

May 29, 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 Tuesday, the 28th day of May, 2024 at 4:30 P.M. has inter-alia:

- (1) Approved the Audited Standalone and Consolidated Financial Results for quarter and year ended 31st March, 2024. We enclose herewith a copy of the approved Audited Standalone and Consolidated Financial Results along with the Auditor's Report with unmodified opinions on the aforesaid Audited Financial Results issued by M/s Mehra Goel and Company, Statutory Auditors of the Company.

The meeting of Board of Directors commenced at 4:30 P.M. on 28 May, 2024 and concluded at 3:00 A.M. on 29 May, 2024.

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 Report on Standalone Financial Results of the TCC Concept Limited Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

Report on the Audit of the Financial Results

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **TCC Concept Limited (Formerly known as Aaswa Trading and Exports Limited)** (the "Company") for the quarter ended 31 March 2024 and the year to date results for the period from 01 April 2023 to 31 March 2024, together with notes thereon ('the Statement') attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- i. Is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, RBI guidelines and other accounting principles generally accepted in India of the net profit and other comprehensive Income and other financial information for the quarter ended 31 March 2024 as well as the year to date of Financial Results for the year ended 31 March 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the statement, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

New Delhi:

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43, Nehru Place,
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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,
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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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Results

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

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

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

Auditor's Responsibilities for the Audit of the Financial Results

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

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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

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

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

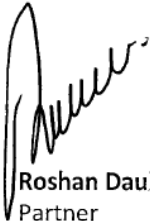
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement include the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principle laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of this matter.

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



Roshan Daultani
Partner

Membership No.: 137405

UDIN: **24137405BKDLOQ1257**

Place: Pune

Date: May 28, 2024



TCC CONCEPT LIMITED
(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-411007

STANDALONE BALANCE SHEET AS AT 31 MARCH 2024

(₹ in Lakhs, unless other stated)

| Particulars | Year ended | |
|--|-------------------------------------|-------------------------------------|
| | As at 31 March 2024 (Audited) | As at 31 March 2023 (Audited) |
| I Assets | | |
| 1 Non-current assets | | |
| (a) Property, plant and equipment | - | - |
| (b) Right of use assets | 184.34 | - |
| (c) Intangible assets | - | - |
| (d) Intangible Assets under development | - | - |
| (e) Financial assets | - | - |
| Investments | 16,764.87 | - |
| Other Financial Assets | - | - |
| Loans | 735.68 | - |
| (f) Deferred tax asset (Net) | 2.10 | - |
| (g) Income tax assets (Net) | - | - |
| (h) Other Non-Current Assets | 11.00 | - |
| Total non-current assets | 17,697.99 | - |
| 2 Current assets | | |
| (a) Inventories | - | - |
| (b) Financial assets | | |
| (i) Trade receivables | 427.96 | 135.60 |
| (ii) Cash and cash equivalents | 5.75 | 0.14 |
| (iii) Bank Balances other than (ii) above | - | - |
| (iv) Loans | 100.54 | - |
| (v) Other financial assets | 124.49 | 50.01 |
| (c) Current Tax Assets | - | - |
| (d) Other current assets | 52.68 | 114.65 |
| Total current assets | 711.42 | 300.40 |
| Total assets | 18,409.41 | 300.40 |
| II Equity and liabilities | | |
| 1 Equity | | |
| (a) Equity share capital | 2,103.44 | 72.00 |
| (b) Other equity | 15,598.89 | 181.86 |
| Total equity | 17,702.33 | 253.86 |
| 2 Liabilities | | |
| Non-current liabilities | | |
| (a) Financial liabilities | | |
| (i) Borrowings | - | - |
| (ii) Lease liabilities | 127.59 | - |
| (iii) Other financial liabilities | - | - |
| (b) Other Non current liabilities | 3.52 | - |
| (c) Provisions | - | - |
| Total non-current liabilities | 131.11 | - |
| 3 Current liabilities | | |
| (a) Financial liabilities | | |
| (i) Borrowings | 356.18 | 2.54 |
| (ii) Lease liabilities | 66.03 | - |
| (iii) Trade payables | | |
| (A) total outstanding dues of micro enterprises and small enterprises | 1.19 | 0.29 |
| (B) total outstanding dues of creditors other than micro enterprises and small enterprises | 120.02 | 0.04 |
| (iv) Other financial liabilities | - | 2.16 |
| (b) Income Tax Liability (net) | - | 21.13 |
| (c) Other current liabilities | 28.97 | 18.88 |
| (d) Provisions | 3.59 | 1.50 |
| Total current liabilities | 575.98 | 46.54 |
| Total equity and liabilities | 18,409.41 | 300.40 |

