TCC Concept Limited

(Formerly known as Aaswa Trading and Exports Limited)

November 3, 2023

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 wish to inform you that the Board of Directors of the Company, at their meeting held today, i.e. Friday, the 3rd day of November, 2023 has inter-alia:

(1) Approved the Unaudited Standalone and Consolidated Financial Results for quarter and half year ended 30 September, 2023. We enclose 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.

We are arranging to publish these results in the newspapers as per Regulation 47 of Listing Regulations.

(2) The comparative financial performance for the quarter and half year ended on 30.09.2023 is as follows:

Particulars	Financial Result with IND AS Adjustments (As prescribed by MCA) Rs. In Lacs	Financial Results as per Books of Accounts without IND AS Adjustments Rs. In Lacs
Total Income	2,785.74	2,784.46
Net Profit	170.42	179.07

The meeting of Board of Directors commenced at 3.00 p.m. and concluded at 11.52 p.m.

Kindly take the same on records.

Thanking You, For TCC Concept Limited

Umesh Kumar Sahay Managing Director DIN: 01733060

Encl.: As Above.

Regd. Office: 5th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune-411007 I CIN: L68200PN1984PLC222140 I Cont.: +91 86696 63441 Email Id: aaswaexports@yahoo.co.in I Website: www.aaswatrading.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)

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

New Delhi:

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

Mumbai:

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

Gurgaon:

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

Pune:

Flat No 03, Plot No 28, Gowardhan Housing Sodiety, Maharshi Nagar, Pune – 411037. Ph: +91.20.24260504 Tamih 0

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

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



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.

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

P ail Rospan Daultani Partner

2.00



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

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

STANDALONE BALANCE SHEET AS AT 30 SEPTEMBER 2023

Particulars	As at 30 September 2023 (Unaudited)	As at 31 March 2023 (Audited)
I Assets		
1 Non-current assets		
(a) Property, plant and equipment		
(b) Right of use assets	172.52	
(c) Intangible assets		
(d) Intangible Assets under development		
(c) Financial assets		
Investments	9,839.24	
Other Financial Assets	,007	-
(f) Deferred tax asset (Net)		-
(g) Income tax assets (Net)		5
(h) Other Non-Current Assets	-	-
Total non-current assets	10.011.7/	-
A Otar hon-current assets	10,011.76	
2 Current assets		
(a) Inventories		
(b) Financial assets		
(i) Trade receivables	78.79	135.0
(ii) Cash and cash equivalents	0.09	0.1
(iii) Bank Balances other than (ii) above	0.09	-
(iv) Loans		-
(v) Other financial assets	192.01	50.0
(c) Current Tax Assets (net)	192.01	50.0
(d) Other current assets		-
Total current assets	24.72 295.61	114.0
Total current assets	295.01	300.4
Total assets	10,307.38	300.4
I Equity and liabilities		
1 Equity		
(a) Equity share capital	1,327.81	72.0
(b) Other equity	8,722.44	181.8
Total equity	10,050.24	253.8
2 Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowinigs		
(ii) Lease liabilities	175.43	
(iii) Other financial liabilities		-
(b) Other Non current liabilities		
(c) Provisions		
Total non-current liabilities	175.43	-
3 Current liabilities		
(a) Financial liabilities	a 100	
(i) Borrowings	9.49	2.5
(ii) Lease liabilities		-
(iii) Trade payables		
(A) total outstanding dues of micro enterprises		0.2
(B) total outstanding dues of creditors other th	nan micro enterprises	
and small enterprises	45.64	0.0
(iv) Other financial liabilities		2.1
(b) Income Tax Liability (net)	21.13	21.1
(c) Other current liabilities	4.54	18.8
(d) Provisions	0.91	1.5
Total current liai, ilities	81.71	46.5
Total equity and liabilities	10,307.38	300.4



