

January 28, 2025

To
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400 001
Scrip Code: 512008

Sub.: Outcome of Board Meeting.

Dear Sir/Ma'am,

Pursuant to Regulations 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we inform that the Board of Directors of the Company, at their meeting held on Tuesday, the 28th day of January, 2025 has inter-alia approved:

1. The Unaudited Standalone and Consolidated Financial Results for Quarter and Nine months ended 31st December, 2024. We have enclosed herewith a copy of the approved Unaudited Standalone and Consolidated Financial Results along with the Limited Review Report for the said period issued by M/s Mehra Goel and Company, Statutory Auditors of the Company.

The meeting of Board of Directors commenced at 5:30 p.m. (IST) and concluded at 6:30 p.m. (IST).

Kindly take the same on records.

Thanking You,
For TCC Concept Limited

Umesh Kumar Sahay
Managing Director
(DIN: 01733060)

Encl.: As Above.

TCC Concept Limited

(Formerly known as Aaswa Trading and Exports Limited)

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

Independent Auditor's Review Report on Standalone Unaudited Quarterly 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**

1. We have reviewed the accompanying statement of standalone unaudited financial results of **TCC Concept Limited** ('the Company') for the quarter ended December 31, 2024 and the year to date results for the period April 01, 2024 to December 31, 2024, together with notes thereon (the "Statement"), being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended) ('Listing Regulations').
2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting standard 34 "Interim financial reporting" ("Ind As 34"), prescribed under section 133 of the Companies Act 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143 (10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion



New Delhi:

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2622-6822

Mumbai:

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Garnet Palladium, Off Western
Exp Highway, Goregaon
(East), Mumbai - 400063

Gurgaon:

GLOBAL BUSINESS SQUARE,
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Institutional Area
Gurugram, 122002, India
Tel: +91-124-4326000

Pune:

Ms Gandharv Reality,
shop no 302, 3rd floor,
Gandharv galaxia, Sr no
135, Hadapsar, Pune -
411028

Chennai:


Sri Raghava Nilayam,
Old No 38, New No 28,
West Circular Road,
Mandavelipakkam, Chennai,
Tamil Nadu, India - 600092

Dubai:

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

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

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


Roshan Daultani
Partner

Membership no: 137405

UDIN: 25137405BMIZSU9831

Place: Pune

Date: 28th January 2025



TCC CONCEPT LIMITED

(CIN: L68200PN1984PLC222140)

Registered office: 5th Floor, VB Capitol Building, Range Hill Road, Opp.Hotel Symphony, Bhoslenagar, Shivajinagar, Pune-411007
Unaudited Statement of Standalone financial results for the Quarter and Nine months ended December 31,2024

Rs. in Lakhs (Unless stated otherwise)

Sr No	Particulars	Quarter ended			Nine months ended		Year Ended
		31 st December 2024 (Unaudited)	30 th September 2024 (Unaudited)	31 st December 2023 (Unaudited)	31 st December 2024 (Unaudited)	31 st December 2023 (Unaudited)	31 st March 2024 Audited
	Income						
I	Revenue from operations	634.36	428.74	200.83	1,385.81	251.77	480.42
II	Other income	62.19	52.70	0.11	154.33	0.25	8.46
III	Total Income	696.55	481.44	200.94	1,540.14	252.02	488.88
	IV Expenses						
	Cost of Service	223.15	67.02	43.89	343.25	96.39	218.54
	Employee benefits expense	44.07	41.95	0.60	123.83	1.80	22.40
	Finance costs	3.77	5.83	3.77	13.76	9.02	19.47
	Depreciation and amortization expense	11.06	11.06	9.24	33.18	21.57	36.87
	Other expenses	44.06	30.83	39.60	150.23	62.27	111.40
	Total expenses	326.11	156.69	97.10	664.25	191.05	408.68
V	Profit/(loss) before exceptional item and tax (III - IV)	370.44	324.75	103.84	875.89	60.97	80.20
VI	Exceptional Item						
VII	Profit/(loss) before tax (V - VI)	370.44	324.75	103.84	875.89	60.97	80.20
VIII	Tax expense						
	Current tax	93.69	82.90	17.41	222.79	17.41	23.41
	Deferred tax	(0.51)	(0.56)	(1.43)	(2.06)	(1.43)	(2.10)
	Total Tax expense	93.18	82.34	15.98	220.73	15.98	21.31
IX	Profit/(loss) after tax for the period (VII-VIII)	277.26	242.41	87.86	655.16	44.99	58.89
X	Other Comprehensive Income						
	Items that will not be reclassified to profit and loss (net of tax)						
	Remeasurement (loss)/gain on defined benefit plans	-	-	-	-	-	-
	Income tax effect	-	-	-	-	-	-
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X)	277.26	242.41	87.86	655.16	44.99	58.89
XII	Paid up equity share capital (Face value of Rs. 10/-per share fully paid)	3,567.25	3,567.25	1,327.81	3,567.25	1,327.81	2,103.44
XIII	Other Equity (excluding revaluation reserve)						15,598.89
XIV	Earnings per equity share (Face value of Rs 10/- each not annualised)						
	Basic (In Rs.)	0.78	0.86	0.92	2.28	0.47	0.47
	Diluted (In Rs.)	0.78	0.86	0.92	2.28	0.47	0.45

