Date: 14.11.2025

To,
National Stock Exchange of India Limited
Listing Compliance Department,
Exchange Plaza, 5th Floor,
Plot No. C/1, Block-G,
Bandra Kurla Complex, Bandra (E),
Mumbai-400051

Company Symbol: TGL; ISIN: INE0K6601012

Sub: Outcome of the Board Meeting held on Friday, 14th Nov, 2025 pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

With reference to the above-mentioned subject and as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the meeting of the Board of Directors of the Company held today, i.e. Friday, 14th November, 2025, has inter alia considered and approved following matters:

1. Un-audited Standalone and Consolidated Financial Results of the Company for the half year ended on 30th September, 2025 along with the Limited Review Report thereon, Statement of Assets and Liabilities and Cash Flow Statement. ***(Copy of Standalone and Consolidated Audited Financial results for the half year ended 30th September, 2025 enclosed herewith).***

2. Other routine businesses with the permission of chair.

Further, copy of aforesaid Un-Audited Financial results shall also be submitted in XBRL mode in Integrated filing financials within prescribed time from the conclusion of Board Meeting.

The aforesaid Un-audited financial results shall be uploaded on Stock Exchange website at www.nseindia.com and on the website of the Company at www.teerthgopicon.com.

The Meeting of the Board of Directors commenced at 05:00 P.M. and concluded at 09:30 P.M.

You are requested to take on record the above said information for your reference and records.

Thanking You

Yours Faithfully,

FOR TEERTH GOPICON LIMITED

Chandrikaben M Kumbhani

Digitally signed by Chandrikaben M Kumbhani
DN: c=IN, o=Personal, postalCode=380058, st=Gujarat, serialNumber=d400bb7c165625daec84cdf82078fe3b520336f409796beaecc152486ce62654, cn=Chandrikaben M Kumbhani
Date: 2025.11.14 21:37:37 +05'30'

Chandrikaben M Kumbhani
Whole Time Director
DIN: 06733787

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Registered Office : 703, Shapath-1, Opp. Rajpath Club, Nr. Gordhan Thal, S.G. Road, Bodakdev, Ahmedabad - 380015.

S.G. MARATHE & CO. CHARTERED ACCOUNTANTS	1, First Floor, Sumati Avenue, Opp. Rajkamal Bakery Bhairavnath Road Maninagar Ahmedabad – 380 008. Phone:079 35708824 Mobile: 9825576522 Email: ahmedabad@sgmarathe.com Website: www.sgmarathe.com

Independent Auditors Limited Review Report on unaudited standalone Financial Results of the Teerth Gopicon Limited for the Half Year ended September 30, 2025 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors,
Teerth Gopicon Limited
Indore.

We have reviewed the accompanying statement of unaudited standalone financial results of Teerth Gopicon Limited (the "company") for the Half year ended September 30, 2025 and year to date from April 1 2025 to September 30 2025. (The "statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulation, 2015, (the Regulation) as amended, (the "Listing Regulations").

The preparation of Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013, as amended read with relevant rules issued there under and other accounting principles generally accepted in India, read with the circular is the responsibility of the Company's Management and approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our limited review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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Based on our limited review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Accounting Standard ("AS") as specified under Section 133 of Companies Act, 2013 as amended read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

During the period of our Limited review, we were informed by the management that certain contacts have been terminated on account of non payment of fresh E Bank guarantee or non-deposit of first instalment (in case of Indore Smart City Development Ltd) as per details given below.

SR.NO.	NAME OF CLIENT/ CUSTOMER	CONTRACT VALUE (IN CRORE)	DATE OF TERMINATION
1	Madhya Pradesh Jal Nigam Maryadit	195.99	26.06.2025
2	Madhya Pradesh Jal Nigam Maryadit	616.16	26.06.2025
3	Madhya Pradesh Jal Nigam Maryadit	161.99	04.07.2025
4	Rajasthan Renewable Energy Corporation	-	28.08.2025
5	Rajasthan Renewable Energy Corporation	-	28.08.2025
6	Indore Smart City Development Limited	-	04.10.2025

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For S.G. Marathe & Co
Chartered Accountants