FOR TCC Concept Limited

Nikhil Dilipbhai Bhuta
Director
DIN: 02111646
Date: 28 May, 2024
Place: Pune



TCC CONCEPT LIMITED
(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-411007

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH, 2024

(₹ in Lakhs, unless otherwise stated)

| Sr. No. | Particulars | Quarter ended | | | Year ended | |
|---------|--|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| | | 31.03.2024 (Audited) | 31.12.2023 (Unaudited) | 31.03.2023 (Audited) | 31.03.2024 (Audited) | 31.03.2023 (Audited) |
| I | a) Revenue from operations | 228.65 | 200.83 | 100.00 | 480.42 | 120.00 |
| II | b) Other income | 8.22 | 0.11 | 4.51 | 8.46 | 4.48 |
| III | Total Income (a+b) | 236.87 | 200.94 | 104.51 | 488.88 | 124.48 |
| IV | Expenses | | | | | |
| | a) Cost of services | 122.15 | 43.89 | - | 218.54 | - |
| | b) Employee benefits expenses | 20.60 | 0.60 | 4.20 | 22.40 | 4.56 |
| | c) Finance costs | 10.45 | 3.77 | - | 19.47 | - |
| | d) Depreciation and amortisation expense | 15.30 | 9.24 | - | 36.87 | - |
| | e) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 49.13 | 39.60 | 7.95 | 111.40 | 10.40 |
| | Total expenses | 217.64 | 97.10 | 12.15 | 408.68 | 14.96 |
| V | Profit/(Loss) before exceptional items and tax (III-IV) | 19.23 | 103.84 | 92.36 | 80.20 | 109.52 |
| VI | Exceptional item | - | - | - | - | - |
| VII | Profit / (Loss) before tax (V-VI) | 19.23 | 103.84 | 92.36 | 80.20 | 109.52 |
| VIII | Tax expense | | | | | |
| | Current tax | 6.00 | 17.41 | 22.78 | 23.41 | 27.56 |
| | Deferred tax | (0.67) | (1.43) | - | (2.10) | - |
| | Short/(Excess) Provision for earlier year | - | - | - | - | 0.30 |
| | Total Tax Expenses | 5.33 | 15.97 | 22.78 | 21.31 | 27.86 |
| IX | Profit/(loss) after tax (VII-VIII) | 13.90 | 87.86 | 69.58 | 58.90 | 81.66 |
| X | 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 | - | - | - | - | - |
| | Net other Comprehensive income not to be reclassified to profit or loss in susequent period | - | - | - | - | - |
| | Other comprehensive income for the year, net of tax | - | - | - | - | - |
| | Total other comprehensive income / (loss) | - | - | - | - | - |
| XI | Total comprehensive income / (loss) (IX+X) | 13.90 | 87.86 | 69.58 | 58.90 | 81.66 |
| XII | Paid-up equity share capital (Face value of ₹ 10/- per share) | 2,103.44 | 1,327.81 | 72.00 | 2,103.44 | 72.00 |
| XIII | Reserve excluding Revaluation Reserves as per Balance sheet of previous accounting year | | | | | 181.86 |
| XIV | Basic and diluted earnings per share (of ₹ 10 each) | | | | | |
| | Basic (in ₹) | 0.092 | 0.92 | 9.66 | 0.47 | 11.34 |
| | Diluted (in ₹) | 0.088 | 0.92 | 9.66 | 0.45 | 11.34 |

FOR TCC Concept Limited


Nikhil Dilipbhai Bhuta
Director
DIN: 02111646
Date: 28 May, 2024
Place: Pune



TCC CONCEPT LIMITED
(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-411007
Standalone Statement of Cash flows for the Period ended 31 March 2024