sti, is, is He

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

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

Sr. No. Particulars $30.09.2023$ (Unaudited)								less other stated)
J. No.Partner large(Unaudited)<			Quarter ended			Half year ended Year ended		
I I <thi< th=""> I I <thi< th=""></thi<></thi<>	Sr. No.	Particulars	A					31.03.2023 (Audited)
II b) Other income (arbit) 0.15 0.05 1.33 0.013 4.45 III Total Income (arbit) 40.25 10.82 1.53 51.07 4.45 1 IV Expenses 1.05 1.53 51.07 4.45 1 IV Expenses 1.05 1.53 51.07 4.45 1 IV Expenses 1.05 5.25 - 5.25 - 5.25 - 5.25 - - 5.25 - - 5.25 - - 5.25 - - 5.25 - - 5.25 - - 5.25 - - 5.25 - - 5.25 - - 5.25 - - 5.25 - - 1.23 - - 1.23 - - 1.23 - - 1.23 - - 1.23 - - - - - - - - - - - - - - - - - - -								
11 b) Other income 0.13 - 1.33 0.13 4.45 111 Total Income (a+b) 40.25 1.53 51.07 44.65 1 111 Total Income (a+b) 40.25 1.53 51.07 44.65 1 111 Total Income (a+b) 40.25 1.53 51.07 44.65 1 111 Total Income (a+b) 10.55 - 52.50 - - 52.50 - - 52.57 - - 52.57 - - 52.57 - - 52.57 - - 12.32 - - 12.32 - - 12.32 - - 12.32 - - 12.37 - 12.32 - - 12.37 - 12.32 - <	Ι	a) Revenue from operations	40.12	10.82	-	50.94	-	120.00
III Total Income (s+b) 40.25 10.82 1.53 51.07 44.45 1 IV Expenses 0.050 10.55 - 52.50 -	II	b) Other income	0.13		1.53		4.45	4.48
9 Cort of services 41.94 10.55 - 52.50 - 9 Damplove benefits sepress 0.00 1.73 1.20 3.50 4) Deprecision and amorbision expense 52.50 - - 52.50 - 4) Deprecision and amorbision expense 52.50 - - 52.50 - 6) Other expenses (A*Wine Acceeding 10% of the total expenses relating to continuing operations to be shown separately) 13.18 9.44 1.68 22.67 2.87 V Pofit/(Loss) before exceptional items and tax (III-IV) (33.64) (9.82) (1.88) (42.86) (1.92) 1 VI Exceptional item -	III	Total Income (a+b)		10.82				124.48
9 Cort of services 41.94 10.55 - 52.50 - 9 Damplove benefits sepress 0.00 1.73 1.20 3.50 4) Deprecision and amorbision expense 52.50 - - 52.50 - 4) Deprecision and amorbision expense 52.50 - - 52.50 - 6) Other expenses (A*Wine Acceeding 10% of the total expenses relating to continuing operations to be shown separately) 13.18 9.44 1.68 22.67 2.87 V Pofit/(Loss) before exceptional items and tax (III-IV) (33.64) (9.82) (1.88) (42.86) (1.92) 1 VI Exceptional item -	īV	Exnenses						
b) Employee benefits expenses 0.60 1.73 1.20 3.50 c) Finance costs 0.00 1.73 1.20 3.50 d) Depreciation and anomission expense 12.32 - 12.32 - d) Depreciation and anomission expense 13.18 9.49 1.68 22.67 2.87 continuing operations to be shown separately) 73.29 20.64 3.41 93.93 6.37 V Profit/(Loss) before exceptional items and tax (III-IV) (33.04) (9.82) (1.88) (42.86) (1.92) 1 VII Profit/(Loss) before tax (V-VI) (33.04) (9.82) (1.88) (42.86) (1.92) 1 VIII Profit/(Dass) before tax (V-VI) (33.04) (9.82) (1.88) (42.86) (1.92) 1 VIII Tax expense -			41.04	10.55		50.50		
c) Finance cots 5.25 - - 5.25 - - 5.25 - - 5.25 - - 12.32 - 12.32 - - - 12.32 - - - - - 12.32 12.32 12.32 12.32 12.32 12.32 12.32 12.32 12.32 12.32 12.32 1		A second se						5
i) Depreciation and amortisation expense 0 Other expenses (Are item second injoint for total expenses relating to continuing operations to be shown separately) 12.22 - 12.32 - V Profit/(Loss) before exceptional items and tax (III-IV) (33.04) (9.82) (1.88) (42.86) (1.92) 1 VI Profit/(Loss) before exceptional items and tax (III-IV) (33.04) (9.82) (1.88) (42.86) (1.92) 1 VII Profit/(Loss) before tax (V-VI) (33.04) (9.82) (1.88) (42.86) (1.92) 1 VII Profit/(Loss) before tax (V-VI) (33.04) (9.82) (1.88) (42.86) (1.92) 1 VIII Tax expense - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>3.50</td><td>4.56</td></t<>							3.50	4.56
e) Other expenses (Any item according 10% of the total expenses calaing to continuing operations to be shown separately) 13.18 9.49 1.68 22.67 2.87 V Profit/(Loss) before exceptional items and tax (III-IV) (33.04) (9.82) (1.88) (42.86) (1.92) 1 VI Exceptional item -			5.292.3	-	-		-	-
continuing operations to be shown separately) Total expenses 73.29 20.64 3.41 93.93 6.37 V Profit/(Loss) before exceptional items and tax (III-IV) (33.04) (9.82) (1.88) (42.86) (1.92) 1 VI Exceptional item -			12.32	÷.	-	12.32		-
Total expenses 73.29 20.64 3.41 93.93 6.37 V Profit/(Loss) before exceptional items and tax (III-IV) (33.04) (9.82) (1.88) (42.86) (1.92) 1 VI Exceptional item - - - - - - VII Profit/(Loss) before exceptional items and tax (III-IV) (33.04) (9.82) (1.88) (42.86) (1.92) 1 VII Profit/(loss) before tax (V-VI) (33.04) (9.82) (1.88) (42.86) (1.92) 1 VIII Tax expense - <td></td> <td></td> <td>13.18</td> <td>9.49</td> <td>1.68</td> <td>22.67</td> <td>2.87</td> <td>10,40</td>			13.18	9.49	1.68	22.67	2.87	10,40
VI Exceptional item .		• •	73.29	20.64	3.41	93.93	6.37	14.96
VI Exceptional item .	**							
VII Profit/loss before tax (V-VI) (33.04) (9.82) (1.88) (42.86) (1.92) 1 VIII Tax expense Current tax Deferred tax Short/(Excess) Provision for earlier year Total Tax Expenses - <td>v</td> <td>Profit/(Loss) before exceptional items and tax (III-IV)</td> <td>(33.04)</td> <td>(9.82)</td> <td>(1.88)</td> <td>(42.86)</td> <td>(1.92)</td> <td>109.52</td>	v	Profit/(Loss) before exceptional items and tax (III-IV)	(33.04)	(9.82)	(1.88)	(42.86)	(1.92)	109.52
VIIITax expense Current tax Deferred tax Short/(Excess) Provision for earlier year Total Tax Expenses (2.237) $(2.$	VI	Exceptional item	-	-	-	2		12
$ \begin{array}{ c c c c c c } & Current tax \\ Deferred tax \\ Short/(Excess) Provision for earlier year \\ Total Tax Expenses \\ \hline \\ \\ \hline \\ Total Comprehensive income / (loss) \\ Items that will not be reclassified to profit and loss (net of tax) \\ Remeasurement (loss)/gain on defined benefit plans \\ Income tax effect \\ \hline \\ \\ Total other comprehensive income / (loss) \\ Items that will not be reclassified to profit and loss (net of tax) \\ Remeasurement (loss)/gain on defined benefit plans \\ Income tax effect \\ \hline \\ \\ \hline $	VII	Profit/loss before tax (V-VI)	(33.04)	(9.82)	(1.88)	(42.86)	(1.92)	109.52
