

(Formerly Tara Chand Logistic Solutions Ltd)

Registered Office : 342, Industrial Area, Phase-1, Chandigarh -160 002 Ph.: 8427300795, 8427646965 | E : info.chd@tarachandindia.in | www.tarachandindia.in

Date:02nd May,2024

To, The Secretary, National Stock Exchange of India Ltd. Exchange Plaza, 5thFloor Plot No- 'C' Block, G Block Bandra-Kurla Complex, Bandra (E), Mumbai-400051

Symbol: TARACHAND

Subject: Outcome of Board Meeting held on 02nd May,2024

Ref: Regulation 30 and 33 of the SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 33 (3) of the SEBI (LODR) Regulations, 2015 read with Regulation 30 of SEBI (LODR) Regulations, 2015, it is hereby informed that the Board of Directors today i.e. Thursday, 02nd May, 2024, at their meeting held through Video Conference transacted and approved the following business amongst others.

- 1. Audited Financial Results (Standalone) of the Company for the half year and year ended on 31st March, 2024 along with the Statement of Assets and Liabilities and Cash Flow Statement as on 31st March, 2024;
- 2. Declaration of Unmodified opinion for Annual Audited Standalone financial results for the year ended March 31, 2024 in accordance with Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016;
- 3. The Financial Statement (Standalone) of the Company for the Financial Year ended 31st March, 2024;
- 4. Re-Appointment of Ms. Nitika Mahajan, Chartered Accountant (Mem. No.530074) as Internal Auditor of the Company for F.Y. 2024-2025. The brief profile of the internal auditor is enclosed herewith as "Annexure 1";
- 5. Statement of Deviation/Variation in utilization of funds raised through Preferential Issues enclosed herewith as "Annexure 2".



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The meeting of the Board of Directors commenced at 12:45 P.M. and concluded at 04:30 P.M.

Kindly take the above information on your record and acknowledge.

Thanking you,

Yours truly,

For Tarachand InfraLogistic Solutions Limited (Formerly Tara Chand Logistic Solutions Limited)

Vinay Kumar Chairman & Managing Director DIN: 00151567

• CHANDIGARH • MUMBAI • VISAKHAPATNAM • BANGALORE • NAGPUR

Annexure-1

Brief Profile of Internal Auditor

Name	CA. Nitika Mahajan
Address	#3356, Sector 45D Chandigarh
Work Profile	Nitika Mahajan is Chartered Accountant by profession having wide experience in Audit, Taxation and other Allied matters and associated in the capacity of an Internal Auditor since the past 6 years.
Reasons for Change:	Re-appointment as an Internal Auditor of the company.
Date of Appointment:	May 02, 2024
Term of Appointment:	F.Y. 2024-2025



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ANNEXURE 2

Statement of Deviation/Variation in utilization of funds raised

Name of listed entity	TARA CHAND INFRALOGISTIC
	SOLUTIONS LIMITED (Formerly
	Tara Chand Logistic Solutions
	Limited)
Mode of Fund Raising	Preferential Issue
Date of Raising Funds	28.03.2023
	(Date of Allotment)
Amount Raised	Rs.15,26,40,000/-
Report filed for Quarter ended	31.03.2024
\mathbf{r}	
Monitoring Agency	Not Applicable
in the second	
Monitoring Agency Name, if applicable	Not Applicable
Nomoring Agency Ivanc, it applicable	Not Applicable
Is there a Deviation Mariation in was of funds	No
Is there a Deviation/Variation in use of funds raised	INO
laiseu	
If yes, whether the same is pursuant to change in	Not Applicable
terms of a contract or objects, which was	11
approved by the shareholders	
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation/Variation	Not Applicable
Explanation for the Deviationy variation	Not Applicable
Comments of the Audit Committee after review	No Comments by Audit Committee
Comments of the August Committee after review	The comments by Audit Committee
Comments of the auditors if any	No Commonto by Auditors
Comments of the auditors, if any	No Comments by Auditors
Objects for which funds have been raised and	
where there has been a deviation, in the	
following table	
TOHOWING LADIE	



(Formerly Tara Chand Logistic Solutions Ltd)

Pan No. AAECT1408Q TAN No.PTLT12766F GSTIN. 04AAECT1408Q128 CIN No. L63090CH2012PLC033556

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Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised till 31.03.2024	Amount of Deviatio n/Variati on for the quarter accordin g to applicab le object	Remarks if any
For Debt Reduction	NO	4,00,00,000	NO	2,08,55,770	NIL	An amount mentioned in the
For Enhancing Company's Current Equipment Base	NO	7,00,00,000	NO	5,72,84,230	NIL	original Allocation is the total amount raised by the company
For Working Capital Requirement	NO	1,46,40,000	NO	1,46,40,000	NIL	by issuing Fully Convertible Warrants.
For General Corporate Purposes	NO	2,80,00,000	NO	2,80,00,000	NIL	However, an amount equivalent to 25% at the time of subscriptio n and allotment of each Warrant and the balance of 75% at the time of allotment of Equity Shares pursuant to the exercise of the right



Pan No. AAECT1408Q TAN No.PTLT12766F GSTIN. 04AAECT1408Q1Z8 CIN No. L63090CH2012PLC033556

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		attached to
		Warrants to
		subscribe to
		Equity
		Shares.

Deviation or variation could mean: (a)Deviation in the objects or purposes for which the funds have been raised or (b)Deviation in the amount of funds actually utilized as against what was originally disclosed or (c)Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc

HIMANSHU AGGARWAL AGGARWAL Date: 2024.05.02 15:56:06 +05'30'

Himanshu Aggarwal Executive Director & CFO



Sangeet Kumar & Associates

CHARTERED ACCOUNTANTS Office: - SCO-59, Top Floor, Sector 32-C Chandigarh Phone: - 0172-4669496, Mob: 9988962942, 9814669496 Email: -skachd32@gmail.com

Independent Auditor's Report on the Half yearly and year to date Audited 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 of Tara Chand InfraLogistic Solutions Limited (Formerly Known as Tara Chand Logistic Solutions Limited)

Opinion

We have audited the accompanying half yearly standalone financial results of **Tara Chand InfraLogistic Solutions Limited (Formerly Known as Tara Chand Logistic Solutions Limited)** ('the Company') for the half year ended March 31, 2024 and the year to date results for the period from April 1, 2023 to March 31, 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations').

