

**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



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 30 Sep 2024 Un-Audited	As at 31 March 2024 Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
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	-
<b>Total Non-current Assets</b>	<b>62,723.95</b>	<b>17,697.99</b>
<b>Current assets</b>		
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
<b>Total Current Assets</b>	<b>4,302.36</b>	<b>727.84</b>
<b>Total Assets</b>	<b>67,026.31</b>	<b>18,425.83</b>
<b>EQUITY and LIABILITIES</b>		
Equity Share Capital	3,567.25	2,103.44
Other Equity	62,806.32	15,598.89
<b>Total Equity</b>	<b>66,373.57</b>	<b>17,702.33</b>
Financial Liabilities		
<b>Non Current liabilities</b>		
Financial Liabilities		
Borrowings		
Lease liabilities	151.13	127.59
Other Financial liabilities	-	-
Other non Current liabilities	-	3.52
Provisions	-	-
<b>Total Non current liabilities</b>	<b>151.13</b>	<b>131.11</b>
<b>Current liabilities</b>		
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
<b>Total Current liabilities</b>	<b>501.61</b>	<b>592.39</b>
<b>Total liabilities</b>	<b>652.74</b>	<b>723.50</b>
<b>Total Equity and Liabilities</b>	<b>67,026.31</b>	<b>18,425.83</b>

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	
	<b>Income</b>						
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	<b>Total Income</b>	<b>481.44</b>	<b>362.14</b>	<b>40.25</b>	<b>843.58</b>	<b>51.07</b>	<b>488.88</b>
	<b>Expenses</b>						
IV	Cost of Service	67.02	53.08	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
	<b>Total expenses</b>	<b>156.69</b>	<b>181.44</b>	<b>73.29</b>	<b>338.13</b>	<b>93.94</b>	<b>408.58</b>
V	<b>Profit/(loss) before exceptional item and tax (III - IV)</b>	<b>324.75</b>	<b>180.71</b>	<b>(33.04)</b>	<b>505.46</b>	<b>(42.86)</b>	<b>80.20</b>
VI	<b>Exceptional Item</b>						
VII	<b>Profit/(loss) before tax (V - VI)</b>	<b>324.75</b>	<b>180.71</b>	<b>(33.04)</b>	<b>505.46</b>	<b>(42.86)</b>	<b>80.20</b>
VIII	Tax expense						
	Current tax	82.90	46.19	-	129.10	-	23.41
	Deferred tax	(0.56)	(1.00)	-	(1.56)	-	(2.10)
	<b>Total Tax expense</b>	<b>82.34</b>	<b>45.19</b>	<b>(33.04)</b>	<b>127.54</b>	<b>(42.86)</b>	<b>21.31</b>
IX	<b>Profit/(loss) after tax for the period</b>	<b>242.41</b>	<b>135.51</b>	<b>(33.04)</b>	<b>377.92</b>	<b>(42.86)</b>	<b>58.89</b>
X	<b>Other Comprehensive Income</b>						
	Items that will not be reclassified to profit and loss (net of tax)						
	Remeasurement (loss)/gain on defined benefit plans						
	Income tax effect						
	<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XI	<b>Total Comprehensive Income for the period</b>	<b>242.41</b>	<b>135.51</b>	<b>(33.04)</b>	<b>377.92</b>	<b>(42.86)</b>	<b>58.89</b>
XII	Paid up equity share capital (Face value of Rs. 10/-per share)	3,567.25	2,278.41	1,327.81	3,567.25	1,327.81	2,103.64
XIII	Other Equity excluding revaluation reserve						15,598.89
XIV	<b>Earnings per equity share</b>						
	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 153 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 99.78% 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  
  
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

**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
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	NET PROFIT/ (LOSS) BEFORE TAX	505.46	(42.86)
	Adjustments for:		
	Depreciation & amortization expense	22.12	12.32
	Finance cost	9.98	5.25
	Interest income	-	(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)	-
	<b>NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES</b>	<b>559.87</b>	<b>6.54</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	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)	-
	<b>NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES</b>	<b>(1,279.01)</b>	<b>-</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Loans taken	-	6.95
	Lease rent paid	-	(16.44)
	IndAS 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)	-
	<b>NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES</b>	<b>2,383.84</b>	<b>(6.59)</b>
	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
	<b>Cash &amp; Cash equivalents as at the end of the Period</b>	<b>1,670.45</b>	<b>0.09</b>
	Reconciliation of cash and cash equivalents as per statement of cash flows	-	-
	Cash and cash equivalents	-	-
	Cash in hand	0.01	0.01
	Balances with banks - on current accounts	1,670.44	0.08
	<b>Balance as per statement of cash flows</b>	<b>1,670.45</b>	<b>-</b>

