

May 24, 2025

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

Dear Sir/Ma'am,

Sub.: Audited Financial Results for the quarter and year ended March 31, 2025.

Dear Sir/Ma'am,

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of the Company at their meeting held on Saturday, May 24, 2025 has, inter-alia, considered and approved:

1. The Audited Standalone and Consolidated Financial Results for Quarter and Year ended 31st March, 2025. We have enclosed herewith a copy of the approved Audited Standalone and Consolidated Financial Results along with the Auditor's Report with unmodified opinions on the aforesaid Audited Financial Results issued by M/s Mehra Goel & Co., Statutory Auditors' of the Company as an **Annexure-1**.

The Statutory Auditors of the Company, M/s Mehra Goel & Co., Chartered Accountants, have issued an Audit Report with unmodified opinion on the Annual Audited Financial Results of the Company (Standalone and Consolidated) for the Financial Year ended March 31, 2025. This declaration is being made pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of Board of Directors commenced at 6:00 P.M. (IST) and concluded at 11:00 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 | Tel.: 020 2952 0104
Email Id: compliance@tccltd.in | Website: www.tccltd.in

Independent Auditor's Report on Standalone Annual Financial Results of the TCC Concept Limited Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended for the quarter and year ended 31st March 2025

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

Report on the Audit of the Standalone Financial Results

Opinion

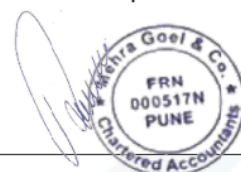
We have audited the accompanying standalone Financial Results ("The Statement") of TCC Concept Limited (Formerly known as Aaswa Trading and Exports Limited) (the "Company") for the quarter ended 31 March 2025 and the year to date results for the period from 01 April 2024 to 31 March 2025, being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid statement:

- Is presented in accordance with the requirements of the Regulation 33 of the Listing Regulations in this regard; and
- Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards "Ind AS" prescribed under section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India of the net profit, total comprehensive Income and other financial information of the Company for the quarter and year ended on 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"), as amended. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial results for the quarter and year ended 31 March 2025, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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Sri Raghava Nilayam,
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 West Circular Road,
 Mandavelipakkam, Chennai,
 Tamil Nadu, India, 600028

Dubai:

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

Management's Responsibility for the Standalone Financial Results

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of these standalone Financial Results that gives a true and fair view of the net profit and total comprehensive income and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act, and other accounting principles generally accepted in India and in the compliances with regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for the safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation, and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors of Company is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal



financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes Standalone Annual Financial Results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of above matter.

For **Mehra Goel & Co**
Chartered Accountants

FRN No. 000517N


Roshan Daultani
Partner

Membership No.: 137405

UDIN: **25137405BMIZUN6848**

Place: Pune

Date: 24 May 2025



TCC Concept Limited
CIN: L68200PN1984PLC222140

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

Statement of Standalone Assets and Liabilities as at March 31,2025

Rs. in Lakhs (Unless stated otherwise)