(₹ in Lakhs, unless other stated)

| Particulars | Year ended 31 March 2024 (Audited) | Year ended 31 March 2023 (audited) |
|---|--|--|
| A. CASH FLOW FROM OPERATING ACTIVITIES | | |
| NET PROFIT/ (LOSS) BEFORE TAX | 80.20 | 109.52 |
| Adjustments for: | | |
| Depreciation & amortization expense | 36.87 | - |
| Finance Cost | 19.47 | - |
| Interest income | (4.32) | (4.42) |
| Other Non-cash adjustments due to IndAS AS 116 | - | (0.30) |
| Operating profit before working capital changes | 132.22 | 104.79 |
| Adjustments for changes in working capital: | | |
| (Increase)/Decrease in Trade Receivables | (292.36) | (135.60) |
| (Increase)/ Decrease in Other Financial Assets | (74.48) | (50.01) |
| (Increase)/Decrease in Other Assets | 64.06 | (110.39) |
| Increase/ (Decrease) in Trade Payables | 120.89 | 0.32 |
| (Increase)/decrease in other Non current assets | (13.10) | - |
| (Increase)/decrease in other current assets | (735.68) | - |
| Increase/ (Decrease) in Other non-current liabilities | 7.83 | - |
| Increase/ (Decrease) in Other Financial Liabilities | (2.16) | 1.61 |
| Increase/ (Decrease) in other Liabilities | 10.09 | 40.01 |
| Increase/ (Decrease) in provisions | (19.03) | 1.45 |
| Operating Profit / (Loss) after working Capital Changes | (933.94) | (252.61) |
| Direct taxes (paid)/ refund | (23.41) | (27.56) |
| NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES | (825.13) | (175.38) |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of property, Plant & equipment, right of use of assets (ROU) | (221.21) | - |
| Proceeds from sale of property, Plant & equipment | - | - |
| Interest received | - | 4.42 |
| Increase in Lease Liability | 178.54 | - |
| Procees from sale of investments | - | - |
| Investments made in Subsidiaries | (16,764.87) | - |
| Receipt of unsecured loan | - | 168.15 |
| NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES | (16,807.56) | 172.57 |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | |
| Loan from related parties | 253.10 | 2.54 |
| Money received against issuance of shares (including securities premium) | 17,389.57 | - |
| Lease rent paid | - | - |
| IndAS 116 Lease movement | - | - |
| Interest paid | (4.39) | - |
| NET CASH GENERATED FROM/ (USED IN) FINANCING ACTIVITIES | 17,638.28 | 2.54 |
| Net Increase/(Decrease) in Cash & Cash equivalents | 5.61 | (0.26) |
| Add: Cash and Cash equivalents as at the beginning of the year | 0.14 | 0.40 |
| Cash & Cash equivalents as at the end of the Period | 5.75 | 0.14 |
| Reconciliation of cash and cash equivalents as per statement of cash flows | | |
| Cash and cash equivalents [note 7] | | |
| Cash in hand | 0.01 | 0.01 |
| Balances with banks - on current accounts | 5.74 | 0.13 |
| Bank Balances other than above | - | - |
| Balance as per statement of cash flows | 5.75 | 0.14 |

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'.

FOR TCC Concept Limited


Nikhil Dilipbhal Bhuta
Director
DIN: 02111646
Date: 28 May, 2024
Place: Pune



TCC CONCEPT LIMITED
(Formerly known as Aaswa trading and exports limited)


(CIN:L68200PN1984PLC222140)

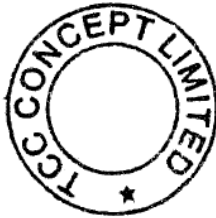
Registered office: 5th Floor, VB Capitol Building, Range Hill Road, Opp Hotel Symphony, Bhoslenagar, Shivajinagar, Aundh, Pune
Maharashtra, India, 411007

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 28th May, 2024.
- 2 The above Audited Standalone financial result (hereinafter referred to as "Financial Results") for the quarter and year ended March 31, 2024 includes Statement of Assets and Liabilities as on March 31, 2024 and Cash Flow for the year ended March 31, 2024 attached herewith. These financial results have been compiled keeping in view the provision of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and have been reviewed by the Audit Committee and approved by the Board of Directors on May 28, 2024.
- 3 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.
- 4 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 During the year the Company has raised capital by issuing equity shares through private placement.
- 6 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 31st March 2024. As a matter of prudence, the company has recognised the said deferred tax asset.
- 7 These financial results include the results for the quarter ended March 31, 2024 , being the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto December 31, 2023 of the relevant financial year. These figures were subject to limited review by us as required under the Listing Regulations.
- 8 Figures of the previous period / year have been regrouped/rearranged, wherever considered necessary.

