

# TCC Concept Limited

(Formerly known as Aaswa Trading and Exports Limited)

**Sub.: Submission of Revised Unaudited Standalone and Consolidated Financial Results for quarter ended 30th June, 2023 along with Limited Review Report.**

**Independent Auditor's Review Report on the Unaudited Standalone Financial Results for quarter ended June 30, 2023**

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

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **TCC Concept Limited (Formerly known as Aaswa Trading and Exports Limited)** ("the Company") for the quarter ended June 30, 2023 (hereinafter referred to as "the statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

This statement, which is responsibility of 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 read with relevant rules issued thereunder and accounting principles generally accepted in India. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, we have concluded that the statement is free of material misstatement.

TCC CONCEPT LIMITED  
(CIN: L68200PN1984PLC222140)

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

Statement of Standalone Financial Results for the Quarter ended June 30, 2023

Particulars	Quarter ended			(Rs. In Lakhs)
	30/06/2023	31-03-2023	30/06/2022	Year ended
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>1. Income</b>				
(a) Revenue from Operations	10.82	100.00	-	120.00
(b) Other Income	-	4.51	2.92	4.48
<b>Total income</b>	<b>10.82</b>	<b>104.51</b>	<b>2.92</b>	<b>124.48</b>
<b>2. Expenses</b>				
(a) Cost of Services	1.22	-	-	-
(b) Employee benefits expenses	0.60	4.20	1.77	4.56
(c) Finance Cost	-	-	-	-
(d) Depreciation and amortisation expense	-	-	-	-
(e) Other expenses ( Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	18.83	7.95	1.19	10.40
<b>Total expenses</b>	<b>20.64</b>	<b>12.15</b>	<b>2.96</b>	<b>14.96</b>
<b>3. Profit/(Loss) before exceptional, Extraordinary items and taxes</b>	<b>-9.82</b>	<b>92.36</b>	<b>-0.04</b>	<b>109.52</b>
4. Exceptional Items				
<b>5. Profit before extraordinary items and tax</b>	<b>-9.82</b>	<b>92.36</b>	<b>-0.04</b>	<b>109.52</b>

**TCC CONCEPT LIMITED**  
**(CIN: L68200PN1984PLC222140)**

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**Notes**

1. The Unaudited Standalone Financial Results of TCC Concept Limited for the Quarter ended June 30, 2023 have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of Companies Act, 2013 read with Companies Indian Accounting Standard Rules, 2015 and relevant amendments thereafter.
2. The figures of the previous period have been regrouped/rearranged whenever necessary.
3. 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.
4. The above Unaudited Standalone Results for the period ended June 30, 2023 have been reviewed by Audit Committee and approved by the Board of Directors at there meeting held on August 5, 2023.
5. Pursuant to implementation of IND AS reporting framework by the Company and its material subsidiary and its step down subsidiaries has restated the figures of previous reported quarter. The Statement includes the results for the quarters ended 30 June 2023 and 31 March 2023 being the balancing figure except for the impact of IND AS implementation of audited figures in respect of the full financial years and published unaudited year to date figures upto the end of the third quarter of the respective financial years.



**Unaudited Standalone Segment information for the Quarter ended 30th June, 2023**

Particulars	Quarter ended		Year ended	
	30/06/2023 (Unaudited)	31-03-2023 (Audited)	30/06/2022 (Unaudited)	31/03/2023 (Audited)
<b>1. Segment Revenue</b>				
(a) Segment- Rental	10.82	104.51	2.92	124.48
(b) Unallocated				
<b>Total Segment Revenue</b>	<b>10.82</b>	<b>104.51</b>	<b>2.92</b>	<b>124.48</b>
Less: Inter Segment Revenue				
<b>Revenue From Operations</b>	<b>10.82</b>	<b>104.51</b>	<b>2.92</b>	<b>124.48</b>
<b>2. Segment Result (Profit)(+)/Loss (-) before tax and interest from Each segment)</b>				
(a) Segment- Rental	-9.82	92.36	-0.04	109.52
(b) Unallocated				
<b>Total Profit/(loss) before tax</b>	<b>-9.82</b>	<b>92.36</b>	<b>-0.04</b>	<b>109.52</b>
Less: (i) Finance Cost				
Less: (ii) Other Un-allocable Expenditure net off Un-allocable income				
<b>Profit Before Tax</b>	<b>-9.82</b>	<b>92.36</b>	<b>-0.04</b>	<b>109.52</b>
<b>3. Segment Assets</b>				
(a) Segment- Rental				
(b) Unallocated				
<b>Total Segment Assets</b>				
Un-allocable Assets				
<b>Net Segment Assets</b>				
<b>4. Segment Liabilities</b>				
(a) Segment- Rental	80.18	46.54	0.37	46.54
(b) Unallocated				
<b>Total Segment Liabilities</b>	<b>80.18</b>	<b>46.54</b>	<b>0.37</b>	<b>46.54</b>
Un-allocable Liabilities				
<b>Net Segment Liabilities</b>	<b>80.18</b>	<b>46.54</b>	<b>0.37</b>	<b>46.54</b>