	Particulars	As at 31 March 2025 (Audited)	As at 31 March 2025 (Audited)
A	ASSETS		
I	Non-Current Assets		
	(a) Right-of-Use Assets	141.94	184.34
	(b) Financial Assets		
	(i) Investments	62,308.21	16,764.87
	(ii) Loans	4,914.78	735.68
	(iii) Other Financial assets	8.37	7.48
	(c) Deferred tax assets, net	7.79	2.10
	Total Non-current Assets	67,381.09	17,694.46
II	Current assets		
	(a) Financial Assets		
	(i) Trade receivables	1,033.39	427.96
	(ii) Cash and cash equivalents	302.51	5.75
	(iii) Loans	-	100.54
	(iv) Other Financial assets	280.44	124.49
	(b) Current tax assets, net	-	12.45
	(c) Other current assets	28.21	43.06
	Total Current Assets	1,644.55	714.25
	TOTAL ASSETS	69,025.64	18,408.71
B	EQUITY and LIABILITIES		
I	Equity		
	(a) Equity Share Capital	3,567.25	2,103.44
	(b) Instruments entirely equity in nature	-	2.50
	(c) Other Equity	63,693.86	15,596.39
	Total Equity	67,261.11	17,702.33
II	Non Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,008.74	-
	(ii) Lease liabilities	116.21	127.59
	(iii) Other Financial liabilities	-	-
	(b) Provisions	1.20	-
	Total Non current liabilities	1,126.15	127.59
III	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	356.18
	(ii) Lease liabilities	41.08	66.03
	(iii) Trade Payables		
	(a) total outstanding dues of micro enterprises and small enterprises	37.75	2.43
	(b) total outstanding dues of others	98.79	116.83
	(iv) Other Financial Liabilities	18.30	8.37
	(b) Other current liabilities	127.11	28.96
	(c) Provisions	0.02	-
	(d) Current tax liability, net	315.33	-
	Total Current liabilities	638.38	578.80
	Total liabilities	1,764.53	706.39
	TOTAL EQUITY AND LIABILITIES	69,025.64	18,408.72

For TCC Concept Limited

Umesh Kumar Sahay
Managing Director
DIN:01733060
Date : May 24, 2025
Place : Pune



[Handwritten Signature]



TCC CONCEPT LIMITED

CIN: L68200PN1984PLC222140

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

Statement of Standalone Audited Financial results for the Quarter and Year ended March 31,2025

Rs. in Lakhs (Unless stated otherwise)

Sr No	Particulars	Quarter ended			Year Ended	
		31 March 2025	31 December 2024	31 March 2024	31 March 2025	31 March 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Income					
I	Revenue from operations	831.26	634.36	228.65	2,217.07	480.42
II	Other income	91.40	62.19	8.22	245.73	8.46
III	Total Income	922.66	696.55	236.87	2,462.80	488.88
IV	Expenses					
	Cost of Service	14.37	223.15	122.15	357.62	218.54
	Employee benefits expense	40.88	44.07	20.60	164.71	22.40
	Finance costs	5.15	3.77	10.45	18.91	19.47
	Depreciation and amortization expense	9.22	11.06	15.30	42.40	36.87
	Other expenses	33.86	44.06	49.13	184.09	111.40
	Total expenses	103.48	326.11	217.64	767.73	408.68
V	Profit/(loss) before exceptional item and tax (III - IV)	819.18	370.44	19.23	1,695.07	80.20
VI	Exceptional item	-	-	-	-	-
VII	Profit/(loss) before tax (V + VI)	819.18	370.44	19.23	1,695.07	80.20
VIII	Tax expense					
	Current tax	212.53	93.69	6.00	435.32	23.41
	Deferred tax	(3.63)	(0.51)	(0.67)	(5.69)	(2.10)
	Total Tax expense	208.90	93.18	5.33	429.63	21.31
IX	Profit/(loss) after tax for the period (VII-VIII)	610.28	277.26	13.90	1,265.44	58.88
X	Other Comprehensive Income					
	Items that will not be reclassified to profit and loss (net of tax)	-	-	-	-	-
	Items that will be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X)	610.28	277.26	13.90	1,265.44	58.88
XII	Paid up equity share capital (Face value of Rs. 10/- per share fully paid)	3,567.25	3,567.25	2,103.44	3,567.25	2,103.44
XIII	Other Equity	-	-	-	63,693.86	15,598.89
XIV	Earnings per equity share (Face value of Rs 10/- each, not annualised for the quarters)					
	Basic (In Rs.)	1.71	0.78	0.09	4.14	0.47
	Diluted (In Rs.)	1.71	0.78	0.09	4.14	0.47

For TCC Concept Limited

Umesh Kumar Sahas
Managing Director
DIN:01733060
Date : May 24, 2025
Place : Pune