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. are presented in accordance with the requirements of 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 and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2024 as well as year to date results for the period from April 1, 2023 to March 31, 2024.

Basis for 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). Our responsibilities under those SAs 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act,2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

These half yearly financial results as well as the year to date financial results have been prepared on the basis of the financial statements.

The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in 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 judgements and estimates that are reasonable and prudent; and 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results" 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 Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

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

- Identify and assess the risks of material misstatement of the financial results, 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 control.
- 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 control 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.
- 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 Matters

The Statement includes the results for the half ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year -to-date figures up to the third quarter of the current financial year, which were subject to a limited review by us, as required under the Listing Regulations.

The standalone financial results dealt with by this report have been prepared for the express purpose of filing with the Stock Exchanges on which the Company's shares are listed. These results are based on and should be read with the audited standalone financial statement of the Company for the year ended 31st March,2024 on which we issued an unmodified audit opinion wide our report dated 02.05.2024.

For Sangeet Kumar and Associates Chartered Accountants ICAI FRN:-011954N

Dheeraj Digitally signed by Dheeraj Kumar Garg Date: 2024.05.02 16:12:00 +05'30' Dheeraj Kumar Garg Partner M.No 533845 UDIN:- 24533845BKCFQF6787

Place: Chandigarh Date: 02.05.2024

TARA CHAND INFRALOGISTIC SOLUTIONS LIMITED (FORMERLY KNOWN AS TARA CHAND LOGISTIC SOLUTIONS LIMITED) REGISTERED OFFICE AT PLOT No. 342, INDUSTRIAL AREA, PHASE- I , CHANDIGARH

CIN:-L63090CH2012PLC033556

STATEMENT OF FINANCIAL RESULTS FOR THE HALF YEAR ENDED 31st MARCH, 2024

	Oursetser Frederic			U-IS Very Finded			(Amount in Lacs INR)		
	Quarter Ended			Half Year Ended			Year ended		
	Audited	Unaudited	Audited	Audited	Unaudited	Audited	Audited	Audited	
Particulars	March 31, 2024	December 31, 2023	March 31, 2023	March 31, 2024	September 30, 2023	March 31, 2023	March 31, 2024	March 31, 2023	
Revenue from operations (Gross of GST)	5,343.06	5,094.68	4,476.02	10,289.11	9,470.93	8,718.90	19,760.04	16,274.27	
Less:- GST on Revenue from operations	(694.45)	(658.86)	(591.88)	(1,204.67)	(1,353.31)	(1,148.20)	(2,557.98)	(2,168.33)	
Revenue from operations (Net)	4,648.61	4,435.83	3,884.14	9,084.44	8,117.62	7,570.70	17,202.06	14,105.94	
Other income	41.09	48.64	62.00	89.73	193.77	268.80	283.50	350.14	
Total Revene	4,689.70	4,484.47	3,946.14	9,174.17	8,311.39	7,839.50	17,485.56	14,456.08	
Expenses:									
Purchase of traded goods	356.29	222.56	444.82	578.86	620.27	769.62	1,199.13	1,284.77	
(Increase)/Decrease in inventories of traded goods, work-in-progress and stock in trade	(71.64)	118.63	41.77	46.99	71.31	62.84	118.30	89.02	
Employee benefits expense	631.11	619.93	523.85	1,251.04	1,125.96	1,051.77	2,377.00	2,087.42	
Finance costs	185.59	169.12	194.91	354.71	359.84	383.84	714.55	774.88	
Depreciation and Amortization	585.03	820.19	665.18	1,405.22	1,531.73	1,232.20	2,936.95	2,245.64	
Other expenses	2,081.74	2,070.08	1,805.73	4,151.82	3,817.20	3,673.08	7,969.02	6,803.74	
Total Expenses	3,768.12	4,020.52	3,676.26	7,788.64	7,526.31	7,173.35	15,314.95	13,285.47	
Profit before exceptional and extraordinary items a Exceptional items	921.58	463.95	269.88 97.38	1.385.53	785.08	666.15 97.38	2.170.61	1.170.61 97.38	
Profit before tax	921.58	463.95	367.26	1,385.53	785.08	763.53	2,170.61	1,267.99	
Extraordinary items				-				-	
Profit before tax	921.58	463.95	367.26	1,385.53	785.08	763.53	2,170.61	1,267.99	
Tax expense:									
Current Tax	175.16	158.62	(0.09)	333.78	166.22	100.71	500.00	240.68	
Deferred tax charge (credit)	115.95	(29.74)	97.88	86.22	(29.69)	89.99	56.53	83.82	
Tax adjustment relating to earlier years		-	7.79		0.78	7.79	0.78	7.79	
Profit / (Loss) for the year	630.47	335.07	261.68	965.53	647.77	565.04	1,613.30	935.70	
Other comprehensive Income Items that will not be reclassified to profit or loss Income tax relating to items that will not be reclassified	-	-		-		-	-	-	
to profit or loss Items that will be reclassified to profit or loss Income tax relating to items that will be reclassified to		-		-			-		
profit or loss									
Total comprehensive Income	630.47	335.07	261.68	965.53	647.77	565.04	1,613.30	935.70	
Earnings per Equity Share				c - c					
(1) Basic (2) Diluted	4.41 4.24	2.38 2.13	1.92 1.66	6.76 6.49	4.60 4.13	4.14 3.58	11.29 10.84	6.86 5.94	

For Sangeet Kumar & Associates Chartered Accountants (FRN-011954N)

