

TECHNICAL ASSOCIATES INFRAPOWER LIMITED

CIN NO.: L45208WB1984PLC216047

20A, British Indian Street, 1st Floor
Kolkata - 700 069, Telefax : 033-2230 7617
Website : www.techassoinfra.com
E-mail : cs@techassoinfra.com

Date: 29.01.2024

To,
Listing Department
Metropolitan Stock Exchange of India Ltd (MSEI)
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park,
I.B.S Road, Kurla, West Mumbai – 400070

Ref: Technical Associates Infrapower Limited.

Sub:-Submission of Unaudited Financial Results for the quarter ended 31st December, 2023

Dear Sir/Madam,

As per Regulation 33 of SEBI (LODR) Regulations 2015, we are enclosing herewith Standalone & Consolidated Unaudited Financial Results for the quarter ended 31st December, 2023 which has been approved by the Board of Directors in the Board Meeting held on 29th January, 2024.

The Board Meeting commenced at 01:00 P.M and concluded at 02:30 P.M

Kindly take the same on your record.

Thanking you,

For Technical Associates Infrapower Limited

MANJU
Sd/- AGARWAL
(Manju Agarwal)
Whole-time director
DIN : 10310703

Digitally signed by
MANJU AGARWAL
Date: 2024.01.29
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Mamta Jain & Associates

Chartered Accountants

12, Siraj-Ud-Doula Sarani
(Formerly known as Waterloo Street)
2nd Floor, Room No. 8, Kolkata- 700 069
E-mail : mamtajain20@gmail.com
Mobile : +91 90077 13465

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The BOARD OF DIRECTORS
TECHNICAL ASSOCIATES INFRAPOWER LIMITED

Dear Sir/s,

Re: Limited Review Report of the Unaudited Financial Results for the quarter ended 31st December, 2023 and year to date from 1st April, 2023 to 31st December, 2023.

1. We have reviewed the accompanying statement of "Un-Audited Financial Results" of **TECHNICAL ASSOCIATES INFRAPOWER LIMITED** for the Quarter ended 31st December, 2023 and year to date from 01st April, 2023 to 31st December, 2023 ("the statement") attached herewith, being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended.
2. The statement is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principle 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 there under and other accounting principle generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 financial statements are free of material misstatements. A review is limited primarily to inquiries to the Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with accounting standards specified 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 Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mamta Jain & Associates
Chartered Accountants
(Registration No. 328746E)

MAMTA JAIN
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JAIN
Date: 2024.01.29 14:31:34
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FCA Mamta Jain
Partner

Membership No. **304549**
UDIN: **24304549BKENPR8431**
Dated: 29.01.2024



TECHNICAL ASSOCIATES INFRAPOWER LIMITED

CIN NO.: L45208WB1984PLC216047

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PART 1: STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR QUARTER AND NINE MONTH ENDED DECEMBER 31, 2023

(Rs. in Lacs)

