



May 23, 2026

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

To,
National Stock Exchange of India Limited
Exchange Plaza, 5th floor, Plot no. C/1,
G Block, Bandra Kurla Complex, Mumbai-400051.
NSE Symbol: TCC

Sub.: Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2026.

Dear Sir/Ma'am,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of the Company at its meeting held on Friday, May 22, 2026, inter alia, considered and approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2026, along with the Auditor's Report issued thereon.

The aforesaid Audited Standalone and Consolidated Financial Results along with the Auditors Report are enclosed herewith.

The Company would like to declare that M/s. Mehra Goel & Co., Chartered Accountants, Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion, in accordance with the Regulation 33(3) (d) of the SEBI Listing Regulations.

Kindly take the same on records.

Yours faithfully,
For TCC Concept Limited

Isha Arora
Company Secretary & Compliance Officer

Encl.: As Above.

TCC Concept Limited

Regd. Office: 5th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar,
Pune-411007 | CIN: L68200PN1984PLC222140 | Tel.: 020 2952 0104
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 for the Quarter and Year ended March 31, 2026

To
**The Board of Directors of
TCC Concepts Limited**

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results ("The Statement") of TCC Concept Limited. (the "Company") for the quarter and year ended March 31, 2026 ("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 (the "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 Regulation 33 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 Indian Accounting Standards "Ind AS" prescribed under section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India of the net profit, total comprehensive Income and other financial information of the Company for the quarter and year ended on March 31, 2026.

Basis Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"), as amended. 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial results for the quarter and year ended March 31, 2026, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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Dubai:

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Cluster O,
Jumeriah Lake Tower,
Dubai, UAE.

Emphasis of Matter

We draw attention to Note 6 to the financial statements regarding certain related party transactions for which prior shareholder approval under Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 was not obtained. The management has represented that certain transactions/contracts were entered into prior to the parties becoming related parties and that the transactions were undertaken on commercial terms. The Company is taking necessary corrective and ratification steps in this regard. Our opinion is not modified in respect of this matter.

Management's Responsibility for the Standalone 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 related audited Standalone Financial Statements. The Company's management and the board of directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit, other comprehensive income and other financial information of the Company in accordance with Indian accounting standards prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance 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 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 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.

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 Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 the 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 controls.
- 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 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 Company to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents 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 Matter

The Statement includes the results for the quarter ended March 31 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations

Our opinion is not modified in respect of above matter.

For **Mehra Goel & Co**

Chartered Accountants

FRN: 000517N



Roshan Daultani

Partner

Membership No.: 137405

UDIN: **26137405RULCMH7743**

Place: Pune

Date: May 23, 2026

TCC CONCEPT LIMITED
CIN: L68200PN1984PLC222140
Address: 5th Floor, VB Capitol Building, Range Hill Road, Opp.Hotel Symphony, Bhoslenagar, Shivajinagar, Pune-411007
Audited Standalone Financial Results for the Quarter and Year ended on 31 March 2026

(All amounts are in lakhs, unless stated otherwise)

Sr No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Income					
	Revenue from operations	2,024.95	1,849.85	831.26	6,327.25	2,217.07
	Other income	143.81	171.00	91.40	586.14	245.73
	Total income	2,168.76	2,020.85	922.66	6,913.40	2,462.80
II	Expenses					
	Purchases/Cost of services	195.00	180.28	14.37	780.00	357.62
	Employee benefit expense	61.42	27.63	40.88	120.74	164.71
	Finance costs	64.48	5.48	5.15	80.08	18.91
	Depreciation and amortisation expense	11.06	11.06	9.22	44.24	42.40
	Other expenses	134.44	134.68	33.86	369.69	184.09
	Total expenses	466.39	359.13	103.48	1,394.74	767.73
III	Profit before exceptional item and tax (III = I - II)	1,702.37	1,661.73	819.18	5,518.66	1,695.07
IV	Exceptional item	-	-	-	-	-
V	Profit before tax (V = III - IV)	1,702.37	1,661.73	819.18	5,518.66	1,695.07
VI	Tax expense					
	Current tax	447.96	425.22	212.53	1,418.21	435.32
	Tax in respect of earlier years	-	-	-	-	-
	Deferred tax	(1.77)	(3.10)	(3.63)	(7.34)	(5.69)
	Total Tax Expenses	446.19	422.12	208.90	1,410.87	429.63
VII	Profit for the period (VII = V - VI)	1,256.18	1,239.60	610.28	4,107.78	1,265.44
	Other comprehensive income					
	Items that will not to be reclassified to profit or loss in subsequent periods					
	- Changes in the fair value of equity investments at FVOCI	-	-	-	-	-
	- Remeasurement (loss)/gain on defined benefit plans	(0.29)	-	-	(0.29)	-
	- Income tax relating to these items	-	-	-	-	-
VIII	Other comprehensive income for the year (net of tax) (VIII)	(0.29)	-	-	(0.29)	-
IX	Total comprehensive income for the year, net of tax (VII + VIII)	1,255.89	1,239.60	610.28	4,107.50	1,265.44
X	Paid up equity share capital (Face Value of Rs 10/- per share)	4,752.81	4,752.81	3,567.25	4,752.81	3,567.25
XI	Other Equity				1,43,156.40	63,693.86
XII	Earnings per equity share of Face value of ₹ 10 each (not annualised for the quarter)					
	Basic (in ₹)	2.64	3.24	1.71	10.42	4.14
	Diluted (in ₹)	2.51	3.24	1.71	9.80	4.14

