

August 8, 2024

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

## Sub.: Outcome of Board Meeting.

Dear Sir/Ma'am,

Pursuant to Regulations 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at their meeting held on Thursday, the 8<sup>th</sup> day of August, 2024, has inter-alia:

(1) Approved the Unaudited Standalone and Consolidated Financial Results for quarter ended June 30, 2024. We enclose herewith a copy of the Unaudited Standalone and Consolidated Financial Results along with the Auditor's Limited review Report issued by M/s Mehra Goel and Company, Statutory Auditors of the Company.

The meeting of Board of Directors commenced at 3:30 P.M. and concluded at 4:12 P.M.

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



Independent Auditor's Review Report on Standalone Unaudited Quarterly 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 June 30, 2024 together with notes thereon (the "Statement"), being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended) ('Listing Regulations').
- 2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting standard 34 "Interim financial reporting" ("Ind As 34"), prescribed under section 133 of the Companies Act 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

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 Society, Maharshi Nagar, Pune – 411037 Ph: +91.20.24260504

#### Chennai:

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

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

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 Regist<u>ration</u> No: 000517N

Goel FRN 000517N PUNE Roshan Daultani Od Acc

Partner Membership no: 137405 UDIN: 24137405BKDLPO3383 Place: Pune Date: 8<sup>th</sup> August 2024

### TCC CONCEPT LIMITED (Formerly known as Aaswa trading and exports limited) CIN: L68200PN1984PLC22140

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

# STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30-06-2024

|       |   | Quarter Ended Year En |            |            |              |  |
|-------|---|-----------------------|------------|------------|--------------|--|
|       | Particulars   | 30-06-2024            | 31-03-2024 | 30-06-2023 | 31 March 202 |  |
| Sr no |   | Un Audited            | Audited    | Un Audited | Audited      |  |
| I     | Income  |                       |            |            |              |  |
|       | Revenue From Operations   | 322.71                | 228.65     | 10.82      | 480.4        |  |
|       | Other Income  | 39.43                 | 8.22       | -          | . 8.4        |  |
|       | Total Income  | 362.14                | 236.87     | 10.82      | 488.8        |  |
| 11    | Expenses  |                       |            |            |              |  |
|       | Cost of services  | 53.08                 | 122.15     | 1.22       | 218.5        |  |
|       | Employee benefits expense   | 37.81                 | 20.60      | 0.60       | 22.4         |  |
|       | Finance costs   | 4.15                  | 10.45      | -          | 19.4         |  |
|       | Depreciation and amortization expense                               | 11.06                 | 15.30      | -          | 36.8         |  |
|       | Other expenses  | 75.34                 | 49.13      | 18.83      | 111.4        |  |
|       | Total expenses  | 181.44                | 217.64     | 20.65      | 408.6        |  |
|       |   |                       |            | 1. Te      |              |  |
| Ш     | Profit/(loss) before exceptional items and tax (I-II)               | 180.70                | 19.23      | -9.83      | 80.2         |  |
| IV    | Exception items   | -                     | -          | -          | -            |  |
| v     | Profit/(loss) before tax (III-IV)                                   | 180.70                | 19.23      | -9.83      | 80.2         |  |
| vı.   | Tax expense   |                       |            |            |              |  |
|       | Current tax   | 46.19                 | 6.00       | -          | 23.4         |  |
|       | Deferred tax  | -1.00                 | -0.67      | -          | -2.1         |  |
|       | Total Tax expense   | 45.19                 | 5.33       | -          | 21.3         |  |
| VII   | Profit/(loss) after tax for the period (V-VI)                       | 135.51                | 13.90      | -9.83      | 58.8         |  |
| VIII  | Other Comprehensiv income   |                       |            |            |              |  |
|       | Items that will not be reclassified to profit and loss (net of tax) |                       |            |            |              |  |
|       | Remeasurement (loss)/gain on defined benefit plans                  |                       | -          | -          | -            |  |
|       | Income tax effect   | - 1                   | -          | -          | -            |  |
|       | Total other Comprehensive income/(loss)                             | -                     | -          | -          | -            |  |
| IX    | Total Comprehensive income/(loss)                                   | 135.51                | 13.90      | -9.83      | 58.8         |  |
| х     | Paid up Equity Share Capital (Face Value - Rs. 10/-)                | 2,273.41              | 2,103.44   | 1,327.81   | 2,103.4      |  |
| ~     |   | 2,273.41              | 2,103.44   | 1,527.01   | 2,103.4      |  |
| XI    | Other equity excluding revaluation reserve                          |                       |            |            | 15,598.8     |  |
|       | Earnings per equity share   |                       |            |            |              |  |
|       | Basic (in Rs.)  | 0.605                 | 0.092      | -0.470     | 0.47         |  |
|       | Diluted (in Rs.)  | 0.605                 | 0.088      | -0.470     | 0.45         |  |

