

TECHNICAL ASSOCIATES INFRAPOWER LIMITED

CIN :-L45208WB1984PLC216047

27A, Siraj-Ud-Doula Sarani
(Formerly known as Waterloo Street)
2nd Floor, Room No. 202, Kolkata - 700 069
E-mail : cs@techassoinfra.com
Website : www.techassoinfra.com
Mobile : 9432168130, 9331000161
Phone : 033-4812 7068

Date: 13.02.2025

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

Ref : Technical Associates Infrapower Limited.

Sub:- Submission of Un-Audited Financial Results for the quarter & nine months ended 31st December, 2024 & Cessation of Mr. Bhal Chandra Khaitan director of the company.

Dear Sir/Madam,

As per Regulation 33 of SEBI (LODR) Regulations 2015, we are enclosing here with Standalone & Consolidated Un-Audited Financial Results for the quarter & nine months ended 31st December, 2024 which has been approved by the Board of Directors and take note of the death of Mr. Bhal Chandra Khaitan Director of the company and cessation of his directorship in the Board Meeting held on 13th February, 2025

Further note that the meeting of the Board of Director Commenced at 2.00 P.M and concluded at 4.15 P.M

Kindly take the same on your record.

Thanking you,

For Technical Associates Infrapower Limited

MANJU
AGAR
WAL

Digitally signed
by MANJU
AGARWAL
Date: 2025.02.13
16:34:35 +05'30'



S/d
MANJU AGARWAL
(Whole-time-director)
DIN: 10310703

TECHNICAL ASSOCIATES INFRAPOWER LIMITED

CIN :-L45208WB1984PLC216047

27A, Siraj-Ud-Doula Sarani
(Formerly known as Waterloo Street)
2nd Floor, Room No. 202, Kolkata - 700 069
E-mail : cs@techassoinfra.com
Website : www.techassoinfra.com
Mobile : 9432168130, 9331000161
Phone : 033-4812 7068

PART 1: STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER AND NINE MONTH ENDED DECEMBER 31, 2024

(Rs. in Lacs)

Particulars	Standalone					
	Quarter ended		Nine month ended		Year ended	
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 a) Revenue from Operations	-	-	-	-	-	-
b) Other Income	0.02	4.19	2.53	6.33	6.95	8.78
Total Income	0.02	4.19	2.53	6.33	6.95	8.78
2 Expenses						
a. Purchases of Stock-in-trade	-	-	-	-	-	-
b. Changes in Inventories of stock -in-trade	-	-	-	-	-	-
c. Employee benefits expense	0.77	0.77	0.53	2.29	2.18	2.83
d. Finance Cost	-	-	-	-	-	-
d. Depreciation and Amortisation expense	-	-	-	-	-	0.15
e. Other Expenses	0.60	0.42	0.64	2.02	2.79	5.89
Total Expenses	1.37	1.19	1.17	4.31	4.97	8.87
3 Profit / (Loss) from before exceptional items and tax (1 - 2)	(1.35)	3.00	1.36	2.02	1.98	(0.09)
4 Exceptional Items	-	-	-	-	-	-
5 Profit / (Loss) for the period before tax (3-4)	(1.35)	3.00	1.36	2.02	1.98	(0.09)
6 Tax Expense						
Current	-	-	-	-	-	-
Income Tax Adjustment	-	-	-	-	-	-
Deferred Tax	(0.17)	(0.31)	0.49	(0.04)	1.38	1.77
7 Profit / (Loss) after tax for the period (5-6)	(1.18)	3.31	0.87	2.06	0.60	(1.86)
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)	(1.18)	3.31	0.87	2.06	0.60	(1.86)
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	-0.02	0.06	0.01	0.03	0.01	-0.03
(b) Diluted	-0.02	0.06	0.01	0.03	0.01	-0.03

- Notes:**
- The above unaudited results for the quarter ended 31 December, 2024 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 13th February, 2025.
 - 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: 13.02.2025

For and on behalf of Board

Dilip Kumar Sultania

DILIP KUMAR SULTANIA
Director
DIN:06597555





AAA J & Associates

(Formerly Uttam Agarwal & Associates)

Chartered Accountants

101B Rastraguru Avenue,
Kolkata 700028

+91 9830087038 / +91 9874112488

office@aaaaj.co.in

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 and nine months ended 31st December, 2024.

1. We have reviewed the accompanying statement of "Un-Audited Financial Results" of **TECHNICAL ASSOCIATES INFRAPOWER LIMITED** for the Quarter and nine months ended 31st December, 2024 ("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 ("Listing Regulations").