For TCC Concept Limited

Umesh Kumar Sahay
Chairman and Managing Director
DIN: 01733060
Date : May 23, 2026
Place : Pune



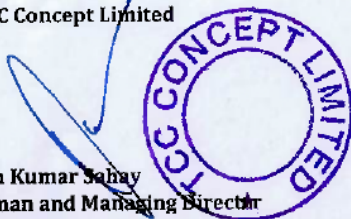
TCC CONCEPT LIMITED
CIN: L68200PN1984PLC222140

Address: 5th Floor, VB Capitol Building, Range Hill Road, Opp.Hotel Symphony, Bhoslenagar, Shivajinagar, Pune-411007
Audited Standalone Balance Sheet as at 31 March 2026

(All amounts are in lakhs, unless stated otherwise)

Sr No.	Particulars	As at 31 March 2026	As at 31 March 2025
	Assets		
I	Non-current assets		
	Right-of-use assets	97.70	141.94
	Financial assets		
	Investments	1,42,237.97	62,308.21
	Loans	7,255.43	4,914.78
	Other financial assets	9.73	8.37
	Deferred tax assets (net)	15.13	7.79
	Total non-current Assets	1,49,615.96	67,381.09
II	Current assets		
	Financial assets		
	Trade receivables	2,254.65	1,033.39
	Cash and cash equivalents	288.88	302.51
	Other financial assets	-	280.44
	Other current assets	216.10	28.21
	Total current assets	2,759.62	1,644.55
	Total assets	1,52,375.58	69,025.64
III	Equity and liabilities		
	Equity		
	Equity Share Capital	4,752.81	3,567.25
	Other Equity	1,43,156.40	63,693.86
	Total equity	1,47,909.21	67,261.11
	Liabilities		
IV	Non-current liabilities		
	Financial liabilities		
	Borrowings	603.93	1,008.74
	Lease liabilities	69.20	116.21
	Other financial liabilities	2.00	-
	Provisions	3.73	1.20
	Total non-current liabilities	678.85	1,126.15
V	Current liabilities		
	Financial Liabilities		
	Borrowings	-	-
	Lease liabilities	47.31	41.08
	Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	12.94	37.75
	Total outstanding dues of creditors other than micro enterprises and small enterprises	257.26	98.79
	Other financial liabilities	1,046.69	18.30
	Other current liabilities	1,225.66	127.11
	Provisions	0.04	0.02
	Current tax liabilities (net)	1,197.63	315.33
	Total current liabilities	3,787.53	638.38
	Total equity and liabilities	1,52,375.58	69,025.64

For TCC Concept Limited



Umesh Kumar Sahay
Chairman and Managing Director
DIN: 01733060
Date : May 23, 2026
Place : Pune

TCC CONCEPT LIMITED
CIN: L68200PN1984PLC222140

Address: 5th Floor, VB Capitol Building, Range Hill Road, Opp.Hotel Symphony, Bhoslenagar, Shivajinagar, Pune-411007
Statement of Audited Standalone Cash Flows for the period ended 31 March 2026

(All amounts are in lakhs, unless stated otherwise)

