

TS Canada Capital Ltd

Consolidated Statement of Profit & Loss for the period

Amount in USD

		Note	Apr-Mar 2023	Apr-Mar 2022
			Unaudited	Audited
I	Revenue from operations	22	-	-
II	Other Income	23	3,145	5,402
III	Total Revenue (I + II)		3,145	5,402
IV	EXPENSES			
	(a) Raw materials consumed			
	(b) Purchases of finished, semi-finished and other products			
	(c) Changes in stock of finished goods, work-in-progress and stock-in-trade			
	(d) Employee benefit expense	24	-	-
	(e) Finance costs	25	-	-
	(f) Depreciation and amortisation expense		-	-
	(1) Property Plant and Equipment and Right of use assets - Depn			
	(2) Intangible Fixed Assets - Amortisation			
	(3) Investment Property Deprecation			
	(4) Release of grant relating to assets			
	(5) Accelerated release of grant relating to assets			
	(g) Other expenses	26	82,237	16,639
	Total Expenses (IV)		82,237	16,639
V	Share of profit / (loss) of joint ventures and associates		-	-
	(1) Share of profit / (loss) of joint ventures			
	(2) Share of profit / (loss) of associates			
VI	Profit/(loss) before exceptional items and tax (III - IV + V)		(79,092)	(11,238)
VII	Exceptional Items	27	-	-
VIII	Profit/(loss) before tax and net movement in regulatory deferral account balances (VI - VII)		(79,092)	(11,238)
IX	Net movement in regulatory deferral account balances related to profit and loss			
X	Profit/(loss) before tax after net movement in regulatory deferral account balances (VIII + IX)		(79,092)	(11,238)
XI	Tax Expense			
	(1) Current tax		-	-
	(i) Current tax			
	(ii) Current tax relating to previous years			
	(2) Deferred tax		-	-
	(i) Deferred tax			
	(ii) Deferred tax relating to previous years			
	(iii) Deferred tax on net movement in regulatory deferral account balances			
	Total tax expense		-	-
XII	Profit/(loss) after tax from continuing operations (X - XI)		(79,092.16)	(11,238)
XIII	Profit/(loss) after tax from discontinued operations	28	-	-
XIV	Profit/(loss) on disposal of discontinued operations	28	-	-
XV	Profit/(loss) after tax from discontinued operations (XIII + XIV)		-	-
XVI	Profit/(loss) for the period (XII + XV)		(79,092)	(11,238)
XVII	Profit/(Loss) from continuing operations for the period attributable to:			
	Owners of the Company		(79,092)	(11,238)
	Non controlling interests		(79,092)	(11,238)

XVIII Profit/(Loss) from discontinued operations for the period attributable to:		
Owners of the Company	-	-
Non controlling interests		
	-	-
XIX Other comprehensive income	-	-
A (i) Items that will not be reclassified to profit or loss	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-
B (i) Items that will be reclassified to profit or loss	-	-
(ii) Income tax on items that will be reclassified to profit or loss	-	-
XX Total comprehensive income for the period (XVI + XIX)	(79,092)	(11,238)
XXI Total comprehensive income for the period attributable to:		
Owners of the Company	(79,092)	(11,238)
Non controlling interests	-	-
	(79,092)	(11,238)
XXII Earnings per equity share (for continuing operation):		
(1) Basic		
(2) Diluted		
XXIII Earnings per equity share (for discontinued operation):		
(1) Basic		
(2) Diluted		
XXIV Earnings per equity share (for continuing and discontinued operations):		
(1) Basic		
(2) Diluted		

TS Canada Capital Ltd

Consolidated Balance Sheet as at 31st Mar 2023

Amount in USD

	Note	As at Mar 2023 Unaudited	As at Mar 2022 Audited
(I) ASSETS			
(1) Non-current assets			
(a) Goodwill on consolidation	01	-	-
(b) Fixed assets			
(i) Tangible assets	02(a)	-	-
(iii) Capital work-in-progress	02(a)	-	-
(iv) Other Intangible assets	03	-	-
(v) Intangible assets under development	03	-	-
(c) Right of use assets	100	-	-
(d) Investment properties	98	-	-
		-	-
(d) Equity accounted investments	04	-	-
(e) Investments in subsidiaries	05 (a)	-	-
(f) Financial assets			
(i) Other non-current investments	05 (b)	-	-
(ii) Trade receivables	06	-	-
(iii) Other financial assets	07	-	-
(iv) Derivative assets	08	-	-
(g) Retirement benefit assets	09	-	-
(h) Other non-financial assets	10	-	-
(i) Non current tax asset			
(j) Deferred tax assets			
		-	-
(2) Current assets			
(a) Inventories	11	-	-
(b) Financial assets			
(i) Current investments	05 (c)	-	-
(ii) Trade receivables	06	-	-
(iii) Cash and bank balances	12	25,666.62	952,232
(iv) Other financial assets	07	4,561,826.37	3,717,245
(v) Derivative assets	08	-	-
(c) Retirement benefit assets	09	-	-
(d) Other non-financial assets	10	11,605.68	12,569
(e) Current tax assets			
(f) Assets held for sale	99	-	-
		4,599,098.67	4,682,045
TOTAL ASSETS		4,599,098.67	4,682,045
(3) Regulatory deferral debit balances			
	21	-	-
TOTAL ASSETS AND DEFERRAL ACCOUNT DEBIT BALANCES		4,599,098.67	4,682,045
(II) EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity Share Capital	13	0.90	0.90
(b) Other equity			
(i) Equity component of other financial instruments	14	-	-
(ii) Retained earnings	14(a)	4,553,303.05	4,632,395.21

(iii) Other components of equity	14(c)	(246,476.49)	(246,476)
(iv) Share warrants	14	-	-
(c) Non controlling interest		-	-
(i) Equity Share Capital	14(c)	-	-
(ii) Other Equity	14(c)	-	-
		4,306,827.46	4,385,920
(2) Share application money pending allotment	14	-	-
(3) Non-current liabilities			
(a) Financial liabilities			
(i) Long term borrowings	15	-	-
(ii) Derivative liabilities	08	-	-
(iii) Trade payables	16	-	-
(iv) Other financial liabilities	16(a)	-	-
(b) Long term provisions	17	-	-
(c) Retirement benefit obligations	09	-	-
(d) Deferred income	18	-	-
(e) Other non-financial liabilities	19	-	-
(f) Non current tax liabilities	20	-	-
(g) Deferred tax liabilities		-	-
(4) Current liabilities			
(a) Financial liabilities			
(i) Short term borrowings	15	-	-
(ii) Derivative liabilities	08	-	-
(iii) Trade payables	16	292,271.23	296,126
(iv) Other financial liabilities	16(a)	-	-
(b) Short term provisions	17	-	-
(c) Retirement benefit obligations	09	-	-
(d) Deferred income	18	-	-
(e) Other non-financial liabilities	19	-	-
(f) Current tax liabilities	20	-	-
(g) Liabilities held for sale	99	-	-
		292,271.23	296,126
TOTAL EQUITY AND LIABILITIES		4,599,098.69	4,682,045
(5) Regulatory deferral credit balances	21	-	-
TOTAL EQUITY, LIABILITIES AND DEFERRAL ACCOUNT CREDIT BALANCES		4,599,098.69	4,682,045.29