FOR TCC Concept Limited


Nikhil Dilipbhai Bhuta
Director
DIN: 02111646
Date: 28 May, 2024
Place: Pune


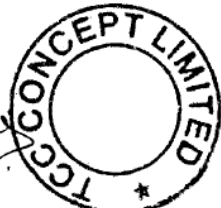


TCC CONCEPT LIMITED
(Formerly known as Aaswa trading and exports limited)
(CIN:L68200PN1984PLC222140)

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

STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024

| Particulars | Quarter Ended | | | Year Ended | |
|---|-------------------------|---------------------------|---------------------------|-------------------------|-------------------------|
| | 31.03.2024 (Audited) | 31.12.2023 (Unaudited) | 31.03.2023 (Unaudited) | 31.03.2024 (Audited) | 31.03.2023 (Audited) |
| 1. Segment Revenue | | | | | |
| (a) Segment- Rental & Leasing of Equipment | 54.25 | 50.83 | 0.00 | 156.02 | 0.00 |
| (b) Segment-Brokerage & Other Services | 174.40 | 150.00 | 100.00 | 324.40 | 120.00 |
| Total Segment Revenue | 228.65 | 200.83 | 100.00 | 480.42 | 120.00 |
| Less: Inter Segment Revenue | - | - | - | - | - |
| Revenue From Operations | 228.65 | 200.83 | 100.00 | 480.42 | 120.00 |
| 2. Segment Result (Profit)(+)/Loss (-) before tax and interest from Each segment | | | | | |
| (a) Segment- Rental & Leasing of Equipment | 4.56 | 26.28 | - | 26.05 | - |
| (b) Segment-Brokerage & Other Services | 14.67 | 77.56 | 92.36 | 54.16 | 109.52 |
| Total Profit/(loss) before tax | 19.23 | 103.84 | 92.36 | 80.20 | 109.52 |
| Less: (i) Finance Cost | | | | | |
| Less: (ii) Other Un-allocable Expenditure net off Un-allocable income | | | | | |
| Profit Before Tax | | | | | |
| 3. Segment Assets | | | | | |
| (a) Segment- Rental & Leasing of Equipment | 18,274.50 | 10,381.02 | 189.94 | 18,274.50 | 189.94 |
| (b) Segment-Brokerage & Other Services | 134.91 | 89.83 | 110.46 | 134.91 | 110.46 |
| Total Segment Assets | 18,409.41 | 10,470.85 | 300.40 | 18,409.41 | 300.40 |
| Un-allocable Assets | - | - | - | - | - |
| Net Segment Assets | 18,409.41 | 10,470.85 | 300.40 | 18,409.41 | 300.40 |
| 4. Segment Liabilities | | | | | |
| (a) Segment- Rental & Leasing of Equipment | 664.49 | 285.01 | 43.65 | 664.49 | 43.65 |
| (b) Segment-Brokerage & Other Services | 42.61 | 47.74 | 2.89 | 42.61 | 2.89 |
| Total Segment Liabilities | 707.10 | 332.75 | 46.54 | 707.10 | 46.54 |
| Un-allocable Liabilities | - | - | - | - | - |
| Net Segment Liabilities | 707.10 | 332.75 | 46.54 | 707.10 | 46.54 |

Independent Auditor's Report on Year-to-Date Audited Consolidated Financial Results of the TCC Concept Limited under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Consolidated Financial Results of **TCC Concept Limited (Formerly known as Aaswa Trading and Exports Limited)** (the "Holding Company") and its Subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the year ended March 31, 2024 ("the Statement") attached herewith being submitted pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- i. include the Annual Financial results of the entities mentioned in Annexure I
- ii. are presented in accordance with the requirements of regulation 52 the Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards, and other accounting principles generally accepted in India of the consolidated net profit, consolidated other comprehensive income and other financial information of the group for the year ended March 31, 2024.

New Delhi:

505, Chiranjiv Tower,
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New Delhi 110019, India
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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.

Basis for Opinion

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

Management's Responsibility for the Consolidated Financial Results

These Consolidated Financial Results have been compiled from the Consolidated Annual Audited financial statements.

The Board of Directors are responsible for the preparation and presentation of these Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under section 133 of the Act, the circulars, guidelines and directions read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. The respective Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error. Which have been used for the purpose of presentation of the consolidated financial results by the Director of the parent, as aforesaid.

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

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

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

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Result as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

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

1. Identify and assess the risks of material misstatement of the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results (*Continued*)

1. Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
2. Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results, of which we are independent auditors. For the other entities included in the Consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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

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

Other Matter:

We did not audit the annual financial result of subsidiaries mentioned in **Annexure I** included in the consolidated financial results whose financial information (before eliminating inter-company balances/transactions) reflect total assets of Rs. 10840.84 Lakhs as at March 31, 2024, total revenue of Rs. 1175.73 lakhs, total profit after tax of Rs. 467.29 lakhs, total comprehensive profit of Rs. 466.93 lakhs and cash outflow (net) of Rs. 1254.10 lakhs for the year ended on that date as considered in the consolidated financial results. These annual financial results have been audited by other auditors, whose audit reports have been furnished to us by the management our opinion in so far as it relates to the amounts included in respect of these subsidiaries is based solely on the audit reports of such other auditors and the procedures performed by us as stated above.