ONCEA For TCC Concept Limited Ö Abhishek Narbharia DIN: 01873087 \* Date: 8th August, 2024 Place: Pune

### (Formerly known as Aaswa trading and exports limited) CIN: L68200PN1984PLC22140

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30-06-2024

#### Notes:

- 1 The above statements were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 8 August 2024.
- 2 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.
- 3 During the quarter, the Company has raised a capital of Rs. 27.5 Cr. by issuing equity shares through private placement.
- 4 During the quarter, the Company has converted all outstanding 24,988 CCD's into equity shares in the pre-determined ratio of 28:1.
- 5 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 June 2024. As a matter of prudence, the company has recognised the said deferred tax asset.
- 6 Figures of the previous period / year have been regrouped/rearranged, wherever considered necessary.



### (Formerly known as Aaswa trading and exports limited)

(CIN:L68200PN1984PLC222140)

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

UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER ENDED 31ST JUNE, 2024

|   |                           | Year Ended                |                         |                         |
|---|---------------------------|---------------------------|-------------------------|-------------------------|
| Particulars   | 30.06.2024<br>(Unaudited) | 30.06.2023<br>(Unaudited) | 31.03.2024<br>(Audited) | 31.03.2024<br>(Audited) |
| 1. Segment Revenue  |                           |                           |                         |                         |
| (a) Segment-Brokerage & Other Services  | 66.71                     | -                         | 54.25                   | 324.40                  |
| (b) Segment- Rental & Leasing of Equipment  | 256.00                    | 10.82                     | 32.40                   | 156.02                  |
| (c) Segment- IT Services  | -                         | -                         | 142.00                  | -                       |
| (d) Unallocated   | -                         | -                         | -                       | -                       |
| Total Segment Revenue   | 322.71                    | 10.82                     | 228.65                  | 480.42                  |
| Less: Inter Segment Revenue   |                           |                           | -                       | -                       |
| Revenue From Operations   | 322.71                    | 10.82                     | 228.65                  | 480.42                  |
| 2. Segment Result (Profit)(+)/Loss (-) before tax and interest from Each segment) |                           |                           |                         |                         |
| (a) Segment-Brokerage & Other Services  | 54.25                     | -9.82                     | 3.10                    | 45.97                   |
| (b) Segment- Rental & Leasing of Equipment  | 130.59                    |                           | -57.80                  |                         |
| (c) Segment- IT Services  |                           |                           | 142.00                  |                         |
| Total Profit/(loss) before tax  | 184.84                    | -9.82                     | 87.30                   | 141.54                  |
| Less: (i) Finance Cost  | 4.14                      |                           |                         |                         |
| Less: (ii) Other Un-allocable Expenditure net off Un-                             |                           |                           |                         |                         |
| allocable income  |                           |                           |                         |                         |
| Profit Before Tax   | 180.70                    |                           |                         |                         |
| 3. Segment Assets   |                           |                           |                         |                         |
| (a) Segment-Brokerage & Other Services  | 258.00                    | -                         | 134.91                  | 134.91                  |
| (b) Segment- Rental & Leasing of Equipment  | 20,844.20                 | 10,113.35                 | 17,856.97               | 17,856.97               |
| (c) Segment- IT Services  | -                         | -                         | -                       | -                       |
| Total Segment Assets  | 21,102.20                 | 10,113.35                 | 17,991.88               | 17,991.88               |
| Un-allocable Assets   |                           |                           | -                       | -                       |
| Net Segment Assets  | 21,102.20                 | 10,113.35                 | 17,991.88               | 17,991.88               |
| 4. Segment Liabilities  |                           |                           |                         |                         |
| (a) Segment-Brokerage & Other Services  | -                         | -                         | 830.56                  | 830.56                  |
| (b) Segment- Rental & Leasing of Equipment  | 514.36                    | 30.08                     | 42.61                   | 42.61                   |
| Total Segment Liabilities Un-allocable Liabilities                                |                           | 30.08                     | 873.17                  | 873.17                  |
| Net Segment Liabilities   | E14.20                    |                           | -                       |                         |
| Net Segment Liabilities   | 514.36                    | 30.08                     | 873.17                  | 873.17                  |

For TCC Concept Limited CON с. G ek Narbaria Director DIN: 01873087 (ED Date: 08/08/2024 Place: Pune



Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Result 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)

- 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 June 2024 being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
- 2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

### 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:

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#### Chennai:

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

- 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.
- 5. We did not review the interim financial results of three subsidiaries included in the Statement, whose financial information (before eliminating intercompany transactions and balances) reflect, total revenues of ₹ 870.64 lakhs total net profit after tax of ₹ 422.99 lakhs total comprehensive income of ₹ 422.99 lakhs for the quarter ended on 30 June 2024, as considered in the Statement. These interim financial results have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above