Current tax - <td< td=""><td>VIII</td><td>Tax expense</td><td></td><td></td><td></td><td></td><td></td><td>1</td></td<>	VIII	Tax expense						1
Deferred tax Short/(Excess) Provision for earlier year -	0.500							27.56
Short/(Excess) Provision for eadier year - <td></td> <td></td> <td></td> <td></td> <td></td> <td>T.</td> <td></td> <td>27.50</td>						T .		27.50
Total Tax Expenses -		The second s				-		-
IX Profit/(loss) after tax (VII-VIII) (33.04) (9.82) (1.88) (42.86) (1.92) X Other comprehensive income / (loss) Items that will not be reclassified to profit and loss (net of tax) Items that will not be reclassified to profit and loss (net of tax) Items that will not be reclassified to profit and loss (net of tax) Remeasurement (loss)/gain on defined benefit plans Items that will not be reclassified to profit and loss (net of tax) Items that will not be reclassified to profit and loss (net of tax) Remeasurement (loss)/gain on defined benefit plans Items that will not be reclassified to profit and loss (net of tax) Items that will not be reclassified to profit and loss (net of tax) Remeasurement (loss)/gain on defined benefit plans Items tax (VII-VIII) Items tax (VII-VIII) Items tax (VII-VIII) XII Total comprehensive income / (loss) Items (Items tax (VII-VIII)) Items (Items tax (VII-VIII)) Items (Items tax (VII-VIII)) XIII Paid-up equity share capital (Face value of ₹ 10/- per share) Items (Items tax (VII-VIII)) Items (Items tax (VII-VIII)) Items (Items tax (Items tax (VII-VIII)) XIII Other equity excluding revaluation reserve Items tax (Items tax			-			-		0.30 27.86
XOther comprehensive income / (loss) Items that will not be reclassified to profit and loss (net of tax) Remeasurement (loss)/gain on defined benefit plans Income tax effect Total other comprehensive income / (loss) $(arco)$ $(arco)$ $(arco)$ $(arco)$ XITotal comprehensive income / (loss) $ -$ XITotal comprehensive income / (loss) (IX+X) (33.04) (9.82) (1.88) (42.86) (1.92) XIIPaid-up equity share capital (Face value of ₹ 10/- per share) $1,327.81$ 72.00 $1,327.81$ 72.00 $1,327.81$ 72.00 XIIIOther equity excluding revaluation reserve 0.43 (0.47) (0.26) (0.56) (0.27)		E						21.00
Items that will not be reclassified to profit and loss (net of tax) Remeasurement (loss)/gain on defined benefit plans Income tax effect Total other comprehensive income / (loss) $ -$ </td <td>IX</td> <td>Profit/(loss) after tax (VII-VIII)</td> <td>(33.04)</td> <td>(9.82)</td> <td>(1.88)</td> <td>(42.86)</td> <td>(1.92)</td> <td>81.66</td>	IX	Profit/(loss) after tax (VII-VIII)	(33.04)	(9.82)	(1.88)	(42.86)	(1.92)	81.66
Items that will not be reclassified to profit and loss (net of tax) Remeasurement (loss)/gain on defined benefit plans Income tax effect Total other comprehensive income / (loss) $ -$ </td <td>x</td> <td>Other comprehensive income / (loss)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	x	Other comprehensive income / (loss)						
Remeasurement (loss)/gain on defined benefit plans Income tax effect Total other comprehensive income / (loss) $ -$ XITotal comprehensive income / (loss) (IX+X) (33.04) (9.82) (1.88) (42.86) (1.92) XIIPaid-up equity share capital (Face value of ₹ 10/- per share) $1,327.81$ 72.00 $1,327.81$ 72.00 XIIIOther equity excluding revaluation reserve $1,327.81$ $1,327.81$ 72.00 $1,327.81$ 72.00 XIIIOther equity excluding revaluation reserve $1,327.81$ 0.43 (0.47) (0.26) (0.56) (0.27)								
Income tax effect Total other comprehensive income / (loss) $ -$ XITotal comprehensive income / (loss) (IX+X) (33.04) (9.82) (1.88) (42.86) (1.92) XIIPaid-up equity share capital (Face value of ₹ 10/- per share) $1,327.81$ $1,327.81$ 72.00 $1,327.81$ 72.00 XIIIOther equity excluding revaluation reserve $1,327.81$ 0.47 0.26 (0.56) (0.27)			-	-	-	_	-	-
Total other comprehensive income / (loss)XITotal comprehensive income / (loss) (IX+X) $ -$ XIITotal comprehensive income / (loss) (IX+X) (33.04) (9.82) (1.88) (42.86) (1.92) XIIIPaid-up equity share capital (Face value of ₹ 10/- per share) $1,327.81$ 72.00 $1,327.81$ 72.00 XIIIOther equity excluding revaluation reserve 1 0.43 (0.47) (0.26) (0.56) (0.27)						~		
XIIPaid-up equity share capital (Face value of ₹ 10/- per share)1,327.811,327.8172.001,327.8172.00XIIIOther equity excluding revaluation reserve11,327.811,001,0011XIVBasic and diluted earnings per share (of ₹ 10 each) Basic (in ₹)(0.43)(0.47)(0.26)(0.27)1			-				-	-
XIIPaid-up equity share capital (Face value of ₹ 10/- per share)1,327.811,327.8172.001,327.8172.00XIIIOther equity excluding revaluation reserve11,327.811,0011XIVBasic and diluted earnings per share (of ₹ 10 each) Basic (in ₹)(0.43)(0.47)(0.26)(0.56)(0.27)	D90522							
XII (Face value of ₹ 10/- per share) XIII Other equity excluding revaluation reserve XIV Basic and diluted earnings per share (of ₹ 10 each) Basic (in ₹) (0.43) (0.47) (0.26)	XI	Total comprehensive income / (loss) (IX+X)	(33.04)	(9.82)	(1.88)	(42.86)	(1.92)	81.66
XII (Face value of ₹ 10/- per share) 1 XIII Other equity excluding revaluation reserve 1 XIV Basic and diluted earnings per share (of ₹ 10 each) 0.43) Basic (in ₹) (0.43) (0.47)	NTT	Paid-up equity share capital	1,327.81	1,327.81	72.00	1,327.81	72.00	72.00
XIV Basic and diluted earnings per share (of ₹ 10 each) Basic (in ₹) (0.43) (0.47) (0.26)	XII	(Face value of ₹ 10/- per share)		6		÷.		
Basic (in ₹) (0.43) (0.47) (0.26) (0.56) (0.27)	XIII	Other equity excluding revaluation reserve						181.86
Basic (in ₹) (0.43) (0.47) (0.26) (0.56) (0.27)	YIV	Radia and diluted complete and share (- (7 101)						
	ЛІУ		10.10	10.47	10.00	10 F 11	10.000	44.04
[0.45] [0.46] [0.46] [0.26] [0.26] [0.27]					N	10 A A A A A A A A A A A A A A A A A A A	N	11.34
		Diluted (in <)	(0.43)	(0.47)	(0.26)	(0.56)	(0.27)	11.34



