Twamev Construction and Infrastructure Limited

(Formerly known as Tantia Constructions Limited)

Registered Office
DD-30, 7th Floor, Sector-1
Salt Lake City, Kolkata - 700064
+91 33 49505600
info@twamevcons.com

Date: 11.08.2026

To,
The Secretary
BSE Limited
New Trading Wing,
Rotunda Building,
PJ Tower, Dalal Street,
Mumbai- 400001
SCRIP CODE: 532738

The Manager
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block "G"
5th floor, Bandra Kurla Complex,
Bandra East,
Mumbai- 400051
SYMBOL: TICL

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 11th August 2026`

Please note that the Board of Directors of the Company at its meeting held today, which commenced at 13:00 P.M. and concluded at 16:55 P.M. have *inter-alia* transacted the following business(es):

(a) Approved the Un-audited Financial Results (both Standalone and Consolidated) for the quarter ended 30th June, 2026. A copy of the un-audited financial results (both Standalone and Consolidated) of the Company along with the Limited Review Report for the quarter ended 30th June, 2026 is enclosed as Annexure-A.

(b) Approved that the 61st Annual General Meeting (hereinafter referred to as ("AGM") of the members of Twamev Construction and Infrastructure Limited will be held on Tuesday, 22nd September, 2026, at 11:00 am (IST) through Video Conferencing/ Other Audio Visual Means. The Notice of AGM and Annual Report will be sent in due course.

(c) Approved the Cut-off date as Tuesday, the 15th September, 2026 to record the names of the shareholders entitled to vote *vide* remote e-voting facility/ e-voting during the AGM.

(d) Appointment of M/s MR & Associates, Practicing Company Secretary, as the Scrutinizer for the e-voting process to be conducted at the Annual General Meeting.

(e) Change in the Designation of Mr. Biswajit Chakraborty, from Senior Management Personnel to the Chief Executive Officer (CEO), with effect from 11th August, 2026, is enclosed as *Annexure -I.*

This may be treated as compliance with relevant Regulations 30, 33 and other applicable Regulations, if any, of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued thereunder. We request you to kindly take the above information/ documents on record.

Thanking you,
Yours faithfully,

For Twamev Construction and Infrastructure Limited

NEHA SARAF
Digitally signed by NEHA SARAF
Date: 2026.08.11 17:10:53 +05'30'

Twamev Construction And Infrastructure Ltd. * Kolkata *

Neha Saraf
(Company Secretary)
Mem No. A52479

Encl: As mentioned above

Corporate Office
Martin Burn Business Park, 17th Floor
Office No: 1704, Plot 3, Block BP
Sector V, Saltlake City, Kolkata – 700091
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Delhi Office
5th Floor, Unit No. 517 & 518
Le-Meridian Commercial Complex
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Independent Auditor's Review Report on Unaudited Standalone Financial Results of Twamev Construction and Infrastructure Limited(Formerly known as *Tantia Constructions Limited*) *for* the Quarter ended 30th June 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended

To
Board of Director
Twamev Construction and Infrastructure Limited
(Formerly known as Tantia Constructions Limited)

We have reviewed the accompanying statement of unaudited standalone financial results of **Twamev Construction and Infrastructure Limited (Formerly known as Tantia Constructions Limited)** (hereinafter referred to as "the Company") for the quarter ended June 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

1. The preparation of financial statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Company Act 2013 as amended read with relevant circulars is the responsibilities of the Board of Directors and has been approved by the Board of Directors. Our responsibility is to express opinion on these financial statements based on our review.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410," Review of Interim Financial Information Performed by the Independent Auditor of the Entity "issued by the Institute of Chartered Accountants of India. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

3. **Basis of Emphasis of Matters: -**

   i. Note 4, to the financial results states that the Company in the process of making full and final settlement of resolution plan amount of Rs 2100 Lacs subject to account upgradation status from NPA, as per The NCL , Kolkata order dated 14th July 2024 & updated progress report dt 27th Jan 2025.