Dheeraj Kumar Garg 5:52:49 +05'30'

Dheeraj Kumar Garg M.NO.533845 Partner UDIN:-24533845BKCFQF6787

Place : Chandigarh Date: 02.05.2024 For and on behalf of Board of Directors Tara Chand Infralogistic Solutions Limited (Formerly Known As Tara Chand Logistic Solutions Limited)

VINAY KUMAR TARA CHAND AGGARWAL

Digitally signed by VINAY KUMAR TARA CHAND AGGARWAL Date: 2024.05.02 15:37:42 +05'30'

Vinay Kumar Chairman & Managing Director DIN:-00151567

NOTES TO STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 31 MARCH 2024

- 1. The Company is not required to submit the quarterly results under SEBI(LODR) Regulations, 2015. But the quarterly results have been declared on voluntary basis only.
- 2. The above audited financial results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 2nd May 2024. These financial statements for the year ended March 31, 2024 are the first time this year the Company has prepared in accordance with the Indian Accounting Standards ("Ind-AS") as specified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and Regulation 33 of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements), 2015 (as amended).
- 3. The Company has organized into three segments a) Transport & Handling Services b) Equipment rental and Infra work Services c) Steel Processing & Distribution. Operating segments are reported in a manner consistent which the internal reporting provided to the chief operating decision maker. Chief operating decision makers review the performance of the Company according to the nature of business. The Company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting financial statements of the Company as a whole.
- 4. Figures of the quater ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year -to-date figures up to the third quarter of the current financial year, which were only reviewed and not subject to audit.
- 5. Previous period figures have been regrouped/reclassified wherever necessary to correspond with the current period classification/disclosure.

Dheeraj Digitally signed by Dheeraj Kumar Garg Date: 2024.05.02 15:54:34 +05'30' VINAY Digitally signed by KUMAR TARA CHAND AGGARWAL CHAND Date: 2024.05.02 AGGARWAL 15:38:40 +05'30'

TARA CHAND INFRALOGISTIC SOLUTIONS LIMITED								
(FORMERLY KNOWN AS TARA CHAND LOGISTIC SOLUTIONS LIMITED)								
REGISTERED OFFICE AT PLOT No. 342, INDUSTRIAL AREA, PHASE- I, CHANDIGARH								
		CIN:-L63090CH2	2012PLC033556	· · · ·				
	Reporting of	Segment wise Revenu	ie, Results and Caj	oital Employed				
		Quarter Ended	<i>.</i>	I V	Half Year Ended		Year	r Ended
	Audited	Unaudited	Audited	Audited	Unaudited	Audited	Audited	Audited
Particulars		December 31,		M			Manah 21	
		2023		March 31,			March 31,	
	March 31, 2024	2023	March 31, 2023	2024	September 30, 2023	March 31, 2023	2024	March 31, 2023
1. Segment Revenue								
(net sale/income from each segment should be disclosed under this head)								
(a) Segment-A (Infra work, Tangible Goods & Services)	2,132.26	2,041.49	1,578.68	4,173.75	3,387.15	3,095.44	7,560.90	6,505.52
(b) Segment-B (Transportation & Handling)	2,132.20	2,041.49	1,787.75	4,175.75	4,025.29	3,575.46	8,257.02	6,179.02
(c) Segment-C (Processing & Distribution of Goods)	323.02	355.92	517.72	678.94	4,023.29	899.80	1,384.13	1,421.40
(d) Unallocated Total	525.02	555.92	517.72	078.94	705.19	077.00	1,504.15	1,421.40
Less:-Inter Segment Revenue								
Net sales/Income From Operations	4,648.60	4,435.83	3,884.15	9,084.43	8,117.63	7,570.71	17,202.06	14,105.94
•	4,040.00	-1,100100	5,00415	7,004.45	0,117.05	1,570171	17,202.00	14,100.54
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each								
segment)	776.05	211.41	170.04	1 000 06	110.65	217.14	1 527 01	(0(21
(a) Segment-A (Infra work, Tangible Goods & Services)	776.85	311.41	179.84	1,088.26	449.65	317.14	1,537.91	686.31
(b) Segment-B (Transportation & Handling)	301.57	299.99	357.15	601.56	577.65	591.33	1,179.21	1,108.70
 (c) Segment-C (Processing & Distribution of Goods) (d) Use Heart of Testal 	37.80 41.09	14.73	30.23	52.53 89.73	13.52	62.57	66.05	42.85
(d) Unallocated Total Less:	41.09	48.64	159.39	89.73	193.77	366.18	283.50	447.52
i) Interest	185.59	169.12	194.91	354.71	359.84	383.84	714.55	774.88
ii) Other Un-allocable Expenditure net off	50.16	41.70	164.42	91.86	89.66	189.86	181.52	242.51
iii) Un-allocable income	50.10	41.70	104.42	21.00	07.00	109.00	101.52	242.31
Total Profit Before Tax	921.57	463.95	367.26	1,385.53	785.08	763.53	2,170.61	1,267.99
3. Segment Assets	,	100170	00/120	1,000100	102100	100.000	2,17,0101	1,201077
(a) Segment-A (Infra work, Tangible Goods & Services)	20,559.51	19798.08	16,014.37	20,559.51	18,901.33	16,014.37	20,559.51	16,014.37
(b) Segment-B (Transportation & Handling)	4,850.90	4523.34		4,850.90	3,733.77	5,652.01	4,850.90	5,652.01
(c) Segment-C (Processing & Distribution of Goods)	271.58	691.07	890.80	271.58	779.21	890.80	271.58	890.80
(d) Unallocated Corporate Assets	19.54	59.60		19.54	84.66	88.20	19.54	88.20
Total Segment Assets	25,701.54	25,072.09	22,645.38	25,701.54	23,498.98	22,645.38	25,701.54	22,645.38
4. Segment Liabilities	,	,		,				
(a) Segment-A (Infra work, Tangible Goods & Services)	12,418.83	14338.40	11,510.58	12,418.83	12,551.22	11,510.58	12,418.83	11,510.58
(b) Segment-B (Transportation & Handling)	2,702.21	1545.58	3,032.57	2,702.21	2,345.54	3,032.57	2,702.21	3,032.57
(c) Segment-C (Processing & Distribution of Goods)	0.00	87.70		0.00	1.37	9.15	0.00	9.15
	1 001 11	707.00	001.10	1 001 11	(22.17	001.10	1 001 11	001.10

