

October 22, 2024

To
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400 001
Scrip Code: 512038

Sub.: Outcome of Board Meeting.

Dear Sir/Ma'am,

Pursuant to Regulations 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we inform that the Board of Directors of the Company, at their meeting held today, i.e. Tuesday, the 22nd day of October, 2024 has inter-alia approved the Unaudited Standalone and Consolidated Financial Results for quarter and half year ended 30 September, 2024. We have enclosed herewith a copy of the approved Unaudited Standalone and Consolidated Financial Results along with the Limited Review Report issued by M/s Mehra Goel and Company, Statutory Auditors of the Company.

The meeting of Board of Directors commenced at 7:00 p.m. (IST) and concluded at 8:55 p.m. (IST).

Kindly take the same on records.

Thanking You,
For TCC Concept Limited

Umesh Kumar Sahay
Managing Director
DIN: 01733060

Encl.: As Above.

TCC Concept Limited

(Formerly known as Aaswa Trading and Exports Limited)

Regd. Office: 5th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar,
Shivajinagar, Pune-411007 | CIN: L68200PN1984PLC222140 | Cont.: +91 86004 61900
Email Id: compliance@tccltd.in | Website: www.tccltd.in

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 September 30, 2024 and the year to date results for the period April 01, 2024 to September 30, 2024, 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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 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: 24137405BKDLRD5183
Place: Pune
Date: 22 October 2024

TCC Concept Limited

CIN: L68200PN1984PLC222140

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

Statement of Unaudited Standalone Assets and Liabilities as at September 30,2024

Rs. in Lakhs (Unless stated otherwise)

Particulars	As at	As at
	30 Sep 2024 Un-Audited	31 March 2024 Audited
ASSETS		
Non-Current Assets		
Right-of-Use Assets	162.22	184.34
Financial Assets		
Investments	62,308.21	16,764.87
Other Financial assets	-	11.00
Loan	-	735.68
Deferred tax assets net	3.65	2.10
Other non-current assets	249.87	-
Total Non-current Assets	62,723.95	17,697.99
Current assets		
Financial Assets		
Investments	-	-
Trade receivables	283.09	427.96
Cash and cash equivalents	1,670.44	5.75
Loans	-	100.54
Other Financial assets	1,972.97	124.49
Other current assets	375.86	69.10
Total Current Assets	4,302.36	727.84
Total Assets	67,026.31	18,425.83
EQUITY and LIABILITIES		
Equity Share Capital	3,567.25	2,103.44
Other Equity	62,806.32	15,598.89
Total Equity	66,373.57	17,702.33
Financial Liabilities		
Non Current liabilities		
Financial Liabilities		
Borrowings		
Lease liabilities	151.13	127.59
Other Financial liabilities	-	-
Other non Current liabilities	-	3.52
Provisions	-	-
Total Non current liabilities	151.13	131.11
Current liabilities		
Financial Liabilities		
Borrowings	-	356.18
Lease liabilities	25.61	66.03
Trade Payables		
total outstanding dues of micro enterprises and small enterprises	-	1.19
total outstanding dues of others	44.98	113.79
Other Financial Liabilities	-	4.77
Current tax liability (Net)	152.51	16.41
Other current liabilities	247.13	30.45
Provisions	31.38	3.59
Total Current liabilities	501.61	592.39
Total liabilities	652.74	723.50
Total Equity and Liabilities	67,026.31	18,425.83

For and on behalf of Board of Directors,

TCC Concept Limited
CIN: L68200PN1984PLC222140

Umesh Kumar Sahay
Chairman & Managing Director
DIN:01733060

Date : 22nd October, 2024



TCC CONCEPT LIMITED
CIN: L68200PN1984PLC222140
Address: 5th Floor, VB Capitol Building, Range Hill Road, Opp.Hotel Symphony, Bhoslenagar, Shivajinagar, Pune-411007
Statement of Standalone financial results for the Quarter and Half year ended September 30, 2024