TCC CONCEPT LIMITED
CIN: L68200PN1984PLC222140

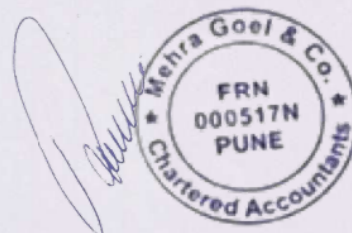
Registered office: 5th Floor, VB Capitol Building, Range Hill Road, Opp.Hotel Symphony, Bhoslenagar, Shivajinagar, Pune-411007
Standalone Segment-wise information for the Quarter and Year ended March 31,2025

Rs. in Lakhs (Unless stated otherwise)

Particulars	Quarter Ended			Year Ended	
	31 March 2025	31 December 2025	31 March 2024	31 March 2025	31 March 2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. Segment Revenue					
(a) Brokerage & Other Services	788.08	566.64	174.40	1,953.04	324.40
(b) Rental & Leasing of Equipment	43.18	67.72	54.25	264.03	156.02
Total Segment Revenue	831.26	634.36	228.65	2,217.07	480.42
Less: Inter Segment Revenue					-
Revenue From Operations	831.26	634.36	228.65	2,217.07	480.42
2. Segment Result					
(a) Brokerage & Other Services	728.74	305.45	14.67	1,377.24	65.16
(b) Rental & Leasing of Equipment	4.19	6.57	4.56	91.01	26.05
Total Segment Result	732.93	312.02	21.46	1,468.25	91.21
Less: (i) Finance cost	5.15	3.77	10.45	18.91	19.47
Add : Un-allocable other income	91.40	62.19	8.22	245.73	8.44
Profit/(Loss) Before Tax	819.18	370.44	19.23	1,695.07	80.20
3. Segment Assets					
(a) Brokerage & Other Services	419.19	841.47	134.91	419.19	134.91
(b) Rental & Leasing of Equipment	614.20	219.95	18,273.81	614.20	18,273.81
Total Segment Assets	1,033.39	1,061.42	18,408.72	1,033.39	18,408.72
Un-allocable Assets	67,992.24	66,390.35	-	67,992.24	-
Total Assets	69,025.64	67,451.77	18,408.72	69,025.64	18,408.72
4. Segment Liabilities					
(a) Brokerage & Other Services	97.46	529.67	663.78	757.29	663.78
(b) Rental & Leasing of Equipment	39.08	259.08	42.61	1,007.24	42.61
Total Segment Liabilities	136.55	788.75	706.39	1,764.53	706.39
Un-allocable Liabilities	1,627.98	12.20	-		-
Total Liabilities	1,764.53	800.95	706.39	1,764.53	706.39

For TCC Concept Limited

Umesh Kumar Sahay
Managing Director
DIN:01733060
Date : May 24, 2025
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 Statement of Cash Flows for the Year ended March 31,2025

Rs. in Lakhs (Unless stated otherwise)