For TCC Concept Limited

Umesh Kumar Sahay
Managing Director
DIN:01733060
Date : 28 January, 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
Unaudited Standalone Segment-wise information for the Quarter and Nine months ended December 31,2024

Rs. in Lakhs (Unless stated otherwise)

Particulars	Quarter Ended			Nine months ended		Year Ended
	31 st December 2024 (Unaudited)	30 th September 2024 (Unaudited)	31 st December 2023 (Unaudited)	31 st December 2024 (Unaudited)	31 st December 2023 (Unaudited)	31 st March 2024 (Audited)
1. Segment Revenue						
(a) Brokerage & Other Services	566.64	342.32	150.00	1,164.96	150.00	324.40
(b) Rental & Leasing of Equipment	67.72	86.41	50.94	220.85	102.02	156.02
(c) Unallocated	62.18	52.70	-	154.33	-	8.46
Total Segment Revenue	696.55	481.44	200.94	1,540.14	252.02	488.88
Less: Inter Segment Revenue						-
Revenue From Operations	696.55	481.44	200.94	1,540.14	252.02	488.88
2. Segment Result (Profit)(+)/Loss (-) before tax and interest from Each segment						
(a) Brokerage & Other Services	305.45	251.88	80.70	648.50	-	54.15
(b) Rental & Leasing of Equipment	6.57	26.00	26.90	86.82	69.99	26.05
(c) Unallocated	62.18	52.70	-	154.33	-	-
Total Profit/(loss) before tax	374.21	330.58	107.60	889.65	69.99	80.20
Less: (i) Finance Cost	3.77	5.83	3.77	13.76	9.02	-
Less: (ii) Other Un-allocable Expenditure net off Un-allocable income	-	-	-	-	-	-
Profit Before Tax	370.44	324.75	103.84	875.89	60.97	80.20
3. Segment Assets						
(a) Brokerage & Other Services	841.47	246.22	6.65	841.47	6.65	134.91
(b) Rental & Leasing of Equipment	219.95	7.92	644.83	219.95	644.83	18,290.92
(c) Unallocated	66,390.35	66,772.17	-	66,390.35	-	-
Total Segment Assets	67,451.77	67,026.31	651.48	67,451.77	651.48	18,425.83
4. Segment Liabilities						
(a) Brokerage & Other Services	529.67	57.79	27.21	529.67	27.21	680.90
(b) Segment- Interior	-	-	-	-	-	-
(c) Unallocated	-	-	-	-	-	-
(b) Rental & Leasing of Equipment	259.08	19.74	190.01	259.08	190.01	42.61
(c) Unallocated	12.20	575.21	-	12.20	-	-
Total Segment Liabilities	800.95	652.74	217.22	800.95	217.22	723.51

For TCC Concept Limited

Unesh Kumar Sahay
Managing Director
DIN:01739060
Date : 28 January, 2025
Place : Pune



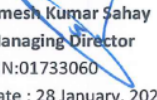
TCC CONCEPT LIMITED
(CIN:L68200PN1984PLC222140)

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

Explanatory notes to the Unaudited Statement of Standalone financial results for the Quarter and Nine months ended December 31, 2024

- 1 The above Unaudited Standalone Financial Results for the quarter and nine month ended December 31, 2024 were reviewed and recommended by the Audit Committee and have been approved by the Board of Directors at its meeting held on January 28, 2025
- 2 These Standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3 The Statutory Auditors have carried out Limited Review of the Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2024. An unqualified review report has been issued by them thereon.
- 4 Figures for the previous period have been regrouped/ reclassified wherever necessary to conform to current period's classification.