Sr/No	Particulars	Rs. in Lakhs (Unless stated otherwise)					
		Quarter Ended			Half year ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31 March 2024
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited	
	Income						
I	Revenue From Operations	426.74	322.71	40.12	751.45	50.94	480.42
II	Other Income	52.70	39.43	0.13	92.13	0.13	8.45
III	Total Income	481.44	362.14	40.25	843.58	51.07	488.88
	Expenses						
IV	Cost of Service	67.02	59.08	41.94	120.10	52.50	218.54
	Employee benefits expense	41.95	37.81	0.60	79.76	1.20	22.40
	Finance costs	5.83	4.15	5.25	9.98	5.25	19.47
	Depreciation and amortization expense	11.06	11.06	12.32	22.12	12.32	36.87
	Other expenses	30.83	75.34	13.18	106.17	22.67	111.40
	Total expenses	156.69	181.44	73.29	338.13	93.94	408.58
V	Profit/(loss) before exceptional item and tax (III - IV)	324.75	180.71	(33.04)	505.46	(42.86)	80.20
VI	Exceptional Item						
VII	Profit/(loss) before tax (V - VI)	324.75	180.71	(33.04)	505.46	(42.86)	80.20
VIII	Tax expense						
	Current tax	82.90	46.19	-	129.10	-	23.41
	Deferred tax	(0.56)	(1.00)	-	(1.56)	-	(2.10)
	Total Tax expense	82.34	45.19	(33.04)	127.54	(42.86)	21.31
IX	Profit/(loss) after tax for the period	242.41	135.51	(33.04)	377.92	(42.86)	58.89
X	Other Comprehensive Income						
	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	-	-	-	-	-	-
XI	Total Comprehensive Income for the period	242.41	135.51	(33.04)	377.92	(42.86)	58.89
XII	Paid up equity share capital (Face value of Rs. 10/-per share)	3,567.25	2,273.41	1,327.81	3,567.25	1,327.81	2,103.64
XIII	Other Equity excluding revaluation reserve						15,598.89
XIV	Earnings per equity share						
	Basic	1.15	0.61	(0.43)	2.00	(0.56)	0.47
	Diluted	1.15	0.61	(0.43)	2.00	(0.56)	0.45

Explanatory notes to the Standalone Unaudited Statement of Financial Results for the quarter and half year ended September 30, 2024

- The above Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2024 were reviewed and recommended by the Audit Committee and have been approved by the Board of Directors at its meeting held on October 22, 2024.
- These Standalone financial results have been 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 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- The Statutory Auditors have carried out Limited Review of the Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2024. An unqualified report has been issued by them thereon.
- The company acquired a 98.78% stake in NES Data Private Limited (previously known as Natural Environment Solutions Private Limited) for 45543 lakhs, through a share swap on 23rd August 2024. Natural Environment Solutions Private Limited has been renamed NES Data Private Limited w.e.f 12th September 2024.
- Current Tax expense are inclusive of prior period tax adjustments.
- Figures for the previous period have been regrouped/ reclassified wherever necessary to conform to current period's classification.

For and on behalf of Board of Directors,
TCC Concept Limited
CIN: L68200PN1984PLC222140



TCC Concept Limited

CIN: L68200PN1984PLC222140

Registered office: 5th Floor, VB Capitol Building, Range Hill Road, Opp.Hotel Symphony, Bhoslenagar, Shivajinagar, Pune-411007

Standalone Unaudited Statement of cash flows for the half year ended September 30,2024

		Rs. in Lakhs (Unless stated otherwise)	
Particulars		For half year ended 30 Sep, 2024 Un-Audited	For half year ended 30 Sep, 2023 Un-Audited
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	NET PROFIT/ (LOSS) BEFORE TAX	505.46	(42.86)
	Adjustments for:		
	Depreciation & amortization expense	-	12.32
	Finance cost	22.12	5.25
	Interest income	9.98	(0.13)
	Other Ind AS adjustment	-	(1.00)
	Operating profit before working capital changes	537.56	(26.42)
	Adjustments for changes in working capital:		
	(Increase)/decrease in trade receivables	144.87	56.81
	(Increase)/ decrease in other financial assets	11.00	(142.00)
	(Increase)/decrease in other assets	-	-
	Increase/ (decrease) in trade payables	(70.00)	45.31
	(Increase)/decrease in other current assets	(306.76)	89.93
	Increase/ (decrease) in other non-current liabilities	(3.52)	-
	Increase/ (decrease) in other financial liabilities	(4.77)	(2.16)
	Increase/ (decrease) in other liabilities	352.80	(14.34)
	Increase/ (decrease) in provisions	27.79	(0.59)
	Operating profit / (loss) after working capital changes	151.41	32.96
	Direct taxes (paid)/ refund	(129.10)	-
	NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	559.87	6.54
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property, plant & equipment, right of use of assets (ROU)	-	-
	Non current other financial assets	-	-
	Interest received	-	-
	Increase in lease liability	(16.88)	-
	Loan granted	(1,848.48)	-
	Investments made in subsidiaries	-	-
	Receipt of unsecured loan	836.22	-
	Loan granted	(249.87)	-
	NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES	(1,279.01)	-
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Loans taken	-	6.95
	Lease rent paid	-	(16.44)
	Ind AS 116 lease movement	-	2.91
	Loan repaid	(356.18)	-
	Money received against issuance of shares (including securities premium)	2,750.00	-
	Interest paid	(9.98)	-
	NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES	2,383.84	(6.59)
	Net Increase/(Decrease) in Cash & Cash equivalents	1,664.70	(0.05)
	Add: Cash and cash equivalents as at the beginning of the year	5.75	0.14
	Cash & Cash equivalents as at the end of the Period	1,670.45	0.09
	Reconciliation of cash and cash equivalents as per statement of cash flows		
	Cash and cash equivalents	-	-
	Cash in hand	-	-
	Balances with banks - on current accounts	0.01	0.01
	Balance as per statement of cash flows	1,670.44	0.08
		1,670.45	-