SAMIR GANESHBHAI MARATHE

Digitally signed by SAMIR GANESHBHAI MARATHE
DN: c=IN, postalCode=380008, st=GUJARAT, street=11 SHITLAM APPARTMENT ,PANCHVATI SOCIETY ,AHMEDABAD,MANINAGAR ,380008, l=AHMEDABAD, o=Personal, serialNumber=4becaefdc5f02fa61fa34cfb4385353dc46f839ed513e30085147f1a8687aa3e, pseudonym=9d9e53ae8bdb4e6c9570923cd03fd8f5, 2.5.4.20=ad1da752f39f936a222e1eea0d0f48d7019c9437773b647679898b09345e561ct, email=CASGMARATHE@GMAIL.COM, cn=SAMIR GANESHBHAI MARATHE
Date: 2025.11.14 20:55:26 +05'30'

CA Samir Marathe
M.No. 105375
FRN: 123655W
UDIN: 25105375BMHVXN8286

Place: Ahmedabad
Date: November 14, 2025

TEERTH GOPICON™
TEERTH GOPICON LIMITED

TEERTH GOPICON LIMITED

CIN : L45209GJ2019PLC110249

Statement of Unaudited Standalone Financial Results for the half year ended 30th September, 2025

(Rs. In Lakhs, except as stated otherwise)

Sr. No	Particulars	Half Year ended			Year Ended
		30th Sept,2025	31st March,2025	30th Sept,2024	31st March,2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from operations	84	5,027	6,800	11,827
II	Other Income	13	17	12	29
III	**Total Revenue (I +II)**	**97**	**5,043**	**6,812**	**11,855**
IV	**Expenses**				
	Cost of Material Consumed	1,578	3,496	4,868	8,364
	Changes in inventories of work-in-progress	(328)	157	(188)	(32)
	Employee Benefit Expense	224	103	365	468
	Finance Costs	166	163	81	243
	Depreciation & Amortised Expense	269	225	226	451
	Other Expenses	102	417	149	565
	Total Expenses	**2,011**	**4,560**	**5,500**	**10,060**
V	Profit/ (Loss) before exceptional and extraordinary items and tax	**(1,913)**	**484**	**1,312**	**1,796**
VI	Exceptional Items				
VII	Profit /(Loss) before extraordinary items and tax (V - VI)	**(1,913)**	**484**	**1,312**	**1,796**
VIII	Extraordinary Items				
IX	Profit /(Loss) before tax (VII - VIII)	**(1,913)**	**484**	**1,312**	**1,796**
X	***Tax expense:***				
	(1) Current tax	-	116	382	498
	(2) Deferred tax	0.21	12	(22)	(10)
	(3) Short/ (excess) provision for earlier years	-	24	-	24
XI	Profit/(Loss) for the period from continuing operations (VII-VIII)	**(1,913)**	**332**	**952**	**1,284**
XII	Profit/(loss) from discontinuing operations before tax				
XIII	Tax expense of discounting operations				
XIV	Profit/(Loss) from Discontinuing operations (after tax) (XII - XIII)	**(1,913)**	**332**	**952**	**1,284**
XV	Profit/(Loss) for the period (XI + XIV)	**(1,913)**	**332**	**952**	**1,284**
XVI	Earning per equity share:				
	(1) Basic	(15.94)	2.81	8.16	10.85
	(2) Diluted	(15.94)	2.81	8.16	10.85

TEERTH GOPICON LIMITED AHMEDABAD

For TEERTH GOPICON LIMITED

C. M. Kumbhani

Wholetime Director
Chandrikaben Kumbhani
DIN : 06733787
Place : AHMEDABAD
Date :14-11-2025

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TEERTH GOPICON LIMITED

CIN : L45209GJ2019PLC110249

Statement of standalone Assets and Liabilities as at 30th September 2025 (Rs. In Lakhs)