Particulars	For the period ended March 31 2026	For the period ended March 31 2025
A. Cash Flow From Operating Activities		
Net Profit/ (Loss) Before Tax	5,518.66	1,695.07
Adjustments To Reconcile Profit Before Tax To Net Cash Flows:		
Depreciation and amortisation expense	44.24	42.40
Finance Cost	80.08	14.39
Interest Income	(452.13)	(117.66)
Income from business support services	(132.60)	-
Allowance for expected credit loss	25.84	14.94
Share based payment expenses	45.58	-
Sundry balance write balance	(0.32)	-
Operating profit before working capital changes	5,129.33	1,649.14
Adjustments for working capital:		
(Increase)/decrease in trade receivables	(1,114.49)	(622.76)
(Increase)/ decrease in other financial assets	(1,096.48)	(196.32)
(Increase)/decrease in other assets	(670.54)	26.10
Increase/ (decrease) in trade payables	6.80	30.56
Increase/ (decrease) in other financial liabilities	20.08	9.93
Increase/ (decrease) in other liabilities	255.10	-
Increase/ (decrease) in provisions	2.54	1.22
Increase/ (decrease) in other current liabilities	-	98.16
Operating profit/ (loss) after working capital changes	2,532.35	996.02
Direct taxes (paid)/ refund	(535.91)	(107.55)
Net Cash Generated From / (Used In) Operating Activities	1,996.44	888.48
B. Cash Flow From Investing Activities		
Interest received	452.13	75.95
Investments in subsidiary	(1,509.74)	-
Receipt of loan granted	4,942.88	1,752.84
Loans granted	(5,629.59)	(5,695.85)
Net Cash Generated From / (Used In) Investing Activities	(1,744.32)	(3,867.06)
C. Cash Flow From Financing Activities		
Proceeds from issue of shares	-	2,750.00
Principal payments of lease liabilities	26.95	(36.33)
Interest payments of lease liabilities	(80.08)	(14.27)
Share issue expense	-	-
Proceeds from borrowings	1,829.31	1,481.15
Repayment of borrowings	(2,041.94)	(905.21)
Net Cash Generated From/ (Used In) Financing Activities	(265.76)	3,275.34
Net Increase/ (Decrease) in Cash & Cash equivalents	(13.64)	296.76
Add: Cash and cash equivalents as at the beginning of the year	302.51	5.75
Cash & Cash equivalents as at the end of the Period	288.88	302.51
Reconciliation of cash and cash equivalents as per statement of cash flows		
Cash and cash equivalents		
Cash in hand	-	1.44
Bank balances other than above	288.88	301.07
Balance as per statement of cash flows.	288.88	302.51

Note:

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

Umesh Kumar Sahay
Chairman and Managing Director
DIN: 01733060
Date : May 23, 2026
Place : Pune



TCC CONCEPT LIMITED
CIN: L68200PN1984PLC222140

Address: 5th Floor, VB Capitol Building, Range Hill Road, Opp.Hotel Symphony, Bhoslenagar, Shivajinagar, Pune-411007
Audited Standalone Financial Result for the quarter and Year ended on 31 March 2026

Notes forming part of the Audited Standalone Financial Results for the quarter and year ended 31 March 2026

1. The Audit Committee has reviewed, and the Board of Directors has approved the above standalone financial results in their respective meetings held on May 22, 2026.
2. The Statutory Auditors of the Company have carried out audit of the aforesaid results in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and have issued an unmodified opinion/conclusion thereon.
3. The Standalone Financial Results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
4. The Company operates in a single segment on standalone basis i.e. Brokerage & Other Services. Therefore, no separate disclosure on segment information is given in the Standalone Financial Results.
5. The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the respective financial years.

6. Related Party Transaction under Regulation 23 of Listing Regulations

The Company submits that certain transactions carried out with related parties or contracts entered into during the year were pursuant to existing business arrangements with parties which subsequently became related parties under the applicable provisions of the Listing Regulations exceeded the applicable thresholds requiring prior shareholder approval under Regulation 23 of the Listing Regulations.

The management further confirms that:

- all such transactions were undertaken based on commercial considerations and business requirements;
- the commercial transactions were carried out in the ordinary course of business and on an arm's length basis;
- the terms of the transactions were not prejudicial to the interest of the Company or its public shareholders;
- necessary approvals/compliances under Sections 177 and 188 of the Companies Act, 2013, wherever applicable, have been complied with;
- the transactions are approved by audit committee

The management is of the view that the aforesaid matter is procedural in nature and does not impact the commercial substance or genuineness of the transactions undertaken by the Company.

