

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended)

Review report To, The Board of Directors TCC Concept Limited (formerly known as Aaswa Trading and Exports Limited)

- We have reviewed the accompanying statement of standalone unaudited financial results of TCC Concept Limited (Formerly known as Aaswa Trading and Exports Limited) ('the Company') for the quarter ended 30 September 2023 and year to date results for the period 01 April to 30 September 2023 together with notes thereon (the "Statement"), being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended) (' Listing Regulations').
- 2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting standard 34 "Interim financial reporting" ("Ind As 34"), prescribed under section 133 of the Companies Act 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143 (10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion

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#### Chennai: Sri Raghava Nilayam, Old No 38, New No 28, West Circular Road, Mandavelipakkam, Chennal, Tamil Nadu, India, 600028

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4. Based on our 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 Ind AS 34, "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.

For Mehra Goel & Co. Chartered Accountants Firm Registration No: 000517N

P ail Rospan Daultani Partner

2.00



Membership no: 137405 UDIN: 23137405BGSPVG1620 Place: Pune Date: 3 November 2023

# Registered office: 5th Floor, VB Capitol Building, Range Hill Road,Opp Hotel Symphony, Bhoslenagar, Shivajinagar, Aundh, Pune Maharashtra, India, 411007

## STANDALONE BALANCE SHEET AS AT 30 SEPTEMBER 2023

Particulars	191 <sup>0</sup>	As at 30 September 2023 (Unaudited)	As at 31 March 2023 (Audited)
I Assets			
1 Non-curre	nt assets		
(a) Property	, plant and equipment		
(b) Right of		172.52	
(c) Intangib		-	2
(d) Intangib	le Assets under development		
(e) Financia			
Invest	ments	9,839.24	
Other	Financial Assets	,007.24	-
(f) Deferred	tax asset (Net)		-
19.329	tax assets (Net)		5
	on-Current Assets	-	-
	current assets	- 10.011.7/	-
1 otar non-	current assets	10,011.76	
2 Current as	sets		
(a) Inventor	ies		
(b) Fin	ancial assets		
	le receivables	78.79	135.0
	h and cash equivalents	0.09	0.1
	ik Balances other than (ii) above	0.07	-
(iv) Lo:			
	er financial assets	192.01	- 50.0
the second se	Fax Assets (net)	192.01	50.0
(d) Other cu		24.72	-
Total curre		295.61	114.0
1 otar curic	int assets	295.01	500.4
Total asset	s	10,307.38	300.4
I Equity and	liabilities		
1 Equity			
(a) Equity sh	are capital	1,327.81	72.0
(b) Other ec	uity	8,722.44	181.8
Total equit	y	10,050.24	253.8
2 Liabilities			
Contraction of the second second second	nt liabilities		
(a) Financial	liabilities		
(i) Borr	Constant of the second s		
	se liabilities	175.43	
12 X 1	nancial liabilities		-
	on current liabilities		
(c) Provision			
	current liabilities	175.43	
3 Current lia			
(a) Financial			
(i) Borr		9.49	2.5
(ii) Lea:	se liabilities	-	-
(iii) Tra	de payables		
	(A) total outstanding dues of micro enterprises and small enterprises		0.2
	(B) total outstanding dues of creditors other than micro enterprises		
	and small enterprises	45.64	0.0
(iv) Oth	ner financial liabilities	-	2.1
(b) Income	Tax Liability (net)	21.13	21.1
N9. 10	rrent liabilities	4.54	18.8
(d) Provision		0.91	1.5
	nt lial, ilities	81.71	46.5
	y and liabilities	10,307.38	300.4
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Registered office: 5th Floor, VB Capitol Building, Range Hill Road, Opp Hotel Symphony, Bhoslenagar, Shivajinagar, Aundh, Pune Maharashtra, India, 411007

# STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2023

Sr. No.       Particulars $30.09.2023$ (Unaudited)								
J. No.Partner large(Unaudited)<			Quarter ended				Year ended	
I         I <thi< th="">         I         I         <thi< th=""></thi<></thi<>	Sr. No.	Particulars	A					31.03.2023 (Audited)
II       b) Other income (arbit)       0.15       0.05       1.33       0.013       4.45         III       Total Income (arbit)       40.25       10.82       1.53       51.07       4.45       1         IV       Expenses       1.05       1.53       51.07       4.45       1         IV       Expenses       1.05       1.53       51.07       4.45       1         IV       Expenses       1.05       5.25       -       5.25       -       5.25       -       5.25       -       -       5.25       -       -       5.25       -       -       5.25       -       -       5.25       -       -       5.25       -       -       5.25       -       -       5.25       -       -       5.25       -       -       5.25       -       -       5.25       -       -       1.23       -       -       1.23       -       -       1.23       -       -       1.23       -       -       1.23       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -								
11       b) Other income       0.13       -       1.33       0.13       4.45         111       Total Income (a+b)       40.25       1.53       51.07       44.65       1         111       Total Income (a+b)       40.25       1.53       51.07       44.65       1         111       Total Income (a+b)       40.25       1.53       51.07       44.65       1         111       Total Income (a+b)       10.55       -       52.50       -       -       52.50       -       -       52.57       -       -       52.57       -       -       52.57       -       -       52.57       -       -       12.32       -       -       12.32       -       -       12.32       -       -       12.32       -       -       12.37       -       12.32       -       -       12.37       -       12.32       -       <	Ι	a) Revenue from operations	40.12	10.82	-	50.94	-	120.00
III       Total Income (s+b)       40.25       10.82       1.53       51.07       44.45       1         IV       Expenses       0.050       10.55       -       52.50       -	II	b) Other income	0.13		1.53		4.45	4.48
9 Cort of services       41.94       10.55       -       52.50       -         9 Damplove benefits sepress       0.00       1.73       1.20       3.50         4) Deprecision and amorbision expense       52.50       -       -       52.50       -         4) Deprecision and amorbision expense       52.50       -       -       52.50       -         6) Other expenses (A*Wine Acceeding 10% of the total expenses relating to continuing operations to be shown separately)       13.18       9.44       1.68       22.67       2.87         V       Pofit/(Loss) before exceptional items and tax (III-IV)       (33.64)       (9.82)       (1.88)       (42.86)       (1.92)       1         VI       Exceptional item       -	III	Total Income (a+b)		10.82				124.48
9 Cort of services       41.94       10.55       -       52.50       -         9 Damplove benefits sepress       0.00       1.73       1.20       3.50         4) Deprecision and amorbision expense       52.50       -       -       52.50       -         4) Deprecision and amorbision expense       52.50       -       -       52.50       -         6) Other expenses (A*Wine Acceeding 10% of the total expenses relating to continuing operations to be shown separately)       13.18       9.44       1.68       22.67       2.87         V       Pofit/(Loss) before exceptional items and tax (III-IV)       (33.64)       (9.82)       (1.88)       (42.86)       (1.92)       1         VI       Exceptional item       -	īV	Exnenses						
b) Employee benefits expenses       0.60       1.73       1.20       3.50         c) Finance costs       0.00       1.73       1.20       3.50         d) Depreciation and anomission expense       12.32       -       12.32       -         d) Depreciation and anomission expense       13.18       9.49       1.68       22.67       2.87         continuing operations to be shown separately)       73.29       20.64       3.41       93.93       6.37         V       Profit/(Loss) before exceptional items and tax (III-IV)       (33.04)       (9.82)       (1.88)       (42.86)       (1.92)       1         VII       Profit/(Loss) before tax (V-VI)       (33.04)       (9.82)       (1.88)       (42.86)       (1.92)       1         VIII       Profit/(Dass) before tax (V-VI)       (33.04)       (9.82)       (1.88)       (42.86)       (1.92)       1         VIII       Tax expense       -			41.04	10.55		50 50		
c) Finance cots       5.25       -       -       5.25       -       -       5.25       -       -       5.25       -       -       12.32       -       12.32       -       -       -       12.32       -       -       -       -       -       12.32       12.32       12.32       12.32       12.32       12.32       12.32       12.32       12.32       12.32       12.32       1		A second se						5
i) Depreciation and amortisation expense 0 Other expenses (Are item second injoint for total expenses relating to continuing operations to be shown separately)       12.22       -       12.32       -         V       Profit/(Loss) before exceptional items and tax (III-IV)       (33.04)       (9.82)       (1.88)       (42.86)       (1.92)       1         VI       Profit/(Loss) before exceptional items and tax (III-IV)       (33.04)       (9.82)       (1.88)       (42.86)       (1.92)       1         VII       Profit/(Loss) before tax (V-VI)       (33.04)       (9.82)       (1.88)       (42.86)       (1.92)       1         VII       Profit/(Loss) before tax (V-VI)       (33.04)       (9.82)       (1.88)       (42.86)       (1.92)       1         VIII       Tax expense       - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>3.50</td><td>4.56</td></t<>							3.50	4.56
e) Other expenses (Any item according 10% of the total expenses calaing to continuing operations to be shown separately)       13.18       9.49       1.68       22.67       2.87         V       Profit/(Loss) before exceptional items and tax (III-IV)       (33.04)       (9.82)       (1.88)       (42.86)       (1.92)       1         VI       Exceptional item       -			5.292.3	-	-		-	-
continuing operations to be shown separately)         Total expenses         73.29         20.64         3.41         93.93         6.37           V         Profit/(Loss) before exceptional items and tax (III-IV)         (33.04)         (9.82)         (1.88)         (42.86)         (1.92)         1           VI         Exceptional item         -			12.32		-	12.32		-
Total expenses       73.29       20.64       3.41       93.93       6.37         V       Profit/(Loss) before exceptional items and tax (III-IV)       (33.04)       (9.82)       (1.88)       (42.86)       (1.92)       1         VI       Exceptional item       -       -       -       -       -       -         VII       Profit/(Loss) before exceptional items and tax (III-IV)       (33.04)       (9.82)       (1.88)       (42.86)       (1.92)       1         VII       Profit/(loss) before tax (V-VI)       (33.04)       (9.82)       (1.88)       (42.86)       (1.92)       1         VIII       Tax expense       - <td></td> <td></td> <td>13.18</td> <td>9.49</td> <td>1.68</td> <td>22.67</td> <td>2.87</td> <td>10,40</td>			13.18	9.49	1.68	22.67	2.87	10,40
VI       Exceptional item       .		• •	73.29	20.64	3.41	93.93	6.37	14.96
VI       Exceptional item       .	**							