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

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

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Roshan Daultani Partner Membership no: 137405 UDIN: 24137405BKDLPP7704 Place: Pune Date: 8<sup>th</sup> August 2024



# Annexure 1

# List of entities included in the Statement

## Subsidiary companies

- Brantford Limited
- EMF Clinic Private Limited
- ALTRR Software Services Limited

(CIN:L68200PN1984PLC222140)

### 5th Floor, VB Capitol Building, Range Hill Road, Opp Hotel Symphony, Bhoslenagar, Shivajinagar, Pune Maharashtra, India, 411007 A. STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

|         |  | Q           | uarter ended |                                       | less other stated<br>Year ended |
|---------|--|-------------|--------------|---------------------------------------|---------------------------------|
| Sr. No. | Particulars  | 30.06.2024  | 31.03.2024   | 30.06.2023                            | 31.03.2024                      |
|         | -  | (Unaudited) | (Audited)    | (Unaudited)                           | (Audited)                       |
|         | Income   |             |              | · · · · · · · · · · · · · · · · · · · |                                 |
| I       | a) Revenue from operations   | 1,180.76    | 1,277.47     | 385.53                                | 7,365.23                        |
| п       | b) Other income  | 60.05       | 37.13        | 1.07                                  | 53.67                           |
| ш       | Total Income(a+b)  | 1,240.81    | 1,314.60     | 386.60                                | 7,418.90                        |
| IV      | Expenses   |             |              |                                       |                                 |
|         | a) Cost of services  | 73.94       | 366.64       | 4.23                                  | 3,048.3                         |
|         | b) Changes in inventories of finished goods  | -           | -            | _                                     | (600.7                          |
|         | c) Employee benefits expense   | 118.43      | 107.47       | 29.70                                 | 318.3                           |
|         | d) Finance costs   | 15.12       | 16.02        | -                                     | 45.1                            |
|         | e) Depreciation and amortisation expense   | 158.99      | 172.62       | 0.03                                  | 659.4                           |
|         | f) Other expenses (Any item exceeding 10% of the total expenses relating to                  | 162.09      | 203.78       | 29.63                                 | 1,594.53                        |
|         | continuing operations to be shown separately)  |             | 100110       | 19100                                 | 1,000 11.0.                     |
|         | Total expenses   | 528.57      | 866.53       | 63.59                                 | 5,065.00                        |
| v       | Profit/(Loss) before exceptional item and taxes (III-IV)                                     | 712.24      | 448.08       | 323.01                                | 2,353.90                        |
| vı      | Exceptional item   | -           | 350.00       | -                                     | 350.0                           |
| VII     | Profit/(loss) before tax (V-VI)  | 712.24      | 798.08       | 323.01                                | 2,703.9                         |
| VIII    | Tax expense  |             |              |                                       |                                 |
|         | Current tax  | 191.78      | 330.55       | 58.93                                 | 751.7                           |
|         | Deferred tax   | (22.73)     | (24.05)      | -                                     | (86.6                           |
|         | Earlier period short/(excess) provision  | (22.75)     | 10.38        |                                       | 10.3                            |
|         | Total Tax Expenses   | 169.05      | 316.88       | 58.93                                 | 675.4                           |
|         |  |             |              |                                       |                                 |
| IX      | Profit/(loss) after tax (VII-VIII)   | 543.19      | 481.20       | 264.08                                | 2,028.47                        |
|         | Other Comprehensive income   |             |              |                                       |                                 |
|         | Other comprehensive income not to be reclassified to<br>profit or loss in subsequent periods | -           | -            | - 1                                   | -                               |
|         | Remeasurement (loss)/gain on defined benefit plans   | -           | (0.50)       | -                                     | (0.5)                           |
|         | Income tax effect  |             | 0.14         |                                       | 0.14                            |
|         | Total other comprenhensive income/(loss)   | _           | (0.36)       | -                                     | (0.3                            |
| XI      | Total comprehensive income/(loss) (IX+X)   | 543.19      | 480.84       | 264.08                                | 2,028.11                        |
| хп      | Paid-up equity share capital (Face value of ₹ 10/- each)                                     | 2,273.41    | 2,103.44     | 1,327.10                              | 2,103.44                        |
|         |  |             | -            | -                                     | -                               |
| XIII    | Other equity exluding revaluation reserve  | -           | - '          | -                                     | -                               |
| xiv     | Basic and diluted earnings per share ( of ₹ 10 each)   |             | · _          | -                                     | -                               |
|         | Basic (in ₹)   | 2.42        | 5.26         | 12.58                                 | 21.77                           |
|         | Diluted (in ₹)   | 2.42        | 5.03         | 12.58                                 | 20.6                            |

For TCC Concept Limited

NCEA С Narbaria Ó Abhishek Director DIN-01873087 Place - Pune \* Date - 08/08/2024

### (CIN:L68200PN1984PLC222140)

### (formerly known as Aaswa Trading and Exports Limited)

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

### Notes

- <sup>1</sup> 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 8th August 2024. There are no qualifications in the review report issued for the quarter 30 June 2024.
- <sup>2</sup> 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.
- <sup>3</sup> 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.
- <sup>4</sup> 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.