Independent Auditor's Review Report on the Unaudited Consolidated Financial Results for quarter ended June 30, 2023

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

1. We have reviewed the accompanying statement of Unaudited 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 collectively referred to as "the Group) and its share of the net profit/loss after tax for the quarter ended June 30<sup>th</sup> 2023 (hereinafter referred to as "Statement") being submitted by the Holding Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
2. This Statement, which is responsibility of Holding Company's management and approved by

under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, 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. Other Matters

We did not review the financial results of subsidiaries included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs 375.78 lacs for the quarter ended 30<sup>th</sup> June 2023, total net profit after tax includes Rs 273.91 Lacs for the quarter ended 30<sup>th</sup> June 2023 and total comprehensive income of Rs 273.91 lacs for the quarter ended 30<sup>th</sup> June 2023.

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Statement of Consolidated Financial Results for the Quarter ended June 30, 2023

(Rs. in Lakhs)

Quarter ended

Year ended

30.06.2023 30.06.2022



**TCC CONCEPT LIMITED**  
**(CIN: L68200PN1984PLC222140)**

**Regd Office: 5th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar,**

**Notes**

- 1 The Unaudited Consolidated Financial Results of TCC Concept Limited and its subsidiaries for the Quarter ended June 30, 2023 have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of Companies Act, 2013 read with Companies Indian Accounting Standard Rules, 2015 and relevant amendments thereafter.
- 2 The figures of the previous period have been regrouped/rearranged whenever necessary.
- 3 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.
- 4 The above unaudited Consolidated Results for the period ended June 30, 2023 have been reviewed by Audit Committee and approved by the Board of Directors at there meeting held on August 5, 2023.
- 5 Pursuant to implementation of IND AS reporting framework by the Company and its material subsidiary and its step down subsidiaries has restated the figures of previous reported quarter. The Statement includes the results for the quarters ended 30 June 2023 and 31 March 2023 being the balancing figure except for the impact of IND AS implementation of audited figures in respect of the full financial years and

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**Unaudited Consolidated Segment information for the Quarter ended 30th June, 2023**

Particulars	Quarter ended		Year ended	
	30/06/2023 (Unaudited)	31-03-2023 (Audited)	30/06/2022 (Unaudited)	31/03/2023 (Audited)
<b>1. Segment Revenue</b>				
(a) Segment- Commission	301.30	-	-	-
(b) Segment- Rental	84.23	100.00	-	120.00
(c) Unallocated	1.07	4.51	2.92	4.48
<b>Total Segment Revenue</b>	<b>386.60</b>	<b>104.51</b>	<b>2.92</b>	<b>124.48</b>
Less: Inter Segment Revenue				
<b>Revenue From Operations</b>	<b>386.60</b>	<b>104.51</b>	<b>2.92</b>	<b>124.48</b>
<b>2. Segment Result (Profit)(+)/Loss (-) before tax and interest from Each segment)</b>				
(a) Segment- Commission	258.55	-	-	-
(b) Segment- Rental	63.39	87.85	-2.96	105.04
(c) Unallocated	1.07	4.51	2.92	4.48
<b>Total Profit/(loss) before tax</b>	<b>323.01</b>	<b>92.36</b>	<b>-0.04</b>	<b>109.52</b>
Less: (i) Finance Cost				
Less: (ii) Other Un-allocable Expenditure net off Un-allocable income				
<b>Profit Before Tax</b>	<b>323.01</b>	<b>92.36</b>	<b>-0.04</b>	<b>109.52</b>
<b>3. Segment Assets</b>				
(a) Segment- Commission	42.17	-	-	-
(b) Segment- Rental	1.35	-	-	-
(c) Unallocated				
<b>Total Segment Assets</b>	<b>43.52</b>	<b>-</b>	<b>-</b>	<b>-</b>
Un-allocable Assets				
<b>Net Segment Assets</b>	<b>43.52</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4. Segment Liabilities</b>				