VII         Profit/loss before tax (V-VI)         (33.04)         (9.82)         (1.88)         (42.86)         (1.92)         1           VIII         Tax expense Current tax Deferred tax Short/(Excess) Provision for earlier year Total Tax Expenses         - <td>v</td> <td>Profit/(Loss) before exceptional items and tax (III-IV)</td> <td>(33.04)</td> <td>(9.82)</td> <td>(1.88)</td> <td>(42.86)</td> <td>(1.92)</td> <td>109.52</td>	v	Profit/(Loss) before exceptional items and tax (III-IV)	(33.04)	(9.82)	(1.88)	(42.86)	(1.92)	109.52
VIIITax expense Current tax Deferred tax Short/(Excess) Provision for earlier year Total Tax Expenses $(2.237)$ $(2.$	VI	Exceptional item	-	-	-	2		12
$ \begin{array}{ c c c c c c } & Current tax \\ Deferred tax \\ Short/(Excess) Provision for earlier year \\ Total Tax Expenses \\ \hline \\ \\ \hline \\ Total Comprehensive income / (loss) \\ Items that will not be reclassified to profit and loss (net of tax) \\ Remeasurement (loss)/gain on defined benefit plans \\ Income tax effect \\ \hline \\ \\ Total other comprehensive income / (loss) \\ Items that will not be reclassified to profit and loss (net of tax) \\ Remeasurement (loss)/gain on defined benefit plans \\ Income tax effect \\ \hline \\ \\ \hline $	VII	Profit/loss before tax (V-VI)	(33.04)	(9.82)	(1.88)	(42.86)	(1.92)	109.52
Current tax       - <td< td=""><td>VIII</td><td>Tax expense</td><td></td><td></td><td></td><td></td><td></td><td>1</td></td<>	VIII	Tax expense						1
Deferred tax Short/(Excess) Provision for earlier year       -	0.500							27.56
Short/(Excess) Provision for eadier year       - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>27.50</td>								27.50
Total Tax Expenses       -		The second s				-		-
IX       Profit/(loss) after tax (VII-VIII)       (33.04)       (9.82)       (1.88)       (42.86)       (1.92)         X       Other comprehensive income / (loss)       Items that will not be reclassified to profit and loss ( net of tax)       Items that will not be reclassified to profit and loss ( net of tax)       Items that will not be reclassified to profit and loss ( net of tax)         Remeasurement (loss)/gain on defined benefit plans       Items that will not be reclassified to profit and loss ( net of tax)       Items that will not be reclassified to profit and loss ( net of tax)         Remeasurement (loss)/gain on defined benefit plans       Items that will not be reclassified to profit and loss ( net of tax)       Items that will not be reclassified to profit and loss ( net of tax)         Remeasurement (loss)/gain on defined benefit plans       Items tax (VII-VIII)       Items tax (VII-VIII)       Items tax (VII-VIII)         XII       Total comprehensive income / (loss)       Items (Items tax (VII-VIII))       Items (Items tax (VII-VIII))       Items (Items tax (VII-VIII))         XIII       Paid-up equity share capital (Face value of ₹ 10/- per share)       Items (Items tax (VII-VIII))       Items (Items tax (VII-VIII))       Items (Items tax (Items tax (VII-VIII))         XIII       Other equity excluding revaluation reserve       Items tax (Items tax			-	· · · · · · · · · · · · · · · · · · ·		-		0.30 27.86
XOther comprehensive income / (loss) Items that will not be reclassified to profit and loss ( net of tax) Remeasurement (loss)/gain on defined benefit plans Income tax effect Total other comprehensive income / (loss) $(arco)$ $(arco)$ $(arco)$ $(arco)$ XITotal comprehensive income / (loss) $    -$ XITotal comprehensive income / (loss) (IX+X) $(33.04)$ $(9.82)$ $(1.88)$ $(42.86)$ $(1.92)$ XIIPaid-up equity share capital (Face value of ₹ 10/- per share) $1,327.81$ $72.00$ $1,327.81$ $72.00$ $1,327.81$ $72.00$ XIIIOther equity excluding revaluation reserve $0.43$ $(0.47)$ $(0.26)$ $(0.56)$ $(0.27)$		E						21.00
Items that will not be reclassified to profit and loss ( net of tax) Remeasurement (loss)/gain on defined benefit plans Income tax effect Total other comprehensive income / (loss) $  -$ </td <td>IX</td> <td>Profit/(loss) after tax (VII-VIII)</td> <td>(33.04)</td> <td>(9.82)</td> <td>(1.88)</td> <td>(42.86)</td> <td>(1.92)</td> <td>81.66</td>	IX	Profit/(loss) after tax (VII-VIII)	(33.04)	(9.82)	(1.88)	(42.86)	(1.92)	81.66
Items that will not be reclassified to profit and loss ( net of tax) Remeasurement (loss)/gain on defined benefit plans Income tax effect Total other comprehensive income / (loss) $  -$ </td <td>x</td> <td>Other comprehensive income / (loss)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	x	Other comprehensive income / (loss)						
Remeasurement (loss)/gain on defined benefit plans Income tax effect Total other comprehensive income / (loss) $   -$ XITotal comprehensive income / (loss) (IX+X) $(33.04)$ $(9.82)$ $(1.88)$ $(42.86)$ $(1.92)$ XIIPaid-up equity share capital (Face value of ₹ 10/- per share) $1,327.81$ $72.00$ $1,327.81$ $72.00$ XIIIOther equity excluding revaluation reserve $1,327.81$ $1,327.81$ $72.00$ $1,327.81$ $72.00$ XIIIOther equity excluding revaluation reserve $1,327.81$ $0.43$ $(0.47)$ $(0.26)$ $(0.56)$ $(0.27)$								
Income tax effect Total other comprehensive income / (loss) $   -$ XITotal comprehensive income / (loss) (IX+X) $(33.04)$ $(9.82)$ $(1.88)$ $(42.86)$ $(1.92)$ XIIPaid-up equity share capital (Face value of ₹ 10/- per share) $1,327.81$ $1,327.81$ $72.00$ $1,327.81$ $72.00$ XIIIOther equity excluding revaluation reserve $1,327.81$ $0.47$ $0.26$ $(0.56)$ $(0.27)$			-	-	-	-	-	-
Total other comprehensive income / (loss)XITotal comprehensive income / (loss) (IX+X) $   -$ XIITotal comprehensive income / (loss) (IX+X) $(33.04)$ $(9.82)$ $(1.88)$ $(42.86)$ $(1.92)$ XIIIPaid-up equity share capital (Face value of ₹ 10/- per share) $1,327.81$ $72.00$ $1,327.81$ $72.00$ XIIIOther equity excluding revaluation reserve $1$ $0.43$ $(0.47)$ $(0.26)$ $(0.56)$ $(0.27)$						~		
XIIPaid-up equity share capital (Face value of $\overline{\epsilon}$ 10/- per share)1,327.811,327.8172.001,327.8172.00XIIIOther equity excluding revaluation reserve Basic and diluted earnings per share ( of $\overline{\epsilon}$ 10 each) Basic (in $\overline{\epsilon}$ )(0.43)(0.47)(0.26)(0.27)			-			12	-	-
XIIPaid-up equity share capital (Face value of ₹ 10/- per share)1,327.811,327.8172.001,327.8172.00XIIIOther equity excluding revaluation reserve11,327.811,0011XIVBasic and diluted earnings per share ( of ₹ 10 each) Basic (in ₹)(0.43)(0.47)(0.26)(0.56)(0.27)	D90522							
XII       (Face value of ₹ 10/- per share)         XIII       Other equity excluding revaluation reserve         XIV       Basic and diluted earnings per share ( of ₹ 10 each)         Basic (in ₹)       (0.43)         (0.47)       (0.26)	XI	Total comprehensive income / (loss) (IX+X)	(33.04)	(9.82)	(1.88)	(42.86)	(1.92)	81.66
XII       (Face value of ₹ 10/- per share)       1         XIII       Other equity excluding revaluation reserve       1         XIV       Basic and diluted earnings per share (of ₹ 10 each)       0.43)         Basic (in ₹)       (0.43)       (0.47)	NTT	Paid-up equity share capital	1,327.81	1,327.81	72.00	1,327.81	72.00	72.00
XIV       Basic and diluted earnings per share ( of ₹ 10 each)         Basic (in ₹)       (0.43)         (0.47)       (0.26)	XII	(Face value of ₹ 10/- per share)		6				
Basic (in ₹) (0.43) (0.47) (0.26) (0.56) (0.27)	XIII	Other equity excluding revaluation reserve						181.86
Basic (in ₹) (0.43) (0.47) (0.26) (0.56) (0.27)	YIV	Radia and diluted complexe are share ( - (7 101)						
	ЛІУ		10.10	10.17	10.00	10 F 41	10.000	44.04
[0.45] [0.46] [0.46] [0.26] [0.26] [0.27]					A		N	11.34
		Diluted (in <)	(0.43)	(0.47)	(0.26)	(0.56)	(0.27)	11.34