797.68

16,769.36

1,091.11

16,212.15

For Sangeet Kumar & Associates **Chartered Accountants** (FRN-011954N)

(d) Unallocated Corporate Liabilities

Total Segment Liabilities

Dheeraj Kumar Garg Digitally signed by Obeeraj Kumar Garg Date: 2024.05.02 15:53:37 +05'30'

Dheeraj Kumar Garg M.NO.533845 Partner UDIN:-24533845BKCFQF6787

Place : Chandigarh Date: 02.05.2024

For and on behalf of Board of Directors **Tara Chand Infralogistic Solutions Limited** (Formerly Known As Tara Chand Logistic Solutions Limited)

881.19

15,433.50

1,091.11

16,212.15

881.19

15,433.50

VINAY KUMAR TARA CHAND AGGARWAL

633.17

15,531.31

1,091.11

16,212.15

881.19

15,433.50

Digitally signed by VINAY KUMAR TARA CHAND AGGARWAL Date: 2024.05.02 15:39:42 +05'30'

Vinay Kumar **Chairman & Managing Director** DIN:-00151567

TARA CHAND LOGISTIC SOLUTIONS LIMITED Regd. Address: PLOT No. 342, INDUSTRIAL AREA, PHASE- I , CHANDIGARH CIN: L63090CH2012PLC033556 Balance Sheet as at March 31, 2024

(All amounts in Indian Rupees in lakhs, except for share data or as otherwise stated)

Particulars	Figures as at 31-03-2024	Figures as at 31-03-2023	Figures as at 01-04-2022
ASSETS			
Non-current assets			
Property ,Plant and Equipment	18,041.77	14,380.97	12,357.56
Financial Assets	10,041.77	14,500.57	12,557.50
-Loans	-	-	-
-Others financial assets	1,353.00	704.03	370.94
Deferred tax assets (Net)	,		
Non Current tax assets (Net)	-	-	-
Other non-current assets	84.76	7.25	5.76
Total Non-Current Assets	19,479.54	15,092.25	12,734.26
Current assets			
Inventories	197.03	297.80	362.98
Financial Assets			
(i) Trade receivables	5,282.02	5,358.76	5,842.49
(ii) Cash and cash equivalents	20.39	1,155.05	445.21
(iii) Other bank balances	-	-	-
(iv) Loans	-	-	-
(v) Other financial assets	26.39	18.44	25.00
Current tax assets	432.13	264.21	436.13
Other current assets	264.04	493.93	470.71
Total Current Assets	6,222.00	7,588.19	7,582.53
Total Assets	25,701.54	22,680.45	20,316.79
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	1,517.50	1,364.50	1,364.50
Other Equity	7,971.89	5,847.39	4,368.09
	9,489.39	7,211.89	5,732.58
Non-current liabilities			
Financial liabilities			
- Borrowings	4,748.71	4,590.48	4,949.55
- Lease liability	-	-	-
- Other financial liabilities	5,823.21 489.87	4,899.10 433.34	3,606.19 349.52
Deferred tax liabilities (Net) Provisions	489.87	455.54 60.93	47.87
Other liabilities	35.00	50.95	35.98
Total Non-Current liabilities	11,163.04	10,034.80	8,989.11
Current liabilities			
Financial Liabilities			
- Borrowings	3,774.37	4,111.36	4,428.14
-Trade payables	5,771107	1,11100	1,120111
-Outstanding dues of micro and small enterprises	-	-	-
-Outstanding dues of other than micro and small enterprises	284.60	536.12	460.05
- Lease liability	-	-	-
- Other financial liabilities	290.83	292.58	326.34
Provisions	500.00	240.68	44.40
Current tax liabilities (Net)			
Other liabilities	199.31	253.02	336.15
Total current liabilities	5,049.11	5,433.76	5,595.09

Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements.

As per our attached report of even date

Date : 02-05-2024

UDIN:-24533845BKCFQF6787

For Sangeet Kumar & Associates	For and on behalf of Board of Directors
Chartered Accountants	Tara Chand Infralogistic Solutions Limited
FRN-011954N	(Formerly Known As Tara Chand Logistic Solutions Limited)
Dheeraj Kumar Garg Bargana Sargana Sar Sargana Sargana Sar Sargana Sargana S	VINAY KUMAR Digitally signed by TARA CHAND CHAND ACGARWAL AGGARWAL AGGARWAL
Dheeraj Kumar Garg	Vinay Kumar
Partner	Managing Director
M.No. 533845	DIN: 00151567
Place : Chandigarh	

TARA CHAND LOGISTIC SOLUTIONS LIMITED Regd. Address: PLOT No. 342, INDUSTRIAL AREA, PHASE- I , CHANDIGARH CIN: L63090CH2012PLC033556 Cash Flow Statement for the year ended March 31, 2024 (All amounts in Indian Rupees in lakhs, except for share data or as otherwise stated)