The comparative financial information of the Group for the year ended March 31, 2023, was audited by another auditor who expressed an unmodified opinion on those Consolidated financial statements on May 26, 2023. Accordingly, we do not express any opinion, as the case may be, on the figures reported in the consolidated financial Results for the year ended March 31, 2023.

Our opinion is not modified in respect of this matter.

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



Roshan Daultani
Partner
Membership No.: 137405
UDIN: **24137405BKDLOP9089**

Place: Pune
Date: May 28, 2024

Annexure I

The consolidated annual results include the financial results of the Holding Company and its subsidiaries listed below

| Sr No. | Subsidiary Name |
|--------|-------------------|
| 1. | Brantford Limited |
| 2. | EMF Clinic |
| 3. | ALTRR Limited |

TCC CONCEPT LIMITED
(Formerly Known as Aaswa Trading and Exports Limited)
(CIN:L68200PN1984PLC222140)


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

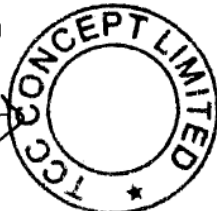
CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT 31 MARCH 2024

(₹ in Lakhs, unless otherwise stated)

| Sr No | Particulars | Year Ended | |
|-----------|--|-------------------------|-------------------------|
| | | 31.03.2024 (Audited) | 31.03.2023 (Audited) |
| I | Assets | | |
| 1 | Non-current assets | | |
| | (a) Property, plant and equipment | 1,629.80 | - |
| | (b) Capital work-in-progress | 80.14 | - |
| | (c) Right of use assets | 393.24 | - |
| | (d) Intangible Assets | 12,094.90 | - |
| | (e) Intangible Assets under development | - | - |
| | (f) Financial assets | - | - |
| | Investments | 713.93 | - |
| | Other Financial Assets | 873.02 | - |
| | Loans | - | - |
| | (g) Deferred tax asset (net) | 84.07 | - |
| | (h) Income tax assets (net) | 2.01 | - |
| | (i) Other Non-Current Assets | 586.00 | - |
| | Total non-current assets | 16,457.11 | - |
| 2 | Current assets | | |
| | (a) Inventories | 600.79 | - |
| | (b) Financial assets | - | - |
| | (i) Trade receivables | 2,937.84 | 135.60 |
| | (ii) Cash and cash equivalents | 1,255.79 | 0.14 |
| | (iii) Bank Balances other than (ii) above | 4.06 | - |
| | (iv) Loans | 100.54 | - |
| | (v) Other financial assets | 839.76 | 50.00 |
| | (c) Current Tax Assets (net) | - | - |
| | (d) Other current assets | 362.05 | 114.66 |
| | Total current assets | 6,100.83 | 300.40 |
| | Total assets | 22,557.95 | 300.40 |
| II | Equity and liabilities | | |
| 1 | Equity | | |
| | (a) Equity share capital | 2,103.44 | 72.00 |
| | (b) Other equity | 17,000.02 | 181.86 |
| | Total equity | 19,103.46 | 253.86 |
| 2 | Liabilities | | |
| | Non-current liabilities | | |
| | (a) Financial liabilities | - | - |
| | (i) Borrowings | - | - |
| | (ii) Lease liabilities | 250.02 | - |
| | (iii) Other financial liabilities | - | - |
| | (b) Other Non current liabilities | 54.44 | - |
| | (c) Provisions | 8.08 | - |
| | Total non-current liabilities | 312.54 | - |
| 3 | Current liabilities | | |
| | (a) Financial liabilities | | |
| | (i) Borrowings | - | - |
| | (ii) Lease liabilities | 160.51 | - |
| | (iii) Trade payables | - | - |
| | (a) total outstanding dues of micro enterprises and small enterprises | 1.19 | 0.29 |
| | (b) total outstanding dues of creditors other than micro enterprises and small enterprises | 1,843.76 | 0.04 |
| | (iv) Other financial liabilities | - | 2.16 |
| | (b) Current Tax Liability (net) | 293.34 | - |
| | (c) Other current liabilities | 839.21 | 21.42 |
| | (d) Provisions | 3.93 | 22.63 |
| | Total current liabilities | 3,141.94 | 46.54 |
| | Total equity and liabilities | 22,557.95 | 300.40 |