Registered office: 5th Floor, VB Capitol Building, Range Hill Road, Opp Hotel Symphony, Bhoslenagar, Shivajinagar, Aundh, Pune Maharashtra, India, 411007 Standalone Statement of Cash flows for the Period ended 30 Septmeber 2023

Particulars 30 September 2023 30 Septem				, unless other stated
A. CASH FLOW FROM OPERATING ACTIVITIES       (maximum and the second secon				Half Year ended
A. CASH FLOW FROM OPERATING ACTIVITIES     (42.86)       NET PROFIT/ (LOSS) BEFORE TAX     (42.86)       Adjustments for     12.32       Deprecision & more instance sense     12.32       Interest income     (1.00)       Operating profit before working capital changes     (36.43)       Adjustments for changes in working capital changes     (36.43)       (Incress/) Decrease in Trade Receivables     (1.00)       (Incress/) Decrease in Other Financial Assets     (14.200)       (Incress/) Decrease in Other Financial Assets     (14.30)       (Incress/) Decrease in Other Financial Assets     (14.31)       Increase/ Decrease in Other Financial Labilitics     (14.33)       Increase/ Decrease in Other Financial Labilitics     (14.34)       Increase/ Decrease in Other Financial Labilitics     (14.34)       Increase/ Decrease in Other Financial Labilitics     (14.34)       Increase/ Decrease in Other Financial Labilitics     (35.7)       Increase / Decrease in Other Financial Labilitics     (35.7)       Increase / Decrease in Other Financial Labilitics     (35.7)       Increase / Decrease in Other Financial Labilitics     (35.7)       Increase (R		Particulars	Gial and Article and Color and State	30 September 2022
NET PROFIT / (LOS)     BEFORE TAX     (42.86)       Adjustments for:     12.32       Finance Cost     5.25       Interest income     (0.13)       Other Non-eash adjustments related IND AS 116     (1.00)       Operating profit before working capital changes     (36.43)       Increase in concernes in Take Receivables     (162.00)       (Increase)/Decrease in role Receivables     (162.00)       (Increase)/Decrease in role Receivables     (162.00)       (Increase)/Decrease in role Andreits     (162.00)       Increase/ Decrease in role Andreits     (162.00)       Increase/ Decrease in role Andreits     (162.00)       Increase/ Decrease in role Andreits     (142.00)       Increase/ Decrease in other Andreits     (2.16)       Increase/ Decrease in other Andreits     (2.16)       Increase/ Decrease in role Andreits     (2.16)       Increase/ Decrease in other Andreits     (2.16)       Increase/ Decrease in other Andreits     (2.16)       Increase / Decrease in other Andreits     (3.16)       Increase / Decrease in other Andreits     (3.16)       Increase / Decrease in other Andreits     (3.16)       In			(unaudited)	(unaudited)
NET PROFIT / (LOSS) BEFORE TAX     (42.86)       Adjustments for     12.32       Finnec Cost     5.35       Interest income     (0.13)       Other Non-each adjustments related IND AS 116     (1.60)       Operating profit before working capital:     (1.60)       (Increase)/Decrease in Tada Receivables     56.81       (Increase)/Decrease in Tada Receivables     56.81       (Increase)/Decrease in Tada Receivables     (142.00)       Increase / Decrease in other Kinancel J Labiblics     (21.6)       Increase / Decrease in other Labiblics     (21.6)       Increase / Decrease in other Labiblics     (14.34)       Increase / Decrease in other Labiblics     (14.34)       Increase / Decrease in other Labiblics     (2.6)       Interest received     (5.54)       B. CASH FLOW FROM INVESTING ACTIVITIES     6.54       Pareceist for male of inperty. Plant & equipment.     -       Interest received	A.	CASH FLOW FROM OPERATING ACTIVITIES		
Adjustments for:     12.32       Depreciation & stanotization expense     12.32       Interest income     0.13       Other Non-exh adjustments related IND AS 116     0.10       Operating profit before working capital changes     26.42       Adjustments for changes in working capital:     (Increase) / Decrease in Trade Receivables       (Increase) / Decrease in Other Finncial Asses     (It 2.00)       (Increase) / Decrease in Other Finncial Asses     (It 2.00)       (Increase) / Decrease in Other Finncial Asses     (It 2.00)       (Increase) / Decrease in Other Finncial Asses     (It 2.00)       (Increase) / Decrease in Other Finncial Asses     (It 2.00)       (Increase) / Decrease in Other Finncial Asses     (It 4.34)       Increase / Decrease in Other Finncial Asses     (It 4.34)       Increase / Decrease in other finncial Asses     (It 4.34)       Increase / Decrease in other finncial Asses     (It 4.34)       Increase / Decrease in other finncial Asses     (It 4.34)       Increase / Decrease in other finncial Asses     (It 4.34)       Increase / Decrease in other working Capital Changes     (It 4.34)       Direct taxes (phid) / refund     -       NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES     -       Parchase of propery, Plant & cupinent, dipt to use of assets (ROU)     -       Proceceed from aile of investments     -		NET PROFIT/ (LOSS) BEFORE TAX	(42.84)	(1.00)
Finance Cost     3.33       Interest income     0.13       Other Non-cash adjustments related IND AS 116     0.13       Operating profit before working capital changes     (26.43)       Adjustments for changes in working capital:     (1.00)       (Increase)/Decrease in Trade Receivables     (142.00)       (Increase)/Decrease in Other Araits     (142.00)       (Increase)/Decrease in Other Araits     (142.00)       (Increase)/Decrease in Other Araits     (143.00)       (Increase)/Decrease in Other Araits     (143.00)       (Increase)/Decrease in Other Araits     (143.44)       Increase/Decrease in other Araits     (143.44)       Increase (Decrease) in dreft adhibits     (143.44)       Increase (Decrease) in other Induct Integration (Decrease)     (143.44)       Increase (Decrease) in provisions     (159)       Operating Profit / Loss) after working Capital Changes     (159)       Direct taxes (rability     (164.44)       Parchase of propery, Plant & equipment, right to use of assets (R			(42.80)	(1.92
Finance Cost     3.33       Interest income     0.13       Other Non-cash adjustments related IND AS 116     0.13       Other Non-cash adjustments related IND AS 116     0.13       Operating profit before working capital changes     (26.43)       Adjustments for changes in working capital:     (10.00)       (Increase)/Decrease in The Receivables     56.81       (Increase)/Decrease in other Awits     (142.00)       (Increase)/Decrease in other francial Assets     (142.00)       (Increase)/Decrease in other francial Libibilities     (14.34)       Increase//Decrease in other francial Libibilities     (14.34)       Increase / Decrease in other francial Libibilities     (14.34)       Increase / Decrease in other current assets     (15.9)       Direct taxes (piably refund     -       Purchase of poperty, Flant & equipment, fight of use of assets (ROU)     -       P		Depreciation & amortization expense	10.00	
Interest income (0.13) Other Non-cash adjustments related IND AS 116 (0.13) (1.09) Operating profit before working capital changes (26.43) Adjustments for changes in working capital: (Interest)/Decrease in Other Financial Assets (142.00) (Increase)/Decrease in Other Assits (143.00) Increase/Decrease in Other Assits (163.00) Portating Profit / Loss) after working Capital Changes (143.00) Increase (Decrease) on Other Itabilities (143.00) Increase (Decrease) on Other Itabilities (143.00) Increase (Index Of Assits (180.00) Proceeds from aste of opperty, Plant & equipment Interest received Interest Interest received Interest received Interest Interest received Interest received Interest Interest Interest received Interest Interest Interest Interest Interest Interest Interest I			- 57Sh	-
Other Non-each adjustments related IND AS 116     (1.12)       Operating profit before working capital changes     (26.42)       Adjustments for changes in working capital     56.81       (Increase)/Decrease in Trade Receivables     56.81       (Increase)/Decrease in Other Financial Assets     (142.00)       (Increase)/Decrease in Other Assets     64.531       (Increase)/Decrease in Other Financial Liabilities     21.60       Increase/Decrease) in Other Financial Liabilities     (21.6)       Increase/Decrease) in Other Financial Liabilities     (21.6)       Increase/Decrease) in Other Financial Liabilities     (21.6)       Increase/Decrease) in other Liabilities     (14.34)       Increase/Decrease) in other Liabilities     (0.59)       Operating Profit / Loss) after working Capital Changes     6.54       Direct taxes (paid)/ refuind     -       NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES     -       Proceeds from sale of property, Plant & equipment     -       Increase in Lability     -       Proceeds from sale of property. Plant & equipment     -       Increase in Lability     -       Proceeds from sale of property. Plant & equipment     -       Increase in Lability     -       Proceeds from sale of property. Plant & equipment     -       Increase in Lability     -       Proceeds f			0.5000.000	
Operating profit before working capital changes     (26.42)       Adjustments for changes in working capital (Increase)/Decrease in Other Financial Lassets     (26.42)       (Increase)/Decrease in Other Navies     (142.00)       (Increase)/Decrease in Other Navies     (142.00)       (Increase)/Decrease in Other Financial Labilities     (142.00)       (Increase)/Decrease in Other Current assets     (143.00)       Increase/(Decrease) in Other Libabilities     (2.16)       Increase/(Decrease) in Other Libabilities     (0.59)       Operating Profit / (Loss) after working Capital Changes     (0.59)       Direct taxes (paid) / refund     -       NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES     6.54       Increase / Decrease) in Other Libabilities     -       Increase / Decrease) in Other Libabilities     -       Increase / Decrease) in Other Libabilities     (0.59)       Operating Profit / (Loss) after working Capital Changes     6.54       Direct taxes (paid) / refund     -       Increase / Decrease (In Other Science)     -       NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES     -       Increase / Decrease (In Cash & Cash equipments)     -       Increase / Decrease (In Cash & Cash equivalents as at the beginning of the year     -       CASH FLOW FROM FINANCING ACTIVITIES     -       Lease rent piid     -       <				(4.34
Adjustments for changes in working capital: (Increase)/ Decrease in Other Financial LASets       56.81         (Increase)/ Decrease in Other Assiss       (142.00)         (Increase)/ Decrease in Other Assiss       (143.00)         Increase/ (Decrease) in Other Financial LASETS       (143.00)         Increase/ (Decrease) in other Liabilities       80.93         Increase/ (Decrease) in other Liabilities       (143.0)         Increase/ (Decrease) in other Liabilities       (143.0)         Increase/ (Decrease) in other Liabilities       (0.59)         Operating Profit / (Loss) after working Capital Changes       6.54         Direct taxes (paid) refund       -         NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES       6.54         Purchase of property, Plant & equipment, fight of use of assets (ROU)       -         Process from sale of property, Plant & equipment, fight of use of assets (ROU)       -         Process from sale of property, Plant & equipment, fight of use of assets (ROU)       -         Process from sale of property, Plant & equipment, fight of use of assets (ROU)       -         Interest recised       -       -         Interest recised       -       -         Interest recised       -       -         Interest recised       -       -         Interest recised <td< td=""><td></td><td>a and their asystements related hyp. Ab 110</td><td>(1.00)</td><td>-</td></td<>		a and their asystements related hyp. Ab 110	(1.00)	-
(Increase)/Decrease in Trade Receivables       56.81         (Increase)/Decrease in Other Assists       (142.00)         (Increase)/Decrease in Other Assists       (2.16)         Increase/(Decrease) in Other Isabilities       (14.34)         Increase/(Decrease) in Other Assists       (0.59)         Operating Profit / (Loss) after working Capital Changes       (0.54)         Direct taxes (paid) refund       -         NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES       6.54         2. CASH FLOW FROM INVESTING ACTIVITIES       -         Parchase of property, Plant & equipment, right of use of assets (ROU)       -         Procees from sale of property, Plant & equipment       -         Interest received       -		Operating profit before working capital changes	(26.42)	(6.27)