	Particulars	For Year ended 31 March 2025	For Year ended 31 March 2024
		(Audited)	(Audited)
A.	Cash flow from operating activities		
	Net profit before tax for the year	1,695.07	80.20
	Adjustments for:		
	Depreciation and amortisation expense	42.40	36.87
	Interest Income	(117.66)	(8.46)
	Allowance for Expected credit loss for Financial Asset	14.39	-
	Finance Cost	14.94	19.47
	Operating profit before working capital changes	1,649.14	128.09
	Adjustments for working capital:		
	(Increase)/decrease in trade receivables	(622.76)	(292.35)
	(Increase)/ decrease in other financial assets	(196.32)	(74.48)
	(Increase)/decrease in other non current assets	-	49.07
	Increase/ (decrease) in trade payables	30.56	(186.68)
	Increase/ (decrease) in other non-current liabilities		
	Increase/ (decrease) in other financial liabilities	9.93	2.61
	(Increase)/decrease in other current assets	26.10	(11.00)
	Increase/ (decrease) in other liabilities	-	11.57
	Increase/ (decrease) in provisions	1.22	(2.66)
	(Increase)/decrease in other current liabilities	98.16	-
	Operating profit / (loss) after working capital changes	996.03	(375.83)
	Direct taxes (paid)/ refund	(107.55)	(23.41)
	NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	888.48	(399.24)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property, plant & equipment		
	Interest received	75.95	-
	Receipt of loan granted	1,752.84	-
	Loan granted	(5,695.85)	(534.89)
	NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES	(3,867.06)	(534.89)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from issues of shares	2,750.00	624.70
	Principal payments of lease liabilities	(36.33)	(23.53)
	Interest payments of lease liabilities	(14.27)	(15.06)
	Borrowings repaid	(905.21)	(72.54)
	Proceeds from borrowings	1,481.15	426.18
	NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES	3,275.34	939.74
	Net Increase/(Decrease) in Cash & Cash equivalents	296.76	5.62
	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	302.51	5.75
	Reconciliation of cash and cash equivalents as per statement of cash flows		
	Cash and cash equivalents		
	Cash in hand	1.44	0.01
	Balances with banks - on current accounts	301.07	5.74
	Balance as per statement of cash flows	302.51	5.75

The cash flow statement has been prepared under the indirect method as set out in Ind AS 7 "Statement of Cash Flows".

For TCC Concept Limited

Umash Kumar Sahay
Managing Director
DIN:01733066
Date : May 24, 2025
Place : Pune



(Handwritten Signature)



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**

Notes to Standalone Financial Results:

1. The above audited standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 24th May, 2025 and have been audited by the statutory auditors of the Company.
2. The figures of the quarters ended 31st March 2025 and 31st March 2024 are the balancing figures between the audited figures in respect of the full financial year and the published figures of nine months ended 31st December 2024 and 31st December 2023 respectively, which were subject to limited review by the statutory auditors.
3. The above standalone financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standard (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under Section 133 of the Companies Act, 2013 and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 2015, as amended.
4. During the year, the Company has raised a capital of Rs. 2,750 lakhs (including Securities premium of Rs. 2,650 lakhs.) by issuing 10,00,000 equity shares through private placement.
5. During the year, the Company has converted all outstanding 24,988 CCD's into equity shares in the pre-determined ratio of 28:1, and accordingly, equity share issued were 6,99,664.
6. On August 23, 2024 the Company acquired a 98.78% stake in Natural Environment Solutions Private Limited for Rs. 45,542 lakhs, through a share swap. Natural Environment Solutions Private Limited has been renamed as "NES Data Private Limited" w.e.f September 12, 2024.
7. The figures for the previous periods/year have been reclassified/regrouped wherever necessary.

For TCC Concept Limited

Umesh Kumar Sahay
Managing Director
DIN:01733060
Date : May 24, 2025
Place : Pune



Independent Auditor's Report on Consolidated Annual Financial Results of the TCC Concept Limited under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, for the quarter and year ended 31 March 2025.

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

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying 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") for the quarter and year ended March 31, 2025 ("the Statement") attached herewith being submitted pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the aforesaid consolidated financial results:

- a. include the Annual Financial Results of the Holding Company and the following entities
 1. Brantford Limited (WOS) (w.e.f. 20 June 2023)
 2. EMF Clinic Pvt. Ltd. (WOS) (w.e.f. 20 June 2023)
 3. ALTRR Software Services Limited (WOS) (w.e.f. 3 January 2024)
 4. NES Data Pvt. Ltd. (Subsidiary) (w.e.f. 23 August 2024)
- b. are presented in accordance with the requirements of regulation 33 of the Listing Regulations; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards ("Ind AS"), and other accounting principles generally accepted in India of the consolidated net profit, consolidated total comprehensive income and other financial information of the group for the year ended 31 March 2025.