For TCC Concept Limited


Nikhil Dilipbhai Bhuta
Director
DIN: 02111646
Date: 28 May, 2024
Place: Pune



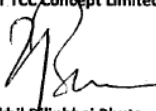
TCC CONCEPT LIMITED
(Formerly Known as Aaswa Trading and Exports Limited)
(CIN:L68200PN1984PLC222140)

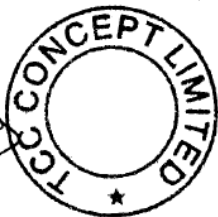
Reg Office:5th Floor, VB Capitol Building, Range Hill Road,Opp Hotel Symphony, Bhoslenagar, Shivajinagar, Aundh, Pune Maharashtra, India, 411007
CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND YEAR ENDED 31.03.2024

(₹ in Lakhs, unless otherwise stated)

| Sr. No. | Particulars | Quarter Ended | | | Year Ended | |
|---------|--|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| | | 31.03.2024 (Audited) | 31.12.2023 (Unaudited) | 31.03.2023 (Audited) | 31.03.2024 (Audited) | 31.03.2023 (Audited) |
| 1 | Income | | | | | |
| | a) Revenue from operations | 1,277.47 | 2,921.41 | 100.00 | 7,365.23 | 120.00 |
| | b) Other income | 37.13 | 1.29 | 4.51 | 53.67 | 4.48 |
| | Total Income | 1,314.60 | 2,922.70 | 104.51 | 7,418.90 | 124.48 |
| 2 | Expenses | | | | | |
| | a) Cost of services/ Purchase | 366.64 | 966.39 | 4.20 | 3,048.33 | - |
| | b) Changes in inventories of finished goods | - | 300.00 | - | (600.79) | - |
| | c) Employee benefits expense | 107.47 | 83.44 | - | 318.36 | 4.56 |
| | d) Finance costs | 16.02 | 10.70 | - | 45.14 | - |
| | e) Depreciation and amortisation expense | 172.62 | 154.08 | - | 659.43 | - |
| | f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 203.78 | 65.85 | 7.95 | 1,594.53 | 10.40 |
| | Total expenses | 866.53 | 1,580.46 | 12.15 | 5,065.00 | 14.96 |
| 3 | Profit/(Loss) before exceptional and taxes (1-2) | 448.08 | 1,342.24 | 92.36 | 2,353.90 | 109.52 |
| 4 | Exceptional item | 350.00 | - | - | 350.00 | - |
| 7 | Profit before Tax | 798.08 | 1,342.24 | 92.36 | 2,703.90 | 109.52 |
| 8 | Tax expense | | | | | |
| | Current tax | 330.55 | 296.63 | 22.78 | 751.73 | 27.56 |
| | Deferred tax | (24.05) | (18.89) | - | (86.68) | - |
| | Earlier year short/(excess) provision | 10.38 | - | - | 10.38 | - |
| | Total Tax Expenses | 316.88 | 277.74 | 22.78 | 675.43 | 27.56 |
| 9 | Net Profit/(loss) for the period (5-6) | 481.20 | 1,064.50 | 69.58 | 2,028.47 | 81.96 |
| 10 | Other Comprehensive income | | | | | |
| | Other comprehensive Income not to be reclassified to profit or loss in subsequent periods | | | | | |
| | Remeasurement (loss)/gain on defined benefit plans | (0.50) | - | - | (0.50) | - |
| | Income tax effect | 0.14 | - | - | 0.14 | - |
| | Net other Comprehensive income not to be reclassified to profit or loss in subsequent period | (0.36) | - | - | (0.36) | - |
| | Other comprehensive income for the year, net of tax | | | | | |
| 11 | Total comprehensive income for the year, net of tax | 480.84 | 1,064.50 | 69.58 | 2,028.11 | 81.96 |
| 12 | Paid-up equity share capital (face value of ₹ 10/- each) | 2,103.44 | 1,327.81 | 72.00 | 2,103.44 | 72.00 |
| 13 | Other Equity | | | | | |
| 14 | Earnings Per Share (before exceptional items) (of Rs. 10/- each)(not annualised): | | | | | |
| | Basic (in ₹) | 5.26 | 11.11 | 9.66 | 21.77 | 11.38 |
| | Diluted (in ₹) | 5.03 | 11.11 | 9.66 | 20.61 | 11.38 |
| 15 | Earnings Per Share (after exceptional items) (of Rs. 10/- each)(not annualised): | | | | | |
| | Basic (in ₹) | 5.26 | 11.11 | 9.66 | 21.77 | 11.38 |
| | Diluted (in ₹) | 5.03 | 11.11 | 9.66 | 20.61 | 11.38 |