(Increase)/Decrease in Tank Receivables       56.81         (Increase)/Decrease in Other Financial Assets       (142.00)         (Increase)/Decrease in Other Assits       38.93         Increase/(Decrease) in Table Sympholes       38.93         Increase/(Decrease) in Table Sympholes       38.93         Increase/(Decrease) in Other Financial Liabilities       80.93         Increase/(Decrease) in Other Financial Liabilities       80.93         Increase/(Decrease) in Other Financial Liabilities       (14.3.4)         Increase/(Decrease) in Other Financial Liabilities       (14.3.4)         Increase/(Decrease) in other Labilities       (14.3.4)         Increase/(Decrease) in other Labilities       6.54         Direct taxes (paid) refind       -         NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES       6.54         Purchase of property, Plant & equipment, right of use of assets (ROU)       -         Procees from sale of property, Plant & equipment       -         Interest received		Adjustments for changes in working capital:		
(Increase)     Decrease in Other Financial Assets     (142.00)       (Increase)     (Decrease) in Other Assets     -       Increase/     (Decrease) in Other Intaking Prysbles     45.31       (Increase/     (Decrease) in Other Liabilities     89.93       Increase/     (Decrease) in Other Liabilities     (14.30)       Increase/     (Decrease) in other Liabilities     (14.34)       Increase/     (Decrease) in other Liabilities     (14.34)       Increase/     (Decrease) in provisions     (0.59)       Operating Profit / (Loss) after working Capital Changes     (0.59)       Direct axes (pid)/ refund     -       NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES     6.54       CASH FLOW FROM INVESTING ACTIVITIES     -       Protoceds from sale of property. Plant & equipment     -       Increase in Lase Liability     -       Proceeds from sale of investments     -       Receipt of unsecured loan     -       NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES     -       Loan from Related Party     6.95       Lease membrid     -       Interest pid     -       NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES     -       Net Increase in Loase at the beginning of the year     0.14       Cash & Cash ad Cash equivalents as the beginning of the year		(Increase)/Decrease in Trade Receivables	56.91	
(Increase)/Decrease in Other Asives       45.31         Increase/ (Decrease) in Triads #payables       45.31         (Increase)/Cecrease) in Triads #payables       45.31         (Increase)/Cecrease) in Triads #payables       45.31         (Increase)/Cecrease) in Other Financial Liabilities       6.34         Increase/ (Decrease) in other Liabilities       (2.16)         Increase/ (Decrease) in other Stancial Liabilities       (2.16)         Increase/ (Decrease) in other Stancial Liabilities       (0.59)         Operating Profit / (Loss) after working Capital Changes       6.54         Direct taxes (paid)/ refund       -         NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES       6.54         Purchase of property, Plant & equipment       -         Interest received       -         Increase in Lease Liability       -         Proceeds from sale of property, Plant & equipment       -         Interest received       -         Increase in Lease Liability       -         Proceeds from sale of property, Plant & equipment       -         Interest received       -       -         Interest received       -       -         Interest paid       -       -         Interest paid       -       -				-
Increase/ (Decrease) in Thâts@syables     45.31       (Increase//decrease in other current assets     89.03       Increase/ (Decrease) in Other Financial Labilities     (2.16)       Increase/ (Decrease) in provisions     (0.59)       Operating Profit / (Loss) after working Capital Changes     (14.34)       Direct taxes (paid) refund     -       NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES     6.54       Purchase of property. Plant & equipment, right of use of assets (ROU)     -       Proceeds from sale of property. Plant & equipment, right of use of assets (ROU)     -       Proceeds from sale of investments     -       Receipt of unsecured loan     -       NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES     -       Increase in Lability     -       Proceeds from sale of investments     -       Receipt of unsecured loan     -       NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES     -       Loan from Related Party     6.95       Lease rent paid     -       Interest paid     -       NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES     -       NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES     -       NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES     -       Net Cash action of cash action of the period     0.09       Net Cash dequivalents as the end			(142.00)	128.12
(Increase)/decrease in other current assets     1000       Increase/ (Decrease) in Other Financial Liabilities     (2.16)       Increase/ (Decrease) in provisions     (2.16)       Operating Profit / Loss) after working Capital Changes     6.54       Direct taxes (paid)/refind     -       NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES     6.54       S. CASH FLOW FROM INVESTING ACTIVITIES     -       Purchase of property, Plant & equipment, right of use of assets (ROU)     -       Proceeds from sale of property, Plant & equipment     -       Interest received     -       Increase in Lasse Liability     -       Proceeds from sale of investments     -       Receipt of unsecured loan     -       NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES     -       2. CASH FLOW FROM FINANCING ACTIVITIES     -       3. CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES     -       3. NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES     -       4. Cash equivalents as at the beginning of the year     -       4. Cash equivalents as at the optimal of the year     -       4. Cash equivalents as at the eduivalents     -       4. Cash equivalent			45.04	-
Increase/ Decrease) in Other Financial Liabilities (2.16) Increase/ (Decrease) in other Liabilities (14.34) Increase/ (Decrease) in other Liabilities (14.34) (15.39) Operating Profit / (Loss) after working Capital Changes (0.59) Operating Profit / (Loss) after working Capital Changes (0.59) Operating Profit / (Loss) after working Capital Changes (0.59) (15.39) Operating Profit / (Loss) after working Capital Changes (0.59) (15.39) Operating Profit / (Loss) after working Capital Changes (0.59) (15.39) Operating Profit / (Loss) after working Capital Changes (0.59) (15.39) Operating Profit / (Loss) after working Capital Changes (0.59) (15.39) Operating Profit / (Loss) after working Capital Changes (15.34)		(Increase)/decrease in other current assets	LI GLOVE CECCTO	-
Increase/ (Decrease) in other Liabilities (0.133) Increase/ (Decrease) in provisions (0.59) Operating Profit / (Loss) after working Capital Changes (0.59) Direct taxes (paid)/ refund			And	(2.36)
Increase/ (Decrease) in provisions     (0.57)       Operating Profit / (Loss) after working Capital Changes     (0.59)       Direct taxes (pid)/refund     -       NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES     6.54       2. CASH FLOW FROM INVESTING ACTIVITIES     6.54       Purchase of property, Plant & equipment, right of use of assets (ROU)     -       Proceeds from sale of property, Plant & equipment, right of use of assets (ROU)     -       Proceeds from sale of investments     -       Receipt of unsecured loan     -       NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES     -       2. CASH FLOW FROM FINANCING ACTIVITIES     -       Loan from Related Party     6.95       Lease rent paid     -       Interest paid     -       NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES     -       Loan from Related Party     6.95       Lease rent paid     -       Interest paid     -       NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES     -       Net Increase/(Decrease) in Cash & Cash equivalents     -       Add: Cash and Cash equivalents as at the beginning of the year <td></td> <td></td> <td>6 10 Territori</td> <td>(0.25)</td>			6 10 Territori	(0.25)
Operating Profit / (Loss) after working Capital Changes       0.0037         Direct taxes (paid) / refund       6.54         NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES       6.54         2. CASH FLOW FROM INVESTING ACTIVITIES       6.54         Purchase of property, Plant & equipment, right of use of assets (ROU)       -         Proceeds from sale of property, Plant & equipment       -         Interest received       -         Interest received loan       -         NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES       -         Icon from Related Party       6.95         Loan from Related Party       6.95         Loase rent paid       -         NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES       -         Loan from Related Party       6.95         Lease rent paid       -         NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES       -         Net Increase/(Decrease) in Cash & Cash equivalents       -         Add: Cash and Cash equivalents as at the beginning of the year:       0.14         Cash and cash equivalents as per statement of cash flows       0.01         Cash in hand       0.01       0.08         Balances with banks - on current accounts       0.04         Bahances other than above       0.01 <td></td> <td></td> <td></td> <td>-</td>				-
Direct taxes (paid) / refund NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES CASH FLOW FROM INVESTING ACTIVITIES CASH FLOW FROM INVESTING ACTIVITIES CASH FLOW FROM INVESTING ACTIVITIES CONSTRUCTED FROM / (USED IN) INVESTING ACTIVITIES CONSTRUCTED FROM / (USED IN) INVESTING ACTIVITIES CASH FLOW FROM FINANCING ACTIVITIES CONSTRUCTED FROM / (USED IN) INVESTING ACTIVITIES CONSTRUCTED FROM / (USED IN) FINANCING ACTIVITIES CONSTRUCTED FROM				(0.05)
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES       6.54         6. CASH FLOW FROM INVESTING ACTIVITIES       6.54         Purchase of property, Plant & equipment, right of use of assets (ROU)       -         Proceeds from sale of property, Plant & equipment       -         Interest received       -         Increase in Lease Liability       -         Procees from sale of investments       -         Receipt of unsecured loan       -         NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES       -         2. CASH FLOW FROM FINANCING ACTIVITIES       -         Loan from Related Party       6.95         Lease rent paid       -         Interest paid       -         NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES       6.95         Lease rent paid       -         NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES       -         NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES       -         NET CASH and Cash equivalents as at the beginning of the year       0.14         Cash and Cash equivalents as at the end of the Period       0.09         Reconciliation of cash and cash equivalents as per statement of cash flows       0.01         Cash in hand       0.01         Balances with banks - on current accounts       0.08 <td></td> <td></td> <td>6.54</td> <td>125.46</td>			6.54	125.46
3. CASH FLOW FROM INVESTING ACTIVITIES         Purchase of property, Plant & equipment, right of use of assets (ROU)         Proceeds from sale of property, Plant & equipment         Interest received         Increase in Lease Liability         Proceeds from sale of investments         Receipt of unsecured loan         NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES         Lease Liability         Procees from Related Party         Lease rent paid         Interest paid         NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES         Lease rent paid         Interest paid         NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES         Lease rent paid         Interest paid         NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES         Met Increase/(Decrease) in Cash & Cash equivalents         Add: Cash and Cash equivalents as at the beginning of the year         Cash & Cash equivalents as at the end of the Period         Met Cash and cash equivalents as per statement of cash flows         Cash and cash equivalents as per statement of cash flows         Cash in hand         Balances with banks - on current accounts         Bank Balances other than above			-	0.31