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Tamil Nadu, India, 600028

Dubai:

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

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Consolidated Financial Results

These Consolidated Financial Results have been prepared on the basis of Consolidated Annual Audited Financial Statements.

The Holdin Company's Board of Directors are responsible for the preparation and presentation of these Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under section 133 of the Act, the circulars, guidelines and directions read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error. Which have been used for the purpose of presentation of the consolidated financial results by the Director of the parent, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the entities included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the entities included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Result as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.



As part of an Audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results, of which we are independent auditors. For the other entities included in the Consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we can identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also perform procedures in accordance with circulars issued by the SEBI under Regulation 33(8) of the LODR regulations, as amended, to the extent applicable.



Other Matter:

The consolidated financial results includes results of subsidiaries mentioned in para a above which have not been audited by us, whose consolidated financial results reflect its share of total Assets in the Group (before consolidation) of Rs. 37057.63 Lakhs as at 31st March, 2025, consolidated revenue (before consolidation) amounting to Rs. 2503.65 Lakhs and Rs. 6227.50 lakhs , consolidated net profit after tax amounting to Rs. 1096.91 Lakhs and Rs. 3800.36 Lakhs, total comprehensive income of Rs 1097.14 lakhs and Rs 2946.37 , for the quarter and year ended 31st March 2025 and consolidated Net Cash inflow amounting to Rs. (1071.80) Lakhs. The annual consolidated financial results have been audited by other auditor whose report has been furnished to us by the Management and our opinion on the Consolidated Annual Financial Results in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of such other auditor.

The Statement includes the consolidated financial results for the quarter ended 31 March 2025, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year.

Our opinion is not modified in respect of this matter.

For **Mehra Goel & Co**
Chartered Accountants
FRN No. 000517N


Roshan Daultani
Partner

Membership No.: 137405

UDIN: **25137405BMIZUO4299**

Place: Pune

Date: 24 May 2025



TCC CONCEPT LIMITED
CIN: L68200PN1984PLC222140

Registered office: 5th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune-411007
CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT 31 MARCH 2025

	Particulars	As at 31 March 2025 (Audited)	As at 31 March 2024 (Audited)
A	ASSETS		
I	Non-current assets		
	(a) Property, Plant and Equipment	3,884.02	1,629.80
	(b) Right-of-Use Assets	3,294.68	393.25
	(c) Capital Work-in-progress	11,207.83	80.14
	(d) Goodwill	40,078.82	11,570.90
	(e) Intangible asset under development	1,325.89	524.00
	(f) Financial Assets		
	(i) Loans	3,812.44	740.89
	(ii) Other financial assets	1,643.46	980.49
	(g) Deferred tax asset, net	182.99	84.07
	(h) Other non-current assets	1,764.73	475.00
	Total Non-current Assets	67,194.86	16,478.55
II	Current assets		
	(a) Inventories	-	600.79
	(b) Financial Assets		
	(i) Trade receivables	2,584.78	2,413.97
	(ii) Cash and cash equivalents	1,222.18	1,255.79
	(iii) Bank balances other than cash and cash equivalents	5,004.33	717.98
	(iv) Loans	-	100.54
	(v) Other financial assets	273.75	535.43
	(c) Current tax assets, net	4.17	12.45
	(d) Other current assets	2,184.14	340.17
	Total Current Assets	11,273.34	5,977.11
	TOTAL ASSETS	78,468.20	22,455.66
B	EQUITY and LIABILITIES		
I	Equity		
	(a) Equity Share Capital	3,567.25	2,103.44
	(d) Instruments entirely equity in nature	-	2.50
	(c) Other Equity	68,039.73	16,997.52
	Equity Attributable to owners	71,606.99	19,103.46
	Non-controlling interests	1.89	-
	Total Equity	71,608.87	19,103.46
II	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,058.03	402.62
	(ii) Lease liabilities	2,586.32	250.02
	(iii) Other financial liabilities	80.92	33.90
	(b) Provisions	38.15	8.08
	Total Non-current liabilities	3,763.41	694.62
III	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	54.89
	(ii) Lease liabilities	740.14	160.51
	(iii) Trade Payables		
	(a) total outstanding dues of micro enterprises and small enterprises	369.65	1,640.64
	(b) total outstanding dues of others	396.38	192.25
	(iv) Other financial liabilities	114.23	11.03
	(b) Other current liabilities	455.86	311.88
	(c) Provisions	1.41	5.78
	(d) Current Tax Liabilities, net	1,018.25	280.60
	Total Current liabilities	3,095.92	2,657.58
	Total liabilities	6,859.33	3,352.20
	TOTAL EQUITY AND LIABILITIES	78,468.20	22,455.66