For TCC Concept Limited


Nikhil Dilipbhai Bhuta
Director
DIN: 02111646
Date: 28 May, 2024
Place: Pune



TCC CONCEPT LIMITED
(Formerly Known as Aaswa Trading and Exports Limited)
(CIN:L68200PN1984PLC222140)

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

Consolidated Statement of Cash flows as on 31st March, 2024

(₹ in Lakhs, unless otherwise stated)

| Particulars | Year ended 31.03.2024 (Audited) | Year ended 31.03.2023 (Audited) |
|---|---------------------------------------|---------------------------------------|
| A. CASH FLOW FROM OPERATING ACTIVITIES | | |
| NET PROFIT/ (LOSS) BEFORE TAX | 2,703.90 | 109.52 |
| Adjustments for: | | |
| Depreciation & amortization expense | 659.43 | - |
| Finance Cost | 45.14 | - |
| Interest income | (53.67) | (4.43) |
| Gain of Sale of Investments | - | - |
| Other Non Cash Item | - | (0.30) |
| | 3,354.80 | 104.79 |
| Operating profit before working capital changes | | |
| Adjustments for changes in working capital: | | |
| (Increase)/Decrease in Trade Receivables | (2,802.24) | (135.60) |
| (Increase)/ Decrease in Other Financial Assets | (1,662.78) | (50.00) |
| (Increase)/Decrease in Other Assets | (1,619.13) | (110.40) |
| (Increase)/Decrease in Inventories | (600.79) | - |
| Increase/ (Decrease) in Trade Payables | 1,844.62 | 0.33 |
| (Increase)/decrease in other current assets | - | 1.61 |
| Increase/ (Decrease) in Other Financial Liabilities | (2.16) | 42.55 |
| Increase/ (Decrease) in other Liabilities | 1,282.76 | 1.45 |
| Increase/ (Decrease) in provisions | (10.62) | - |
| Operating Profit / (Loss) after working Capital Changes | (3,570.34) | (250.06) |
| Direct taxes (paid)/ refund | (384.10) | (27.56) |
| NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES | (599.64) | (172.83) |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of property, Plant & equipment | (3,287.51) | - |
| Proceeds from sale of property, Plant & equipment | 0.90 | - |
| Interest received | 53.67 | 4.43 |
| Investments made in Subsidiaries(Book value of assest acquired) | 4,613.27 | - |
| Investments made in Subsidiaries | - | - |
| Receipt of unsecured loan | - | 168.15 |
| NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES | 1,380.33 | 172.58 |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | |
| Loans from related parties | (100.54) | - |
| Receipts from Debentures | 624.70 | - |
| Money received against issuance of securities | - | - |
| Lease paid | - | - |
| Lease paid | - | - |
| Interest paid | (45.14) | - |
| NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES | 479.02 | - |
| Net Increase/(Decrease) in Cash & Cash equivalents | 1,259.71 | (0.25) |
| Add: Cash and Cash equivalents as at the beginning of the year | 0.14 | 0.39 |
| Cash & Cash equivalents as at the end of the year | 1,259.85 | 0.14 |
| Reconciliation of cash and cash equivalents as per statement of cash flows | | |
| Cash and cash equivalents [note 7] | | |
| Cash and cash equivalents | 1,255.79 | 0.01 |
| Balances with banks - other than above | 4.06 | 0.13 |
| Bank Balances other than above | 1,259.85 | 0.14 |

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'.

For TCC Concept Limited


Nikhil Dilipbhai Bhuta
Director
DIN: 02111646
Date: 28 May, 2024
Place: Pune



TCC CONCEPT LIMITED
(CIN:L68200PN1984PLC222140)

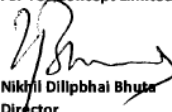
Reg Office: 5th Floor, VB Capitol Building, Range Hill Road, Opp Hotel Symphony, Bhoslenagar, Shivajinagar, Aundh, Pune Maharashtra, India, 411007