For and on behalf of Board of Directors,
TCC Concept Limited
CIN: L68200PN1984PLC222140

Umesh Kumar Sahay
Chairman & Managing Director
DIN: 01733060
Date : 22nd October, 2024
Place : Pune



TCC CONCEPT LIMITED

CIN:L68200PN1984PLC222140

Address: 5th Floor, VB Capitol Building, Range Hill Road, Opp.Hotel Symphony, Bhoslenagar, Shivajinagar, Pune-411007

Standalone Unaudited Segment-wise information for the Quarter and Half year ended September 30,2024

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1. Segment Revenue						
(a) Segment-Brokerage & Other Services	342.32	256.00	40.12	598.32	50.94	324.40
(b) Segment- Rental & Leasing of Equipment	86.41	66.71	-	153.12		156.02
(c) Segment- IT Services						
(d) Unallocated	52.70	39.43	0.13	92.13	0.13	
Total Segment Revenue	481.44	362.14	40.25	843.58	51.07	480.42
Less: Inter Segment Revenue						-
Revenue From Operations	481.44	362.14	40.25	843.58	51.07	480.42
2. Segment Result (Profit)(+)/Loss (-) before tax and interest from Each segment)						
(a) Segment-Brokerage & Other Services	251.88	130.59	(27.79)	382.47	(37.61)	45.96
(b) Segment- Rental & Leasing of Equipment	26.00	10.69		36.69		-
(c) Segment- IT Services						
(d) Unallocated	52.70	39.43		92.13		
Total Profit/(loss) before tax	330.58	180.71	(27.79)	511.29	(37.61)	45.95
Less: (i) Finance Cost	5.83	4.14	5.25	9.97	5.25	
Less: (ii) Other Un-allocable Expenditure net off Un-allocable income						
Profit Before Tax	324.75	180.70	(33.04)	505.46	(42.86)	45.95
3. Segment Assets						
(a) Segment-Brokerage & Other Services	246.22	258.00	10,307.38	246.22	10,307.38	134.91
(b) Segment- Rental & Leasing of Equipment	7.92	20,844.20		7.92		18,290.92
(c) Segment- IT Services	-	-	-	-	-	-
(d) Unallocated	66,772			66,772.17		
Total Segment Assets	67,026.31	21,102.20	10,307.38	67,026.31	10,307.38	18,425.83
4. Segment Liabilities						
(a) Segment-Brokerage & Other Services	57.79	-	257.14	57.79	257.14	680.90
(b) Segment- Rental & Leasing of Equipment	19.74	514.36	-	19.74	-	42.61
(c) Segment- IT Services	-	-	-	-	-	-
(d) Unallocated	575.21	-	-	575.21	-	-
Total Segment Liabilities	652.74	514.36	257.14	652.74	257.14	723.51

For TCC Concept Limited

Omesh Kumar Sahay
Chairman & Managing Director
DIN:01733060
Date : 22nd October, 2024
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 September 30, 2024 and the year to date results for the period April 01, 2024 to September 30, 2024, 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..

