

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)**

1. 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

New Delhi:

505, Chiranjiv 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 SQUARE,
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,
Mandavelpakkam, Chennai,
Tamil Nadu, India, 600028

Dubai:

R-3035, Reef Tower,
Cluster O,
Jumeriah Lake Tower,
Dubai, UAE.

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


Roshan Daultani

Partner

Membership no: 137405

UDIN: 23137405BGSPVG1620

Place: Pune

Date: 3 November 2023



TCC CONCEPT LIMITED
(Formerly known as Aaswa trading and exports limited)
(CIN:L68200PN1984PLC222140)

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

(₹ in Lakhs, unless other stated)

	Particulars	As at 30 September 2023 (Unaudited)	As at 31 March 2023 (Audited)
I	Assets		
1	Non-current assets		
	(a) Property, plant and equipment	-	-
	(b) Right of use assets	172.52	-
	(c) Intangible assets	-	-
	(d) Intangible Assets under development	-	-
	(e) Financial assets		
	Investments	9,839.24	-
	Other Financial Assets	-	-
	(f) Deferred tax asset (Net)	-	-
	(g) Income tax assets (Net)	-	-
	(h) Other Non-Current Assets	-	-
	Total non-current assets	10,011.76	-
2	Current assets		
	(a) Inventories		
	(b) Financial assets		
	(i) Trade receivables	78.79	135.60
	(ii) Cash and cash equivalents	0.09	0.14
	(iii) Bank Balances other than (ii) above	-	-
	(iv) Loans	-	-
	(v) Other financial assets	192.01	50.01
	(c) Current Tax Assets (net)	-	-
	(d) Other current assets	24.72	114.65
	Total current assets	295.61	300.40
	Total assets	10,307.38	300.40
II	Equity and liabilities		
1	Equity		
	(a) Equity share capital	1,327.81	72.00
	(b) Other equity	8,722.44	181.86
	Total equity	10,050.24	253.86
2	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Lease liabilities	175.43	-
	(iii) Other financial liabilities	-	-
	(b) Other Non current liabilities	-	-
	(c) Provisions	-	-
	Total non-current liabilities	175.43	-
3	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	9.49	2.54
	(ii) Lease liabilities	-	-
	(iii) Trade payables		
	(A) total outstanding dues of micro enterprises and small enterprises		0.29
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	45.64	0.04
	(iv) Other financial liabilities	-	2.16
	(b) Income Tax Liability (net)	21.13	21.13
	(c) Other current liabilities	4.54	18.88
	(d) Provisions	0.91	1.50
	Total current liabilities	81.71	46.54
	Total equity and liabilities	10,307.38	300.40



TCC CONCEPT LIMITED
(Formerly known as Aaswa trading and exports limited)
(CIN:L68200PN1984PLC222140)

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

(₹ in Lakhs, unless other stated)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
I	a) Revenue from operations	40.12	10.82	-	50.94	-	120.00
II	b) Other income	0.13	-	1.53	0.13	4.45	4.48
III	Total Income (a+b)	40.25	10.82	1.53	51.07	4.45	124.48
IV	Expenses						
	a) Cost of services	41.94	10.55	-	52.50	-	-
	b) Employee benefits expenses	0.60	0.60	1.73	1.20	3.50	4.56
	c) Finance costs	5.25	-	-	5.25	-	-
	d) Depreciation and amortisation expense	12.32	-	-	12.32	-	-
	e) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	13.18	9.49	1.68	22.67	2.87	10.40
	Total expenses	73.29	20.64	3.41	93.93	6.37	14.96
V	Profit/(Loss) before exceptional items and tax (III-IV)	(33.04)	(9.82)	(1.88)	(42.86)	(1.92)	109.52
VI	Exceptional item	-	-	-	-	-	-
VII	Profit/loss before tax (V-VI)	(33.04)	(9.82)	(1.88)	(42.86)	(1.92)	109.52
VIII	Tax expense						
	Current tax	-	-	-	-	-	27.56
	Deferred tax	-	-	-	-	-	-
	Short/(Excess) Provision for earlier year	-	-	-	-	-	0.30
	Total Tax Expenses	-	-	-	-	-	27.86
IX	Profit/(loss) after tax (VII-VIII)	(33.04)	(9.82)	(1.88)	(42.86)	(1.92)	81.66
X	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	-	-	-	-	-	-
	Total other comprehensive income / (loss)	-	-	-	-	-	-
XI	Total comprehensive income / (loss) (IX+X)	(33.04)	(9.82)	(1.88)	(42.86)	(1.92)	81.66
XII	Paid-up equity share capital (Face value of ₹ 10/- per share)	1,327.81	1,327.81	72.00	1,327.81	72.00	72.00
XIII	Other equity excluding revaluation reserve						181.86
XIV	Basic and diluted earnings per share (of ₹ 10 each)						
	Basic (in ₹)	(0.43)	(0.47)	(0.26)	(0.56)	(0.27)	11.34
	Diluted (in ₹)	(0.43)	(0.47)	(0.26)	(0.56)	(0.27)	11.34