For TCC Concept Limited

Umesh Kumar Sahay
Managing Director
DIN:01733060
Date : 24 May 2025
Place : Pune



TCC CONCEPT LIMITED

CIN: L68200PN1984PLC222140

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

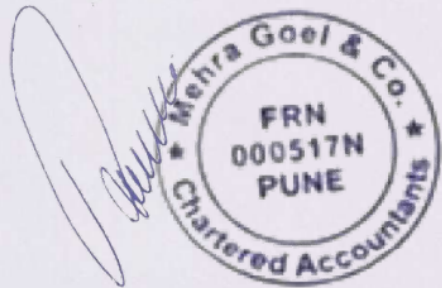
Statement of Consolidated Financial Results for the Quarter and Year ended March 31, 2025

Rs. in Lakhs (Unless stated otherwise)

Sr No	Particulars	Quarter Ended		Year Ended	
		31 March 2025	31 December 2024	31 March 2025	31 March 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)
	Income				
I	Revenue From Operations	3,220.67	2,237.86	1,277.47	8,322.24
II	Other income	182.63	299.47	37.13	632.89
III	Total Income	3,403.30	2,537.32	1,314.60	8,955.13
	Expenses				
IV	Cost of Service	282.92	360.21	366.64	826.02
	Changes in inventories of Finished Goods	-	-	-	(600.79)
	Employee benefits expense	204.78	123.40	107.47	577.11
	Finance costs	102.48	48.73	16.02	181.80
	Depreciation and amortization expense	491.80	189.87	172.62	984.85
	Other expenses	240.03	407.43	203.78	889.92
	Total expenses	1,322.01	1,129.64	866.53	3,459.70
V	Profit/(loss) before exceptional item and tax (III - IV)	2,081.29	1,407.69	448.07	5,495.43
VI	Exceptional Item Gain/(Loss)	-	-	350.00	-
VII	Profit/(loss) before tax (V + VI)	2,081.29	1,407.69	798.07	5,495.43
VIII	Tax expense				
	Current tax	424.41	413.54	330.55	1,383.78
	Deferred tax	(49.79)	(40.47)	(24.05)	(98.39)
	Prior period tax	(0.51)	-	10.38	(2.00)
	Total Tax expense	374.10	373.07	316.88	1,283.38
IX	Profit/(loss) after tax for the period (VII-VIII)	1,707.19	1,034.62	481.20	4,212.05
X	Other Comprehensive Income				
	Items that will not be reclassified to profit and loss (net of tax)				
	Remeasurement (loss)/gain on defined benefit plans	0.23	-	(0.50)	0.23
	Income tax effect	-	-	0.14	-
	Total Other Comprehensive Income	0.23	-	(0.36)	0.23
XI	Total Comprehensive Income/(loss) for the period (IX + X)	1,707.42	1,034.62	480.84	4,212.28
	Profit/(Loss) for the period attributed to				
	Owner of the company	1,706.95	1,033.15	481.20	4,210.16
	Non - Controlling Interest	0.24	1.47	-	1.89
	Other Comprehensive Income/(Loss) for the year attributable to:				
	Owner of the Company	0.23	-	(0.36)	0.23
	Non Controlling Interest	-	-	-	-
	Total Comprehensive Income/(Loss) for the year attributable to:				
	Owner of the Company	1,707.18	1,033.15	480.84	4,210.39
	Non Controlling Interest	0.24	1.47	-	1.89
	Paid-up equity share capital (face value of ₹ 2/- each)				
XII	Paid up equity share capital (Face value of Rs. 10/- per share fully paid)	3,567.25	3,567.25	2,103.44	3,567.25
XIII	Other Equity	-	-	-	68,039.73
XIV	Earnings per equity share (Face value of Rs 10/- each, not annualised for the quarters)				
	Basic (In Rs.)	4.79	2.90	5.26	13.78
	Diluted (In Rs.)	4.79	2.90	5.03	13.78