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

Particulars 30 September 2023 30 Septem				, unless other stated
A. CASH FLOW FROM OPERATING ACTIVITIES (unaudited) (unaudited) A. CASH FLOW FROM OPERATING ACTIVITIES (d2.86) NET PROFIT/ (LOSS) BEFORE TAX (d2.86) Adjustments for: 12.32 Depreciation & Runotization expense 12.32 Finnece Cott 12.32 Interest income (0.13) Other Kon-exh adjustments related IND AS 116 (10.00) Operating profit before working capital changes (26.43) Adjustments for changes in working capital: (14.200) (Increase)/Decrease in Other Francial Assets (14.200) (Increase)/Decrease in Other Francial Assets (21.6) (Increase)/Decrease in Other Francial Liabilities (23.3) Increase/(Decrease) in other reliabilities (21.6) Increase/(Decrease) in other working Capital Changes 6.54 Direct taxes (paid) + find - NET CASH EDING ACTIVITIES - Punctuse of property, Plant & expirpment, ight of use of assets (ROU) - Proceed from Alse Comparity, Plant & expirpment, ight of use of assets (ROU) - Proceed from alse of inverty. - NET CASH GENREATED FROM / (USED IN) INVESTING ACTIVITIES -				Half Year ended
A. CASH FLOW FROM OPERATING ACTIVITIES (42.86) NET PROFIT/ (LOSS) BEFORE TAX (42.86) Adjustments for 12.32 Deprecision & monociation expense 12.32 Interest income (1.00) Operating profit before working capital changes (36.45) Adjustments for changes in working capital changes (36.45) (Incress/) Decrease in Trade Receivables (1.00) (Incress/) Decrease in Other Financial Assets (142.00) (Incress/) Decrease in Other Financial Liabilitics (2.64) Increase/ Decrease in Other Financial Liabilitics (2.16) Increase/ Decrease in Other Financial Liabilitics (2.16) Increase/ Decrease in Other Financial Liabilitics (3.57) Increase/ Decrease in Other Financial Liabilitics (3.57) Increase/ Decrease in Other Financial Liabilitics (3.54) Increase/ Decrease in Other Financial Liabilitics (3.54) Increase / Decrease in Other Financial Liabilitics (3.57) Increase / Decrease in Other Financial Liabilitics (3.54) Increase / Decrease in Other Financial Liabilitics (3.54)		Particulars	Gial and Article and Color and State	30 September 2022
NET PROFIT / (LOS) BEFORE TAX (42.86) Adjustments for: 12.32 Finnec Cost 5.55 Interest income (0.13) Other Non-eash adjustments related IND AS 116 (0.13) Operating profit before working capital changes (26.42) Adjustments for changes in working capital: (10.20) (Increase)/Decrease in Takk Recivables 56.81 (Increase)/Decrease in Takk Recivables 56.31 (Increase)/Decrease in Other Andris (112.00) Increase/ Decrease in Other Andris (112.00) Increase/ Decrease in Other Andris (112.00) Increase/ Decrease in other Andris (21.6) Increase / Decrease in other Adjustion A data and andre Adjustion Adjustion A data data andris (3.6)			(unaudited)	(unaudited)
NET PROFIT / (LOSS) BEFORE TAX (42.86) Adjustments for 12.32 Finnec Cost 5.25 Interest income (0.13) Other Non-each adjustments related IND AS 116 (1.00) Operating profit before working capital: (1.00) (Increase)/Decrease in Tack Receivables 56.81 (Increase)/Decrease in Tack Receivables 56.81 (Increase)/Decrease in Tack Receivables 56.31 (Increase)/Decrease in Tack Receivables 64.33 (Increase)/Decrease in Tack Receivables 63.81 (Increase)/Decrease in Tack Receivables 63.81 (Increase)/Decrease in Tack Receivables 63.81 (Increase)/Decrease in other Arbits 61.61 Increase/(Decrease) in Other Linancial Liabilities 62.64 Increase/(Decrease) in other Liabilities (14.34) Increase/(Decrease) in other Liabilities (14.34) Increase/(Decrease) in other Liabilities 6.54 Interest received 0.559 Operating Profit / (USED IN) OPERATING ACTIVITIES 6.54 B. CASH FLOW FROM INVESTING ACTIVITIES 6.95 Protects from als of investments 6.955 Interest received . Interest received . Interest received . Interest receiv	A.	CASH FLOW FROM OPERATING ACTIVITIES		
Adjustments for: (1009) Depreciation & at mortization expense 12.32 Interest income (0.13) Other Non-exh adjustments related IND AS 116 (0.13) Operating profit before working capital changes (26.42) Adjustments for changes in working capital: (1000) (Increase) / Decrease in Other Finncial Assets (14.200) (Increase) / Decrease in Other Finncial Assets (14.34) Increase / Decrease in Other Grant Sciel Changes (15.34) Direct asset (ability) - Parchase of propery, Plant & equipment into a set of morestimes - Increase / Decre		NET PROFIT/ (LOSS) BEFORE TAX	(42.84)	(1.00)
Finance Cost 5.23 Interest income 0.13 Other Non-cash adjustments related IND AS 116 0.03 Operating profit before working capital changes (26.42) Adjustments for changes in working capital: (142.00) (Increase)/Decrease in Other Assits 56.81 (Increase)/Decrease in Other Assits (143.00) (Increase)/Decrease in Other Assits (143.00) (Increase)/Decrease in Other Assits (143.9) Increase/Decrease in Other Inshibities 80.93 Increase/Decrease in other Inshibities (2.16) Increase/Decrease in other Inshibities (2.16) Increase/Decrease in other Unit Inshibities (2.16) Increase/Decrease in Other Assite (0.59) Operating Profit / Loss of net working Capital Changes (0.59) Direct axes (paid)/ rufund - NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES - 2. CASH FLOW FROM FINANCING ACTIVITIES - 2. CASH FLOW FROM FINANCING ACTIVITIES - 2. CASH FLOW FROM FINANCING ACTIVITIES			(42.80)	(1.92
Finance Cost 3.33 Interest income 0.13 Other Non-cash adjustments related IND AS 116 0.13 Operating profit before working capital changes (0.00) Adjustments for changes in working capital: (0.00) (Increase)/Decrease in The Receivables (142.00) (Increase)/Decrease in Other Financial Assets (142.00) (Increase)/Decrease in Other Financial Assets (143.51) (Increase)/Decrease in Other Financial Inbitities 23.51 (Increase)/Decrease in Other Financial Inbitities 24.51 (Increase)/Decrease in Other Financial Inbitities 24.53 (Increase)/Decrease in Other Financial Inbitities 24.54 (Increase)/Decrease in Other Financial Inbitities 24.54 Increase/Decrease in other Jubilities 24.54 Direct taxes (più) refund 24.54 VECCased from all of Droperty, Junt & Geupiment, tijth to use of assets (ROU) 24.54 Purchase Opporty, Junt & Geupiment, tijth to use of assets (ROU) 24.54 Purchase Opporty, Junt & Geupiment alter asset assets (ROU) 24.54 Purchase Opporty, Junt & Geupiment, tijth to use of assets (ROU) 24.54		Depreciation & amortization expense	10.00	
Interest income (0.13) Other Non-cash adjustments related IND AS 116 (0.13) (1.00) Operating profit before working capital changes (26.42) Adjustments for changes in working capital: (Interest)/Decrease in Other Financial Assets (142.00) (Increase)/Decrease in Other Assets (21.6) Increase/Decrease) in Other Assets (21.6) Increase/Decrease) in Other Liabilities (21.6) Increase/Decrease in Other Assets (142.00) (Increase/Decrease) in Other Liabilities (21.6) Increase/Decrease) in Other Liabilities (21.6) Increase/Decrease) in Other Assets (0.59) Operating Profit / (Loss) after working Capital Changes (0.59) Operating Profit / (Loss) after working Capital Changes (0.59) Operating Profit / (Loss) after working Capital Changes (0.59) Direct taxes (piad)/r effund NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES (5.54) CASH FLOW FROM INVESTING ACTIVITIES (3.54) CASH FLOW FROM INVESTING ACTIVITIES (3.54) Increase in Lass Liability (3.54) CASH FLOW FROM INVESTING ACTIVITIES (4.59) NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES (4.59) NET CASH GENERATED FROM /(USED IN) FINANCING ACTIVITIES (4.59) NET CASH GENERATED FR			- 57Sh	-
Other Non-each adjustments related IND AS 116 (0.13) Operating profit before working capital changes (26.42) Adjustments for changes in working capital 56.81 (Increase)/Decrease in Trade Receivables 56.81 (Increase)/Decrease in Other Financial Assets (142.00) (Increase)/Decrease in Other Assets 64.53 (Increase)/Decrease in Other Financial Liabilities 21.6 Increase/Decrease) in Other Financial Liabilities (21.6) Increase/Decrease) in Other Financial Liabilities (21.6) Increase/Decrease) in Other Financial Liabilities (21.6) Increase/Decrease) in Other Financial Liabilities (0.59) Operating Profit / Loss) after working Capital Changes 6.54 Direct taxes (paid)/ refuind - NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES - Proceeds from sale of property, Plant & equipment - Increase in Lability - Proceeds from sale of property, Plant & equipment - Increase in Lability - Proceeds from sale of property, Plant & equipment - Increase in Lability - Proceeds from sale of property, Plant & equipment - Increase in Lability - Proceeds from sale of property, Plant & equipment - <t< td=""><td></td><td></td><td>0.5000.000</td><td></td></t<>			0.5000.000	
Operating profit before working capital changes (26.42) Adjustments for changes in working capital (Increase)/Decrease in Other Financial Labsets (26.42) (Increase)/Decrease in Other Assiss (142.00) (Increase)/Decrease in Other Assiss (142.00) (Increase)/Decrease in Other Financial Labsities (142.00) (Increase)/Decrease in Other Current assets (142.00) Increase/Decreases in other current assets (143.00) Increase/Decreases in other current assets (143.00) Increase/Decreases in other Labslices (21.6) Increase/Decreases in other Current assets (14.34) Increase/Decreases in other Current assets (0.59) Operating Profit / (Loss) after working Capital Changes 6.54 Direct taxes (paid) / refund - NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES 6.54 Increase / Decrease) in Other Linbitics - Increase / Decrease in as Linbitity - Proceeds from sale of investments - Increase / Decrease in as Linbitity - Increase / Decrease in Compety, Plant & equipment - Increase / Decrease in as Linbitity - Proceeds from sale of investments - Receipt of uniccured loan - NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES <td></td> <td></td> <td></td> <td>(4.34</td>				(4.34