   ii. The Company has initiated reconciliation process with Trade Receivable, Advances to Vendor and Creditors to determine the continuation of contracts, details of work in progress with age, stage of completion, progress billing, dispute and undisputed dues. The Company has made a provision of Rs Nil for the quarter ended 3oth June 2026 as provision for estimated credit loss based on own assessment of the Trade Receivable, Advance to Vendor and Creditors. We relied on the Management

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Representation on the carrying amount and provisions for expected credit loss as at 30th June 2026 .

iii. Note 8, to the financial results which state that the company have not made any provision for Gratuity and Leave Encashment in line with Ind -AS 19 which has resulted in understatement of profit for the quarter to that extent.

iv. Company has not accounted for INR 8 Lakh (from April 26 to June 2026) as rental income for RMC Plant at Guwahati. Cumulative income not accounted for INR 8 Lakh (from April 26 to June 2026). Hence standalone profit is understated by INR 8 Lakh.

v. Associate Company Tantia Sanjauliparkings Private Limited (TSPL) has been admitted to CIR process by adjudicating Authority vide order dated 23rd March 2023 and financial statements as on 30th June 2026 is not available for consolidation.

vi. Revenue from operation of INR 1104 Lakh includes INR 302 Lakh on account of unbilled revenue for the quarter ended 30th June 2026.

vii. Note 6 a. of financial statements company started arbitration proceeding before Hon'ble Commercial Court,Cuttack against a customer invoking dispute pertaining to suspended project and a no provision for bad and doubtful debts is provided for for the quarter ended 30th June 2026.

viii. Note 6 c. of financial statements Company made a provision for impairment loss of INR NIL on account of fair value of investment in Subsidiary based on independent impairment study by company.

Our Conclusion is not modified in respect to above matters.

Based on review conducted as above , nothing has came to our attention that cause us to believe that the accompanying Statement , prepared in accordance with the recognition and measurement principals laid down in the aforesaid Indian Accounting Standard (Ind AS) specified under Section 133 of the Companies Act 2013 as amended , read with relevant rules issued thereunder and other accounting principles generally accepted in India , has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed or that it contains any materials misstatement .

For J Jain & Company
Chartered Accountants
FRN no 310064E

J JAIN & COMPANY KOLKATA FRN 310064E Chartered Accountants

CA Arpit Jain
Partner
Membership No : 467323
UDIN: 26467323QMKXVS7582
Place: Kolkata
Date: 11TH August 2026

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Independent Auditor's Review Report on Quarterly Consolidated unaudited Financial Results of Twamev Construction and Infrastructure Limited (Formerly Known As Tantia Constructions Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
Board of Director
Twamev Construction and Infrastructure Limited

(Formerly known as Tantia Constructions Limited)

We have reviewed the accompanying unaudited Consolidated Financial Results of Twamev Construction and Infrastructure Limited (Formerly Known As Tantia Constructions Limited) (the "Holding Company") and its subsidiaries and associates (the Holding Company and its subsidiaries and associates together referred to as "the Group"), and its share of the net profit / (Loss) after tax and total comprehensive income of its subsidiaries and associates for the quarter ended June 30, 2026 attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations , 2015, as amended (the " Listing Regulations").

1. The consolidated financial result, which is the responsibility of the Holding Company's Board of Directors and approved by the Holding Company's Board of Directors , has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS-34) "*Interim Financial Reporting*" prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. The Statement has been approved by the Holding Company's Board of Directors . Our responsibility is to express a conclusion on this financial result based on our review.