For TCC Concept Limited

Umesh Kumar Sahay
Managing Director
DIN:01733060
Date : 24 May 2025
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 Segment-wise information for the Quarter and Year ended March 31, 2025

Rs. in Lakhs (Unless stated otherwise)

Particulars	Quarter Ended			Year Ended	
	31 March 2025	31 December 2024	31 March 2024	31 March 2025	31 March 2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. Segment Revenue					
Brokerage & Other Services	1,968.09	1,418.24	355.12	5,616.66	4,151.14
Rental & Leasing of Equipment	502.59	409.62	780.34	1,545.58	3,564.09
Information Technology Service	750.00	410.00	142.00	1,160.00	-
Total Segment Revenue	3,220.67	2,237.85	1,277.47	8,322.24	7,715.23
Less: Inter Segment Revenue	-	-	-	-	-
Revenue From Operations	3,220.67	2,237.85	1,277.47	8,322.24	7,715.23
2. Segment Result					
Brokerage & Other Services	1,495.62	852.95	254.12	3,865.03	800.75
Rental & Leasing of Equipment	284.46	149.52	451.69	803.77	1,960.13
Information Technology Service	221.06	154.48	71.15	375.54	71.15
Total Segment Result	2,001.14	1,156.95	776.96	5,044.34	2,832.03
Less: Finance Cost	102.48	48.73	16.02	181.80	181.80
Add : Un-allocable other income	182.63	299.47	37.13	632.89	91.12
Profit/(Loss) Before Tax	2,081.29	1,407.69	798.07	5,495.43	2,741.35
3. Segment Assets					
Brokerage & Other Services	2,181.30	1,827.08	5,645.53	2,181.30	5,538.20
Rental & Leasing of Equipment	12,488.64	3,540.18	14,342.15	12,488.64	14,342.15
Information Technology Service	4,972.42	421.20	153.36	4,972.42	153.36
Total Segment Assets	19,642.37	5,788.46	20,141.04	19,642.37	20,033.71
Un-allocable Assets	58,825.83	69,916.93	2,421.95	58,825.83	2,421.95
Total Assets	78,468.20	75,705.39	22,562.99	78,468.20	22,455.66
4. Segment Liabilities					
Brokerage & Other Services	3,091.73	2,980.67	2,327.20	3,091.73	2,327.20
Rental & Leasing of Equipment	386.49	332.40	2,164.55	386.49	2,164.55
Information Technology Service	3,381.11	100.35	415.89	3,381.11	415.89
Total Segment Liabilities	6,859.33	3,413.42	4,907.64	6,859.33	4,907.64
Un-allocable Liabilities	-	2,389.63	-	-	-
Total Liabilities	6,859.33	5,803.05	4,907.64	6,859.33	4,907.64