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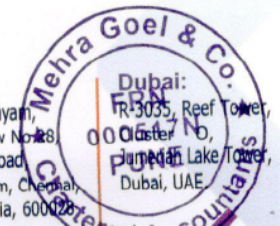
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5. We did not review the interim financial results of four subsidiaries included in the Statement, whose financial information (before eliminating intercompany transactions and balances) reflect total assets of ₹ 28857.58 lakhs as at 30 September 2024, and total revenues of ₹ 1286.71 lakhs and ₹ 2146.56 lakhs, total net profit after tax of ₹ 667.48 lakhs and ₹ 1092.35 lakhs, total comprehensive income of ₹ 667.48 lakhs and ₹ 1092.35 lakhs, for the quarter ended September 30, 2024 and for the period from April 1, 2024 to September 30, 2024 respectively, and cash flows (net) of ₹ 10283.86 lakhs for the half year ended 30 September 2024, 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
Roshan Daultani
Partner
Membership no: 137405
UDIN: 24137405BKDLRE8151
Place: Pune
Date: 22 October 2024

TCC CONCEPT LIMITED
CIN: L68200PN1984PLC222140

Registered office: 5th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune-411007
Consolidated Balance Sheet as at 30-09-2024

Particulars	Rs. in Lakhs (Unless stated otherwise)	
	As at 30 Sept 2024 Un-Audited	As at 31 March 2024 Audited
ASSETS		
Property, Plant and Equipment	2,713.62	1,629.80
Right-of-Use Assets	444.10	393.24
Capital work-in-progress	4,287.80	80.14
Intangibles	40,078.82	11,570.90
Intangible Assets under development	1,084.15	524.00
Financial Assets		
Investments	-	-
Loans	164.34	-
Other financial assets	37.21	884.02
Deferred tax assets net	91.82	84.07
Income tax assets net		2.01
Other non-current assets	2,610.87	475.00
Total Non-current Assets	51,512.74	15,643.18
Current assets		
Inventories	-	600.79
Financial Assets		
Investments	-	-
Trade receivables	950.27	2,987.84
Cash and cash equivalents	13,922.34	1,255.79
Bank Balances other than above		717.99
Loans	-	199.97
Other financial assets	639.89	840.33
Other current assets	4,542.87	367.09
Total Current Assets	20,054.87	6,919.80
Total Assets	71,567.61	22,562.98
EQUITY and LIABILITIES		
Equity Share Capital	3,567.24	2,103.44
Other Equity	65,299.63	17,000.02
Total Equity	68,866.87	19,103.46
Non - Controlling interest	0.18	-
Non-current liabilities		
Financial Liabilities		
Borrowings	53.41	-
Lease liabilities	151.13	250.02
Trade Payables		
total outstanding dues of micro enterprises and small enterprises	-	-
total outstanding dues of others	-	-
Provisions	-	8.08
Other non-current liabilities	8.08	54.44
Total Non-current liabilities	212.62	312.54
Current liabilities		
Financial Liabilities		
Borrowings	8.12	-
Lease liabilities	315.02	150.51
Trade Payables		
total outstanding dues of micro enterprises and small enterprises	0.61	1.19
total outstanding dues of others	157.39	1,839.34
Other financial liabilities		4.77
Current Tax Liabilities Net	1,290.60	295.57
Other current liabilities	515.30	859.79
Provisions	200.90	4.81
Total Current liabilities	2,487.94	3,146.98
Total liabilities	2,700.56	3,459.52
Total Equity and Liabilities	71,567.61	22,562.98

For and on behalf of Board of Directors,
TCC Concept Limited
CIN: L68200PN1984PLC222140

Jmesh Kumar Sahay
Chairman & Managing Director
DIN:01733060
Date : 22nd October, 2024
Place : Pune



TCC CONCEPT LIMITED

CIN: L68200PN1984PLC222140

Registered office: 5th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune-411007
Consolidated Financial Result for the half year ended September 30, 2024