Particulars	Standalone					
	Quarter ended			Nine month ended		Year ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 a) Revenue from Operations	2.53	2.08	1.91	6.95	3.92	5.92
b) Other Income	2.53	2.08	1.91	6.95	3.92	5.92
Total Income						
Expenses						
a) Purchases of Stock-in-trade	-	-	-	-	-	-
b) Changes in inventories of stock -in-trade	-	-	-	-	-	3.10
c) Employee benefits expense	0.53	0.83	0.78	2.18	2.28	-
d) Finance Cost	-	-	-	-	-	0.15
e) Depreciation and Amortisation expense	0.64	0.64	2.16	2.79	3.62	7.06
f) Other Expenses	1.17	1.47	2.94	4.97	5.90	10.31
Total Expenses						
3 Profit / (Loss) from before exceptional items and tax (1 - 2)	1.36	0.61	(1.03)	1.98	(1.98)	(4.39)
4 Exceptional Items	-	-	-	-	-	-
5 Profit / (Loss) for the period before tax (3-4)	1.36	0.61	(1.03)	1.98	(1.98)	(4.39)
6 Tax Expense						
Current	-	-	-	-	-	-
Income Tax Adjustment	-	-	-	-	-	-
Deferred Tax	0.49	0.47	0.33	1.38	0.62	1.02
7 Profit / (Loss) after tax for the period (5-6)	0.87	0.14	(1.36)	0.60	(2.60)	(5.41)
8 Other Comprehensive Income						
Items that will not be reclassified to profit or loss (Net of Taxes)						
(a) Gain/(Loss) on fair valuation of investments	-	-	-	-	-	-
(b) Remeasurement gain/(loss) on defined benefit plan	-	-	-	-	-	-
(c) Foreign Currency Transaction reserve (net)	-	-	-	-	-	-
(d) Income tax relating to item that will not be reclassified to Statement of Profit & Loss	-	-	-	-	-	-
Total other comprehensive income, net of tax	-	-	-	-	-	-
9 Total Comprehensive Income for the period (7-8)	0.87	0.14	(1.36)	0.60	(2.60)	(5.41)
10 Paid up Equity Share Capital (Face Value Rs. 5/- each)	300.00	300.00	300.00	300.00	300.00	300.00
11 Earning Per Shares (EPS) (not to be annualised) (in Rs.)						
(a) Basic	0.01	0.00	-0.02	0.01	-0.04	-0.09
(b) Diluted	0.01	0.00	-0.02	0.01	-0.04	-0.09

Notes:

- The above unaudited results for the quarter ended 31st December, 2023 have been reviewed by the Audit Committee and taken on record by the Board of Directors. The Statutory Auditors of the Company have carried out a Limited Review of the above Un-Audited financial results. The above Financial Results of the Company as reviewed by Audit Committee was approved by the Board of Directors at their meeting held on 29th January, 2024.
- Figures for the previous periods are re-classified/re-arranged/ re-grouped, wherever consider necessary to correspond with the current period's classification/ disclosure.
- The Company does not have any Exceptional or Extraordinary item to report for the above periods.
- The Statement is as per Regulation 33 of SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015

Place : Kolkata
Date: 29.01.2024



For and on behalf of Board

MANJU AGARWAL
Digitally signed by MANJU AGARWAL
Date: 2024.01.29 14:35:29 +05'30'

MANJU AGARWAL
Director
DIN: 10310703



Mamta Jain & Associates

Chartered Accountants

12, Siraj-Ud-Doula Sarani
(Formerly known as Waterloo Street)
2nd Floor, Room No. 8, Kolkata- 700 069
E-mail : mamtajain20@gmail.com
Mobile : +91 90077 13465

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

To
The **BOARD OF DIRECTORS**
TECHNICAL ASSOCIATES INFRAPOWER LIMITED

Dear Sir/s,

Re: Limited Review Report of the Unaudited Consolidated Financial Results for the quarter ended 31st December, 2023 and year to date from 1st April, 2023 to 31st December, 2023.

1. We have reviewed the accompanying statement of "Consolidated Un-Audited Financial Results" of **TECHNICAL ASSOCIATES INFRAPOWER LIMITED** (the Parent Company) and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the Quarter ended 31st December, 2023 and year to date from 01st April, 2023 to 31st December, 2023 ("the statement") attached herewith, being submitted by the Parent Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended.

2. The statement is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principle 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 there under and other accounting principle generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 financial statements are free of material misstatements. A review is limited primarily to inquiries to the Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with accounting standards specified 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 Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.





Mamta Jain & Associates

Chartered Accountants

12, Siraj-Ud-Doula Sarani
(Formerly known as Waterloo Street)
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E-mail : mamtajain20@gmail.com
Mobile : +91 90077 13465

5. In our opinion and to the best of our information and according to the explanations given to us these consolidated quarterly financial results as well as the consolidated year to date results:

(i) include the quarter ended financial results and year to date of the following entities

- A. Avees Trading & Finance Pvt Ltd.
- B. BPC Tradecomm Pvt Ltd

(ii) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(iii) Give a true and fair view of the consolidated net profit/loss for quarter ended 31st December, 2023.