For TCC Concept Limited

Umesh Kumar Sahay
Managing Director
DIN:01733060
Date : 24 May 2025
Place : Pune



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TCC CONCEPT LIMITED

CIN: L68200PN1984PLC222140

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

Consolidated Statement of Cash flows for the Year ended March 31 2025

Particulars	For the year ended 31 March 2025 Audited	For the year ended 31 March 2024 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
NET PROFIT/ (LOSS) BEFORE TAX	5,495.43	2,703.90
Adjustments for:		
Depreciation & amortization expense	984.85	668.92
Finance Cost	101.83	26.45
Interest income	(487.02)	(91.12)
Assets written off	80.14	-
Expected credit loss on financial assets	46.08	-
	6,221.31	3,308.15
Operating profit before working capital changes		
Adjustments for changes in working capital:		
(Increase)/decrease in trade receivables	(217.59)	(1,186.86)
(Increase)/decrease in inventories	600.79	1,449.21
(Increase)/ decrease in other financial assets	705.20	152.76
(Increase)/decrease in other non current assets	(1,289.73)	(475.00)
Increase/ (decrease) in trade payables	(1,070.91)	1,232.47
Increase/ (decrease) in other financial liabilities	20.56	42.76
(Increase)/decrease in other current assets	(1,150.58)	265.80
Increase/ (decrease) in other liabilities	(852.83)	(3,266.33)
Increase/ (decrease) in provisions	25.70	12.36
Operating Profit / (Loss) after working Capital Changes	2,991.92	1,535.32
Direct taxes (paid)/ refund	(673.53)	(723.28)
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	2,318.39	812.04
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(13,247.82)	(394.21)
Interest received	478.82	91.12
Investments made during the year	(4,282.28)	(717.98)
Cash acquired in acquisition, net off cash	15,045.71	1,442.69
Proceeds from loans - Related party	2,721.39	876.51
Loan granted to others	(981.05)	-
Loan granted to related parties	-	(100.54)
NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES	(5,351.19)	1,197.59
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from equity issued including securities premium	2,750.00	-
Payment of lease liabilities - Principal	(249.50)	(117.34)
Payment of lease liabilities - Interest	(101.83)	(26.45)
Repayment of borrowings	(55.83)	-
Proceeds from borrowings	656.35	-
Borrowings received - Related party	-	2,055.52
Borrowings repaid - Related party	-	(2,506.53)
Borrowings received - Others	-	42.39
Borrowings repaid - Others	-	(201.57)
NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES	2,999.20	(753.98)
Net Increase/(Decrease) in Cash & Cash equivalents	(33.61)	1,255.65
Add: Cash and Cash equivalents as at the beginning of the year	1,255.79	0.14
Cash & Cash equivalents as at the end of the year	1,222.18	1,255.79
Reconciliation of cash and cash equivalents as per statement of cash flows		
Cash and cash equivalents [note 7]		
Cash and cash equivalents	603.93	1,255.79
Balances with banks - other than above	618.25	-
Total cash and cash equivalents	1,222.18	1,255.79

The cash flow statement has been prepared under the indirect method as set out in Ind AS 7 "Statement of Cash Flows".

For TCC Concept Limited

Umesh Kumar Sahay
Managing Director
DIN:01733060
Date : 24 May 2025
Place : Pune



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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

Notes to Consolidated Financial Results:

- 1 The above audited consolidated financial results were reviewed by the Audit Committee and approved by Board of Directors at their meeting held 24th May, 2025 and have been audited by the statutory auditors of the Holding Company.
- 2 The figures of the quarters ended 31st March 2025 and 31st March 2024 are the balancing figures between the audited figures in respect of the full financial year and the published figures of nine months ended 31st December 2024 and 31st December 2023 respectively, which were subject to limited review by the statutory auditors.
- 3 The above consolidated financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standard (Ind AS) notified under the companies (Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under Section 133 of the Companies Act, 2013 and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 2015, as amended.
- 4 The figures for the previous periods/year have been reclassified/regrouped wherever necessary.

For TCC Concept Limited

Umesh Kumar Sahay
Managing Director
DIN:01733060
Date : 24 May 2025
Place : Pune