Sr No	Particulars	Rs. in Lakhs (Unless stated otherwise)					
		Quarter Ended		Half year ended		Year Ended	
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31 March 2024
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited	
	Income						
I	Revenue From Operations	1,682.95	1,180.76	2,780.82	2,863.71	3,166.35	7,715.28
II	Other Income	90.74	60.05	4.91	150.79	5.98	91.12
III	Total Income	1,773.69	1,240.81	2,785.73	3,014.50	3,172.33	7,806.38
	Expenses						
	Cost of Service	108.95	73.94	78.29	182.89	82.52	3,048.33
	Changes in Inventories of Finished Goods	-	-	2,000.00	-	2,000.00	(600.75)
	Employee benefits expense	130.50	118.43	97.75	248.93	127.45	318.36
	Finance costs	15.47	15.12	14.91	30.59	14.91	45.14
	Depreciation and amortization expense	144.19	158.89	320.69	303.18	320.72	659.48
	Other expenses	80.37	162.09	51.66	242.46	81.29	1,594.53
	Total expenses	479.48	528.57	2,563.30	1,008.05	2,626.89	5,065.00
V	Profit/(loss) before exceptional item and tax (III - IV)	1,294.21	712.24	222.43	2,006.45	545.44	2,741.38
VI	Exceptional Item						(37.45)
VII	Profit/(loss) before tax (V + VI)	1,294.21	712.24	222.43	2,006.45	545.44	2,703.93
VIII	Tax expense						
	Current tax	354.05	191.78	95.77	545.83	154.70	751.73
	Deferred tax	14.59	(22.73)	(43.76)	(8.14)	(43.76)	(86.66)
	Prior period tax	(1.49)	-	-	(1.49)	-	10.36
	Total Tax expense	367.15	169.05	52.01	536.20	110.94	675.43
IX	Profit/(loss) after tax for the period	927.06	543.19	170.42	1,470.25	434.50	2,028.47
X	Other Comprehensive Income						
	Items that will not be reclassified to profit and loss (net of tax)						
	Remeasurement (loss)/gain on defined benefit plans						(0.50)
	Income tax effect						0.14
	Total Other Comprehensive Income						(0.36)
XI	Total Comprehensive Income/(loss) for the period (IX + X)	927.06	543.19	170.42	1,470.25	434.50	2,028.11
	Profit/(Loss) for the period attributed to						
	Owner of the company	926.88			1,470.07		
	Non - Controlling Interest	0.18			0.18		
XII	Paid up equity share capital (Face value of Rs. 10/- per share)	3,567.25	2,273.41	1,327.81	3,567.25	1,327.81	2,103.44
XIII	Other Equity excluding revaluation reserve						17,000.02
XIV	Earnings per equity share						
	Basic	4.59	2.42	0.96	7.94	4.38	21.77
	Diluted	4.59	2.42	0.96	7.94	4.38	20.61

Notes

- The above Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on October 22, 2024.
- The consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down under Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The Statutory Auditors have carried out Limited Review of the Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2024. An unqualified report has been issued by them thereon.
- Figures for the previous period have been regrouped/ reclassified wherever necessary to conform to current period's classification.

For and on behalf of Board of Directors,
TCC Concept Limited
CIN: L68200PN1984PLC222140

Umesh Kumar Sahay
Chairman & Managing Director
DIN:01733060
Date : 22nd October, 2024
Place : Pune



TCC CONCEPT LIMITED

CIN: L68200PN1984PLC222140

Registered office: 5th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune-411007
Consolidated Financial Result for the half year ended September 30, 2024

Consolidated Statement of Un-Audited Cash flows for the half year ended September 30, 2024

Particulars	For the year ended 30 Sep 2024 Un-Audited	For the year ended 30 Sep 2023 Un-Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
NET PROFIT/ (LOSS) BEFORE TAX		
Adjustments for:	2,006.45	545.45
Depreciation & amortization expense		
Finance Cost	311.51	341.44
Interest income	32.99	22.32
	-	(11.58)
Operating profit before working capital changes	2,350.95	897.68
Adjustments for changes in working capital:		
(Increase)/Decrease in Trade Receivables		
(Increase)/Decrease in Other Financial Assets	1,987.57	(1,224.40)
(Increase)/Decrease in Other Assets	1,035.68	(1,946.70)
(Increase)/Decrease in Inventories	-	1,566.88
(Increase)/Decrease in non current liabilities	-	1,912.46
Increase/(Decrease) in non current assets	(8.08)	
Increase/ (Decrease) in Trade Payables	(2,024.87)	
(Increase)/decrease in other current assets	(1,686.95)	(445.56)
Increase/ (Decrease) in Other Financial Liabilities	2.01	-
Increase/ (Decrease) in other Liabilities	-	1,591.32
Increase/ (Decrease) in provisions	(323.91)	186.79
Operating Profit / (Loss) after working Capital Changes	1,147.87	(193.94)
Direct taxes (paid)/ refund	129.32	1,446.65
	(595.47)	-
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	1,884.80	2,344.53
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, Plant & equipment	(351.50)	(2,211.98)
Proceeds from sale of property, Plant & equipment	-	-
Interest received	-	9.62
Loans Advanced	(4,244.12)	-
Intangible Assets	11,010.74	-
Investments made in Subsidiaries(Book value of assest acquired)	713.93	-
NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES	7,129.05	(2,202.36)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Loans		
Receipts from Debentures	100.54	83.66
Increase in Lease Liabilities	-	-
Proceeds from Borrowings	55.62	-
Money received against issuance of securities	61.54	-
Interest paid	2,750.00	(4.90)
	(32.99)	
NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES	2,934.71	78.76
Net Increase/(Decrease) in Cash & Cash equivalents	11,948.56	220.93
Add: Cash and Cash equivalents as at the beginning of the year	1,973.78	0.14
Cash & Cash equivalents as at the end of the year	13,922.34	221.07
Reconciliation of cash and cash equivalents as per statement of cash flows		
Cash and cash equivalents (note 7)		
Cash and cash equivalents	13,922.34	1,255.79
Balances with banks - other than above	-	717.99
Bank Balances other than above	13,922.34	1,973.78