Purchase of property, Plant & equipment, right of use of assets (ROU)       -         Proceeds from sale of property, Plant & equipment       -         Interest received       -         Increase in Lease Liability       -         Procees from sale of investments       -         Receipt of unsecured loan       -         NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES       -         Loan from Related Party       6.95         Lease rent paid       (16.44)         Indtx 116 Lease movement 'if'       -         NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES       6.95         Lease rent paid       (16.44)         IndtX 116 Lease movement 'if'       -         NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES       6.95         Net Increase/(Decrease) in Cash & Cash equivalents       (0.05)         Add: Cash and Cash equivalents as at the beginning of the year       0.14         Cash & Cash equivalents as at the end of the Period       0.09         Reconciliation of cash and cash equivalents as per statement of cash flows       0.01         Balances with banks - on current accounts       0.08         Bank Balances other than above       0.08		I DE GERT GERTELD TROM / (USED IN) OPERATING ACTIVITIES	6.54	119.50
Proceeds from sale of property, Plant & equipment       -         Interest received       -         Increase in Lasse Liability       -         Procees from sale of investments       -         Receipt of unsecured loan       -         NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES       -         Loan from Related Party       6.95         Lease rent paid       (16.44)         IndXS 116 Lease movement       -         Interester paid       -         NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES       6.95         Lease rent paid       -         Interest paid       -         NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES       (6.59)         Net Increase/(Decrease) in Cash & Cash equivalents       0.05)         Add: Cash and Cash equivalents as at the beginning of the year       0.14         Cash & Cash equivalents as at the end of the Period       0.09         Reconciliation of cash and cash equivalents as per statement of cash flows       0.01         Cash in hand       0.01       0.08         Balances with banks - on current accounts       0.08         Bank Balances other than above       0.08	3.	CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from sale of property, Plant & equipment       -         Interest received       -         Increase in Lasse Liability       -         Procees from sale of investments       -         Receipt of unsecured loan       -         NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES       -         Loan from Related Party       6.95         Lease rent paid       (16.44)         Indtrease movement       -         MET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES       -         Loan from Related Party       6.95         Lease rent paid       (16.44)         IndtS 116 Lease movement       -         NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES       -         NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES       (6.59)         Net Increase/(Decrease) in Cash & Cash equivalents       0.01         Add: Cash and Cash equivalents as at the beginning of the year       0.14         Cash & Cash equivalents as at the end of the Period       0.01         Reconciliation of cash and cash equivalents as per statement of cash flows       0.01         Cash in hand       0.01       0.01         Balances with banks - on current accounts       0.08         Bank Balances other than above       0.01		Purchase of property, Plant & equipment, right of use of assets (ROU)	_	
Increase in Lease Liability     -       Procees from sale of investments     -       Receipt of unsecured loan     -       NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES     -       C CASH FLOW FROM FINANCING ACTIVITIES     -       Loan from Related Party     6.95       Lease rent paid     (16.44)       IndAS 116 Lease movement (16.44)     -       Interest paid     -       NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES     (6.59)       Net Increase/(Decrease) in Cash & Cash equivalents     (0.05)       Add: Cash and Cash equivalents as at the beginning of the year     0.14       Cash & Cash equivalents as at the end of the Period     0.09       Reconciliation of cash and cash equivalents as per statement of cash flows     0.01       Cash in hand     0.01       Balances with banks - on current accounts     0.08		Proceeds from sale of property, Plant & equipment	_	-
Procees from sale of investments       -         Receipt of unsecured loan       -         NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES       -         Loan from Related Party       6.95         Lease rent paid       (16.44)         IndAS 116 Lease movement       2.91         Interest paid       -         NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES       (6.59)         Net CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES       (6.59)         Net Increase/(Decrease) in Cash & Cash equivalents       (0.05)         Add: Cash and Cash equivalents as at the beginning of the year       0.14         Cash and Cash equivalents as at the end of the Period       0.09         Reconciliation of cash and cash equivalents as per statement of cash flows       0.01         Cash in hand       0.01         Balances with banks - on current accounts       0.08         Bank Balances other than above       0.08			-	4.34
Receipt of unsecured loan			-	-
NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES       -         CASH FLOW FROM FINANCING ACTIVITIES       6.95         Loan from Related Party       6.95         Lease rent paid       (16.44)         IndAS 116 Lease movement       2.91         Interest paid       -         NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES       -         Net CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES       -         Net Increase/(Decrease) in Cash & Cash equivalents       (0.05)         Add: Cash and Cash equivalents as at the beginning of the year       0.14         Cash & Cash equivalents as at the end of the Period       0.09         Reconciliation of cash and cash equivalents as per statement of cash flows       0.01         Cash in hand       0.01         Balances with banks - on current accounts       0.08         Bank Balances other than above       0.08		Procees from sale of investments		121
CASH FLOW FROM FINANCING ACTIVITIES         Loan from Related Party         Lease rent paid         IndAS 116 Lease movement for the second secon			-	-
Loan from Related Party       6.95         Lease rent paid       (16.44)         IndAS 116 Lease movement       2.91         Interest paid       -         NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES       (6.59)         Net Increase/(Decrease) in Cash & Cash equivalents       (0.05)         Add: Cash and Cash equivalents as at the beginning of the year       0.14         Cash & Cash equivalents as at the end of the Period       0.09         Reconciliation of cash and cash equivalents as per statement of cash flows       0.01         Cash and cash equivalents [note 7]       0.01         Balances with banks - on current accounts       0.08         Bank Balances other than above       0.08		NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES		4.34
Lease rent paid       (16.44)         IndAS 116 Lease movement       2.91         Interest paid       -         NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES       (6.59)         Net Increase/(Decrease) in Cash & Cash equivalents       (0.05)         Add: Cash and Cash equivalents as at the beginning of the year       0.14         Cash & Cash equivalents as at the end of the Period       0.09         Reconciliation of cash and cash equivalents as per statement of cash flows       0.01         Cash and cash equivalents [note 7]       0.01         Balances with banks - on current accounts       0.08         Bank Balances other than above       0.08	).	CASH FLOW FROM FINANCING ACTIVITIES		
Lease rent paid       (16.44)         IndAS 116 Lease movement       2.91         Interest paid       -         NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES       (6.59)         Net Increase/(Decrease) in Cash & Cash equivalents       (0.05)         Add: Cash and Cash equivalents as at the beginning of the year       0.14         Cash & Cash equivalents as at the end of the Period       0.09         Reconciliation of cash and cash equivalents as per statement of cash flows       0.01         Cash and cash equivalents [note 7]       0.01         Balances with banks - on current accounts       0.08         Bank Balances other than above       0.08		Loan from Related Party	6.95	~
IndAS 116 Lease movement       2.91         Interest paid       -         NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES       (6.59)         Net Increase/(Decrease) in Cash & Cash equivalents       (0.05)         Add: Cash and Cash equivalents as at the beginning of the year       0.14         Cash & Cash equivalents as at the end of the Period       0.09         Reconciliation of cash and cash equivalents as per statement of cash flows       0.09         Cash and cash equivalents [note 7]       0.01         Balances with banks - on current accounts       0.08         Bank Balances other than above       0.08		Lease rent paid	2. S.	-
Interest paid NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES (6.59) (0.05) Net Increase/(Decrease) in Cash & Cash equivalents Add: Cash and Cash equivalents as at the beginning of the year Cash & Cash equivalents as at the end of the Period Reconciliation of cash and cash equivalents as per statement of cash flows Cash and cash equivalents [note 7] Cash in hand Balances with banks - on current accounts Bank Balances other than above		IndAS 116 Lease movement to the second s		-
Net Increase/(Decrease) in Cash & Cash equivalents       (0.05)         Add: Cash and Cash equivalents as at the beginning of the year       0.14         Cash & Cash equivalents as at the end of the Period       0.09         Reconciliation of cash and cash equivalents as per statement of cash flows       0.09         Cash and cash equivalents [note 7]       0.01         Cash in hand       0.01         Balances with banks - on current accounts       0.08				
Net Increase/(Decrease) in Cash & Cash equivalents       (0.05)         Add: Cash and Cash equivalents as at the beginning of the year       0.14         Cash & Cash equivalents as at the end of the Period       0.09         Reconciliation of cash and cash equivalents as per statement of cash flows       0.09         Cash and cash equivalents [note 7]       0.01         Cash in hand       0.01         Balances with banks - on current accounts       0.08		NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES	(6.59)	
Add: Cash and Cash equivalents as at the beginning of the year       0.14         Cash & Cash equivalents as at the end of the Period       0.09         Reconciliation of cash and cash equivalents as per statement of cash flows       0.09         Cash and cash equivalents [note 7]       0.01         Balances with banks - on current accounts       0.08         Bank Balances other than above       0.08			<u> </u>	
Cash & Cash equivalents as at the end of the Period       0.09         Reconciliation of cash and cash equivalents as per statement of cash flows       0.09         Cash and cash equivalents [note 7]       0.01         Cash in hand       0.01         Balances with banks - on current accounts       0.08         Bank Balances other than above       0.08			(0.05)	123.84
Reconciliation of cash and cash equivalents as per statement of cash flows       0.01         Cash and cash equivalents [note 7]       0.01         Cash in hand       0.01         Balances with banks - on current accounts       0.08         Bank Balances other than above       0.08			0.14	0.39
Cash and cash equivalents [note 7]       0.01         Cash in hand       0.01         Balances with banks - on current accounts       0.08         Bank Balances other than above       0.08		Cash & Cash equivalents as at the end of the Period	0.09	124.24
Cash and cash equivalents [note 7]       0.01         Cash in hand       0.01         Balances with banks - on current accounts       0.08         Bank Balances other than above       0.08		Reconciliation of cash and cash equivalents as per statement of cash flows		
Cash in hand0.01Balances with banks - on current accounts0.08Bank Balances other than above0.08				
Balances with banks - on current accounts     0.08       Bank Balances other than above     0.08		A CARLE A CONTRACT CONTRACTOR CONTRACTOR CONTRACTOR	0.01	0.01
Bank Balances other than above		Balances with banks - on current accounts		124.23
Balance as per statement of cash flows			5.00	1.07.00
		Balance as per statement of cash flows		