Adjustments for changes in working capital: (Increase)/ Decrease in Other Financial LASETS 56.81 (Increase)/ Decrease in Other Financial LASETS (142.00) (Increase)/ Decrease in Other Assits 45.31 (Increase)/ Decrease in Other Financial LASETS (142.00) (Increase)/ Decrease in Other Financial LASETS 45.31 (Increase)/ Decrease) in Other Liabilities 80.93 Increase/ (Decrease) in other Liabilities (14.36) Increase/ (Decrease) in Other Similar Changes (0.59) Operating Profit / (Loss) after working Capital Changes 6.54 Direct taxes (paid) r oftnd - NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES 6.54 Purchase of property, Plant & equipment, ight of use of assets (ROU) - Process from sale of property, Plant & equipment, ight of use of assets (ROU) - Process from sale of property, Plant & equipment, ight of use of assets (ROU) - Process from sale of property, Plant & equipment, ight of use of assets (ROU) - Process from sale of property, Plant & equipment, ight of use of assets (ROU) - Process from sale of property, Plant & equipment, ight of use of assets (ROU) - Interest paid - - NET CASH GENERATED		a nor cost aujusticitas iciated five Ab 110	(1.00)	-
(Increase)/Decrease in Trade Receivables 56.81 (Increase)/Decrease in Other Assists (142.00) (Increase)/Decrease) in Table Sympholes (14.15) (Increase)/Decrease) in Other Assists (2.16) Increase/(Decrease) in Other Assists (0.59) Operating Profit / (Loss) after working Capital Changes (0.54) Direct taxes (paid) refund - NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES 6.54 2. CASH FLOW FROM INVESTING ACTIVITIES - Parchase of property, Plant & equipment, right of use of assets (ROU) - Procees from sale of property, Plant & equipment - Interest received -		Operating profit before working capital changes	(26.42)	(6.27)
(Increase)/Decrease in Tank Receivables 56.81 (Increase)/Decrease in Other Financial Assets (142.00) (Increase)/Decrease in Other Assits 45.31 Increase/(Decrease) in Table Sympholes 38.93 Increase/(Decrease) in Table Sympholes 89.93 Increase/(Decrease) in Other Financial Liabilities 80.93 Increase/(Decrease) in Other Financial Liabilities 80.93 Increase/(Decrease) in Other Financial Liabilities 81.93 Operating Profit / (Loss) after working Capital Changes 6.54 Direct taxes (paid) refind - NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES 6.54 Procees from sale of property. Plant & equipment - Interest recived - -		Adjustments for changes in working capital:		
(Increase) Decrease in Other Financial Assets		(Increase)/Decrease in Trade Receivables	56.91	
(Increase)/Decrease in Other Asivis 45.31 Increase/ (Decrease) in Triats \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$				-
Increase/ (Decrease) in Thâts@syables 45.31 (Increase/(Decrease)) (Obcerase) in Other Financial Labilities 89.93 Increase/(Decrease) in other Labilities (11.434) Increase/(Decrease) in provisions (0.59) Operating Profit / (Loss) after working Capital Changes 6.54 Direct taxes (paid) / refund - NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES 6.54 Purchase of property, Plant & equipment, right of use of assets (ROU) - Proceeds from sale of property, Plant & equipment, right of use of assets (ROU) - Proceeds from sale of investments - Receipt of unsecured loan - NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES - NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES - CASH FLOW FROM FINANCING ACTIVITIES - NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES - CASH FLOW FROM FINANCING ACTIVITIES - Loan from Related Party 6.95 Lease rent paid (16.44) NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES - Net Cash action equivalents as the end of the period 0.09 Net Cash and cash eq			(142.00)	128.12
(Increase)/decrease in other current assets 80.03 Increase/ (Decrease) in Other Financial Liabilities (2.16) Increase/ (Decrease) in provisions (0.59) Operating Profit / (Loss) after working Capital Changes 6.54 Direct taxes (paid)/refind - NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES 6.54 S. CASH FLOW FROM INVESTING ACTIVITIES - Purchase of property, Plant & equipment, right of use of assets (ROU) - Proceeds from sale of property, Plant & equipment - Interest received - Increase in Lasse Liability - Proceeds from sale of investments - Receipt of unsecured loan - NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES - 2. CASH FLOW FROM FINANCING ACTIVITIES - 3. NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES - 4. Other and Cash equivalents as at the beginning of the year - 4. Cash and cash equivalents as at the beginning of the year 0.01 4. Cash & Cash equivalents as at the eduivalents 0.04 6.051 - 1. Cash & Cash equivalents as			45.04	-
Increase/ Decrease) in Other Financial Liabilities (2.16) Increase/ (Decrease) in other Liabilities (14.34) Increase/ (Decrease) in provisions (0.59) Operating Profit / (Loss) after working Capital Changes (0.59) Proceeds from sale of property. Plant & equipment is of use of assets (ROU) Proceeds from sale of investments (0.59) Proceeds from sale of investments (0.59) Net CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES (0.59) Net CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES (0.59) Net Increase in Cash & Cash equivalents (0.65) Net Increase in Cash & Cash equivalents (0.65) Net Increase in Cash and cash equivalents as at the beginning of the year (0.14) Cash and Cash equivalents as at the end of the Period (0.59) Reconciliation of cash and cash equivalents as per statement of cash flows Cash and cash equivalents concurrent accounts (0.08) Bank Balances other than above (0.58)		(Increase)/decrease in other current assets	LI GLOVE CECCTO	-
Increase/ (Decrease) in other Liabilities (1434) Increase/ (Decrease) in provisions (0,59) Operating Profit / (Loss) after working Capital Changes (0,59) Direct taxes (paid)/ refund			And	(2.36)
Increase/ (Decrease) in provisions (0.59) Operating Profit / (Loss) after working Capital Changes (0.59) Direct taxes (pid)/refund - NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES 6.54 2. CASH FLOW FROM INVESTING ACTIVITIES - Purchase of property, Plant & equipment, right of use of assets (ROU) - Proceeds from sale of property, Plant & equipment, right of use of assets (ROU) - Proceeds from sale of investments - Receipt of unsecured loan - NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES - 2. CASH FLOW FROM FINANCING ACTIVITIES - Loan from Related Party 6.95 Lease rent paid (16.44) Interest paid - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES - Loan from Related Party 6.95 Lease rent paid - Interest paid - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES - Interest paid - - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES -			6 10 Territor	(0.25)
Operating Profit / (Loss) after working Capital Changes 0.003/1 Direct taxes (paid) / refund 6.54 NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES 6.54 2. CASH FLOW FROM INVESTING ACTIVITIES 6.54 Purchase of property, Plant & equipment, right of use of assets (ROU) - Proceeds from sale of property, Plant & equipment - Interest received - Interest received loan - NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES - Icon from sale of investments - Receipt of unsecured loan - NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES - Loan from Related Party 6.95 Lease rent paid - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES - Loan from Related Party 6.95 Lease movement from - Interest pid - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES - Net Increase/(Decrease) in Cash & Cash equivalents - Add: Cash and Cash equivalents as at the beginning of the year: 0.14 Cash and cash equivalents as per statement of cash flows 0.01				-
Direct taxes (paid) / refund NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES CASH FLOW FROM INVESTING ACTIVITIES CASH FLOW FROM INVESTING ACTIVITIES CASH FLOW FROM INVESTING ACTIVITIES CONSTRUCTED FROM / (USED IN) INVESTING ACTIVITIES CONSTRUCTED FROM / (USED IN) INVESTING ACTIVITIES CASH FLOW FROM FINANCING ACTIVITIES CONSTRUCTED FROM / (USED IN) INVESTING ACTIVITIES CONSTRUCTED FROM / (USED IN) FINANCING ACTIVITIES CONSTRUCTED FROM				(0.05)
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES 6.54 6. CASH FLOW FROM INVESTING ACTIVITIES 6.54 Purchase of property, Plant & equipment, right of use of assets (ROU) - Proceeds from sale of property, Plant & equipment - Interest received - Interest case Liability - Procees from sale of investments - Receipt of unsecured loan - NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES - 2. CASH FLOW FROM FINANCING ACTIVITIES - Loan from Related Party 6.95 Lease rent paid - Interest paid - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES 6.95 Lease rent paid - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES - NET CASH and Cash equivalents as at the beginning of the year 0.14 Cash and Cash equivalents as at the end of the Period 0.09 Reconciliation of cash and cash equivalents as per statement of cash flows 0.01 Cash in hand 0.01 Balances with banks - on current accounts 0.01			6.54	125.46
3. CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, Plant & equipment, right of use of assets (ROU) Proceeds from sale of property, Plant & equipment Interest received Increase in Lease Liability Proceeds from sale of investments Receipt of unsecured loan NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES Lease Liability Procees from Related Party Lease rent paid Interest paid NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES Lease rent paid Interest paid NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES Lease rent paid Interest paid NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES Met Increase/(Decrease) in Cash & Cash equivalents Add: Cash and Cash equivalents as at the beginning of the year Cash & Cash equivalents as at the end of the Period Met Cash and cash equivalents as per statement of cash flows Cash and cash equivalents as per statement of cash flows Cash in hand Balances with banks - on current accounts Bank Balances other than above			-	0.31