For and on behalf of Board of Directors,
TCC Concept Limited
CIN: L68200PN1984PLC222140

Umesh Kumar Sahay
Chairman & Managing Director
DIN:01733C60
Date : 22nd October, 2024
Place : Pune



TCC CONCEPT LIMITED
(CIN:L68200PN1984PLC222140)

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

UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1. Segment Revenue						
(a) Segment-Brokerage & Other Services	1,329.90	893.26	319.78	2,223.15	621.08	3,650.19
(b) Segment-Rental & Leasing of Equipment	345.87	287.50	260.02	633.37	344.25	3,564.09
(c) Segment- Sales Product			2,200.00	-	2,200.00	-
(d) Unallocated	101.12	60.05	5.94	161.17	7.01	8.94
Total Segment Revenue	1,776.88	1,240.81	2,785.74	3,017.69	3,172.34	7,223.22
Less: Inter Segment Revenue						
Revenue From Operations	1,776.88	1,240.81	2,785.74	3,017.69	3,172.34	7,223.22
2. Segment Result (Profit)(+)/Loss (-) before tax and interest from Each segment)						
(a) Segment-Brokerage & Other Services	955.77	517.64	271.81	1,473.41	530.36	716.19
(b) Segment- Rental & Leasing of Equipment	220.13	149.67	(178.52)	369.80	(115.13)	1,960.13
(c) Segment- Sales Product			150.00	-	150.00	71.15
(d) Unallocated	101.12	60.05	5.94	161.17	7.01	
Total Profit/(loss) before tax	1,277.01	727.36	237.35	2,004.37	572.24	2,747.47
Less: (i) Finance Cost	0.47	15.12	14.91	15.59	14.91	47.47
Less: (ii) Other Un-allocable Expenditure net off Un-allocable income						
Profit Before Tax	1,276.54	712.24	222.44	1,988.78	557.33	2,700.00
3. Segment Assets						
(a) Segment-Brokerage & Other Services	4,922.03	2,223.07		4,922.03		5,645.53
(b) Segment- Rental & Leasing of Equipment	8,269.25	27,756.18	12,926.02	8,269.25	12,926.02	21,018.64
(c) Segment- Sales Product			250.00	-	250.00	153.36
(d) Unallocated	58,376.33			58,376.33		2,421.95
Total Segment Assets	71,567.61	29,979.25	13,176.02	71,567.61	13,176.02	29,239.48
Un-allocable Assets						
Net Segment Assets	71,567.61	29,979.25	13,176.02	71,567.61	13,176.02	29,239.48
4. Segment Liabilities						
(a) Segment-Brokerage & Other Services	1,315.67	49.22		1,364.89		2,327.20
(b) Segment- Rental & Leasing of Equipment	1,384.89	2,323.98	2,335.98	3,708.87	2,335.98	2,164.55
(c) Segment- Sales Product						
(d) Unallocated						415.89
Total Segment Liabilities	2,700.56	2,373.20	2,335.98	5,073.76	2,335.98	4,907.64
Un-allocable Liabilities						
Net Segment Liabilities	2,700.56	2,373.20	2,335.98	5,073.76	2,335.98	4,907.64

For TCC Concept Limited

Umesh Kumar Sahay
Chairman & Managing Director
DIN:01733060
Date : 22nd October, 2024
Place : Pune