Note:

(i) The standalone statement of cash flows has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS) 7, 'Statement of Cash Flows'.

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## Registered office: 5th Floor, VB Capitol Building, Range Hill Road, Opp Hotel Symphony, Bhoslenagar, Shivajinagar, Aundh, Pune Maharashtra, India, 411007

#### Notes :

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The above statements were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 3rd November 2023. There are no qualifications in the review report issued for the quarter and half year ended 30 September 2023.

This Statement has been prepared in accordance with the recognition and measurement principles laid down in India Accounting Standard 34, Interim Financial Reporting (Ind As 34) notified under the Companies ( Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under Section 133 of the Companies Act, 2013.

As regards deferred tax as per Ind AS-12 on "Income Taxes'there is a net deferred tax asset for the past years and for the period up to 30 September 2023. As a matter of prudence, the company has not recognised the said deferred tax asset.

In accordance with Ind AS 108, 'Operating Segments', segment information has been disclosed in the consolidated financial results of the Company, and therefore, no separate disclosure on segment information is given in the standalone financial results.

5 Figures of the previous period / year have been regrouped/rearranged, wherever considered necessary.

FOR TCC CONCEPT LIMITED UMESH KUMAR SAHA MANAGING DIRECTOR DIN: 01733060 DATE: 03-11-2023 **PLACE: PUNE** 

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mg@mehragoelco.com www.mehragoelco.com



Independent Auditor's Review Report on Consolidated Unaudited 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)

Review report To, The Board of Directors TCC Concept Limited (formerly known as Aaswa Trading and Exports Limited)

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- 1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of TCC Concept Limited (Formerly known as Aaswa Trading and Exports Limited) ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 30 September 2023 and the consolidated year to date results for the period 01 April 2023 to 30 September 2023, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
- 2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, and upon consideration of the review, reports of the other auditors referred to in paragraph 5 below, 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

## New Delhi:

505, Chiraniiv Tower, 43. Nehru Place. New Delhi 110019, India Tel: +91-11-2622-3712, 2622-6933

Mumbai:

305-306, 3rd Floor, Garnet Palladium, Off Western Exp Highway, Goregaon (East), Mumbai - 400063 T: +91-93230-12655

Gurgaon: GLOBAL BUSINESS SOUARE. Building No. 32, Sector 44, Institutional Area Gurugram, 122002,India Tel: +91-124-4786200

Pune: Flat No 03, Plot No 28, Gowardhan Housing Society, Maharshi Nagar, Pune – 411037 Ph: +91.20.24260504

#### Chennai: Sri Raghava Nilayam, Old No 38, New No 28, West Circular Road,

Cluster 0, Mandavelipakkam, Chennai, Dubai, UAE. Tamil Nadu, India, 600028

Dubai: R-3035, Reef Tower, Jumeriah Lake Tower



5. We did not review the interim financial results of two subsidiaries included in the Statement, whose financial information (before eliminating intercompany transactions and balances) reflect total assets of ₹ 6107.26 lakhs as at 30 September 2023, and total revenues of ₹ 2745.35 lakhs tucand ₹ 3121.26 lakhs, total net profit after tax of ₹ 233.61 lakhs and ₹ 473.73 lakhs, total comprehensive income of ₹233.61 lakhs and ₹473.73 lakhs, for the quarter and six-months period ended on 30 September 2023, respectively, and cash flows (net) of ₹ 221.07 lakhs for the six months ended 30 September 2023, as considered in the Statement. These interim financial results have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above

Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

For Mehra Goel & Co. Chartered Accountants Firm/Registration No: 000517N 1.637

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FRN 000517N

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NUL **Roshan Daultani** Partner Membership no: 137405red Acco

UDIN: 23137405BGSPV19028 Place: Pune Date: 3 November 2023

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#### TCC CONCEPT LIMITED (CIN:L68200PN1984PLC222140)

## 5th Floor, VB Capitol Building, Range Hill Road,Opp Hotel Symphony, Bhoslenagar, Shivajinagar, Aundh, Pune Maharashtra, India, 411007

## CONSOLIDATED BALANCE SHEET AS AT 30 SEPTEMBER 2023

		(₹ in Lakhs, unl 30.09.2023 (Unaudited)	ess other stated 31.03.2023 (Audited)
I Ass	ets		
1 Nor	n-current assets		
	Property, plant and equipment	2.32	-
	Capital work-in-progress	2.02	
	Right of use assets	480.29	
	ntangible assets	6,612.24	-
100 million (100 m	ntangible assets under development	0,012.24	
48	inancial assets	-	-
(1) 1	Investments	-	(=)
	Other Financial Assets	-	<del></del>
		-	-
	Deferred tax asset (Net)	1.04	(#1)
1000000000	ncome tax assets (Net)	-	
	Other non-current Assets	818.32	-
Tot	al non-current assets	7,914.20	
2 Cur	rent assets		
(a) I	nventories	2,412.46	-
	(b) Financial assets		
	(i) Trade receivables	1,259.03	135.6
	(ii) Cash and cash equivalents	15.91	0.1
	(iii) Bank Balances other than (ii) above	205.16	
	(iv) Loans	197.93	-
	(v) Other financial assets	774.25	50.0
	Current Tax Assets (net)	1/4.23	50.0
	Other current assets	-	-
		397.09	114.6
Lota	al current assets	5,261.82	300.4
Tot	al assets	13,176.02	300.4
I Equ	ity and liabilities		
1 Equ			
11.04	Equity share capital	1,327.81	72.0
224 Contract of the second	Dther equity	9,422.72	181.8
	al equity	10,750.53	253.8
2 Liab	bilities		
	n-current liabilities		
	inancial liabilities		
(e) .	(i) Borrowings	187.67	
	(ii) Lease liabilities		-
(CD /	Other financial liabilities	- 0.75	-
1.1		0.75	-
	Other Non current liabilities Provisions	175.43	<u>1</u>
1.1	al non-current liabilities	363.85	
	rent liabilities		
(a) F	'inancial liabilities		
	(i) Borrowings	57.09	2.5
	(ii) Lease liabilities	202.07	-
	(iii) Trade payables	45.64	
	(A) total outstanding dues of micro enterprises and small enterprises		0.2
	(B) total outstanding dues of creditors other than micro enterprises		0
	and small enterprises	107.43	0.0
	(iv) Other financial liabilities		
		1,288.07	2.1
ALL T	ncome Tax Liability (net) Dther current liabilities	351.01	21.1
1.6. 62		5.10	18.8
(c) C		20.4011/96040	1997 - 1993
(c) C (d) F	Provisions	5.23	1.5
(c) C (d) F		20.4011/96040	1.5 46.5



# TCC CONCEPT LIMITED

(CIN:L68200PN1984PLC222140) 5th Floor, VB Capitol Building, Range Hill Road,Opp Hotel Symphony, Bhoslenagar, Shivajinagar, Aundh, Pune Maharashtra, India, 411007 A. STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2023