Purchase of property, Plant & equipment, right of use of assets (ROU) - Proceeds from sale of property, Plant & equipment - Interest received - Increase in Lease Liability - Procees from sale of investments - Receipt of unsecured loan - NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES - Loan from Related Party 6.95 Lease rent paid (16.44) Indtx 116 Lease movement 's'' - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES 6.95 Lease rent paid (16.44) IndtX 116 Lease movement 's'' - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES 6.95 Net Increase/(Decrease) in Cash & Cash equivalents (0.05) Add: Cash and Cash equivalents as at the beginning of the year 0.14 Cash & Cash equivalents as at the end of the Period 0.09 Reconciliation of cash and cash equivalents as per statement of cash flows 0.01 Balances with banks - on current accounts 0.08 Bank Balances other than above 0.08		SIGH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	6.54	119.50
Proceeds from sale of property, Plant & equipment - Interest received - Increase in Lasse Liability - Procees from sale of investments - Receipt of unsecured loan - NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES - Loan from Related Party 6.95 Lease rent paid (16.44) IndXS 116 Lease movement - Interester paid - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES 6.95 Lease rent paid (16.44) IndXS 116 Lease movement - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES (6.59) Net Increase/(Decrease) in Cash & Cash equivalents - Add: Cash and Cash equivalents as at the beginning of the year 0.14 Cash & Cash equivalents as at the end of the Period 0.09 Reconciliation of cash and cash equivalents as per statement of cash flows 0.01 Cash and cash equivalents [note 7] 0.01 Balances with banks - on current accounts 0.08 Bank Balances other than above 0.08	3.	CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from sale of property, Plant & equipment - Interest received - Increase in Lease Liability - Procees from sale of investments - Receipt of unsecured loan - NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES - Loan from Related Party 6.95 Lease rent paid (16.44) Indtrease movement - Interest paid - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES 6.95 Lease rent paid (16.44) Indtrease and the dest of the comment of		Purchase of property, Plant & equipment, right of use of assets (ROU)	_	
Increase in Lease Liability - Procees from sale of investments - Receipt of unsecured loan - NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES - C CASH FLOW FROM FINANCING ACTIVITIES - Loan from Related Party 6.95 Lease rent paid (16.44) IndAS 116 Lease movement (16.44) 2.91 Interest paid - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES (6.59) Net Increase/(Decrease) in Cash & Cash equivalents (0.05) Add: Cash and Cash equivalents as at the beginning of the year 0.14 Cash and cash equivalents as at the end of the Period 0.09 Reconciliation of cash and cash equivalents as per statement of cash flows 0.01 Cash in hand 0.01 Balances with banks - on current accounts 0.08		Proceeds from sale of property, Plant & equipment	_	-
Procees from sale of investments - Receipt of unsecured loan - NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES - Loan from Related Party 6.95 Lease rent paid (16.44) IndAS 116 Lease movement 2.91 Interest paid - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES (6.59) Net Cash GENERATED FROM/(USED IN) FINANCING ACTIVITIES (6.59) Net Increase/(Decrease) in Cash & Cash equivalents (0.05) Add: Cash and Cash equivalents as at the beginning of the year 0.14 Cash and Cash equivalents as at the end of the Period 0.09 Reconciliation of cash and cash equivalents as per statement of cash flows 0.01 Cash in hand 0.01 Balances with banks - on current accounts 0.08 Bank Balances other than above 0.08			-	4.34
Receipt of unsecured loan			-	-
NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES - CASH FLOW FROM FINANCING ACTIVITIES 6.95 Loan from Related Party 6.95 Lease rent paid (16.44) IndAS 116 Lease movement 2.91 Interest paid - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES - Net CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES - Net Increase/(Decrease) in Cash & Cash equivalents (0.05) Add: Cash and Cash equivalents as at the beginning of the year 0.14 Cash & Cash equivalents as at the end of the Period 0.09 Reconciliation of cash and cash equivalents as per statement of cash flows 0.01 Cash in hand 0.01 Balances with banks - on current accounts 0.08 Bank Balances other than above 0.08		Procees from sale of investments		121
CASH FLOW FROM FINANCING ACTIVITIES Loan from Related Party Lease rent paid IndAS 116 Lease movement IndAS 116 Lease movement Interest paid NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES (6.59) Net Increase/(Decrease) in Cash & Cash equivalents Add: Cash and Cash equivalents as at the beginning of the year Cash & Cash equivalents as at the end of the Period Reconciliation of cash and cash equivalents as per statement of cash flows Cash and cash equivalents [note 7] Cash in hand Balances with banks - on current accounts Bank Balances other than above			-	-
Loan from Related Party 6.95 Lease rent paid (16.44) IndAS 116 Lease movement 2.91 Interest paid - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES (6.59) Net Increase/(Decrease) in Cash & Cash equivalents (0.05) Add: Cash and Cash equivalents as at the beginning of the year 0.14 Cash & Cash equivalents as at the end of the Period 0.09 Reconciliation of cash and cash equivalents as per statement of cash flows 0.01 Cash and cash equivalents [note 7] 0.01 Balances with banks - on current accounts 0.08 Bank Balances other than above 0.08		NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES		4.34
Lease rent paid (16.44) IndAS 116 Lease movement 2.91 Interest paid - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES (6.59) Net Increase/(Decrease) in Cash & Cash equivalents (0.05) Add: Cash and Cash equivalents as at the beginning of the year 0.14 Cash & Cash equivalents as at the end of the Period 0.09 Reconciliation of cash and cash equivalents as per statement of cash flows 0.01 Cash and cash equivalents [note 7] 0.01 Balances with banks - on current accounts 0.08 Bank Balances other than above 0.08).	CASH FLOW FROM FINANCING ACTIVITIES		
Lease rent paid (16.44) IndAS 116 Lease movement 2.91 Interest paid - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES (6.59) Net Increase/(Decrease) in Cash & Cash equivalents (0.05) Add: Cash and Cash equivalents as at the beginning of the year 0.14 Cash & Cash equivalents as at the end of the Period 0.09 Reconciliation of cash and cash equivalents as per statement of cash flows 0.01 Cash and cash equivalents [note 7] 0.01 Balances with banks - on current accounts 0.08 Bank Balances other than above 0.08		Loan from Related Party	6.95	~
IndAS 116 Lease movement of the period 2.91 Interest paid - NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES (6.59) Net Increase/(Decrease) in Cash & Cash equivalents (0.05) Add: Cash and Cash equivalents as at the beginning of the year 0.14 Cash & Cash equivalents as at the end of the Period 0.09 Reconciliation of cash and cash equivalents as per statement of cash flows 0.09 Cash and cash equivalents [note 7] 0.01 Balances with banks - on current accounts 0.08 Bank Balances other than above 0.08		Lease rent paid	1. S.	-
Interest paid NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES (6.59) (0.05) Net Increase/(Decrease) in Cash & Cash equivalents Add: Cash and Cash equivalents as at the beginning of the year Cash & Cash equivalents as at the end of the Period 0.09 Reconciliation of cash and cash equivalents as per statement of cash flows Cash and cash equivalents [note 7] Cash in hand Balances with banks - on current accounts Bank Balances other than above		IndAS 116 Lease movementer for		-
Net Increase/(Decrease) in Cash & Cash equivalents (0.05) Add: Cash and Cash equivalents as at the beginning of the year 0.14 Cash & Cash equivalents as at the end of the Period 0.09 Reconciliation of cash and cash equivalents as per statement of cash flows 0.09 Cash and cash equivalents [note 7] 0.01 Cash in hand 0.01 Balances with banks - on current accounts 0.08				
Net Increase/(Decrease) in Cash & Cash equivalents (0.05) Add: Cash and Cash equivalents as at the beginning of the year 0.14 Cash & Cash equivalents as at the end of the Period 0.09 Reconciliation of cash and cash equivalents as per statement of cash flows 0.09 Cash and cash equivalents [note 7] 0.01 Cash in hand 0.01 Balances with banks - on current accounts 0.08		NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES	(6.59)	
Add: Cash and Cash equivalents as at the beginning of the year 0.14 Cash & Cash equivalents as at the end of the Period 0.09 Reconciliation of cash and cash equivalents as per statement of cash flows 0.01 Cash and cash equivalents [note 7] 0.01 Cash in hand 0.01 Balances with banks - on current accounts 0.08			<u> </u>	
Cash & Cash equivalents as at the end of the Period 0.09 Reconciliation of cash and cash equivalents as per statement of cash flows 0.01 Cash and cash equivalents [note 7] 0.01 Cash in hand 0.01 Balances with banks - on current accounts 0.08 Bank Balances other than above 0.08			(0.05)	123.84
Reconciliation of cash and cash equivalents as per statement of cash flows 0.01 Cash and cash equivalents [note 7] 0.01 Cash in hand 0.01 Balances with banks - on current accounts 0.08 Bank Balances other than above 0.08			0.14	0.39
Cash and cash equivalents [note 7] 0.01 Cash in hand 0.01 Balances with banks - on current accounts 0.08 Bank Balances other than above 0.08		Cash & Cash equivalents as at the end of the Period	0.09	124.24
Cash and cash equivalents [note 7] 0.01 Cash in hand 0.01 Balances with banks - on current accounts 0.08 Bank Balances other than above 0.08		Reconciliation of cash and cash equivalents as per statement of cash flows		
Cash in hand0.01Balances with banks - on current accounts0.08Bank Balances other than above0.08				
Balances with banks - on current accounts 0.08 Bank Balances other than above 0.08			0.01	0.01
Bank Balances other than above		Balances with banks - on current accounts		124.23
Balance as per statement of cash flows			5.00	1.07.00
		Balance as per statement of cash flows		