TCC CONCEPT LIMITED
(Formerly known as Aaswa trading and exports limited)
(CIN:L68200PN1984PLC222140)

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	(₹ in Lakhs, unless other stated)	
	Half Year ended 30 September 2023 (unaudited)	Half Year ended 30 September 2022 (unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
NET PROFIT/ (LOSS) BEFORE TAX	(42.86)	(1.92)
Adjustments for:		
Depreciation & amortization expense	12.32	-
Finance Cost	5.25	-
Interest income	(0.13)	(4.34)
Other Non-cash adjustments related IND AS 116	(1.00)	-
Operating profit before working capital changes	(26.42)	(6.27)
Adjustments for changes in working capital:		
(Increase)/Decrease in Trade Receivables	56.81	-
(Increase)/ Decrease in Other Financial Assets	(142.00)	128.12
(Increase)/Decrease in Other Assets	-	-
Increase/ (Decrease) in Trade Payables	45.31	-
(Increase)/decrease in other current assets	89.93	(2.36)
Increase/ (Decrease) in Other Financial Liabilities	(2.16)	(0.25)
Increase/ (Decrease) in other Liabilities	(14.34)	-
Increase/ (Decrease) in provisions	(0.59)	(0.05)
Operating Profit / (Loss) after working Capital Changes	6.54	125.46
Direct taxes (paid)/ refund	-	0.31
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	6.54	119.50
B. 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	-	4.34
Increase in Lease Liability	-	-
Procees from sale of investments	-	-
Receipt of unsecured loan	-	-
NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES	-	4.34
C. CASH FLOW FROM FINANCING 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 Increase/(Decrease) in Cash & Cash equivalents	(0.05)	123.84
Add: Cash and Cash equivalents as at the beginning of the year	0.14	0.39
Cash & Cash equivalents as at the end of the Period	0.09	124.24
Reconciliation of cash and cash equivalents as per statement of cash flows		
Cash and cash equivalents [note 7]		
Cash in hand	0.01	0.01
Balances with banks - on current accounts	0.08	124.23
Bank Balances other than above		
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'.



TCC CONCEPT LIMITED
(Formerly known as Aaswa trading and exports limited)
(CIN:L68200PN1984PLC222140)

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

Notes :

- 1 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.
- 2 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.
- 3 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.
- 4 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 SAHAY
MANAGING DIRECTOR
DIN: 01733060
DATE: 03-11-2023
PLACE: PUNE



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)**

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, Chiranjiv 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 SQUARE,
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,
Mandavelipakkam, Chennai,
Tamil Nadu, India, 600028

Dubai:

R-3035, Reef Tower,
Cluster O,
Jumeriah Lake Tower,
Dubai, UAE.