The Company is in the process of obtaining appropriate legal opinion/advice in respect of the matter and shall take necessary corrective steps, including placing the matter before the shareholders in the ensuing general meeting for appropriate ratification/approval, as may be considered applicable under the provisions of the Listing Regulations and other applicable laws.

Further, the Company has strengthened its internal monitoring and compliance mechanisms to ensure timely identification, tracking and approval of related party transactions going forward.

7. The figures for the corresponding previous periods have been regrouped / rearranged reclassified, wherever necessary to make them comparable.

For TCC Concept Limited

Umesh Kumar Sahay
Chairman and Managing Director
DIN: 01733060
Date : 23 May, 2026
Place : Pune



Independent Auditor's Report on Consolidated 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, for the quarter and year ended March 31, 2026.

To
The Board of Directors of
TCC Concept Limited

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Consolidated Financial Results ("The statement") of TCC Concept Limited (the "Holding Company") and its Subsidiaries (the Holding Company and subsidiaries together referred to as "the Group") for the quarter and year ended March 31, 2026 ("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 Financial Results of the Holding Company and the following entities

- a. Brantford Limited (WOS)
- b. Synthar Data Storage Private Limited (WOS)
- c. ALTRR Software Services Limited (WOS)
- d. NES Data Private Limited (WOS)
- e. Pepperry Limited (Subsidiary) (w.e.f. 8 December 8, 2025)
- f. Pepcart Logistics Private Limited (Subsidiary) (w.e.f. December 31, 2025)
- g. Pepperry Modular Private Limited (Step down Subsidiary)
- h. Clouddio Sleep Private Limited (Step down Subsidiary)

ii. are presented in accordance with the requirements of regulation 33 of the Listing Regulations; and

iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards ("Ind AS"), and other accounting principles generally accepted in India of the consolidated net profit, consolidated total comprehensive income and other financial information of the group for the year ended March 31, 2026.

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Tamil Nadu, India, 600028



Dubai:

3035, Reef Tower,
Cluster O,
Dubai Lake Tower,
Dubai, UAE.

Basis 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 Statement, 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.

Emphasis of Matters

We draw attention to:

- a) Note 6 to the financial statements, which explains that the Company has recognised deferred tax assets on carried forward losses based on management's assessment of future taxable profits subsequent to the acquisition by TCC Concept Limited. The recoverability of such deferred tax assets is dependent on the Company's ability to generate sufficient taxable income in future periods and involves significant judgement.

Our opinion is not modified in respect of this matter.

- b) Note 7 to the financial statements, which describes that the Company has not recognised impairment on goodwill amounting to Rs. 4,278 lacs allocated to a Cash Generating Unit of Synthar that has discontinued its operations during the year.

The management has assessed the recoverability of such goodwill based on its plans to recommence the operations of the CGU and generate future cash flows.

As stated in the aforesaid note, the recoverability of goodwill is dependent on the successful implementation of such plans and is subject to significant uncertainty.

Our opinion is not modified in respect of this matter.

Management's Responsibility for the Consolidated Financial Results

These Consolidated Financial Results have been prepared on the basis of the Statement..

The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement 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 33 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 or the Statement that give a true and fair view and are free from material misstatement, whether due to fraud 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 Statement, 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 Statement 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 Statement.

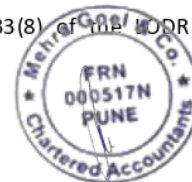
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also

- Identify and assess the risks of material misstatement of the Statement as a whole are 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 controls.
- 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.
- 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 Statement, 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.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation; and
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are independent auditors. For the other entities included in the Statement, 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 Holding Company and such other entities included in the Statement 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.

We also perform procedures in accordance with circulars issued by the SEBI under Regulation 33(8) of the IORR regulations, as amended, to the extent applicable.



Other Matter

The consolidated financial results include's results of subsidiaries mentioned in para (i) from Sr no (a) to (d) above which have not been audited by us, whose consolidated financial results reflect its share of total Assets in the Group (before elimination) of Rs. 39867.42 Lakhs as at 31st March, 2026, consolidated revenue (before elimination) amounting to Rs. 2309.34 Lakhs and Rs. 6248.08 lakhs, consolidated net profit after tax amounting to Rs. 148.62 Lakhs and Rs. 631.35 Lakhs, total comprehensive income of Rs 159.16 lakhs and Rs 642.05, for the quarter and year ended 31 March 2026 and consolidated Net Cash outflow amounting to Rs.730.98 Lakhs. The annual consolidated financial results have been audited by other auditor whose report has been furnished to us by the Management and our opinion on the Consolidated Annual Financial Results in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of such other auditor.