Consolidated Segment Information for the Quarter and Year ended 31st March, 2024

(₹ in Lakhs, unless otherwise stated)

| Particulars | Quarter ended | | | Year ended | |
|---|------------------|-----------------|---------------|------------------|---------------|
| | 31.03.2024 | 31.12.2023 | 31.03.2023 | 31.03.2024 | 31.03.2023 |
| 1. Segment Revenue | | | | | |
| (a) Segment- Rental and leasing of Equipments | 355.12 | 570.73 | 100.00 | 3,650.19 | 100.00 |
| (b) Segment- Brokerage and Other Services | 780.34 | 2,350.16 | - | 3,564.09 | 20.00 |
| (c) Segment- IT Services | 142.00 | - | - | 142.00 | - |
| (d) Unallocated | 0.00 | 1.80 | 0.06 | 8.94 | 4.48 |
| Total Segment Revenue | 1,277.47 | 2,922.69 | 100.06 | 7,365.23 | 124.48 |
| Less: Inter Segment Revenue | | | | | |
| Revenue From Operations | 1,277.47 | 2,922.69 | 100.06 | 7,365.23 | 124.48 |
| Interest from Each segment) | | | | | |
| (a) Segment- Rental and leasing of Equipments | 291.25 | 61.03 | 94.28 | 716.19 | 109.52 |
| (b) Segment- Brokerage and Other Services | 451.69 | 1,271.91 | - | 1,960.13 | |
| (c) Segment- IT Services | 71.15 | | | 71.15 | |
| (d) Unallocated | - | | | - | |
| Total Profit/(loss) before tax | 814.09 | 1,352.94 | 94.28 | 2,747.47 | 109.52 |
| Less: (i) Finance Cost | 16.02 | 10.70 | - | 47.47 | - |
| allocable income | | | | | |
| Profit Before Tax | 798.08 | 1,342.24 | 94.28 | 2,700.01 | 109.52 |
| 3. Segment Assets | | | | | |
| (a) Segment- Rental and leasing of Equipments | 5,645.53 | 8,015.92 | 300.40 | 5,645.53 | 300.40 |
| (b) Segment- Brokerage and Other Services | 21,018.54 | 158.63 | - | 21,018.54 | |
| (c) Segment- IT Services | 153.36 | - | - | 153.36 | |
| (d) Unallocated | 2,421.95 | - | - | 2,421.95 | |
| Total Segment Assets | 29,239.38 | 8,174.55 | 300.40 | 29,239.38 | 300.40 |
| Un-allocable Assets | | | | | |
| Net Segment Assets | 29,239.38 | 8,174.55 | 300.40 | 29,239.38 | 300.40 |
| 4. Segment Liabilities | | | | | |
| (a) Segment- Rental and leasing of Equipments | 2,327.20 | 2,951.05 | 46.54 | 2,327.20 | 46.54 |
| (b) Segment- Brokerage and Other Services | 2,164.55 | 33.18 | - | 2,164.55 | |
| (c) Segment- IT Services | | | | | |
| (d) Unallocated | 415.89 | | | 415.89 | |
| Total Segment Liabilities | 4,907.64 | 2,984.23 | 46.54 | 4,907.64 | 46.54 |
| Un-allocable Liabilities | | | | | |
| Net Segment Liabilities | 4,907.64 | 2,984.23 | 46.54 | 4,907.64 | 46.54 |

For TCC Concept Limited


Nikhil Dilipbhai Bhat
Director
DIN: 02111646
Date: 28 May, 2024
Place: Pune




TCC CONCEPT LIMITED
(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,

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 28 May 2024. There are no qualifications in the review report issued for the quarter and period ended 31 December 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 above Audited consolidated financial result (hereinafter referred to as "Financial Results") for the quarter and year ended March 31, 2024 includes Statement of Assets and Liabilities as on March 31, 2024 and Cash Flow for the year ended March 31, 2024 attached herewith. These financial results have been compiled keeping in view the provision of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and have been reviewed by the Audit Committee and approved by the Board of Directors on May 28, 2024.
- 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 31st March 2024. As a matter of prudence, the company has recognised the said deferred tax asset.
- 6 During the year the Company has raised capital by issuing equity shares through private placement.
- 7 The figures of the previous period have been regrouped/rearranged whenever necessary.
8. These financial results include the results for the quarter ended March 31, 2024 , being the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto December 31, 2023 of the relevant financial year. These figures were subject to limited review by us as required under the Listing Regulations.
- 9 Holding subsidiary relation was established during the FY 2023-24 hence comparative numbers related to previous year and year to date December 2023 and previous financial year are standalone numbers of the Company.

For TCC Concept Limited


Nikhil Dilipbhai Bhuta
Director
DIN: 02111646
Date: 28 May, 2024
Place: Pune

