

General information about company	
Scrip code*	544174
NSE Symbol*	TBOTEK
MSEI Symbol*	NOTLISTED
ISIN*	INE673O01025
Name of company	TBO Tek Limited
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	03-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	27-10-2025
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	03-11-2025 09:50
End date and time of board meeting	03-11-2025 15:20
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. 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		
	Revenue from operations	5675.1	10787.88
	Other income	151.88	274.61
	Total income	5826.98	11062.49
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	1078.96	2107.45
(e)	Finance costs	88.72	141.36
(f)	Depreciation, depletion and amortisation expense	161.49	301.13
(g)	Other Expenses		
1	Service fees	2041.61	3821.84
2	Share issue expenses	0	0
3	Net loss on foreign exchange differences	0	33.71
4	Other expenses	1673.94	3199.02
	Total other expenses	3715.55	7054.57
	Total expenses	5044.72	9604.51
3	Total profit before exceptional items and tax	782.26	1457.98
4	Exceptional items	0	77.4
5	Total profit before tax	782.26	1535.38
6	Tax expense		
7	Current tax	161.02	300.12
8	Deferred tax	-54.23	-69.89
9	Total tax expenses	106.79	230.23
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	675.47	1305.15
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	675.47	1305.15
17	Other comprehensive income net of taxes	232.64	505.14
18	Total Comprehensive Income for the period	908.11	1810.29

19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	675.47	1305.15
	Total profit or loss, attributable to non-controlling interests	0	0
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	232.64	505.14
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
21	Details of equity share capital		
	Paid-up equity share capital	108.59	108.59
	Face value of equity share capital	1	1
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	6.32	12.23
	Diluted earnings (loss) per share from continuing operations	6.27	12.12
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	6.32	12.23
	Diluted earnings (loss) per share from continuing and discontinued operations	6.27	12.12
24	Debt equity ratio		Textual Information(1)
25	Debt service coverage ratio		Textual Information(2)
26	Interest service coverage ratio		Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)	

Text Block

Textual Information(4)

For notes to the consolidated financial results, kindly refer to the PDF filing done by the Company with the Stock Exchanges.
The Board Meeting commenced at 09:50 am (IST) and was adjourned at 12:00 noon (IST). The adjourned meeting commenced at 02:10 pm (IST) and concluded at 3:20 pm (IST).

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	1119.48
	Capital work-in-progress	12.7
	Investment property	0
	Goodwill	1017.97
	Other intangible assets	2000.59
	Intangible assets under development	384.96
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	20.36
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	189.58
	Total non-current financial assets	209.94
	Deferred tax assets (net)	193.97
	Other non-current assets	21.06
	Total non-current assets	4960.67
2	Current assets	
	Inventories	0
	Current financial asset	
	Current investments	0
	Trade receivables, current	45227.28
	Cash and cash equivalents	17688.4
	Bank balance other than cash and cash equivalents	1638.18
	Loans, current	19.37
	Other current financial assets	1456.32
	Total current financial assets	66029.55
	Current tax assets (net)	15.63
	Other current assets	1716.01
	Total current assets	67761.19
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	72721.86
	Total current assets	67761.19
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0

	Total assets	72721.86
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	108.59
	Other equity	13751.34
	Total equity attributable to owners of parent	13859.93
	Non controlling interest	0
	Total equity	13859.93
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	6053.11
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	1010.09
	Total non-current financial liabilities	7063.2
	Provisions, non-current	209.56
	Deferred tax liabilities (net)	56.59
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	7329.35
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	17.66
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	46272.64
	Total Trade payable	46290.3
	Other current financial liabilities	1319.36
	Total current financial liabilities	47609.66
	Other current liabilities	3488.58
	Provisions, current	128.07
	Current tax liabilities (Net)	306.27
	Deferred government grants, Current	0
	Total current liabilities	51532.58
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	58861.93
	Total equity and liabilities	72721.86
	Disclosure of notes on assets and liabilities	Textual Information(1)

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Air ticketing	780.8	1563.09
2	Hotels and packages	4794.58	9021.01
3	Others	99.72	203.78
	Total Segment Revenue	5675.1	10787.88
	Less: Inter segment revenue	0	0
	Revenue from operations	5675.1	10787.88
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Air ticketing	372.79	798.18
2	Hotels and packages	3167.6	5979.89
3	Others	93.1	187.97
	Total Profit before tax	3633.49	6966.04
	i. Finance cost	88.72	141.36
	ii. Other Unallocable Expenditure net off Unallocable income	2762.51	5289.3
	Profit before tax	782.26	1535.38
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Air ticketing	0	0
2	Hotels and packages	0	0
3	Others	0	0
	Total Segment Asset	0	0
	Un-allocable Assets	72721.86	72721.86
	Net Segment Asset	72721.86	72721.86
4	Segment Liabilities		
	Segment Liabilities		
1	Air ticketing	0	0
2	Hotels and packages	0	0
3	Others	0	0
	Total Segment Liabilities	0	0
	Un-allocable Liabilities	58861.93	58861.93
	Net Segment Liabilities	58861.93	58861.93
	Disclosure of notes on segments	Textual Information(1)	

Text Block

Textual Information(1)

Assets and liabilities are not identified to any reportable segments, since the Group uses them interchangeably across segments and consequently, the Management believes that it is not practicable to provide segment disclosures relating to total assets and liabilities.

Other Comprehensive Income			
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurement of post employment benefit obligations	-19.94	-28.83
	Total Amount of items that will not be reclassified to profit and loss	-19.94	-28.83
2	Income tax relating to items that will not be reclassified to profit or loss	-4.63	-4.31
3	Amount of items that will be reclassified to profit and loss		
1	Exchange differences on translation of foreign operations	243.87	525.79
2	Fair value changes of cash flow hedges	3.98	3.75
	Total Amount of items that will be reclassified to profit and loss	247.85	529.54
4	Income tax relating to items that will be reclassified to profit or loss	-0.10	-0.12
5	Total Other comprehensive income	232.64	505.14

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1535.38
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	141.36
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables, current	-1916.42
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	742.78
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-941.91
	Adjustments for other bank balances	1595.43
	Adjustments for increase (decrease) in trade payables, current	212.03
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	520.5
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	301.13
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	2.21
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-30.24
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	65.44
	Adjustments for dividend income	0
	Adjustments for interest income	156.99
	Adjustments for share-based payments	95.32
	Adjustments for fair value losses (gains)	-29.28
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-60.23
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	541.13
	Net cash flows from (used in) operations	2076.51
	Dividends received	0
	Interest paid	0
	Interest received	0

	Income taxes paid (refund)	194.4
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	1882.11
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	200.5
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	39.1
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	224.37
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	-4.52
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	156.99
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	1709.08
	Net cash flows from (used in) investing activities	1406.62
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	7.12
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	6051.37
	Repayments of borrowings	1519.2

	Payments of lease liabilities	55.74
	Dividends paid	0
	Interest paid	91.33
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	4392.22
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	7680.95
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	390.46
	Net increase (decrease) in cash and cash equivalents	8071.41
	Cash and cash equivalents cash flow statement at beginning of period	9616.99
	Cash and cash equivalents cash flow statement at end of period	17688.4