Note:

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

لان مېنورۍ د

ONCE

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

Notes :

2

4

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

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

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

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

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

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

1-0-2

mg@mehragoelco.com www.mehragoelco.com



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

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

1000

1210.

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

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

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, and upon consideration of the review, reports of the other auditors referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

New Delhi:

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

Mumbai:

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

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

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

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

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

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



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

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

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

Goele

FRN 000517N

PUNE

t's

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

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

2.9

TCC CONCEPT LIMITED (CIN:L68200PN1984PLC222140)

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

CONSOLIDATED BALANCE SHEET AS AT 30 SEPTEMBER 2023

		(₹ in Lakhs, unl 30.09.2023 (Unaudited)	ess other stated 31.03.2023 (Audited)
I Ass	ets		
1 Nor	n-current assets		
	Property, plant and equipment	2.32	-
	Capital work-in-progress	2.02	
	Right of use assets	480.29	
	ntangible assets	6,612.24	-
100 C 100 C 100 C	ntangible assets under development	0,012.24	
Alter States	inancial assets	-	-
(.) .	Investments	-	()
	Other Financial Assets	5	
(a) T		-	-
	Deferred tax asset (Net)	1.04	(4 1)
10000000000	ncome tax assets (Net)	-	
	Other non-current Assets	818.32	-
Tota	al non-current assets	7,914.20	5
2 Curr	rent assets		
(a) In	nventories	2,412.46	-
	(b) Financial assets		
	(i) Trade receivables	1,259.03	135.6
	(ii) Cash and cash equivalents	15.91	0.1
	(iii) Bank Balances other than (ii) above	205.16	
	(iv) Loans	197.93	-
	(v) Other financial assets	774.25	50.0
	Current Tax Assets (net)	174.20	50.0
	Other current assets	-	-
		397.09	114.6
Lota	al current assets	5,261.82	300.4
Tota	al assets	13,176.02	300.4
I Equ	ity and liabilities		
1 Equ			
11.00	Equity share capital	1,327.81	72.0
Contraction and	Dther equity	9,422.72	181.8
	al equity	10,750.53	253.8
2 Liab	bilities		
and the second second	n-current liabilities		
	inancial liabilities		
	(i) Borrowings	187.67	
	(ii) Lease liabilities		-
Concernance of the	Other financial liabilities	- 0.75	-
		0.75	-
	Other Non current liabilities Provisions	175.43	2
1.1	al non-current liabilities	363.85	
	rent liabilities		
(a) F	'inancial liabilities		
	(i) Borrowings	57.09	2.5
	(ii) Lease liabilities	202.07	-
	(iii) Trade payables	45.64	
	(A) total outstanding dues of micro enterprises and small enterprises		0.2
	(B) total outstanding dues of creditors other than micro enterprises		0.1
	and small enterprises	107.43	0.0
	(iv) Other financial liabilities	1,288.07	2.1
1		the state of the state of the state of the	
C-1 T	ncome Tax Liability (net)	351.01	21.1
1.5. 5.		5.10	18.8
(c) C	Other current liabilities	20/01/09/00	
(c) C (d) P	rovisions	5.23	1.5
(c) C (d) P		20/01/09/00	1.5 46.5