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)
<b>1. Segment Revenue</b>						
(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	
<b>Total Segment Revenue</b>	<b>481.44</b>	<b>362.14</b>	<b>40.25</b>	<b>843.58</b>	<b>51.07</b>	<b>480.42</b>
Less: Inter Segment Revenue						
<b>Revenue From Operations</b>	<b>481.44</b>	<b>362.14</b>	<b>40.25</b>	<b>843.58</b>	<b>51.07</b>	<b>480.42</b>
<b>2. Segment Result (Profit)(+)/Loss (-) before tax and interest from Each segment)</b>						
(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		35.69		-
(c) Segment- IT Services						
(d) Unallocated	52.70	39.43		92.13		
<b>Total Profit/(loss) before tax</b>	<b>330.58</b>	<b>180.71</b>	<b>(27.79)</b>	<b>511.29</b>	<b>(37.61)</b>	<b>45.95</b>
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						
<b>Profit Before Tax</b>	<b>324.75</b>	<b>180.70</b>	<b>(33.04)</b>	<b>505.46</b>	<b>(42.86)</b>	<b>45.95</b>
<b>3. Segment Assets</b>						
(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		
<b>Total Segment Assets</b>	<b>67,026.31</b>	<b>21,102.20</b>	<b>10,307.38</b>	<b>67,026.31</b>	<b>10,307.38</b>	<b>18,425.83</b>
<b>4. Segment Liabilities</b>						
(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	-	-
<b>Total Segment Liabilities</b>	<b>652.74</b>	<b>514.36</b>	<b>257.14</b>	<b>652.74</b>	<b>257.14</b>	<b>723.51</b>

For TCC Concept Limited

Omish Kumar Sahay  
Chairman & Managing Director  
DIN:01733090

Date : 22nd October, 2024

Place : Pune



**Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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

1. We have reviewed the accompanying statement of consolidated unaudited financial results ('the Statement') of **TCC Concept Limited (Formerly known as Aaswa Trading and Exports Limited)** ('the Parent Company') and its subsidiaries (the Parent Company and its subsidiaries together referred to as 'the Group'), Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended September 30, 2024 and the corresponding period from April 1, 2024 to September 30, 2024, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent Company's management and approved by the Parent 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. 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. The statement includes the results of the following entities:
  - a. Brantford Limited
  - b. ALTRR Software Services Limited
  - c. NES Data Private Limited
  - d. EMF Clinic Private Limited



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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. 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 6 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 terms 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.
6. 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 period 1 April, 2024 to 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**  
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
<b>ASSETS</b>		
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	30.14
Intangibles	40,078.82	11,570.90
Intangible Assets under development	1,084.16	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
<b>Total Non-current Assets</b>	<b>51,512.74</b>	<b>15,643.18</b>
<b>Current assets</b>		
Inventories	-	600.79
Financial Assets		
Investments	-	-
Trade receivables	950.27	2,937.84
Cash and cash equivalents	13,922.34	1,255.79
Bank Balances other than above		717.99
Loans	-	189.97
Other financial assets	639.89	840.33
Other current assets	4,542.97	367.09
<b>Total Current Assets</b>	<b>20,054.87</b>	<b>6,919.80</b>
<b>Total Assets</b>	<b>71,567.61</b>	<b>22,562.98</b>
<b>EQUITY and LIABILITIES</b>		
Equity Share Capital	3,567.24	2,103.44
Other Equity	65,299.63	17,000.02
<b>Total Equity</b>	<b>68,866.87</b>	<b>19,103.46</b>
Non - Controlling Interest	0.13	-
<b>Non-current liabilities</b>		
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
<b>Total Non-current liabilities</b>	<b>212.62</b>	<b>312.54</b>
<b>Current liabilities</b>		
Financial Liabilities		
Borrowings	8.12	-
Lease liabilities	315.02	160.51
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	839.79
Provisions	200.90	4.81
<b>Total Current liabilities</b>	<b>2,487.94</b>	<b>3,146.98</b>
<b>Total liabilities</b>	<b>2,700.56</b>	<b>3,459.52</b>
<b>Total Equity and Liabilities</b>	<b>71,567.61</b>	<b>22,562.98</b>

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

Rs. in Lakhs (Unless stated otherwise)