Particulars	As At 30th Septmber 2025	As At 31st March 2025
I. EQUITY AND LIABILITIES	(Un-Audited)	(Audited)
(1) Shareholder's Funds		
(a) Share Capital	1,200	1200
(b) Reserves and Surplus	4,484	6397
(c) Money Received Against Share Warrants		
(2) Share Application money pending Allotment		
(3) Non-Current Liabilities		
(a) Long-Term Borrowings	4,627	1197
(b) Deferred Tax Liabilities (Net)	4	4
(c) Other Long Term liabilities	4,136	4,136
(d) Long term Proivisions		
(4) Current Liabilities		
(a) Short-Term Borrowings	826	2146
(b) Trade Payables	1,902	682
(c) Other Current Liabilities	769	886
(d) Short-Term Provisions	599	599
Total Equity & Liabilities	18,546	17,247
II.ASSETS		
(1) Non-Current Assets		
(a) Property Plant& Equipments and Intangible Assets		
(i) Property Plant and Equipments	1,409	1,589
(ii) Intangible Assets	720	785
(b) Non-current investments	105	297
(ii) Intangible Assets		
(iii) Capital work-in-progress		
(iv) Intangible assets under development		
(b) Non-current Investments		
(c) Deferred tax assets (net)	-	0
(d) Long term loans and advances		
(e) Other Non-Current Assets		
(2) Current Assets		
(a) Current investments		
(b) Inventories	7,458	6279
(c) Trade receivables	2617	2743
(d) Cash and cash Equivalents	132	224
(e) Short-term loans and advances	1,318	1432
(f) Other Current Assets	4,788	3898
Total Assets	18,546	17,247

For TEERTH GOPICON LIMITED

TEERTH GOPICON LIMITED AHMEDABAD

C. M. Kumbhani.

Wholetime Director
Chandrikaben Kumbhani
DIN : 06733787
Place : AHMEDABAD
Date :14-11-2025

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TEERTH GOPICON LIMITED

CIN :- L45209GJ2019PLC110249

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th September 2025

	PARTICULARS	30th September 2025 (UnAudited)	30th September 2024 (UnAudited)
A.	**Cash Flow From Operating Activities**		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	(1,913)	1312
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	269	226
	Other Inflows / (Outflows) of cash	269	226
	Operating profits before Working Capital Changes	**(1,644)**	**1,538**
	Adjusted For:		
	(Increase) / Decrease in trade receivables	126	(1,235)
	Increase / (Decrease) in trade payables	1219.99	(1,346)
	Increase / (Decrease) in Inventory	(1,178)	(612)
	Increase / (Decrease) in other current liabilities	(118)	(602)
	(Increase) / Decrease in other current assets	(891)	(1,268)
	Cash generated from Operations	**(841)**	**(5,062)**
	Direct Tax Paid	0	(382)
	Net Cash flow from Operating Activities (A)	**(2,485)**	**(3,906)**
B.	**Cash Flow From Investing Activities**		
	Increase / Decrease in Property, Plant & Equip.	(23)	(448)
	Non Current Investments / (Purchased) sold	192	(6)
	Interest Received		
	Cash advances and loans made to other parties		
	Cash advances and loans received back		
	Net Cash used in Investing Activities (B)	**169**	**(455)**
C.	**Cash Flow From Financing Activities**		
	Finance Cost	0	0
	Increase Share Capital	0	400
	Increase Share Priemium (Net off IPO Expenses)	0	3985
	Increase in / (Repayment) of Long term borrowings	3430	80
	Increase in / (Repayment) of Other Long term Liabs.	0	-
	Increase in / (Repayment) of Short term borrowings	(1,320)	414
	(Increase in) / Decrease of Short Term Loans & Advances	114	(519)
	Net Cash used in Financing Activities (C)	**2224**	**4360**
D.	**Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)**	(92)	(2)
E.	Cash & Cash Equivalents at Beginning of period	224	105
F.	Cash & Cash Equivalents at End of period	**132**	**103**

TEERTH GOPICON LIMITED AHMEDABAD

For and on behalf of the Board of Directors

C. M. Kumbhani.

Wholetime Director
Chandrikaben Kumbhani
DIN : 06733787
Place : AHMEDABAD
Date :14-11-2025

Note :

1 All figures in brackets are outflow.
2 Cash and cash equivalents are as per balance sheet except for fixed deposits which are not considered as cash and cash equivalents as the maturity date is beyond twelve months.
3 The above cash flow statement has been prepared under 'Indirect Method' as set out in the Accounting Standard-3 on 'Cash Flow Statement' issued by the Institute of Chartered Accountants of India.