CASH FLOWS FROM OPERATING ACTIVITES 1,885.52 785.09 Parifiel Loss before tax 1,405.52 1,515.52 1,515.72 Loss (profit) or sale of facta seets 1,405.52 1,517.52 1,517.52 Derivation for the sale of facta seets 1,405.52 1,517.52 1,737.83 1,662.23 2,796.90 Provision for Defaunting to earliery cars (1,337.83) 1,662.23 2,796.90 1,757.73 1,745.73 1,755.73 1,755.73 1,755.73	Particulars		For the half year ended 31 March, 2024	For the half year ended 30 September, 2023
Non-case dijustment to recordle profit before tax to net cash flows Derperiation and record assets (61,64) (69,86) Provision for Deformed Tax (63,73) (16,62,2) 29,69 Ta adjustment relating to carlie years (0,00) (0,73) (78,73) (78,72) Transe cost (33,73) (16,62,2) (78,73) (78,73) (78,73) Transe cost (33,73) (16,62,2) (78,73) (74,64) (78,73) (74,64) (74,62) (74,63) (74,63) (74,64) (74,62) (74,64) (74,62) (74,63) (74,64) (74,62) (74,64) (74,62) (74,64) (74,62) (74,64) (74,64) (74,64) <td>CASH FLOWS FROM OPERATING ACTIVITIES</td> <td></td> <td></td> <td></td>	CASH FLOWS FROM OPERATING ACTIVITIES			
Depresidence 1,63,22 1,531,73 Descy (norf) on sole of fixed asets (61,64) (69,86) Provision for Deferred Tax (68,62) 29,96 Provision for Deferred Tax (68,62) 29,96 Tax adjustment relating to earlier years (000) (07,83) Finance cost (33,37,8) (16,62) Operating profit (tos) before working capital changes 2,430,82 2,461,62 Morements in working capital changes 2,030,82 2,461,62 Morements in working capital changes (16,87) (174,90) Increases (decrease) in other current liabilities (16,87) (174,90) Increases (decrease) in other current liabilities (13,87,90) (13,87,90) Increases (decrease) in other non current financial liabilities (14,87,90) (15,18) Decrease (increase) in other on current financial assets (14,53) (66,15,50) Decrease (increase) in other on current financial assets (14,53) (66,15,50) Decrease (increase) in other on current financial assets (15,15) (57,43) Decrease (increase) in other on current financial assets (26,617)	Profit/(Loss) before tax		1,385.52	785.09
Loss (profit) on sule of fixed assets (61.61) (69.82) (92.960) Provision for Deformer Tax (33.378) (16.622) (92.960) Provision for Deformer Tax (33.378) (16.622) (73.87) Tax adjustmer Heining to earliery sens (00.00) (00.78) (73.87) Finance cost (32.99) (73.87) (74.82) Morents in working capital (16.81) (14.14) (14.14) Increases (decrease) in other courser inhabitities (33.08) (83.78) (74.46) Increases (decrease) in other courser inhabitities (31.09) (25.9)	Non-cash adjustment to reconcile profit before tax to net cash flows			
Provision for Deferred Tax (86.22) 29.69 Provision for Deferred Tax (33.78) (166.22) Tax alignment relating to earlier years (0.00) (0.78) Finance cost 354.71 359.84 Interest (income) (22.99) (7.87) Operating profil (00s) before working capital changes 26.80 .82 2.461.62 Morements in working capital (116.81) (114.71) Increase (decrease) in adort-term provisions (33.378) (74.40) Increase (decrease) in oder term francial liabilities 30.08 (83.78) Increase (decrease) in oder non current financial liabilities 32.9 2.04 Increase in oder non current financial liabilities (11.69) (15.71) Increase in oder non current financial liabilities (16.83) (15.83) Decrease (incortase) in non current financial liabilities (16.35) (71.43) Decrease (incortase) in other non current financial assets (16.15) (71.43) Decrease (incortase) in other non current financial assets (2.31.81) Decrease (incortase) in other non current financial assets (2.31.81) Decrease ((Depreciation/ amortization		1,405.22	1,531.73
Provision for Income Tax (33.78) (166.22) Finance cost 355.7.1 359.84 Increase (income) (22.99) (7.87) Operating profit (loss) before working capital changes 24.86.82 24.46.82 Moverments in working capital (16.81) (13.71) Increase (idcrease) in stort-term provisions 33.378 (74.46) Increase (idcrease) in other current liabilities 30.08 (63.78) Increase (idcrease) in other non current financial liabilities 11.69 15.71 Increase (idcrease) in other non current financial liabilities 11.69 15.71 Increase (idcrease) in internet working 68.22 (20.69) Increase (idcrease) in the merivalities 0.50 (15.58) Decrease (increase) in the merivalities 0.53 (15.58) Decrease (increase) in internet main all wances 51.15 (17.49) Decrease (increase) in other non current financial assets 51.15 (17.49) Decrease (increase) in other non current financial assets 51.51 (17.49) Decrease (increase) in other non current financial assets 52.12 (13.18)	Loss/ (profit) on sale of fixed assets		(61.64)	(69.86)
Tax adjustment relating to earlier years (0.00) (0.78) Finance cott 354,711 359,84 Interest (income) (22,99) (7.87) Operating profil (loss) before working capital changes 26,08,82 2,461,62 Movements in working capital changes (16,631) (11,71) Increase (decrease) in other term provisions 33,378 (74,46) Increase (decrease) in other term provisions 33,378 (74,46) Increase (decrease) in other torget in labilities 30,08 (83,78) Increase (decrease) in other torget in labilities (43,25) 41,50 Increase (decrease) in other torget in labilities (43,25) 41,50 Increase (decrease) in other non current liabilities (16,81) (17,81) Increase (decrease) in other non current liabilities (16,81) (17,81) Decrease ((increase) in other non current financial assets (38,71) 135,46 Decrease ((increase) in other non current financial assets 5,23 (13,18) Decrease ((increase) in other non current financial assets 5,243 (22,617) 98,252 Cash generated from /(used in) operating activities 2,266,60 2,212,47 22,12	Provision for Deferred Tax		(86.22)	29.69
Finance cot 334.71 339.84 Interest (incone) (2.29) (7.87) Operating profit (loss) before vorking capital changes 2.46.082 2.46.102 Morennes in working capital : 1 1 Increase (decrease) in stort-term provisions 333.78 (7.46) Increase (decrease) in other current liabilities 30.08 (83.78) Increase (decrease) in other current liabilities 33.29 2.04 Increase (decrease) in other current liabilities 0.58) (15.38) Increase (decrease) in other current liabilities 0.58) (15.38) Decrease (increase) in other on current liabilities 0.58) (15.38) Decrease (increase) in other on current liabilities 0.533 (15.38) Decrease (increase) in other on current financial assets 5.23 (13.34) Decrease (increase) in other on current financial assets 5.23 (13.35) Decrease (increase) in other on current financial assets 5.23 (13.84) Decrease (increase) in other on current financial assets 5.23 (13.84) Decrease (increase) in other on current financial assets 5.23	Provision for Income Tax		(333.78)	(166.22)