(Formerly known as Aaswa trading and exports limited)

(CIN:L68200PN1984PLC222140)

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

411007

# UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED 31ST JUNE, 2024

|   |             |             | Year Ended |            |  |
|---|-------------|-------------|------------|------------|--|
| Particulars   | 30.06.2024  | 30.06.2023  | 31.03.2024 | 31.03.2024 |  |
|   | (Unaudited) | (Unaudited) | (Audited)  | (Audited)  |  |
| 1. Segment Revenue                                    |             |             |            |            |  |
| (a) Segment-Brokerage & Other Services                | 893.26      | 301.3       | 355.12     | 3650.1     |  |
| (b) Segment- Rental & Leasing of Equipment            | 287.50      | 84.23       | 780.34     | 3564.0     |  |
| (c) Segment- IT Services                              | 207.00      | 04.25       | 142.00     | 142.0      |  |
| (d) Unallocated                                       | 60.05       | 1.07        | 142.00     | 8.9        |  |
| Total Segment Revenue                                 | 1 240 81    | 200 00      |            |            |  |
| Less: Inter Segment Revenue                           | 1,240.81    | 386.60      | 1,277.46   | 7,365.22   |  |
|   | -           | -           | -          | -          |  |
| Revenue From Operations                               | 1,240.81    | 386.60      | 1,277.46   | 7,365.22   |  |
| 2. Segment Result (Profit)(+)/Loss (-) before tax and |             |             |            |            |  |
| interest from Each segment)                           |             |             |            |            |  |
| (a) Segment-Brokerage & Other Services                | 517.64      | 258.55      | 291.25     | 716.19     |  |
| (b) Segment- Rental & Leasing of Equipment            | 149.67      | 63.39       | 451.69     | 1,960.13   |  |
| (c) Segment- IT Services                              |             | -           | 71.15      | 71.15      |  |
| (d) Unallocated                                       | 60.05       | 1.07        | / 1.15     | /1.15      |  |
| (4) 01141004104                                       | 00.05       | 1.07        |            |            |  |
| Total Profit/(loss) before tax                        | 727.36      | 323.01      | 814.09     | 2,747.47   |  |
| Less: (i) Finance Cost                                | 15.12       | -           | 16.02      | 47.47      |  |
| Less: (ii) Other Un-allocable Expenditure net off Un- |             |             |            |            |  |
| allocable income                                      |             | -           |            |            |  |
| Profit Before Tax                                     | 712.24      | 323.01      | 798.07     | 2,700.00   |  |
| 2 Comment Associa                                     |             |             |            |            |  |
| 3. Segment Assets                                     | 2 222 07    |             |            |            |  |
| (a) Segment-Brokerage & Other Services                | 2,223.07    | 42.17       | 5,645.53   | 5,645.53   |  |
| (b) Segment- Rental & Leasing of Equipment            | 27,756.18   | 1.35        | 21,018.64  | 21,018.64  |  |
| (c) Segment- IT Services                              |             | -           | 153.36     | 153.36     |  |
| (d) Unallocated                                       |             |             | 2,421.95   | 2,421.95   |  |
| Total Segment Assets Un-allocable Assets              | 29,979.25   | 43.52       | 29,239.48  | 29,239.48  |  |
|   | -           | -           | -          |            |  |
| Net Segment Assets                                    | 29,979.25   | 43.52       | 29,239.48  | 29,239.48  |  |
| 4. Segment Liabilities                                |             |             |            |            |  |
| (a) Segment-Brokerage & Other Services                | 49.22       | 4,593.46    | 2327.20    | 2,327.20   |  |
| (b) Segment- Rental & Leasing of Equipment            | 2,323.98    | 136.56      | 2,164.55   | 2,164.55   |  |
| (c) Segment- IT Services                              | -           | -           |            | 2,204.00   |  |
| (d) Unallocated                                       | _           | _           | 415.89     | 415.89     |  |
| Total Segment Liabilities                             | 2,373.20    | 4,730.02    | 4,907.64   | 4,907.64   |  |
| Un-allocable Liabilities                              |             | 4,730.02    | 4,507.04   | 4,507.04   |  |
| Net Segment Liabilities                               | 2,373.20    | 4,730.02    | 4,907.64   | 4,907.64   |  |