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TEERTH GOPICON™

TEERTH GOPICON LIMITED

NOTES:

1. The above standalone and consolidated unaudited financial results for the Half Year ended 30th September, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of Teerth Gopicon Limited ("the Company") in its meeting held on 14th November, 2025. The above results have been reviewed by Statutory Auditors of the Company in terms of Regulation 33 of the SEBI (Listed Obligations and Disclosure Requirements) Regulations, 2015.
2. The company is listed on SME platform of NSE it has been exempted from applicability of IND AS as per proviso to Rule 4 of Companies (Indian Accounting Standards) Rules, 2015. Therefore, above standalone and consolidated financial results have been prepared as per accounting standards.
3. The above consolidated results include the results of Teerth Re 1 Private Limited, Teerth RE 2 Private Limited, Teerth RE 3 Private Limited (Subsidiary Companies) and Teerth RE 4 Private Limited (Associate Company).
4. The company is primarily engaged in the business of Engineering, Procurement and Construction (EPC) relating to the work of roads, bridges, sewerage, water distribution infrastructure contract works, solar energy and related activities. As such there is no separate reportable segment as defined by AS 17.
5. The figures of previous period/ year have been re-stated/ re-grouped/ re-arranged/ reclassified and/or recasted wherever found necessary.
6. The Statement of Assets & Liabilities as at September 30, 2025 is annexed with the financial results along with the Cash Flow Statements.
7. The aforesaid financial results will be uploaded on the Company's website www.teerthgopicon.com and will also be available on the website of stock exchange i.e. www.nseindia.com for the benefit of shareholders and investors.

For TEERTH GOPICON LIMITED

Place: Ahmedabad

Date: 14.11.2025

C. M. Kumbhani.

Chandrikaben M Kumbhani
Whole Time Director
DIN: 06733787

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Independent Auditors Limited Review Report on unaudited consolidated Financial Results of the Teerth Gopicon Limited for the Half Year ended September 30, 2025 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors,
Teerth Gopicon Limited
Indore.

We have reviewed the accompanying statement of unaudited consolidated financial results of Teerth Gopicon Limited (the "company") ,its subsidiaries and its share of net profit /(Loss) after tax for the Half year ended September 30, 2025 and year to date from April 1 2025 to September 30 2025. (The "statement") attached herewith, being submitted by the Holding company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulation, 2015, (the Regulation) as amended, (the "Listing Regulations").

The Statement has been approved by the Holding company's Board of Directors , has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013, as amended read with relevant rules issued there under and other accounting principles generally accepted in India, read with the circular is the responsibility of the Holding Company's Management. Our responsibility is to express a conclusion on the statement based on our review.

This statement includes the results of the Teerth Gopicon Ltd, and its 3 subsidiaries i.e. Teerth RE 1 Pvt Ltd and Teerth RE 2 Pvt Ltd. Teerth RE 3 Pvt Ltd and one associate i.e. Teerth RE 4 Pvt Ltd

We conducted our limited review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to

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whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our limited review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Accounting Standard ("AS") as specified under Section 133 of Companies Act, 2013 as amended read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

We did not review the interim financial results and other financial information of the 3 subsidiaries namely Teerth RE 1 Pvt Ltd. ;Teerth RE 2 Pvt Ltd and Teerth RE 3 Pvt Ltd and one associate namely Teerth RE 4 Pvt Ltd, whose financial statements reflect total assets of Rs.5536 Lakhs (before consolidation adjustments) as at 30th September 2025, total revenues Nil (before consolidation adjustment) as at 30th September 2025, total net profit/(loss) after tax (before consolidation adjustments) (Rs.6.53) Lakhs for the year ended on that date, as considered in the Consolidated Financial statements. These interim financial results have been reviewed by the other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-section (3) of Section 143 of the Act, is based solely on the reports of the other auditors and the procedures performed by us as stated in the paragraph above.