For TCC Concept Limited


Umesh Kumar Sahay
Managing Director
DIN:01733060
Date : 28 January, 2025
Place : Pune



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

To,
The Board of Directors
TCC Concept Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results ('the Statement') of **TCC Concept Limited** ('the Parent Company') and its subsidiaries (the Parent Company and its subsidiaries together referred to as 'the Group'), Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended December 31, 2024 and the corresponding period from April 1, 2024 to December 31, 2024, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent Company's management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The statement includes the results of the following entities:
 - a. TCC Concept Limited
 - b. Brantford Limited
 - c. ALTRR Software Services Limited
 - d. NES Data Private Limited
 - e. EMF Clinic Private Limited



New Delhi:

505, Chiranjiv Tower,
43, Nehru Place,
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305-306, 3rd Floor,
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411028

Chennai:

Sri Raghava Nilayam,
Old No 38, New No 28,
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Mandavelipakkam, Chennai,
Tamil Nadu, India. 600028

Dubai:

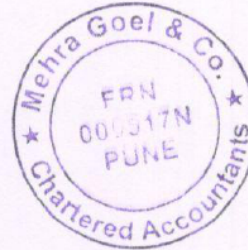
R-3035, Reef Tower,
Cluster O,
Jumeriah Lake Tower,
Dubai, UAE.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, and upon consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of four subsidiaries mentioned at sub-point no. b to e of point no 4, included in the Statement whose financial information (before eliminating intercompany transactions and balances) reflect total revenues of ₹ 1606.20 lakhs and ₹ 3723.86 lakhs, total net profit after tax of ₹ 757.34 lakhs and ₹ 1849.68 lakhs, total comprehensive income of ₹ 757.34 lakhs and ₹ 1849.68 lakhs, for the quarter ended December 31, 2024 and for the period from April 1, 2024 to December 31, 2024 respectively, as considered in the Statement. These interim financial results have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

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

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


Roshan Daultani
Partner
Membership no: 137405
UDIN: 25137405BMIZST2614
Place: Pune
Date: 28th January 2025



TCC CONCEPT LIMITED

CIN: L68200PN1984PLC222140

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

Unaudited Statement of Consolidated Financial Results for the Quarter and Nine months ended December 31st,2024

Sr No	Particulars	Rs. in Lakhs (Unless stated otherwise)					
		Quarter Ended			Nine Months ended		Year Ended
		31 st December 2024 (Unaudited)	30 th September 2024 (Unaudited)	31 st December 2023 (Unaudited)	31 st December 2024 (Unaudited)	31 st December 2023 (Unaudited)	31 st March 2024 Audited
	Income						
I	Revenue From Operations	2,237.86	1,682.95	2,921.41	5,101.57	6,087.76	7,715.23
II	Other Income	299.47	90.74	1.29	450.26	7.27	91.12
III	Total Income	2,537.32	1,773.69	2,922.70	5,551.82	6,095.03	7,806.35
	IV Expenses						
	Cost of Service	360.21	108.95	966.39	543.10	1,048.91	3,048.33
	Changes in inventories of Finished Goods	-	-	300.00	-	2,300.00	(600.79)
	Employee benefits expense	123.40	130.50	83.44	372.33	210.89	318.36
	Finance costs	48.73	15.47	10.70	79.32	25.61	45.14
	Depreciation and amortization expense	189.87	144.19	154.08	493.05	474.80	659.43
	Other expenses	407.43	80.37	65.85	649.89	147.14	1,594.53
	Total expenses	1,129.64	479.48	1,580.46	2,137.69	4,207.35	5,065.00
V	Profit/(loss) before exceptional item and tax (III - IV)	1,407.69	1,294.21	1,342.24	3,414.14	1,887.68	2,741.35
VI	Exceptional Item	-	-	-	-	-	(37.45)
VII	Profit/(loss) before tax (V - VI)	1,407.69	1,294.21	1,342.24	3,414.14	1,887.68	2,703.90
VIII	Tax expense						
	Current tax	413.54	354.05	296.63	959.37	451.33	751.73
	Deferred tax	(40.47)	14.59	(18.89)	(48.60)	(62.69)	(86.68)
	Prior period tax	-	(1.49)	-	(1.49)	-	10.38
	Total Tax expense	373.07	367.15	277.74	909.28	388.64	675.43
IX	Profit/(loss) after tax for the period (VII-VIII)	1,034.62	927.06	1,064.50	2,504.86	1,499.04	2,028.47
X	Other Comprehensive Income						
	Items that will not be reclassified to profit and loss (net of tax)						
	Remeasurement (loss)/gain on defined benefit plans	-	-	-	-	-	(0.50)
	Income tax effect	-	-	-	-	-	0.14
	Items that will be reclassified to profit and loss (net of tax)	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	(0.36)
XI	Total Comprehensive Income/(loss) for the period (IX + X)	1,034.62	927.06	1,064.50	2,504.86	1,499.04	2,028.11
	Profit/(Loss) for the period attributed to						
	Owner of the company	1,033.15	926.88	-	2,503.21	-	-
	Non - Controlling Interest	1.47	0.18	-	1.65	-	-
XII	Paid up equity share capital (Face value of Rs. 10/- per share fully paid)	3,567.25	3,567.25	1,327.81	3,567.25	1,327.81	2,103.44
XIII	Other Equity (excluding revaluation reserve)	-	-	-	-	-	17,000.02
XIV	Earnings per equity share						
	Basic (In Rs.)	2.90	3.29	11.11	8.70	15.65	21.77
	Diluted (In Rs.)	2.90	3.29	11.11	8.70	15.65	20.61