2. We conducted our review of the consolidated financial result in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity 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 result is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standard on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

3. **Basis for Qualified Opinion**

   i. Tantia Infrastructure (P) Ltd (TIPL) one of the subsidiary company's audit report for the year ended 31st March 2024 , mentioned under noted Qualified Opinion:
      - Attention is invited to Note No 7 to the financial statement with respect to loan of INR 543.83 Lakh given to a Non banking Finance Company on which no interest income has been considered which led to overstatement of loss and understatement of the Other Current Assets.

   ii. Tantia Raxaultollway Private Limited (TRPL) a stepdown subsidiary Company

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iii. audit report for the year ended 31st March 2023 , mentioned under noted *qualified opinion:*

- The Only project which the company has been abandoned after the termination Notice given to National Highway Authority of India(NHAI) .Pursuant to the Termination notice, the company has preferred an Arbitration and filed a claim of INR 98618 Lakh before the Arbitration Tribunal (AT) . The Arbitration is still pending. Pending the Arbitration Award, no adjustment has been made in the books of accounts and same will be made on final judgment and settlement as referred in Notice no 20 standalone financial statement of TRPL for the year ended 31st March 2022. However NHAI has taken over control of the Project Assets.
- Further, the TRPL has in earlier years received a claim of INR 38510 Lakh plus interest from EPC contractor , Tantia Construction Limited , the ultimate holding Company , regarding Guarantee Charges, expenses, Interest, Loss of Profit etc. the said claim has been included in the Total Claims filled before the AT against NHAI . No provision has been made for said claim pending outcome of the award of the AT .
- The facilities availed by the company from various banks and institutions have become NPA and no provisions has been made for interest from the period 1st April 2018 and thereafter , as referred in Note no 22 of TRPL financial statement for the year 2022.The lead bank also filed a case before DRT for recovery of its due. Since the Project Assets has been taken over by the NHAI , the Company may not be able to realize its assets in the normal course of business, at the value disclosed , as such the company may not be able to discharge its liabilities in full.

Our opinion is modified in respect of above matters.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410," Review of Interim Financial Information Performed by the Independent Auditor of the Entity "issued by the Institute of Chartered Accountants of India. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also perform procedure in accordance with the circular issued by the securities and Exchange Board of India under regulation 33(8) of the regulation to the extent applicable.

4. Basis of Emphasis of Matters

i. Note 4, to the financial results states that the Company in the process of making full and final settlement of resolution plan amount of Rs 2100 Lacs subject to account upgradation status from NPA , as per The NCLT, Kolkata order dated 14th July 2024 updated progress report dt 27th Jan 2025.

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ii. The Company has initiated reconciliation process with Trade Receivable, *Advances to Vendor and Creditors to determine the continuation of contracts*, details of work in progress with age, stage of completion, progress billing, dispute and undisputed dues. The Company has made a provision of Rs Nil for the quarter ended 30th June 2026 as provision for estimated credit loss based on own assessment of the Trade Receivable, Advance to Vendor and Creditors. We relied on the Management Representation on the carrying amount and provisions for expected credit loss as at 30th June 2026.

iii. Note 8, to the consolidated financial results which state that the holding company have not made any provision for Gratuity and Leave Encashment in line with Ind - AS 19 which has resulted in understatement of profit for the quarter to that extent.

iv. Holding Company revenue from operation of INR 1104 Lakh includes INR 302 Lakh on account of unbilled revenue for the quarter ended 30th June 2026.

v. M/s Tantia Sanjauliparkings Private Limited (TSPL) has been admitted to CIR process by adjudicating Authority vide order dated 23rd March 23 and financial statement as on 30th June 2026 is not available for consolidation.

vi. Holding Company has not accounted for INR 8 Lakh (from April 26 to June 2026) as rental income for RMC Plant at Guwahati. Cumulative income not accounted for INR 8 Lakh (from April 26 to June 2026). Hence consolidated Profit is understated by INR 8 Lakh.

vii. Note 6 a. of financial statements company started arbitration proceeding before Hon'ble Commercial Court,Cuttack against a customer invoking dispute pertaining to suspended project and a no provision for bad and doubtful debts is provided for for the quarter ended 30th June 2026.

viii. Note 6 c. of financial statements Company made a provision for impairment loss of INR NIL on account of fair value of investment in Subsidiary based on independent impairment study by company.