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 and ₹ 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


Roshan Daultani
Partner
Membership no: 137405



UDIN: 23137405BGSPVI9028

Place: Pune

Date: 3 November 2023

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, unless other stated)

	30.09.2023 (Unaudited)	31.03.2023 (Audited)
I Assets		
1 Non-current assets		
(a) Property, plant and equipment	2.32	-
(b) Capital work-in-progress	-	-
(c) Right of use assets	480.29	-
(d) Intangible assets	6,612.24	-
(e) Intangible assets under development	-	-
(f) Financial assets	-	-
Investments	-	-
Other Financial Assets	-	-
(g) Deferred tax asset (Net)	1.04	-
(h) Income tax assets (Net)	-	-
(i) Other non-current Assets	818.32	-
Total non-current assets	7,914.20	-
2 Current assets		
(a) Inventories	2,412.46	-
(b) Financial assets	-	-
(i) Trade receivables	1,259.03	135.60
(ii) Cash and cash equivalents	15.91	0.14
(iii) Bank Balances other than (ii) above	205.16	-
(iv) Loans	197.93	-
(v) Other financial assets	774.25	50.01
(c) Current Tax Assets (net)	-	-
(d) Other current assets	397.09	114.65
Total current assets	5,261.82	300.40
Total assets	13,176.02	300.40
II Equity and liabilities		
1 Equity		
(a) Equity share capital	1,327.81	72.00
(b) Other equity	9,422.72	181.86
Total equity	10,750.53	253.86
2 Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	187.67	-
(ii) Lease liabilities	-	-
(iii) Other financial liabilities	0.75	-
(b) Other Non current liabilities	175.43	-
(c) Provisions	-	-
Total non-current liabilities	363.85	-
3 Current liabilities		
(a) Financial liabilities		
(i) Borrowings	57.09	2.54
(ii) Lease liabilities	202.07	-
(iii) Trade payables	45.64	-
(A) total outstanding dues of micro enterprises and small enterprises	-	0.29
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	107.43	0.04
(iv) Other financial liabilities	1,288.07	2.16
(b) Income Tax Liability (net)	351.01	21.13
(c) Other current liabilities	5.10	18.88
(d) Provisions	5.23	1.50
Total current liabilities	2,061.64	46.54
Total equity and liabilities	13,176.02	300.40



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

(₹ in Lakhs, unless other stated)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
	Income						
I	a) Revenue from operations	2,780.82	385.53	-	3,166.35	-	120.00
II	b) Other income	4.91	1.07	1.53	5.98	4.45	4.48
III	Total Income(a+b)	2,785.74	386.60	1.53	3,172.33	4.45	124.48
	Expenses						
IV	a) Cost of services	78.29	4.23	-	82.52	-	-
	b) Changes in inventories of finished goods	2,000.00	-	-	2,000.00	-	-
	c) Employee benefits expense	97.75	29.70	1.73	127.45	3.50	4.56
	d) Finance costs	14.91	-	-	14.91	-	-
	e) Depreciation and amortisation expense	320.69	0.03	-	320.72	-	-
	f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	51.66	29.63	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)	-	-	(43.76)	-	-
	Earlier year short/(excess) provision						0.30
	Total Tax Expenses	52.02	58.93	-	110.95	-	27.86
IX	Profit/(loss) after tax (VII-VIII)	170.42	264.08	(1.88)	434.50	(1.92)	81.66
X	Other Comprehensive income						
	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 comprehensive 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	72.00	1,327.81	72.00	72.00
XIII	Other equity excluding 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)

Particulars	Half Year ended 30.09.2023 (Unaudited)	Half Year ended 30.09.2022 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
NET PROFIT/ (LOSS) BEFORE TAX	545.45	(1.92)
Adjustments for:		
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		
Adjustments for changes in working capital:		
(Increase)/Decrease in Trade Receivables	(1,224.40)	-
(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)	-
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
B. 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		
Loan from bank	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		

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'.



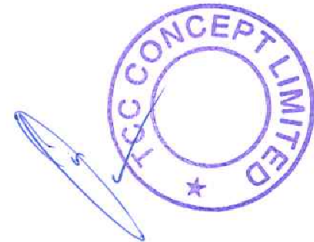
TCC CONCEPT LIMITED
(CIN:L68200PN1984PLC222140)

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

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

(₹ in Lakhs, unless other stated)

Particulars	Quarter ended			Half year ended		Year ended
	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	-	-	2,200.00	-	-
(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	-	-
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	-	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	-	-	-	-	-	-
(d) Unallocated	-	-	-	-	-	-
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



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




UMESH KUMAR SAHAY
MANAGING DIRECTOR

DIN: 01733060

DATE: 03-11-2023

PLACE: PUNE