Law -						(₹ in Lakhs, un	less other stated)	
		Quarter ended			Half year ended		Year ended	
Sr No	Particulars	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	
51.140.	1 aucuars	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	Income							
I	a) Revenue from operations	2,780.82	385.53	-	3,166.35	_	100.00	
n	b) Other income	4.91	1.07	1.53	5,100.35	4.45	120.00	
III	Total Income(a+b)	2,785.74	386.60	1.53	3,172.33	4.45	4.48	
		2,103,14	330.00	1.55	3,172.33	4.45	124.48	
IV	Expenses							
#0.100	a) Cost of services	78.29	4.23	_	82.52			
	b) Changes in inventories of finished goods	2,000.00	4.43	-		-	-	
	c) Employee benefits expense	97.75	29.70	1.73	2,000.00 127.45	-	-	
	d) Finance costs	14.91	- 29.70	-	127.45	3.50	4.56	
	e) Depreciation and amortisation expense	320.69	0.03	5	320.72		-	
	f) Other expenses ( Any item exceeding 10% of the total expenses relating to	51.66	29.63	1.60		10 Mar 10		
	continuing operations to be shown separately)	51.00	29.05	1.68	81.29	2.87	10.40	
	Total expenses	2,563.30	63.59	3.41	2,626.89	6.37	14.96	
v	Profit/(Loss) before exceptional item and taxes (III-IV)	222.44	323.01	(1.88)	545.45	(1.92)	109.52	
VI	Exceptional item	-	-	-	-	-	-	
VII	Profit/(loss) before tax (V-VI)	222.44	323.01	(1.88)	545.45	(1.92)	109.52	
VIII	Tax expense							
	Current tax	95.77	58.93	_	154.70		27.56	
	Deferred tax	(43.76)		2	(43.76)	-	27.36	
	Earlier year short/(excess) provision	(13.10)	_		(45.70)	-	0.30	
	Total Tax Expenses	52.02	58.93		110.95		27.86	
		52.02	30.75		110.95	-	27.60	
IX	Profit/(loss) after tax (VII-VIII)	170.42	264.08	(1.88)	434.50	(1.92)	81.66	
x	Other Comprehensive income							
0.529	Other comprehensive income not to be reclassified to							
	profit or loss in subsequent periods							
	Remeasurement (loss)/gain on defined benefit plans							
	Income tax effect							
	Total other comprenhensive income/(loss)	-	-	-		-	-	
XI	Total comprehensive income/(loss) (IX+X)	170.42	264.08	(1.88)	434.50	(1.92)	81.66	
XII	Paid-up equity share capital (Face value of ₹ 10/- each)	1,327.81	1,327.81	70.00	1 207 01	70.00	70.00	
All	and up equity share capital (race value of < 10/- each)	1,527.01	1,527.61	72.00	1,327.81	72.00	72.00	
XIII	Other equity exluding revaluation reserve						181.86	
XIV	Basic and diluted earnings per share ( of ₹ 10 each)							
	Basic (in ₹)	0.96	12.58	(0.26)	4.38	(0.27)	11.34	
	Diluted (in ₹)	0.96	12.58	(0.26)	4.38	(0.27)	11.34	



## TCC CONCEPT LIMITED

## (CIN:L68200PN1984PLC222140)

## 5th Floor, VB Capitol Building, Range Hill Road,Opp Hotel Symphony, Bhoslenagar, Shivajinagar, Aundh, Pune Maharashtra, India, 411007 Consolidated Statement of Cash flows for the Period ended 30 SEPTEMBER 2023

		(₹ in Lakhs,	unless other stated)
		Half Year ended	Half Year ended
	Particulars	30.09.2023	30.09.2022
		(Unaudited)	(Unaudited)
А.	CASH FLOW FROM OPERATING ACTIVITIES		
	NET PROFIT/ (LOSS) BEFORE TAX	545.45	(1.92)
	Adjustments for:		× - 2
	Depreciation & amortization expense	341.44	-
	Finance Cost	22.32	-
	Interest income	(11.53)	(4.34)
		897.67	(6.27)
	Operating profit before working capital changes	071.07	(0.27)
	Adjustments for changes in working capital:		
	(Increase)/Decrease in Trade Receivables	(1,224.40)	2
	(Increase)/ Decrease in Other Financial Assets	(1,946.70)	128.12
	(Increase)/Decrease in Other Assets	1,566.88	(2.36)
	(Increase)/Decrease in Inventories	1,912.46	
	Increase/ (Decrease) in Trade Payables	(445.56)	2
	Increase/ (Decrease) in Other Financial Liabilities	1,591.32	(0.25)
	Increase/ (Decrease) in other Liabilities	186.79	-
	Increase/ (Decrease) in provisions	(193.94)	(0.05)
	Operating Profit / (Loss) after working Capital Changes	2,344.52	125.46
	Direct taxes (paid)/ refund		(0.31)
	NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	2,344.53	119.50
В.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property, Plant & equipment	(2,211.98)	-
	Interest received	9.62	4.34
	NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES	(2,202.36)	4.34
C.	CASH FLOW FROM FINANCING ACTIVITIES		
C.	Loan from bank	02 ((	
		83.66	-
	Interest paid	(4.90)	
	NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES	78.76	-
	Net Increase/(Decrease) in Cash & Cash equivalents	220.93	123.84
	Add: Cash and Cash equivalents as at the beginning of the period	0.14	0.39
	Cash & Cash equivalents as at the end of the year	221.07	124.24
	Reconciliation of cash and cash equivalents as per statement of cash flows		
	Cash and cash equivalents [note 7]		
	Cash in hand	2.10	0.01
	Balances with banks - on current accounts	13.86	124.23
	Bank Balances other than above	205.11	
	Balance as per statement of cash flows	00000 <sup>00000000000000000000000000000000</sup>	
			<
	Note		

## Note:

(i) The consolidated statement of cash flows has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS) 7, 'Statement of Cash Flows'.



# TCC CONCEPT LIMITED

(CIN:L68200PN1984PLC222140) 5th Floor, VB Capitol Building, Range Hill Road,Opp Hotel Symphony, Bhoslenagar, Shivajinagar, Aundh, Pune Maharashtra, India, 411007

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	Quarter ended			Half year		ess other stated Year ended
Particulars	30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
1. Segment Revenue						
(a) Segment- Commission	319.78	301.30	-	621.08	-	
(b) Segment- Rental equipments	260.02	84.23		344.25		120.00
(c) Segment- Sales products	2,200.00	2	-	2,200.00	-	120100
(d) Unallocated	5.94	1.07	1.53	7.01	4.45	4.48
Total Segment Revenue	2,785.74	386.60	1.53	3,172.34	4.45	124.48
Less: Inter Segment Revenue		_				
Revenue From Operations	2,785.74	386.60	1.53	3,172.34	4.45	124.48
2. Segment Result (Profit)(+)/Loss (-) before tax and interest from Each segment) (a) Segment- Commission	271.81	258.55		530.36	-	-
(b) Segment- Rental equipments	-178.52	63.39	-1.88	-115.13	-1.92	109.52
(c) Segment- Sales products	150.00			150.00	-	-
(d) Unallocated	5.94	1.07		7.01	×	
Total Profit/(loss) before tax	237.35	323.01	-1.88	572.24	-1.92	109.52
Less: (i) Finance Cost	14.91	-		14.91	ž	-
Less: (ii) Other Un-allocable Expenditure net off Un-allocable income						
Profit Before Tax	222.44	323.01	-1.88	557.33	-1.92	109.52
3. Segment Assets						
(a) Segment- Commission	-	42.17			-	-
(b) Segment- Rental equipments	12,926.02	1.35	170.58	12,926.02	170.58	300.40
(c) Segment- Sales products	250.00	-	-	250.00	~	-
(d) Unallocated	-	-	-		-	-
Total Segment Assets	13,176.02	43.52	170.58	13,176.02	170.58	300.40
Un-allocable Assets						
Net Segment Assets	13,176.02	43.52	170.58	13,176.02	170.58	300.40
4. Segment Liabilities						
(a) Segment- Commission	( <del>*</del> )	4,593.46	÷	-	-	-
(b) Segment- Rental equipments	2,335.98	136.56	0.30	2,335.98	0.30	46.54
(c) Segment- Sales products	(=)	(*);	-	-	-	21
(d) Unallocated	( <b>1</b> )	201	¥	-		25
Total Segment Liabilities	2,335.98	4,730.02	0.30	2,335.98	0.30	46.54
Un-allocable Liabilities			_			
Net Segment Liabilities	2,335.98	4,730.02	0.30	2,335.98	0.30	46.54

### Consolidated Segment information for the Quarter ended 30th September, 2023

NCEP 0 C \*

## TCC CONCEPT LIMITED (CIN:L68200PN1984PLC222140) (formerly known as Aaswa Trading and Exports Limited)

## 5th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Aundh Haveli Pune Maharashtra 411007

#### Notes

- 1 The above Consolidated statements were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 3 November 2023. There are no qualifications in the review report issued for the quarter and half year ended 30 September 2023.
- 2 This Consolidated Statement has been prepared in accordance with the recognition and measurement principles laid down in India Accounting Standard 34, Interim Financial Reporting ('Ind As 34') notified under the Companies ( Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under Section 133 of the Companies Act, 2013.
- 3 The format of the above results as prescribed in SEBI's Circular CIR/CFD/CMD/1 5/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI's Circular dated 5th July, 2016, Ind AS and Schedule III [Division II] to the Companies Act, 2013.
- 4 The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015.
- 5 Figures of the previous period / year have been regrouped/rearranged, wherever considered necessary.
- 6 Holding subsidiary relation was established on 20 June 2023 hence comparative numbers related to previous year and year to date September 2023 and previous financial year are standalone numbers of the Company.

FOR TCC CONCEPT LIMITED

ONCE UMESH KUMAR SAHAY MANAGING DIRECTOR DIN: 01733060 DATE: 03-11-2023 PLACE: PUNE