5. *We did not review the financial results of 1 Subsidiaries and 1 step down subsidiary whose* unaudited financial results reflects total Revenue as Nil, total net profit/(loss) after tax of INR (23) Lakh, and total comprehensive income/(loss) of INR (23) Lakh, for the quarter ended June 30 2026, as considered in the consolidated financial results. These financial results have been approved and furnished by the management of subsidiary company and our conclusion on the result, in so far as it relates to the affairs of these subsidiaries is based solely on such unaudited interim financial results.

6. We were not able to carry out the procedure as required in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations , 2015 since related /records /information were not available and as further detailed in the Basis for Disclosure of Conclusion paragraph above, we were not able to obtain sufficient appropriate audit

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evidence to provide basis for conclusion on the result.

7. Our responsibility is to express a conclusion on this consolidated financial result based on our review. In view of the matters described in our basis for Qualified conclusion mentioned above, we are unable to obtain sufficient appropriate evidence to provide a basis for our conclusion on such matters. Accordingly, we do not express a conclusion on such matters.

Our conclusion on the Statement is not modified in respect of the above matter.

Other Matter

Based on our review conducted as above , subject to matters stated in paragraph basis 3 & 4 above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with *recognition and measurements principles laid down in applicable Indian Accounting Standards* ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J Jain & Company
Chartered Accountants
FRN No.: 310064E

J Jain & Company Kolkata F.R.N. 310064E Chartered Accountants

CA Arpit Jain
Partner
Membership No: 467323
UDIN: 26467323OHRMMA1077
Place: Kolkata
Date: 11[TH] August 2026

Twamev Construction and Infrastructure Limited
(Formerly known as Tantia Constructions Limited)

CIN - L74210WB1964PLC026284

Registered Office: DD-30, Sector - 1, Salt Lake City, Kolkata-700064
Telephone +91 033 49505600, Email - info@twamevcons.com, Website - www.twamevcons.com

STATEMENT OF UNAUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2026

₹ in Lakhs

Sl No	Particulars	Standalone				Consolidated			
		Three months ended 30-Jun-26 (Unaudited)	Three months ended 31-Mar-26 (Unaudited)	Three months ended 30-Jun-25 (Unaudited)	Year ended 31-Mar-26 (Audited)	Three months ended 30-Jun-26 (Unaudited)	Three months ended 31-Mar-26 (Unaudited)	Three months ended 30-Jun-25 (Unaudited)	Year ended 31-Mar-26 (Audited)
1	Income from Operations								
	a) Net Income from Operations	1,104	2,251	1,174	6,745	1,104	2,251	1,174	6,745
	b) Other Operating Income	-	-	-	-	-	-	-	-
	Revenue from Operation	1,104	2,251	1,174	6,745	1,104	2,251	1,174	6,745
2	Other Income	23	28	91	110	23	28	91	110
	Total Income	1,127	2,279	1,265	6,855	1,127	2,279	1,265	6,855
3	Expenses								
	a. Consumption of Raw Material, Stores and Spares	298	425	244	1,076	298	425	244	1,076
	b. Contract Operating Expenses	1,018	1,861	1,040	4,885	1,018	1,861	1,040	4,885
	c. Changes in work-in-progress	(514)	(707)	(404)	(1,343)	(514)	(707)	(404)	(1,343)
	d. Employee benefits expense	121	244	119	602	121	244	119	602
	e. Depreciation and amortisation expense	28	31	37	135	32	35	41	152
	f. Finance Cost	23	21	15	73	23	22	15	73
	g. Impairment of Investment	-	-	-	-	-	-	-	-
	h. Other Expenses	79	218	81	594	98	243	100	721
	Total Expenses	1,053	2,092	1,131	6,021	1,076	2,122	1,155	6,166
4	Profit/(Loss) from ordinary activity after Finance costs but before Exceptional Items	74	187	134	833	51	157	110	689
5	Exceptional Items	-	-	-	(72)	-	-	-	(72)
6	Profit/(loss) from ordinary activities before Tax	74	187	134	905	51	157	110	761
7	Transfer of profit/ (loss) on accounts of change in shareholding	-	-	-	-	-	-	-	-
8	Share in net profit/(loss) of associate	-	-	-	-	-	-	-	-
9	Profit/(loss) before Tax	74	187	134	905	51	157	110	761
10	Tax Expenses								
	a. Current Tax	-	-	-	-	-	-	-	-
	b. Deferred Tax	-	-	-	-	-	-	-	-
	c. Earlier year Tax	-	(4)	-	(4)	-	(4)	-	(4)
11	Net Profit/(Loss) from ordinary activities after Tax	74	191	134	910	51	161	110	765
12	Extraordinary Items	-	-	-	-	-	-	-	-
13	Net Profit/(Loss) for the period	74	191	134	910	51	161	110	765