The Statement includes the Consolidated Financial results for the quarter ended March 31, 2026 being the balancing figure between the audited consolidated figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations

Our opinion is not modified in respect of above matter.

For **Mehra Goel & Co**

Chartered Accountants

FRN: 000517N



Roshan Daultani

Partner

Membership No.: 137405

UDIN: **26137405YHVTEY3125**

Place: Pune

Date: May 23, 2026

TCC CONCEPT LIMITED

CIN: L68200PN1984PLC222140

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

Audited Consolidated Financial Results for the Quarter and Year ended on 31 March 2026

(All amounts are in lakhs, unless stated otherwise)

Sr No	Particulars	Quarter Ended			Year Ended	Year Ended
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		(Audited)	Unaudited	(Audited)	Audited	Audited
1	Revenue from operations	8,387.25	4,647.96	3,220.67	17,939.30	8,322.24
2	Other income	2,209.80	164.81	182.63	2,695.42	632.89
3	Total Income (1+2)	10,597.05	4,812.77	3,403.30	20,634.72	8,955.13
4	Expenses					
	Purchases/Cost of services	1,680.04	521.13	282.92	2,764.46	826.02
	Changes in inventories of stock-in-trade	288.92	24.23	-	313.15	-
	Contract costs	-	-	-	-	-
	Employee benefit expense	1,964.78	496.07	204.78	2,572.97	577.11
	Finance costs	1,774.76	187.29	102.48	2,164.32	181.80
	Depreciation and amortisation expense	2,605.92	1,063.89	491.80	4,823.19	984.85
	Other expenses	1,658.92	569.30	240.03	2,548.03	889.93
	Total expenses	9,973.36	2,861.91	1,322.01	15,186.14	3,459.71
5	Profit before exceptional item and tax (3-4)	623.69	1,950.86	2,081.29	5,448.58	5,495.42
6	Exceptional item	8.27	-	-	8.27	-
7	Profit before tax (5-6)	615.42	1,950.86	2,081.29	5,440.31	5,495.42
8	Tax expense					
	Current tax	661.11	641.32	424.41	2,183.66	1,383.78
	Deferred tax	(3,328.54)	(97.13)	(49.79)	(3,416.94)	(98.39)
	Prior years tax	184.96	5.99	(0.51)	190.95	(2.00)
	Total Tax Expenses	(2,482.46)	550.18	374.10	(1,042.32)	1,283.39
9	Profit after tax (7-8)	3,097.89	1,400.68	1,707.19	6,482.64	4,212.03
10	Other comprehensive income					
	Items that will not be reclassified to profit and loss (net of tax)					
	- Changes in the fair value of equity investments at FVOCI	8.30	-	-	8.30	-
	Remeasurement (loss)/gain on defined benefit plans	13.23	1.88	0.23	15.11	0.23
	Income tax effect	-	-	-	-	-
	Total Other comprehensive income net of taxes	21.53	1.88	0.23	23.41	0.23
11	Total comprehensive income (9+10)	3,119.42	1,402.56	1,707.42	6,506.05	4,212.26
	Profit/(loss) for the period attributed to					
	Owner of the company	2,920.12	1,392.71	1,706.95	6,299.43	4,210.16
	Non - Controlling interest	177.77	7.97	0.24	183.21	1.89
	Other Comprehensive income/(loss) for the year attributable to					
	Owner of the company	21.53	1.88	0.23	23.41	0.23
	Non - Controlling interest	-	-	-	-	-
	Total Comprehensive Income/(loss) for the year attributable to					
	Owner of the company	2,941.65	1,394.59	1,707.18	6,322.84	4,210.39
	Non - Controlling interest	177.77	7.97	0.24	183.21	1.89
12	Paid up equity share capital (Face Value of Rs 10/- per share)	4,752.82	4,752.82	3,567.25	4,752.82	3,567.25
13	Other Equity	-	-	-	1,59,469.17	68,039.73
14	Earnings per equity share of Face value of ₹ 10 each, (not annualised for the quarter ended)					
	Basic (in ₹)	6.14	3.53	4.79	16.45	13.78
	Diluted (in ₹)	5.84	3.32	4.79	15.47	13.78

For TCC Concept Limited

Umesh Kumar Sahay
Chairman and Managing Director
DIN: 01733060
Date: May 23, 2026
Place: Pune