For Mamta Jain & Associates
Chartered Accountants
(Registration No. 328746E)

MAMTA JAIN
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MAMTA JAIN
Date: 2024.01.29 14:32:04
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FCA Mamta Jain

Partner

Membership No. **304549**

UDIN: **24304549BKENPS7375**

Dated: 29.01.2024



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CIN NO.: L45208WB1984PLC216047

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PART 1: STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED DECEMBER 31, 2023

(Rs. in Lacs)

Particulars	Consolidated					
	Quarter ended			Nine month ended		Year ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 a) Revenue from Operations	220.79	-	166.75	220.79	166.75	612.36
b) Other Income	722.35	768.00	312.76	1,497.35	374.66	49.30
Total Income	943.14	768.00	479.51	1,718.14	541.41	661.66
2 Expenses						
a Purchases of Stock-in-trade	-	-	-	-	-	-
b Changes in inventories of stock-in-trade	-	-	-	-	-	-
c Employee benefits expense	0.53	1.57	1.98	4.13	6.18	9.70
d Finance Cost	190.55	182.46	123.72	494.66	372.73	567.33
e Depreciation and Amortisation expense	-	-	-	-	-	0.15
f Other Expenses	4,053.85	869.98	1,002.48	6,930.36	4,866.12	4,267.99
Total Expenses	4,244.93	1,054.01	1,128.18	7,429.15	5,245.03	4,845.17
3 Profit / (Loss) from before exceptional items and tax (1 - 2)	(3,301.79)	(286.01)	(648.67)	(5,711.01)	(4,703.62)	(4,183.51)
4 Exceptional Items	-	-	-	-	-	-
5 Profit / (Loss) for the period before tax (3-4)	(3,301.79)	(286.01)	(648.67)	(5,711.01)	(4,703.62)	(4,183.51)
6 Tax Expense						
Current	-	-	-	12.28	-	20.37
Income Tax Adjustment	12.28	-	-	-	-	0.79
Deferred Tax	0.49	0.61	1.37	2.59	3.69	5.14
7 Profit / (Loss) after tax for the period (5-6)	(3,314.56)	(286.62)	(650.04)	(5,725.88)	(4,707.31)	(4,209.81)
8 Other Comprehensive Income						
Items that will not be reclassified to profit or loss (Net of Taxes)						
(a) Gain/(Loss) on fair valuation of investments	61.61	351.73	(152.39)	619.81	(86.04)	(321.80)
(b) Remeasurement gain/(loss) on defined benefit plan	-	-	-	-	-	-
(c) Foreign Currency Transaction reserve (net)	-	-	-	-	-	-
(d) Income tax relating to item that will not be reclassified to Statement of Profit & Loss	-	-	-	-	-	-
Total other comprehensive Income, net of tax	61.61	351.73	(152.39)	619.81	(86.04)	(321.80)
9 Total Comprehensive Income for the period (7-8)	(3,252.95)	65.11	(802.43)	(5,106.07)	(4,793.35)	(4,531.61)
10 Paid-up Equity Share Capital (Face Value Rs. 5/- each)	300.00	300.00	300.00	300.00	300.00	300.00
11 Earning Per Shares (EPS) (not to be annualised) (in Rs.)						
(a) Basic	-54.22	1.09	-13.37	-85.10	-79.89	-75.53
(b) Diluted	-54.22	1.09	-13.37	-85.10	-79.89	-75.53

Notes:

- The above unaudited results for the quarter ended 31st December, 2023 have been reviewed by the Audit Committee and taken on record by the Board of Directors. The
- Statutory Auditors of the Company have carried out a Limited Review of the above Un-Audited financial results. The above Financial Results of the Company as reviewed by Audit Committee was approved by the Board of Directors at their meeting held on 29th January, 2024.
 - Figures for the previous periods are re-classified/re-arranged/re-grouped, wherever consider necessary to correspond with the current period's classification/ disclosure.
 - The Company does not have any Exceptional or Extraordinary item to report for the above periods.
 - The Statement is as per Regulation 33 of SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015.

Place : Kolkata
Date : 29.01.2024



For and on behalf of Board

MANJU AGARWAL (Digitally signed by MANJU AGARWAL
Date: 2024.01.29 11:05:30)
MANJU AGARWAL
Director
DIN: 10310703