

TS Canada Capital Ltd

Consolidated Statement of Profit & Loss for the period

Amount in USD

	Note	Apr-Mar 2022 Unaudited	Apr-Mar 2021 Audited
I Revenue from operations	22	-	-
II Other Income	23	5,402	38,948
III Total Revenue (I + II)		5,402	38,948
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 Depreciation			
(4) Release of grant relating to assets			
(5) Accelerated release of grant relating to assets			
(g) Other expenses	26	16,639	(34,831)
Total Expenses (IV)		16,639	(34,831)
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)		(11,238)	73,779
VII Exceptional Items	27	-	-
VIII Profit/(loss) before tax and net movement in regulatory deferral account balances (VI - VII)		(11,238)	73,779
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)		(11,238)	73,779
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)		(11,237.84)	73,779
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)		(11,238)	73,779
XVII Profit/(Loss) from continuing operations for the period attributable to:			
Owners of the Company		(11,238)	73,779
Non controlling interests			
		(11,238)	73,779
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)		(11,238)	73,779
XXI Total comprehensive income for the period attributable to:			
Owners of the Company		(11,238)	73,779
Non controlling interests			-
		(11,238)	73,779
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			
Check for allocation of total comprehensive income - should be zero		-	-
Check for depreciation - should be zero		-	-
Check for amortisation - should be zero		-	-
Amount available for appropriations and appropriations			
XXV Profit/(loss) for the period (XVI above)		(11,238)	73,779
XXVI Less: Distribution on Hybrid Perpetual Securities (net of tax)		-	-
(1) Return on perpetual bonds			
(2) Tax effect on return on perpetual bonds			
XXVII Add: Profit and Loss account balance brought forward from last year / (period)		4,643,633	4,569,851
XXVIII Add: Profit and Loss account balance relating to acquisitions			
XXIX Add: Profit and Loss account balance relating to disposal of group undertakings			
XXX Add: Adjustments on account of transitional adjustments			
XXXI Amount available for appropriations (XXV - XXVI + XXVII + XXVIII + XXIX+XXX)		4,632,395	4,643,630
XXXII Appropriations			
(1) Interim Dividends on ordinary shares			
(2) Proposed Dividends on ordinary shares			
(3) Tax on dividends			
(4) Transfers to Reserves			
(i) General Reserve			
(ii) Debenture Redemption Reserve			
(iii) Statutory Reserve			
(iv) Special Reserve			
(v) Contingency Reserve			
(vi) Capital Redemption Reserve			
Total Appropriations		-	-
XXXIII Amount carried to Balance Sheet (XXXI - XXXII)		4,632,395	4,643,630
Check for dividend - should be zero		-	-

TS Canada Capital Ltd

Consolidated Balance Sheet as at 31st Mar 2022

Amount in USD

	Note	As at Mar 2022 Unaudited	As at Mar 2021 Audited
(I) ASSETS			
(1) Non-current assets			
(a) Goodwill on consolidation	01	-	-
(b) Fixed assets			
(i) Tangible assets	02(a)	-	-
(ii) 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	952,231.53	930,876
(iv) Other financial assets	07	3,717,245.02	3,748,054
(v) Derivative assets	08	-	-
(c) Retirement benefit assets	09	-	-
(d) Other non-financial assets	10	12,568.80	12,490
(e) Current tax assets			
(f) Assets held for sale	99	-	-
		4,682,045.35	4,691,419
TOTAL ASSETS		4,682,045.35	4,691,419
(3) Regulatory deferral debit balances			
	21	-	-
TOTAL ASSETS AND DEFERRAL ACCOUNT DEBIT BALANCES		4,682,045.35	4,691,419
(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)	4,632,395.24	4,643,629.69
(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)	-	-
		4,385,919.65	4,397,154
(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	296,125.67	294,265
(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	-	-
		296,125.67	294,265
TOTAL EQUITY AND LIABILITIES		4,682,045.32	4,691,419
(5) Regulatory deferral credit balances			
	21	-	-
TOTAL EQUITY, LIABILITIES AND DEFERRAL ACCOUNT CREDIT BALANCES		4,682,045.32	4,691,419.43