TCC Concept Limited
(CIN: L68200PN1984PLC222140)

Registered office: 5th Floor, V.B Capitol Building, Range Hill Rd, opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune, Maharashtra 411007
Audited Consolidated Balance Sheet as at 31 March 2026

(All amounts are in Indian ₹ lakhs, unless stated otherwise)

Sr. no.	Particulars	As at	As at
		31 March 2026	31 March 2025
A	Assets		
I	Non-current assets		
	Property, plant and equipment	19,395.09	3,884.02
	Right-of-use assets	27,407.51	3,294.68
	Investments	(0.00)	-
	Capital work-in-progress	7,448.60	11,207.83
	Goodwill	1,18,832.65	40,078.82
	Intangible Assets	2,838.06	-
	Intangible assets under development	2,034.93	1,325.89
	Investments accounted for using the equity method		
	Financial assets		
	Loans	3,588.36	3,812.44
	Other financial assets	1,975.67	1,643.46
	Deferred tax assets (net)	3,637.09	182.99
	Non-current tax assets (net)	269.49	-
	Other non-current assets	1,814.25	1,764.73
	Total non-current assets	1,89,241.70	67,194.86
II	Current assets		
	Inventories	916.85	-
	Financial assets		
	Trade receivables	5,784.31	2,584.78
	Cash and cash equivalents	1,559.25	1,222.18
	Bank balances other than cash and cash equivalents	6,398.98	5,004.33
	Loans	-	-
	Other financial assets	603.84	273.75
	Current tax assets (net)	47.12	4.17
	Other current assets	6,059.65	2,184.14
	Total Current Assets	21,370.01	11,273.34
	TOTAL ASSETS	2,10,611.70	78,468.20
B	Equity and liabilities		
I	Equity		
	Equity share capital	4,752.82	3,567.25
	Other equity	1,59,469.17	68,039.73
	Equity Attributable to owners	1,64,221.99	71,606.98
	Non Controlling Interest	312.10	1.89
	Total equity	1,64,534.09	71,608.87
II	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	Borrowings	517.02	1,058.03
	Lease liabilities	25,581.95	2,586.32
	Other financial liabilities	271.06	80.92
	Provisions	287.68	38.15
	Deferred tax liabilities (net)	37.17	-
	Other non current liabilities	-	-
	Total Non-current liabilities	26,694.88	3,763.41
III	Current liabilities		
	Financial liabilities		
	Borrowings	1,014.73	-
	Lease liabilities	1,991.30	740.14
	Trade payables		
	-Total outstanding dues of micro and small enterprises	621.30	369.65
	-Total outstanding dues of creditors other than micro and small enterprises	5,777.97	396.38
	Other financial liabilities	5,718.73	114.23
	Other current liabilities	2,363.15	455.86
	Provisions	62.22	1.41
	Current tax liabilities (net)	1,833.33	1,018.25
	Total current liabilities	19,382.74	3,095.92
	Total Liabilities	46,077.62	6,859.33
	TOTAL EQUITY AND LIABILITIES	2,10,611.71	78,468.20

TCC Concept Limited

Umesh Kumar Sakay
Chairman and Managing Director
DIN: 01733060
Date: May 23, 2026
Place: Pune



TCC CONCEPT LIMITED

CIN: L68200PN1984PLC222140

Address: 5th Floor, VB Capitol Building, Range Hill Road, Opp.Hotel Symphony, Bhoslenagar, Shivajinagar, Pune-411007
Audited Statement of Consolidated Cash Flows for the year ended 31 March 2026

(All amounts are in lakhs, unless stated otherwise)

