

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: 13.08.2024

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 ended 30th June, 2024

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 ended 30th June, 2024 which has been approved by the Board of Directors in the Board Meeting held on 13th August, 2024.

Kindly take the same on your record.

Thanking you,

For Technical Associates Infrapower Limited

MANJU Digitally signed
by MANJU
AGARWA AGARWAL
L Date: 2024.08.13
15:57:47 +05'30'



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



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 ended 30th June, 2024.

1. We have reviewed the accompanying statement of "Un-Audited Financial Results" of **TECHNICAL ASSOCIATES INFRAPOWER LIMITED** for the Quarter ended 30th June, 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 Chartered Accountant
GAURAV AGARWAL Chartered Accountant
GAURAV AGARWAL Chartered Accountant

CA Gaurav Agarwal

Partner

Membership No: 307455

UDIN : 24307455BKFWAC2210

Place: Kolkata

Date : 13.08.2024

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER ENDED 30 JUNE, 2024

	Particulars	Rs In Lacs			
		Quarter ended			Year ended
		30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
1	Revenue				
	a) Revenue from operations	-	-	-	-
	b) Other Income	2.16	1.83	2.34	8.78
	Total Income	2.16	1.83	2.34	8.78
2	Expenditure				
	a) Purchases of Stock-in-trade	-	-	-	-
	b) Changes in inventories of stock-in-trade	-	-	-	-
	c) Employee benefits expense	0.77	0.65	0.83	2.83
	d) Finance Cost	-	-	-	-
	e) Depreciation and amortisation expenses	-	0.15	-	0.15
	f) Other Expenses	1.03	3.10	1.51	5.89
	Total Expenses	1.80	3.90	2.33	8.87
3	Profit / (Loss) before exceptional items and tax (1-2)	0.36	(2.07)	0.01	(0.09)
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) for the period before tax (3-4)	0.36	(2.07)	0.01	(0.09)
6	Tax Expense				
	- Current	-	-	-	-
	- Income Tax adjustment	-	-	-	-
	- Deferred Tax	0.43	0.39	0.42	1.77
	Total Tax Expenses	0.43	0.39	0.42	1.77
7	Net Profit / (Loss) after tax for the period (5-6)	(0.07)	(2.46)	(0.41)	(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 Transation 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)	(0.07)	(2.46)	(0.41)	(1.86)
10	Paid-up Equity Shares Capital (Face Value Rs. 5/- per share)	300.00	300.00	300.00	300.00
11	Earnings Per Shares (EPS) (not to be annualised) (in Rs.)	(0.00)	(0.04)	(0.01)	(0.03)
	(a) Basic	(0.00)	(0.04)	(0.01)	(0.03)
	(b) Diluted				

Notes:

- The Standalone Audited Financial Results for the quarter ended June 30, 2024, have been reviewed by the Audit Committee at its meeting held on 13th August, 2024 and approved by the Board of Directors at its meeting held on 13th August, 2024.
- The statutory Auditors of the Company have carried out audit of the above Financial results and have expressed an unmodified audit opinion on these financial results.
- Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.

Place : Kolkata
Date: 13.08.2024

By Order of the Board

Bhal Chandra Khaitan
Director
DIN : 00343007





AAA J & Associates

(Formerly Uttam Agarwal & Associates)
Chartered Accountants

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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 30th June, 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 ended 30th June, 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:

- 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 30th June, 2024.

For A A A J & ASSOCIATES

Chartered Accountants

Firm Regn. No: 322455E

GAURAV
AGARWAL

CA Gaurav Agarwal

Partner

Membership No: 307455

UDIN : 24307455BKFWAD5442

Place: Kolkata

Date : 13.08.2024

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR QUARTER ENDED 30 JUNE, 2024

Particulars		Quarter ended			Rs In Lacs
		30.06.2024	31.03.2024	30.06.2023	Year ended 31.03.2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue				
	a) Revenue from operations	-	363.70	-	584.49
	b) Other Income	198.86	-	7.00	1,128.55
	Total Income	198.86	363.70	7.00	1,713.04
2	Expenditure				
	a) Purchases of Stock-in-trade	-	-	-	-
	b) Changes in inventories of stock-in-trade	-	-	-	-
	c) Employee benefits expense	0.77	1.84	2.03	5.97
	d) Finance Cost	307.19	370.73	121.65	865.39
	e) Depreciation and amortisation expenses	-	0.15	-	0.15
	f) Other Expenses	4.45	540.32	2,006.53	7,040.27
	Total Expenses	312.41	913.04	2,130.21	7,911.78
3	Profit / (Loss) before exceptional items and tax (1-2)	(113.55)	(549.34)	(2,123.21)	(6,198.74)
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) for the period before tax (3-4)	(113.55)	(549.34)	(2,123.21)	(6,198.74)
6	Tax Expense				
	- Current	-	16.55	-	16.55
	- Income Tax adjustment	-	(0.76)	-	11.52
	- Deferred Tax	1.26	(15.84)	1.49	(13.25)
	Total Tax Expenses	1.26	(0.05)	1.49	14.82
7	Net Profit / (Loss) after tax for the period (5-6)	(114.81)	(549.29)	(2,124.70)	(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	764.55	(324.68)	206.47	233.52
	(b) Remeasurement gain/(loss) on defined benefit plan	-	-	-	-
	(c) Foreign Currency Translation reserve (net)	-	-	-	-
	(d) Income Tax relating to item that will not be reclassified to Statement of Profit & Loss	-	(1.51)	-	(1.51)
	Total other comprehensive income, net of tax	764.55	(326.19)	206.47	232.01
9	Total comprehensive income for the period (7+8)	649.74	(875.48)	(1,918.23)	(5,981.55)
10	Paid-up Equity Shares Capital (Face Value Rs. 5/- per share)	300.00	300.00	300.00	300.00
11	Earnings Per Shares (EPS) (not to be annualised) (in Rs.)	(1.91)	(9.15)	(35.41)	(103.56)
	(a) Basic	(1.91)	(9.15)	(35.41)	(103.56)
	(b) Diluted				

Notes:

- The Consolidated Audited Financial Results for the quarter ended June 30, 2024, have been reviewed by the Audit Committee at its meeting held on 13th August, 2024 and approved by the Board of Directors at its meeting held on 13th August, 2024.
- The statutory Auditors of the Company have carried out audit of the above Financial results and have expressed an unmodified audit opinion on these financial results.
- Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.

Place : Kolkata
Date: 13.08.2024



By Order of the Board

Bhal Chandra Khaitan
Director
DIN : 00343007