2. The Company's management is responsible for the preparation of the statement in accordance with the recognition and measurement 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 and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Company's Board of Directors. 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 **AAA J & ASSOCIATES**

Chartered Accountants

Firm Regn. No: 322455E

Gaurav Agarwal

CA Gaurav Agarwal

Partner

Membership No: 307455

UDIN : 25307455BMJAUUY8859

Place: Kolkata

Date : February 13, 2025



72 Cotton Street,(2nd Floor), Kolkata 700 007

Kolkata (WB) • Varanasi (UP) • Surajpur (CG) • Guwahati (Assam) • Ranchi (JH)

TECHNICAL ASSOCIATES INFRAPOWER LIMITED

CIN : L45208WB1984PLC216047

27A, Siraj-Ud-Doula Sarani
(Formerly known as Waterloo Street)
2nd Floor, Room No. 202, Kolkata - 700 069
E-mail : cs@techassoinfra.com
Website : www.techassoinfra.com
Mobile : 9432168130, 9331000161
Phone : 033-4812 7068

PART I: STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR QUARTER AND NINE MONTH ENDED DECEMBER 31, 2024 (Rs. in Lacs)

Particulars	Consolidated					
	Quarter ended		Nine month ended		Year ended	
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 a) Revenue from Operations	-	-	220.79	-	220.79	584.49
b) Other Income	2,725.67	27.33	722.35	2,598.57	1,497.35	1,128.55
Total Income	2,725.67	27.33	943.14	2,598.57	1,718.14	1,713.04
2 Expenses						
a. Purchases of Stock-in-trade	-	-	-	-	-	-
b. Changes in inventories of stock -in-trade	-	-	-	-	-	-
c. Employee benefits expense	0.77	1.06	0.53	2.60	4.13	5.97
d. Finance Cost	471.12	229.48	190.55	1,007.78	494.66	865.39
e. Depreciation and Amortisation expense	-	-	-	-	-	0.15
f. Other Expenses	558.92	355.43	4,053.85	565.52	6,930.36	7,040.27
Total Expenses	1,030.81	585.97	4,244.93	1,575.90	7,429.15	7,911.78
3 Profit / (Loss) from before exceptional items and tax (1 - 2)	1,694.86	(558.64)	(3,301.79)	1,022.67	(5,711.01)	(6,198.74)
4 Exceptional items	-	-	-	-	-	-
5 Profit / (Loss) for the period before tax (3-4)	1,694.86	(558.64)	(3,301.79)	1,022.67	(5,711.01)	(6,198.74)
6 Tax Expense						
Current	-	-	-	-	-	16.55
Income Tax Adjustment	0.17	-	12.28	0.17	12.28	11.52
Deferred Tax	0.70	0.55	0.49	2.50	2.59	(13.25)
7 Profit / (Loss) after tax for the period (5-6)	1,693.99	(559.19)	(3,314.56)	1,020.00	(5,725.88)	(6,213.56)
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	(480.47)	226.70	61.61	501.78	619.81	233.52
(b) Income tax relating to item that will not be reclassified to Statement of Profit & Loss	-	-	-	-	-	(5.51)
(c) Income tax relating to item that will not be reclassified to Statement of Profit & Loss	-	-	-	-	-	-
Total other comprehensive Income, net of tax	(480.47)	226.70	61.61	501.78	619.81	233.01
9 Total Comprehensive Income for the period (7-8)	1,204.52	(332.49)	(3,252.95)	1,521.78	(5,106.07)	(5,981.55)
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	20.08	-5.54	-54.22	25.36	-85.10	-99.69
(b) Diluted	20.08	-5.54	-54.22	25.36	-85.10	-99.69

Notes:

- The above unaudited results for the quarter ended 31st December, 2024 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 13th February, 2025.
- 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 items to report for the above periods.
- The Statement is as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

For and on behalf of Board

Dilip Kumar Sultania
DILIP KUMAR SULTANIA
Director
DIN: 06597555



Place : Kolkata
Date: 13.02.2025



AAA J & Associates

(Formerly Uttam Agarwal & Associates)

Chartered Accountants

101B Rastraguru Avenue,
Kolkata 700028

+91 9830087038 / +91 9874112488

office@aaaj.co.in

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 and nine months ended 31st December, 2024.

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 and nine months ended 31st December, 2024 ("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 Holding Company's management is responsible for the preparation of the statement in accordance with the recognition and measurement 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 in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Holding Company's Board of Directors. 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.
5. In our opinion and to the best of our information and according to the explanations given to us these consolidated quarterly financial results:

(i) include the quarter ended financial results of the following entities:



72 Cotton Street,(2nd Floor), Kolkata 700 007

Kolkata (WB) • Varanasi (UP) • Surajpur (CG) • Guwahati (Assam) • Ranchi (JH)

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 and nine month ended 31st December, 2024.

For **A A A J & ASSOCIATES**

Chartered Accountants

Firm Regn. No: 322455E

Gaurav Agarwal

CA Gaurav Agarwal

Partner

Membership No: 307455

UDIN: 25307455BMJAUZ6982

Place: Kolkata

Date: February 13, 2025