For TCC Concept Limited

Umesh Kumar Sahaj
Managing Director
DIN:01733060
Date : 28th January 2025
Place : Pune



TCC CONCEPT LIMITED

(CIN:L68200PN1984PLC222140)

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

Unaudited Consolidated Segment-wise information for the Quarter and Nine months ended December 31st, 2024

Particulars	Rs. in Lakhs (Unless stated otherwise)					
	Quarter Ended			Nine Months Ended		Year Ended
	31 st December 2024 (Unaudited)	30 th September 2024 (Unaudited)	31 st December 2023 (Unaudited)	31 st December 2024 (Unaudited)	31 st December 2023 (Unaudited)	31 st March 2024 Audited
1. Segment Revenue						
Brokerage & Other Services	1,418.24	1,329.90	2,350.16	3,648.57	3,295.07	4,151.14
Rental & Leasing of Equipment	409.62	345.87	570.73	1,042.99	2,791.04	3,564.09
Information Technology Service	410.00	-	-	410.00	-	-
Unallocated	299.47	97.92	1.81	450.26	8.92	91.12
Total Segment Revenue	2,537.32	1,773.69	2,922.70	5,551.82	6,095.03	7,806.35
2. Segment Result (Profit)(+)/Loss (-) before tax and interest from Each segment)						
Brokerage & Other Services	852.95	991.63	1,271.91	2,369.40	1,488.37	755.21
Rental & Leasing of Equipment	149.52	220.13	81.03	519.31	424.92	1,960.13
Information Technology Service	154.48	-	-	154.48	-	71.15
Unallocated	299.47	97.92	-	450.26	-	-
Total Profit/(loss) before tax	1,456.42	1,309.68	1,352.94	3,493.46	1,913.29	2,786.49
Less: Finance Cost	48.73	15.47	10.70	79.32	25.61	45.14
Profit Before Tax	1,407.69	1,294.21	1,342.24	3,414.14	1,887.68	2,741.35
3. Segment Assets						
Brokerage & Other Services	1,827.08	4,922.03	158.63	1,827.08	158.63	5,645.53
Rental & Leasing of Equipment	3,540.18	8,269.25	8,015.92	3,540.18	8,015.92	14,342.15
Information Technology Service	421.20	-	-	421.20	-	153.36
Unallocated	69,916.93	58,376.33	-	69,916.93	-	2,421.95
Total Segment Assets	75,705.39	71,567.61	8,174.55	75,705.39	8,174.55	22,562.99
4. Segment Liabilities						
Brokerage & Other Services	2,980.67	1,315.67	33.18	2,980.67	33.18	2,327.20
Rental & Leasing of Equipment	332.40	1,384.89	2,951.05	332.40	2,951.05	2,164.55
Information Technology Service	100.35	-	-	100.35	-	415.89
Unallocated	2,389.63	-	-	2,389.63	-	-
Total Segment Liabilities	5,803.05	2,700.56	2,984.23	5,803.05	2,984.23	4,907.64

For TCC Concept Limited

Umesh Kumar Sahay
Managing Director
DIN:01733060
Date : 28th January 2025
Place : Pune



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(CIN:L68200PN1984PLC222140)

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

Explanatory notes to the Unaudited Statement of Consolidated financial results for the Quarter and Nine months ended December 31, 2024

- 1 The above Unaudited Consolidated Financial Results for the quarter and nine month ended December 31, 2024 were reviewed and recommended by the Audit Committee and have been approved by the Board of Directors at its meeting held on January 28, 2025
- 2 These Consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3 The Statutory Auditors have carried out Limited Review of the Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2024. An unqualified review report has been issued by them thereon.
- 4 Figures for the previous period have been regrouped/ reclassified wherever necessary to conform to current period's classification.

For TCC Concept Limited

Umesh Kumar Sahay
Managing Director
DIN:01733060
Date : 28 January, 2025
Place : Pune