Our Opinion is not modified in respect of the above matter with respect to our reliance on the work done and reports of the other auditors

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For S.G. Marathe & Co
Chartered Accountants

SAMIR GANESHBHAI MARATHE

Digitally signed by SAMIR GANESHBHAI MARATHE
DN: c=IN, postalCode=380008, st=GUJARAT, street=11 SHITLAM APPARTMENT ,PANCHVATI SOCIETY ,AHMEDABAD,MANINAGAR ,380008, l=AHMEDABAD, o=Personal, serialNumber=4becaefdc5f02fa61fa34cfb4385353dc46f839ed513e30085147f1a8687aa3e, pseudonym=9d9e53aebbdb4e6c9570923cd03fd8f5, 2.5.4.20=ad1da752f39f936a222e1eea0d0f48d7019c943773b647679898b09345e561cf, email=CASGMARATHE@GMAIL.COM, cn=SAMIR GANESHBHAI MARATHE
Date: 2025.11.14 20:57:48 +05'30'

CA Samir Marathe
M.No. 105375
FRN: 123655W
UDIN: 25105375BMHVXO4402

Place: Ahmedabad
Date: November 14, 2025

TEERTH GOPICON™

TEERTH GOPICON LIMITED

TEERTH GOPICON LIMITED

CIN : L45209GJ2019PLC110249

Statement of Unaudited Consolidated Financial Results for the half year ended 30th September, 2025

(Rs. In Lakhs, except as stated otherwise)

Sr. No	Particulars	Half Year ended			Year Ended
		30th Sept,2025	31st March,2025	30th Sept,2024	31st March,2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from operations	84	5,027	6,800	11,827
II	Other Income	13	17	12	29
III	**Total Revenue (I +II)**	97	5,043	6,812	11,855
IV	**Expenses**				
	Cost of Material Consumed	1,578	3,496	4,868	8,364
	Changes in inventories of work-in-progress	(328)	157	(188)	(32)
	Employee Benefit Expense	224	103	365	468
	Finance Costs	166	163	81	243
	Depreciation & Amortised Expense	269	225	226	451
	Other Expenses	102	417	149	565
	Total Expenses	2,011	4,560	5,500	10,060
V	Profit/(Loss) before exceptional and extraordinary items and tax	(1,913)	484	1,312	1,796
VI	Exceptional Items	0	0	0	0
VII	Profit /(Loss) before extraordinary items and tax (V - VI)	(1,913)	484	1,312	1,796
VIII	Extraordinary Items	0	0	0	0
IX	Profit/ (Loss) before tax (VII - VIII)	(1,913)	484	1,312	1,796
X	***Tax expense:***				
	(1) Current tax	-	116	382	498
	(2) Deferred tax	0.21	12	(22)	(10)
	(3) Short/ (excess) provision for earlier years	-	24	-	24
XI	Profit/(Loss) for the period from continuing operations (VII-VIII)	(1,913)	332	952	1,284
XII	Profit/(loss) from discontinuing operations before tax	0	0	0	0
XIII	Tax expense of discounting operations	0	0	0	0
XIV	Net Profit/(Loss) from Discontinuing operations (after tax) (XII - XIII)	(1,913)	332	952	1,284
XV	Profit/(Loss) for the period before minority interest	(1,913)	332	952	1,284
	Share of Profit (Loss) of the associates				
	Profit/(Loss) of minority interest	(7)			
XVI	Net Profit (Loss) for the period	(1,920)	332	952	1,284
XVII	Earning per equity share:				
	(1) Basic	(15.94)	2.81	8.16	10.85
	(2) Diluted	(15.94)	2.81	8.16	10.85

For TEERTH GOPICON LIMITED

C.M. Kumbhani.

Wholetime Director
Chandrikaben Kumbhani
DIN : 06733787
Place : AHMEDABAD
Date :14.11.2025

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TEERTH GOPICON LIMITED

CIN : L45209GJ2019PLC110249

Statement of Consolidated Assets and Liabilities as at 30th September 2025 (Rs. In Lakhs)