For Twamev Construction And Infrastructure Ltd.

TARUN CHATURVEDI
(Executive Director)

DIN: 02309045

J JAIN & COMPANY, Chartered Accountants, KOLKATA, FRN 3100…E

Sl No	Particulars	Standalone Three months ended 30-Jun-26 (Unaudited)	Three months ended 31-Mar-26 (Unaudited)	Three months ended 30-Jun-25 (Unaudited)	Year ended 31-Mar-26 (Audited)	Consolidated Three months ended 30-Jun-26 (Unaudited)	Three months ended 31-Mar-26 (Unaudited)	Three months ended 30-Jun-25 (Unaudited)	Year ended 31-Mar-26 (Audited)
14	Other Comprehensive Income/ (Loss) (net of tax)								
	i) Items that will not be reclassified to profit or loss	-	(21)	-	(21)	-	(21)	-	(21)
	ii) Income tax relating to items that will not be reclassified to profit or loss	-	5	-	5	-	5	-	5
	Total other comprehensive income/ (loss) (12(a)+12(b))	-	(15)	-	(15)	-	(15)	-	(15)
15	Total Comprehensive Income/ (Loss) for the period	74	207	134	926	51	176	110	780
16	Net Profit attributable to								
	a) Owners of the Company	-	-	-	-				
	b) Non-controlling Interest	-	-	-	-	51	176	110	780
17	Other Comprehensive Income attributable to								
	a) Owners of the Company	-							
	b) Non-controlling Interest	-	-	-	-	-	-	-	-
18	Total Comprehensive Income attributable to								
	a) Owners of the Company	-							
	b) Non-controlling Interest	-	-	-	-	51	176	110	780
19	Paid-up equity share capital (Face Value of Rs. 1/-per share)	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550
20	Other Equity				44,930				29,590
21	Earning per share (Face value Rs. 1/-)								
a.	Before extraordinary items								
	i. Basic	0.05	0.13	0.09	0.60	0.03	0.11	0.07	0.50
	ii. Diluted	0.05	0.13	0.09	0.60	0.03	0.11	0.07	0.50
b.	After extraordinary items								
	i. Basic	0.05	0.13	0.09	0.60	0.03	0.11	0.07	0.50
	ii. Diluted	0.05	0.13	0.09	0.60	0.03	0.11	0.07	0.50