		For the year ended March 31, 2026	For the year ended March 31 2025
	Particulars		
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	NET PROFIT/ (LOSS) BEFORE TAX	5,440.31	5,495.43
	Adjustments for:		
	Depreciation & amortization expense	4,823.19	984.85
	Finance Cost	1,837.23	101.83
	Interest income	1,119.81	(487.02)
	Assets written off	-	90.14
	ECL Reversal	(514.39)	46.08
	Share based payments to employees	244.48	-
	Liabilities/ provisions written back	(154.78)	-
	Gain on termination of lease contracts	(1,053.15)	-
	Loss on sale of property, plant and equipment	-	-
	Operating profit before working capital changes	11,742.71	6,221.31
	Adjustments for changes in working capital:		
	(Increase)/decrease in trade receivables	(2,208.29)	(217.59)
	(Increase)/decrease in inventories	(895.55)	600.79
	(Increase)/decrease in other financial assets	1,503.24	705.20
	(Increase)/decrease in other assets	(2,058.85)	(2,440.31)
	Increase/ (decrease) in trade payables	1,884.91	(1,070.91)
	Increase/ (decrease) in other financial liabilities	3,677.06	20.56
	Increase/ (decrease) in other liabilities	45.34	(852.83)
	Increase/ (decrease) in provisions	163.81	25.70
	Operating Profit after Working Capital Changes	13,854.37	2,991.92
	Direct taxes (paid)/ refund	(2,567.30)	(673.53)
	NET CASH GENERATED FROM OPERATING ACTIVITIES	11,287.06	2,318.39
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Movement of property, plant and equipment, Capital Work In Progress & Intangible Assets Under Development, net of assets acquired on acquisition	(14,797.91)	(13,247.82)
	Purchase consideration paid for acquisition of subsidiary	(950.00)	-
	Cash and cash equivalent acquired net of consideration paid	678.33	15,045.71
	Interest received	-	478.82
	Investments made during the year	-	(4,282.28)
	Loan granted to related parties	-	(5,098.91)
	Loans - Repayments received/ (Advanced), (net)	254.00	2,721.39
	Repayment received for loans granted to others	(570.03)	(981.05)
	Proceeds from loan received back from others	-	12.95
	Redemption of fixed deposits	(132.07)	-
	NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES	(15,517.67)	(5,351.19)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from equity issued including securities premium	10,417.57	2,750.00
	Payment of lease liabilities - Principal	(4,392.63)	(249.50)
	Payment of lease liabilities - Interest	(1,330.64)	(101.83)
	Proceeds from borrowings	1,888.54	600.52
	Repayments of borrowings	(1,566.48)	-
	Interest Paid on Borrowings	(448.66)	-
	NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES	4,567.69	2,999.20
	Net Increase in Cash & Cash equivalents	337.08	(33.61)
	Add: Cash and Cash equivalents as at the beginning of the year	1,222.18	1,255.79
	Cash & Cash equivalents as at the end of the year	1,559.25	1,222.18
	Reconciliation of cash and cash equivalents as per statement of cash flows		
	Cash and cash equivalents		
	Cash and cash equivalents	1,559.25	1,222.18
	Total cash and cash equivalents	1,559.25	1,222.18

Note:

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

Umesh Kumar Sahay
Chairman and Managing Director
DIN: 01733060
Date : May 23, 2026
Place : Pune



[Handwritten signature]

TCC CONCEPT LIMITED

CIN: L68200PN1984PLC222140

Address: 5th Floor, VB Capitol Building, Range Hill Road, Opp.Hotel Symphony, Bhoslenagar, Shivajinagar, Pune-411007
Audited Consolidated Segment Information For The Year Ended 31 March, 2026

(All amounts are in lakhs, unless stated otherwise)

Particulars	Quarter ended			Year ended	
	31-Mar-26 Unaudited	31-Dec-25 Unaudited	31-Mar-25 Unaudited	31-Mar-26 Audited	31-Mar-25 Audited
1. Segment Revenue					
(a) Brokerage & Other Services	8,744.92	3,344.41	1,968.09	15,177.84	5,616.66
(b) Rental & Leasing of Equipment	1,048.73	866.06	502.59	3,334.92	1,545.58
(c) Information Technology	439.12	437.49	750.00	1,272.06	1,160.00
(d) Unallocated	-	-	-	-	-
Total Segment Revenue	10,232.78	4,647.96	3,220.67	19,784.83	8,322.24
Revenue From Operations	10,232.78	4,647.96	3,220.67	19,784.83	8,322.24
2. Segment Result Profit(+)/(Loss) (-) before tax and interest from Each segment)					
(a) Brokerage & Other Services	2,792.21	1,945.38	1,495.62	7,181.58	3,865.03
(b) Rental & Leasing of Equipment	514.96	410.77	284.46	1,880.86	803.77
(c) Information Technology	221.72	106.35	221.06	316.97	375.54
(d) Unallocated	-2,857.34	-489.19	0	-3,979.05	-
Total Profit/(loss) before tax	671.55	1,973.32	2,001.14	5,400.36	5,044.34
Less: (i) Finance Cost	1,774.79	187.26	102.48	2,164.32	181.80
Add: (ii) Other Un-allocable income	2,209.80	164.81	182.63	2,695.42	632.89
Profit Before Tax	1,106.56	1,950.86	2,081.29	5,931.46	5,495.43
3. Segment Assets					
(a) Brokerage & Other Services	19,144.43	23,907.68	2,181.30	19,144.43	2,181.30
(b) Rental & Leasing of Equipment	12,723.88	12,718.14	12,488.64	12,723.88	12,488.64
(c) Information Technology	4,636.44	5,205.29	4,972.42	4,636.44	4,972.42
(d) Unallocated	1,74,106.95	1,33,392.37	58,825.83	1,74,106.95	58,825.83
Total Segment Assets	2,10,611.70	1,75,223.48	78,468.20	2,10,611.70	78,468.20
4. Segment Liabilities					
(a) Brokerage & Other Services	4,080.22	13,179.84	3,091.73	4,080.22	3,091.73
(b) Rental & Leasing of Equipment	574.27	695.89	386.49	574.27	386.49
(c) Information Technology	944.33	2,476.66	3,381.11	944.33	3,381.11
(e) Unallocated	40,478.80	7,659.33	-	40,478.80	-
Total Segment Liabilities	46,077.62	24,011.72	6,859.33	46,077.62	6,859.33