TCC CONCEPT LIMITED

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

Law -						(₹ in Lakhs, un	less other stated)	
		Quarter ended			Half year ended		Year ended	
Sr No	Particulars	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	
51.140.	1 aucuars	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	Income							
I	a) Revenue from operations	2,780.82	385.53	-	3,166.35	_	100.00	
n	b) Other income	4.91	1.07	1.53	5,100.35	4.45	120.00	
III	Total Income(a+b)	2,785.74	386.60	1.53	3,172.33	4.45	4.48	
		2,103,14	330.00	1.55	3,172.33	4.45	124.48	
IV	Expenses							
#0.100	a) Cost of services	78.29	4.23	_	82.52			
	b) Changes in inventories of finished goods	2,000.00	4.43	-		-	~	
	c) Employee benefits expense	97.75	29.70	1.73	2,000.00 127.45	-	-	
	d) Finance costs	14.91	- 29.70	-	127.45	3.50	4.56	
	e) Depreciation and amortisation expense	320.69	0.03	5	320.72		-	
	f) Other expenses (Any item exceeding 10% of the total expenses relating to	51.66	29.63	1.60		10 Mar 10		
	continuing operations to be shown separately)	51.00	29.05	1.68	81.29	2.87	10.40	
	Total expenses	2,563.30	63.59	3.41	2,626.89	6.37	14.96	
v	Profit/(Loss) before exceptional item and taxes (III-IV)	222.44	323.01	(1.88)	545.45	(1.92)	109.52	
VI	Exceptional item	-	-	-	-	-	-	
VII	Profit/(loss) before tax (V-VI)	222.44	323.01	(1.88)	545.45	(1.92)	109.52	
VIII	Tax expense							
	Current tax	95.77	58.93	_	154.70		27.56	
	Deferred tax	(43.76)		2	(43.76)	-	- 27.50	
	Earlier year short/(excess) provision	(13.10)	_		(45.70)	-	0.30	
	Total Tax Expenses	52.02	58.93		110.95		27.86	
		52.02	30.75		110.95	-	27.60	
IX	Profit/(loss) after tax (VII-VIII)	170.42	264.08	(1.88)	434.50	(1.92)	81.66	
x	Other Comprehensive income							
0.529	Other comprehensive income not to be reclassified to							
	profit or loss in subsequent periods							
	Remeasurement (loss)/gain on defined benefit plans							
	Income tax effect							
	Total other comprenhensive income/(loss)	-	-	-		-	-	
XI	Total comprehensive income/(loss) (IX+X)	170.42	264.08	(1.88)	434.50	(1.92)	81.66	
XII	Paid-up equity share capital (Face value of ₹ 10/- each)	1,327.81	1,327.81	70.00	1 207 01	70.00	70.00	
All	and up equity share capital (race value of < 10/- each)	1,527.01	1,527.61	72.00	1,327.81	72.00	72.00	
XIII	Other equity exluding revaluation reserve						1 <mark>81.8</mark> 6	
XIV	Basic and diluted earnings per share (of ₹ 10 each)							
	Basic (in ₹)	0.96	12.58	(0.26)	4.38	(0.27)	11.34	
	Diluted (in ₹)	0.96	12.58	(0.26)	4.38	(0.27)	11.34	



TCC CONCEPT LIMITED

(CIN:L68200PN1984PLC222140)

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

		(₹ in Lakhs,	unless other stated)
		Half Year ended	Half Year ended
	Particulars	30.09.2023	30.09.2022
		(Unaudited)	(Unaudited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	NET PROFIT/ (LOSS) BEFORE TAX	545.45	(1.92)
	Adjustments for:		× - 2
	Depreciation & amortization expense	341.44	-
	Finance Cost	22.32	-
	Interest income	(11.53)	(4.34)
		897.67	(6.27)
	Operating profit before working capital changes	057.07	(0.27)
	Adjustments for changes in working capital:		
	(Increase)/Decrease in Trade Receivables	(1,224.40)	2
	(Increase)/ Decrease in Other Financial Assets	(1,946.70)	128.12
	(Increase)/Decrease in Other Assets	1,566.88	(2.36)
	(Increase)/Decrease in Inventories	1,912.46	
	Increase/ (Decrease) in Trade Payables	(445.56)	2
	Increase/ (Decrease) in Other Financial Liabilities	1,591.32	(0.25)
	Increase/ (Decrease) in other Liabilities	186.79	-
	Increase/ (Decrease) in provisions	(193.94)	(0.05)
	Operating Profit / (Loss) after working Capital Changes	2,344.52	125.46
	Direct taxes (paid)/ refund		(0.31)
	NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	2,344.53	119.50
в.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property, Plant & equipment	(2,211.98)	-
	Interest received	9.62	4.34
	NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES	(2,202.36)	4.34
C.	CASH FLOW FROM FINANCING ACTIVITIES		
C.	Loan from bank	02 ((
		83.66	-
	Interest paid	(4.90)	
	NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES	78.76	-
	Net Increase/(Decrease) in Cash & Cash equivalents	220.93	123.84
	Add: Cash and Cash equivalents as at the beginning of the period	0.14	0.39
	Cash & Cash equivalents as at the end of the year	221.07	124.24
	Reconciliation of cash and cash equivalents as per statement of cash flows		
	Cash and cash equivalents [note 7]		
	Cash in hand	2.10	0.01
	Balances with banks - on current accounts	13.86	124.23
	Bank Balances other than above	205.11	-
	Balance as per statement of cash flows	CARLESSON BUT	
			<
	Note:		

Note:

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



TCC CONCEPT LIMITED

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

 \mathcal{L}

	Quarter ended			Half year		ess other stated Year ended
Particulars	30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
1. Segment Revenue						
(a) Segment- Commission	319.78	301.30		621.08	-	
(b) Segment- Rental equipments	260.02	84.23		344.25		120.00
(c) Segment- Sales products	2,200.00	2	-	2,200.00	-	120100
(d) Unallocated	5.94	1.07	1.53	7.01	4.45	4.48
Total Segment Revenue	2,785.74	386.60	1.53	3,172.34	4.45	124.48
Less: Inter Segment Revenue	-					
Revenue From Operations	2,785.74	386.60	1.53	3,172.34	4.45	124.48
2. Segment Result (Profit)(+)/Loss (-) before tax and interest from Each segment) (a) Segment-Commission	271.81	258.55		530.36	-	-
(b) Segment- Rental equipments	-178.52	63.39	-1.88	-115.13	-1.92	109.52
(c) Segment- Sales products	150.00		-	150.00	-	-
(d) Unallocated	5.94	1.07		7.01	×	
Total Profit/(loss) before tax	237.35	323.01	-1.88	572.24	-1.92	109.52
Less: (i) Finance Cost	14.91			14.91		-
Less: (ii) Other Un-allocable Expenditure net off Un-allocable income						
Profit Before Tax	222.44	323.01	-1.88	557.33	-1.92	109.52
3. Segment Assets						
(a) Segment- Commission		42.17			-	-
(b) Segment- Rental equipments	12,926.02	1.35	170.58	12,926.02	170.58	300.40
(c) Segment- Sales products	250.00		-	250.00	-	-
(d) Unallocated	-	-	d	-	-	-
Total Segment Assets	13,176.02	43.52	170.58	13,176.02	170.58	300.40
Un-allocable Assets						
Net Segment Assets	13,176.02	43.52	170.58	13,176.02	170.58	300.40
4. Segment Liabilities						
(a) Segment- Commission	(*)	4,593.46	-	-	-	
(b) Segment- Rental equipments	2,335.98	136.56	0.30	2,335.98	0.30	46.54
(c) Segment- Sales products	-	· · · ·	-	-	-	2
(d) Unallocated	-	(*)	÷	-	-	10
Total Segment Liabilities	2,335.98	4,730.02	0.30	2,335.98	0.30	46.54
Un-allocable Liabilities			_			
Net Segment Liabilities	2,335.98	4,730.02	0.30	2,335.98	0.30	46.54

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

NCEP 0 C *

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

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

Notes

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

FOR TCC CONCEPT LIMITED

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