Particulars	Note No.	As At 30th Septmber 2025	As At 31st March 2025
I. EQUITY AND LIABILITIES		(Un-Audited)	(Audited)
(1) Shareholder's Funds			
(a) Share Capital	2.1	1,200	1200
(b) Reserves and Surplus	2.2	4,478	6397
(c) Money Received Against Share Warrants			
(2) Share Application money pending Allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	2.3	4,638	1197
(b) Deferred Tax Liabilities (Net)	2.4	4	4
(c) Other Long Term liabilities	2.5	8,649	4,136
(d) Long term Proivisions			
(4) Current Liabilities			
(a) Short-Term Borrowings	2.6	826	2146
(b) Trade Payables	2.7	1,821	681
(c) Other Current Liabilities	2.8	769	886
(d) Short-Term Provisions	2.9	599	599
Total Equity & Liabilities		**22,984**	**17,246**
II.ASSETS			
(1) Non-Current Assets			
(a) Property Plant& Equipments and Intangible Assets	2.10		
(i) Property Plant and Equipments		1,409	1,589
(ii) Intangible Assets		720	785
(b) Non-current investments	2.11	102	295
(ii) Intangible Assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current Investments			
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances			
(e) Other Non-Current Assets			
(2) Current Assets			
(a) Current investments			
(b) Inventories	2.12	7,458	6279
(c) Trade receivables	2.13	2618	2743
(d) Cash and cash Equivalents	2.14	191	224
(e) Short-term loans and advances	2.15	5,631	1432
(f) Other Current Assets	2.16	4,856	3898
Total Assets		**22,984**	**17,246**

For TEERTH GOPICON LIMITED

TEERTH GOPICON LIMITED AHMEDABAD

C.M.Kumbhani.

Wholetime Director
Chandrikaben Kumbhani
DIN : 06733787
Place : AHMEDABAD
Date : 14.11.2025

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Corporate Office : 105/204, Amar Metro, Nr. Bal Niketan Sangh, Old Indore Road, Pagnis Paga, Indore M.P. - 452007.
Registered Office : 703, Shapath-1, Opp. Rajpath Club, Nr. Gordhan Thal, S.G. Road, Bodakdev, Ahmedabad - 380015.

TEERTH GOPICON LIMITED

CIN :- L45209GJ2019PLC110249

TEERTH GOPICON LIMITED

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th September 2025

	PARTICULARS	30th September 2025	30th September 2024
		(UnAudited)	(UnAudited)
A.	**Cash Flow From Operating Activities**		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	(1,920)	1312
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	269	226
	Tax Adjustment of earlier year	0	
	Other Inflows / (Outflows) of cash	269	226
	Operating profits before Working Capital Changes	(1,651)	1,538
	Adjusted For:		
	(Increase) / Decrease in trade receivables	125	(1,235)
	Increase / (Decrease) in trade payables	1140	(1,346)
	Increase / (Decrease) in Inventory	(1,178)	(612)
	Increase / (Decrease) in other current liabilities	(118)	(602)
	(Increase) / Decrease in other current assets	(958)	(1,268)
	Cash generated from Operations	(989)	(5,062)
	Direct Tax Paid	0	(382)
	Net Cash flow from Operating Activities (A)	(2,640)	(3,906)
B.	**Cash Flow From Investing Activities**		
	Increase / Decrease in Property, Plant & Equip.	(22)	(448)
	Non Current Investments / (Purchased) sold	193	(6)
	Interest Received		
	Cash advances and loans made to other parties		
	Cash advances and loans received back		
	Net Cash used in Investing Activities (B)	171	(455)
C.	**Cash Flow From Financing Activities**		
	Finance Cost	0	0
	Increase Share Capital	0	400
	Increase Share Priemium	0	3985
	Increase in / (Repayment) of Long term borrowings	3441	80
	Increase in / (Repayment) of Other Long term Liabs.	4,513	-
	Increase in / (Repayment) of Short term borrowings	(1,320)	414
	(Increase in) / Decrease of Short Term Loans & Advances	(4,199)	(519)
	Net Cash used in Financing Activities (C)	2435	4360
D.	**Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)**	(34)	(2)
E.	Cash & Cash Equivalents at Beginning of period	224	105
F.	Cash & Cash Equivalents at End of period	191	103

For and on behalf of the Board of Directors

TEERTH GOPICON LIMITED AHMEDABAD

C. M. Kumbhani.

Wholetime Director
Chandrikaben Kumbhan
DIN : 06733787
Place : AHMEDABAD
Date :14.11.2025

Note :

1 All figures in brackets are outflow.
2 Cash and cash equivalents are as per balance sheet except for fixed deposits which are not considered as cash and cash equivalents as the maturity date is beyond twelve months.
3 The above cash flow statement has been prepared under 'Indirect Method' as set out in the Accounting Standard-3 on 'Cash Flow Statement' issued by the Institute of Chartered Accountants of India.

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