Interest (income)(2,99)(7,87)Operating profit (loss) before vorking capital changes2,60.822,461.62Movemens in working capital changes(16.81)(14.71)Increase (decrease) in notr-term provisions33.78(74.46)Increase (decrease) in other term invisions30.08(83.78)Increase (decrease) in other ourset liabilities30.08(83.78)Increase (decrease) in other ourset liabilities(43.25)41.50Increase (decrease) in other one-term Provisions3.292.04Increase (decrease) in other non-current liabilities(16.93)(15.83)Increase (decrease) in other non-current liabilities(16.93)(15.83)Decrease / (increase) in other non-current liabilities(16.15)(37.43)Decrease / (increase) in other non-current liabilities(16.15)(37.43)Decrease / (increase) in other non-current liabilities(16.15)(37.43)Decrease / (increase) in other non-current fiabilities5.33(13.18)Decrease / (increase) in other non-current fiabilities5.33(125.48)Decrease / (increase) in other non-current fiabilitiesA2.402.432.220.72Cash perceater (from fixed in operations2.668.602.122.47Drecase / (increase) in other non-current fiabilitiesA2.402.432.20.72Cash perceater (from fixed in operations2.668.602.212.47Drecase / (increase) in other non-current fiabilitiesA2.402.432.20.72Cash percease / increase) in other non-current fiabilities<	Tax adjustment relating to earlier years		(0.00)	(0.78)
Operating profil (loss) before vorking capital changes 2,630.82 2,640.82 Morements in working capital (16.81) (13.47) Increase (decrease) in stort-error provisions 333.78 (74.46) Increase (decrease) in other current liabilities 30.08 (63.78) Increase (decrease) in other current liabilities 30.08 (63.78) Increase (decrease) in other current liabilities 3.32 2.04 Increase (decrease) in other current liabilities 3.32 2.04 Increase (decrease) in other current liabilities 0.58) (15.38) Decrease (increase) in other current liabilities 0.58) (15.38) Decrease (increase) in other current liabilities 0.53 (15.50) Decrease (increase) in other non current liabilities 0.64 (15.51) Decrease (increase) in other non current financial asets (611.55) (37.43) Decrease (increase) in other non current financial asets 28.48 (105.90) Decrease (increase) in other current Asets 28.64.00 2.122.47 Cast Endow fram (used in) operating activities A 2.402.43 2.200.72 Cast Endow fram (used in) operating activities A 2.402.43 2.200.72 Cast How from (used in) operating activities A 2.402.43 2.200.72 <t< td=""><td>Finance cost</td><td></td><td>354.71</td><td>359.84</td></t<>	Finance cost		354.71	359.84
Movemens in working capital :	Interest (income)		(32.99)	(7.87)
Increase (decrease) in trade payables (116.81) (114.71) Increase (decrease) in other current liabilities 30.08 (83.78) Increase (decrease) in other current liabilities 30.08 (83.78) Increase (decrease) in other current liabilities (43.25) 41.50 Increase (decrease) in other non-current liabilities (43.25) 2.04 Increase (decrease) in other non-current liabilities (0.55) (15.78) Decrease (increase) in trade receivables (88.71) 15.57 Decrease (increase) in other non current financial assets (61.155) (37.43) Decrease (increase) in other non current Assets 5.23 (116.59) Decrease (increase) in other non current Assets 5.23 (122.47) Decrease (increase) in other non current Assets 5.23 (122.47) Decrease (increase) in other non current Assets 35.57 (122.47) Decrease (increase) in other non current Assets 35.57 (122.47) Decrease (increase) in other non current Assets 35.57 (122.47) Decrease (increase) in other non current Assets 35.57 (122.48) (2.90, 7.87) Decrease (increase) in other non current Assets 32.10	Operating profit/ (loss) before working capital changes		2,630.82	2,461.62
Increase (decrease) in trade payables (116.81) (114.71) Increase (decrease) in other current liabilities 30.08 (83.78) Increase (decrease) in other current liabilities 30.08 (83.78) Increase (decrease) in other current liabilities (43.25) 41.50 Increase (decrease) in other non-current liabilities (43.25) 2.04 Increase (decrease) in other non-current liabilities (0.55) (15.78) Decrease (increase) in trade receivables (88.71) 15.57 Decrease (increase) in other non current financial assets (61.155) (37.43) Decrease (increase) in other non current Assets 5.23 (116.59) Decrease (increase) in other non current Assets 5.23 (122.47) Decrease (increase) in other non current Assets 5.23 (122.47) Decrease (increase) in other non current Assets 35.57 (122.47) Decrease (increase) in other non current Assets 35.57 (122.47) Decrease (increase) in other non current Assets 35.57 (122.47) Decrease (increase) in other non current Assets 35.57 (122.48) (2.90, 7.87) Decrease (increase) in other non current Assets 32.10				
Increase / decrease) in obstruction 337.8 (74.46) Increase / (decrease) in obfer runer liabilities 30.08 (83.78) Increase / (decrease) in obfer runer liabilities (43.25) 41.80 Increase / (decrease) in obter rune runer filmaliabilities (43.25) 41.80 Increase / (decrease) in obter non current liabilities (1.69 15.71 Increase / (decrease) in obter non current liabilities (0.58) (15.38) Decrease / (increase) in tone term loans and advances - - Decrease / (increase) in other rune current financial assets (61.15) (37.43) Decrease / (increase) in other rune current financial assets (61.15) (37.43) Decrease / (increase) in other current financial assets (61.15) (37.43) Decrease / (increase) in other current financial assets (66.7) (28.5) Decrease / (increase) in other current financial assets 2.2.33 (13.18) Decrease / (increase) in other current financial assets 2.2.12.47 (26.67.1) 98.25 Net cash Bow from / (used in) operating activities A 2.402.43 2.22.072 CASH ELOWS FROM INVESTING ACTIVITIES 21.08 21.2.23 7.3			(116.81)	(134.71)
Increase (decrease) in other current liabilities 30.08 (93.78) Increase (decrease) in other current fibrancial liabilities (43.25) (41.90) Increase (decrease) in other one current fibrancial liabilities (1.69) (1.57) Increase (decrease) in other one current liabilities (0.58) (1.58) Decrease / (increase) in trade receivables (0.85) (1.58) Decrease / (increase) in other non current financial assets (1.51) (37.43) Decrease / (increase) in other non current Assets 5.23 (10.59) Decrease / (increase) in other non current Assets 5.23 (10.59) Decrease / (increase) in other non current Assets 5.23 (10.59) Decrease / (increase) in other non current Assets 5.23 (12.12.47) Decrease / (increase) in other non current Assets 2.668.60 2.122.47) Decrease / (increase) in other non current Assets 3.55.77 (12.54) Cash generated from /(used in) operating activities A 2.402.43 2.200.72 CASH FLOWS FROM INVESTING ACTIVITIES 21.08 2129.73 7. Purchase of fixed assets, including CWIP (2.535.36)				