For TCC Concept Limited

Umesh Kumar Sahay
Chairman and Managing Director
DIN: 01733060
Date : May 23, 2026
Place : Pune



TCC CONCEPT LIMITED
CIN: L68200PN1984PLC222140

Address: 5th Floor, VB Capitol Building, Range Hill Road, Opp.Hotel Symphony, Bhoslenagar, Shivajinagar, Pune-411007
Audited Consolidated Financial Result for the quarter and Year ended on 31 March 2026

Notes forming part of the Audited Consolidated Financial Results for the quarter and year ended 31 March 2026

1. The Audit Committee has reviewed, and the Board of Directors has approved the above consolidated financial results in their respective meetings held on May 22, 2026.
2. The Statutory Auditors of the Company have carried out audit of the aforesaid results in compliance with Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have issued an unmodified opinion thereon.
3. The consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down under Indian Accounting Standard ("Ind AS") 34, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
4. Pepperfry Limited, subsidiary of the Company raised Rs. 109,96,80,853 by allotment of 28,12,483 equity shares at a price of Rs. 391 per share (including a premium of Rs. 381 per share) on a preferential basis during the year.
5. The Company acquired the remaining 0.59% equity stake in NES Data Private Limited during the quarter, consequent to which NES Data Private Limited became a wholly owned subsidiary of the Company.
6. Pepperfry Limited, subsidiary of the Company has historically incurred losses and accordingly had not recognised deferred tax assets on accumulated tax losses in earlier periods due to absence of sufficient certainty of future taxable profits. During the current year, pursuant to the acquisition by TCC Concept Limited, the management has reassessed the recoverability of deferred tax assets based on revised business plans and expected operational improvements supported by the parent company.

Based on such reassessment, the Company has recognised deferred tax assets and corresponding deferred tax income amounting to Rs. 3240.79 lacs (Previous year: Nil) in respect of carried forward losses. The recognition of deferred tax assets is based on management's estimate of future taxable income and involves significant judgement. Actual results may vary from these estimates.

7. Goodwill and Impairment Assessment

The Company carries goodwill amounting to Rs. 4278 lacs relating to its investment in Synthar Data Storage Private Limited, arising from a business combination in earlier periods.

During the current year, the underlying Cash Generating Unit (CGU) to which such goodwill was allocated, the management has decided to adopt the business strategy whereby the entire business operations or unit has been discontinued and augmented or expanded version of business unit under the same CGGU to be put under implementation. Accordingly, the Company has evaluated the recoverability of the goodwill in accordance with Ind AS 36 – Impairment of Assets.

The management has considered future business plans and expects that the CGU will continue to generate positive cash flows in future periods. Based on such assessment, the management has concluded that no impairment is required as at the reporting date.

The assessment of recoverable amount involves significant judgement, particularly in estimating the timing and probability of recommencement of operations and the generation of future cash flows. These assumptions are inherently uncertain and actual outcomes may differ materially.

8. The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the respective financial years.
9. The figures for the corresponding previous periods have been regrouped / rearranged wherever necessary to make them comparable.

For TCC Concept Limited

Umesh Kumar Sahay
Chairman and Managing Director
DIN: 01733060
Date : May 23, 2026
Place : Pune