Sr No	Particulars	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
	<b>Income</b>						
I	Revenue From Operations	1,682.95	1,180.76	2,780.82	2,863.71	3,166.35	7,715.22
II	Other Income	90.74	60.05	4.91	150.79	5.98	91.17
III	<b>Total Income</b>	<b>1,773.69</b>	<b>1,240.81</b>	<b>2,785.73</b>	<b>3,014.50</b>	<b>3,172.33</b>	<b>7,806.39</b>
	<b>Expenses</b>						
IV	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	158.99	320.69	303.18	320.72	659.45
	Other expenses	80.37	162.09	51.66	242.46	81.29	1,594.53
	<b>Total expenses</b>	<b>479.48</b>	<b>528.57</b>	<b>2,563.30</b>	<b>1,008.05</b>	<b>2,626.89</b>	<b>5,065.00</b>
V	<b>Profit/(loss) before exceptional item and tax (III - IV)</b>	<b>1,294.21</b>	<b>712.24</b>	<b>222.43</b>	<b>2,006.45</b>	<b>545.44</b>	<b>2,741.35</b>
VI	<b>Exceptional item</b>						<b>(37.45)</b>
VII	<b>Profit/(loss) before tax (V + VI)</b>	<b>1,294.21</b>	<b>712.24</b>	<b>222.43</b>	<b>2,006.45</b>	<b>545.44</b>	<b>2,703.90</b>
VIII	<b>Tax expense</b>						
	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)	(86.62)
	Prior period tax	(1.49)	-	-	(1.49)	-	10.35
	<b>Total Tax expense</b>	<b>367.15</b>	<b>169.05</b>	<b>52.01</b>	<b>536.20</b>	<b>110.94</b>	<b>675.46</b>
IX	<b>Profit/(loss) after tax for the period</b>	<b>927.06</b>	<b>543.19</b>	<b>170.42</b>	<b>1,470.25</b>	<b>434.50</b>	<b>2,028.44</b>
X	<b>Other Comprehensive Income</b>						
	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
	<b>Total Other Comprehensive Income</b>						<b>(0.36)</b>
XI	<b>Total Comprehensive Income/(loss) for the period (IX + X)</b>	<b>927.06</b>	<b>543.19</b>	<b>170.42</b>	<b>1,470.25</b>	<b>434.50</b>	<b>2,028.11</b>
	<b>Profit/(Loss) for the period attributed to</b>						
	Owner of the company	926.88			1,470.07		
	Non - Controlling Interest	0.18			0.18		
XII	<b>Paid up equity share capital</b> (Face value of Rs. 10/- per share)	<b>3,567.25</b>	<b>2,273.41</b>	<b>1,327.81</b>	<b>3,567.25</b>	<b>1,327.81</b>	<b>2,103.44</b>
XIII	<b>Other Equity excluding revaluation reserve</b>						<b>17,000.02</b>
XIV	<b>Earnings per equity share</b>						
	Basic	4.59	2.42	0.96	7.94	4.38	21.77
	Diluted	4.59	2.42	0.95	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
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
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
	-	(11.53)
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	1,446.85
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	(595.47)	-
	1,884.80	2,344.53
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
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 asset acquired)	713.93	-
NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES	7,129.05	(2,202.36)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
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	-
	(32.99)	(4.90)
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:01733650  
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)
<b>1. Segment Revenue</b>						
(a) Segment-Brokerage & Other Services	1,329.90	893.26	319.78	2,223.16	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
<b>Total Segment Revenue</b>	<b>1,776.88</b>	<b>1,240.81</b>	<b>2,785.74</b>	<b>3,017.69</b>	<b>3,172.34</b>	<b>7,223.22</b>
Less: Inter Segment Revenue						
<b>Revenue From Operations</b>	<b>1,776.88</b>	<b>1,240.81</b>	<b>2,785.74</b>	<b>3,017.69</b>	<b>3,172.34</b>	<b>7,223.22</b>
<b>2. Segment Result (Profit)(+)/Loss (-) before tax and interest from Each segment</b>						
(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	
<b>Total Profit/(loss) before tax</b>	<b>1,277.01</b>	<b>727.36</b>	<b>237.35</b>	<b>2,004.37</b>	<b>572.24</b>	<b>2,747.47</b>
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						
<b>Profit Before Tax</b>	<b>1,276.54</b>	<b>712.24</b>	<b>222.44</b>	<b>1,988.78</b>	<b>557.33</b>	<b>2,700.00</b>
<b>3. Segment Assets</b>						
(a) Segment-Brokerage & Other Services	4,922.03	2,223.07		4,922.03		5,545.53
(b) Segment- Rental & Leasing of Equipment	8,269.25	27,756.18	12,926.02	8,269.25	12,916.02	21,018.64
(c) Segment- Sales Product			250.00	-	250.00	153.36
(d) Unallocated	58,376.33			58,376.33		2,421.95
<b>Total Segment Assets</b>	<b>71,567.61</b>	<b>29,979.25</b>	<b>13,176.02</b>	<b>71,567.61</b>	<b>13,176.02</b>	<b>29,239.48</b>
Un-allocable Assets						
<b>Net Segment Assets</b>	<b>71,567.61</b>	<b>29,979.25</b>	<b>13,176.02</b>	<b>71,567.61</b>	<b>13,176.02</b>	<b>29,239.48</b>
<b>4. Segment Liabilities</b>						
(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
<b>Total Segment Liabilities</b>	<b>2,700.56</b>	<b>2,373.20</b>	<b>2,335.98</b>	<b>5,073.76</b>	<b>2,335.98</b>	<b>4,907.64</b>
Un-allocable Liabilities						
<b>Net Segment Liabilities</b>	<b>2,700.56</b>	<b>2,373.20</b>	<b>2,335.98</b>	<b>5,073.76</b>	<b>2,335.98</b>	<b>4,907.64</b>

For TCC Concept Limited

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