Increase (decrease) in deferred tax liabilities 86.22 (29.69) Increase (decrease) in other long-term Provisions 3.29 2.04 Increase (decrease) in other long-term Provisions 3.29 2.04 Increase (decrease) in other long-term Provisions 3.29 2.04 Increase (decrease) in other non current financial liabilities (1.53) (1.53) Decrease (increase) in other non current financial assets (61.55) (37.43) Decrease (increase) in other financial assets 5.23 (1.13) Decrease (increase) in other current Assets 2.848 (105.99) Decrease (increase) in other current Assets 2.35.37 (125.48) Cash generated from (used in) operating activities A 2.402.43 2.220.72 Net cash flow from/ (used in) operating activities A 2.402.43 2.220.72 CASH FLOWS FROM INVESTING ACTIVITIES 32.99 7.87 7.87 Proceeds from sale of fixed assets, including CWIP (2.535.36) (3.474.49) 2.90 7.87 Net cash flow from/ (used in) operating activities B (2.281.29) (3.247.40) CASH FLOWS FROM INVESTING ACTIVITIES 22.06 2.18.24 2.200 <td></td> <td></td> <td></td> <td></td>				
Increase in other current Financial liabilities (43.25) 41.50 Increase in other non current Financial liabilities 11.69 15.71 Increase (decrease) in other non current liabilities (0.58) (15.38) Decrease / (increase) in other non current liabilities (3.51) 135.46 Decrease / (increase) in other non current liabilities (3.51) 135.46 Decrease / (increase) in other non current financial assets (611.55) (3.74.33) Decrease / (increase) in other non current Assets 5.23 (13.18) Decrease / (increase) in other non current Assets 2.84.8 (105.99) Decrease / (increase) in other current Assets 2.668.60 2.122.47 Cash generated from /(used in) operations 2.668.60 2.122.47 Direct taxes paid (net of refunds) (266.17) 98.25 Net cash flow from/ (used in) operating activities A 2.402.43 2.220.72 CASH FLOWS FROM INVESTING ACTIVITIES - - - - Purchase of fixed assets, including CWIP (2.535.36) (3.474.49) - - - Proceeds from slae of fixed assets 21.08 219.29 - - - </td <td></td> <td></td> <td></td> <td></td>				
Increase (decrease) in other long-term Provisions 3.29 2.04 Increase in ther non current Financial liabilities 11.69 15.71 Increase (decrease) in other non current liabilities (15.38) (15.38) Decrease / (increase) in induct molons and advances - - Decrease / (increase) in induct molons and advances - - Decrease / (increase) in other financial assets (611.55) (37.43) Decrease / (increase) in other financial assets 5.23 (13.18) Decrease / (increase) in other current Assets 2.84.8 (105.99) Decrease / (increase) in other current Assets 355.37 (125.48) Cash generated from /(used in) operations 2.668.60 2.122.47 Direct taxes paid (net of refunds) (266.17) 98.25 Net cash flow from/ (used in) operating activities A 2.402.43 2.220.72 CASH FLOWS FROM INVESTING ACTIVITIES 21.08 219.23 21.08 Purchase of fixed assets, including CWIP (2.535.36) (3.474.49) Proceeds /(Repayment) of long term Borrowings (Net) (165.65) 323.88 Proceeds/(Repayment) of long term Borowings (Net) (165.65) 323.88				
Increase in other non current Financial liabilities 11.69 15.71 Increase (increase) in trade receivables (0.58) (15.38) Decrease (increase) in trade receivables (38.71) 135.64 Decrease (increase) in inventories 14.53 86.24 Decrease (increase) in other non current financial assets (61.55) (37.43) Decrease (increase) in other non current Assets 5.23 (13.18) Decrease (increase) in other non current Assets 28.48 (105.59) Decrease (increase) in other non current Assets 24.668.60 2,122.47 Direct taxes paid (net of refunds) (266.17) 98.25 Net cash flow from/ (used in) operating activities A 2,402.43 2,220.72 CASH FLOWS FROM INVESTING ACTIVITIES Purchase of fixed assets 21.08 212.23 Purchase of fixed assets 21.08 212.29 7.87 Net cash flow from/ (used in) investing activities B (2,253.36) (3,474.49) Proceeds from sale of fixed assets 21.08 212.29 7.87 Net cash flow from/ (used in) investing activities B (2,281.29) (3,274.40) Proceeds (Repayment) of long term B				
Increase (decrease) in other non current liabilities (0.58) (15.58) Decrease (increase) in inventories (58.71) 135.46 Decrease/(increase) in inventories 14.53 86.24 Decrease/(increase) in other financial assets (611.55) (37.43) Decrease/(increase) in other nourcent financial assets 5.23 (13.18) Decrease/(increase) in other nourcent Assets 28.48 (105.99) Decrease/(increase) in other nourcent Assets 355.37 (125.48) Decrease/(increase) in other nourcent Assets 355.37 (125.48) Cash generated from/(used in) operations 2.666.60 2.122.47 Direct taxes paid (net of refunds) (266.17) 98.25 Net cash flow from/ (used in) operating activities A 2.402.43 2.220.72 CASH FLOWS FROM INVESTING ACTIVITIES 21.08 219.23 21.08 219.23 Purchase of fixed assets, including CWIP (2.535.36) (3.474.49) 7.99 7.87 Interest received 32.99 7.87 10.14 10.29 7.87 Proceeds/(Repayment) of long term Borrowings (Net) (165.65) 23.388 10.62.61 10.80.00				
Decrease / (increase) in trade receivables (58,71) 135.46 Decrease / (increase) in other non current financial assets (611.55) (37.43) Decrease / (increase) in other non current financial assets (611.55) (37.43) Decrease / (increase) in other non current financial assets 5.23 (13.18) Decrease / (increase) in other non current Assets 28.48 (105.99) Decrease / (increase) in other non current Assets 28.48 (105.90) Cash generated from /(used in) operating activities A 2,402.43 2,220.72 CASH FLOWS FROM INVESTING ACTIVITIES Purchase of fixed assets 221.08 219.23 Redention//used in) operating activities A 2,402.43 2,220.72 CASH FLOWS FROM INVESTING ACTIVITIES Purchase of fixed assets 221.08 219.23 Redention//used in) investing activities B (2,235.36) (3,474.49) Proceeds from ale of fixed assets 21.08 219.23 Redention//used in) investing activities B (2,281.29) (3,247.40) CASH FLOWS FROM FINANCING ACTIVITIES Proceeds (Repayment) of long term Borrowings (Net) (165.65) 323.88 Proceeds/(Repayment) of long term				
Decrease / (increase) in long-term loans and advances 14.53 86.24 Decrease / (increase) in other non current financial assets (611.55) (37.43) Decrease / (increase) in other non current Assets 5.23 (13.18) Decrease / (increase) in other non current Assets 28.48 (105.99) Decrease / (increase) in other non current Assets 28.48 (105.99) Decrease / (increase) in other non current Assets 355.37 (125.48) Cash generated from /(used in) operations 2,668.60 2,122.47 Direct taxes paid (net of refunds) (266.17) 98.25 Net cash flow from/ (used in) operating activities A 2,402.43 2,220.72 CASH FLOWS FROM INVESTING ACTIVITIES 21.08 21.08 21.92.3 Purchase of fixed assets, including CWIP (2,535.36) (3,474.49) 21.08 21.92.3 Redemption//mestment in fixed deposits - - - - - Proceeds from sale of fixed assets 22.99 7.87 - - - - - - - - - - - - - - - - -				
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Cash on hand10.405.92Deposits with original maturity of less than three monthsCheques on hand2.6151.40With banks- on current account7.3934.57				
Deposits with original maturity of less than three monthsCheques on hand2.6151.40With banks- on current account7.3934.57	• •			
Cheques on hand2.6151.40With banks- on current account7.3934.57			10.40	5.92
With banks- on current account 7.39 34.57			-	-
	•			
Total cash and cash equivalents 20.40 91.89	With banks- on current account		7.39	34.57
	Total cash and cash equivalents		20.40	91.89

Notes :

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Inds-AS-7 The accompanying notes are an integral part of the financial statements.

As per our attached report of even date For Sangeet Kumar & Associates Chartered Accountants FRN-011954N

Dheeraj Kumar Garg Date: 2024.05.02 15:52:15 +05'30' Dheeraj Kumar Garg

Partner M.No. 533845

Place : Chandigarh Date : 02-05-2024 UDIN:-24533845BKCFQF6787 For and on behalf of Board of Directors Tara Chand Infralogistic Solutions Limited (Formerly Known As Tara Chand Logistic Solutions Limited)

> VINAY KUMAR TARA CHAND AGGARWAL AGGARWAL

Vinay Kumar Managing Director DIN: 00151567



(Formerly Tara Chand Logistic Solutions Ltd)

Registered Office : 342, Industrial Area, Phase-1, Chandigarh -160 002 Ph.: 8427300795, 8427646965 | E : info.chd@tarachandindia.in | www.tarachandindia.in

Date: 02nd May, 2024

To, The Secretary, National Stock Exchange of India Ltd. Exchange Plaza, 5thFloor Plot No- 'C' Block, G Block Bandra-Kurla Complex, Bandra (E), Mumbai-400051

Subject: Un-Modified Opinion of Statutory Auditor

Dear Sir,

DECLARATION

Pursuant to SEBI (Listing Obligations and Disclosure Requirements) (Amendment), 2018, we hereby declare that M/s. Sangeet Kumar & Associates FRN:011954N, Chartered Accountants, Statutory Auditor of the Company have expressed an Un-modified opinion in respect of financial results for the year ended on 31st March, 2024.

Kindly take the above on your records.

Thanking you,

Yours truly,

For Tara Chand InfraLogistic Solutions Limited

(Formerly Tara Chand Logistic Solutions Limited) VINAY KUMAR TARA CHAND AGGARWAL AGGARWAL

Vinay Kumar **Chairman & Managing Director**