For Twamev Construction and Infrastructure Limited

Tarun Chaturvedi
Whole-Time Director
DIN:02309045

Date: 11.08.2026
Place: Kolkata

J JAIN & COMPANY * KOLKATA * Chartered Accountants

Notes to Financial Statements for the Quarter ended 30th June 2026

1. The financial results have been reviewed by the Statutory Auditors of the Company.
2. The financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as notified by the Ministry of Corporate Affairs pursuant to Section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015, Companies (Indian Accounting Standards) Amendment Rules, 2016 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circulars dated from time to time.
3. For the purpose of consolidation, unaudited accounts of the Company's Subsidiary, Tantia Infrastructure Private Limited, step-down Subsidiary Company, Tantia Raxaultollway Private Limited and Joint Ventures drawn for the quarter ended 30th June 2026 have been taken into consideration. Tantia Sanjuali Parking Private Limited, an associate company has been admitted under CIRP process and hence no records are available.
4. The company in full and final settlement of the resolution plan amount is required to pay ₹21 crs., which is to be distributed among the creditors as specified in the resolution plan. As per the approved resolution plan, this amount is to be paid only after the banks have upgraded the account status of the company from 'NPA' to 'Standard'. The company on its part has complied with all stipulations as mentioned in the approved resolution plan and is awaiting the upgrade. The NCLT Kolkata is seized of the matter and has asked the banks to complete the upgrade process and submit a report by 27th January, 2025. The Banks have submitted their report with Hon'ble NCLT Kolkata confirming that the account status has been made "Standard". However, this is still not reflected in the Company's CIBIL report. As per the NCLT order, the company will make the full and final payment as indicated above within 90 days after the final upgrade has been done.
5. The Company is engaged in the business of infrastructure activities and has only one reportable operating segment as per IND AS 108 - Operating Segment
6. Attention is invited to the following:
   a. During the quarter ended 31st March 2025, the Company has initiated arbitration proceedings under the provisions of the Arbitration and Conciliation Act, 1996, before the Hon'ble Commercial Court, Cuttack, against a customer, invoking the dispute resolution mechanism as per the terms of the underlying contract. The dispute pertains to a suspended project. The matter is currently under hearing before the said Hon'ble Court.
   b. Company Trade Receivable includes ₹2,877 Lakhs and Other Financial Assets includes 7794 Lakhs amount receivable pursuant to an arbitration. The management, supported by external legal opinion, is of the view that the amount is recoverable and no significant uncertainty exists as to its ultimate collection.
   c. The company had conducted earlier an impairment study for its investment in Preference Shares of its subsidiary and had restated the investment at the value stated in the impairment study and had made consequent provisions in the books of accounts. There has been no significant development in the subsidiary subsequent to the above study, accordingly, the Preference Shares have been continued to be accounted at the same value and no change in their value has been recognized during the quarter ended 30th June 2026.
   d. Revenue from operations of INR 1104 lakhs for the quarter ended 30th June 2026 includes INR 302 Lakhs on account of unbilled revenue out of which INR 216 Lakhs has been billed subsequently.
7. Attention is invited to the following with respect to Consolidated financial results
   a. In the books of Tantia Infrastructure (P) Ltd (TIPL), attention is invited to note no 8 to the financial statement with respect to loan of INR 543.83 Lakh given to a Non-Banking Finance Company on which no interest income has been considered which led to overstatement of loss and understatement of the Other Current Assets. In the audit report of TIPL.
   b. TRPL, a step-down subsidiary had only one project which TRPL has abandoned after giving the termination notice to NHAI. Pursuant to the Termination notice, TRPL has preferred an Arbitration and filed a claim of

For Twamev Construction And Infrastructure Ltd.

Tarun Chaturvedi

TARUN CHATURVEDI
(Executive Director)
DIN - 02309045

INR 98,618 Lakh before the Arbitration Tribunal (AT) and the proceedings before the AT have not been concluded yet. Pending the outcome of the proceedings before the AT, no adjustment has been made in the books of accounts of TRPL and same will be made on conclusion of the proceedings before the AT. Reference in this regard can be made to Note no. 20 of the standalone financial statement of TRPL for the year ended 31st March 2024. However, NHAI has taken over control of the Project Assets.

The company which was the principal contractor of TRPL, has in earlier years lodged a claim of INR 38,510 Lakh plus interest with TRPL, regarding inter-alia Guarantee Charges, expenses, Interest, Loss of Profit etc. The said claim has been included in the Total Claims filled before the AT against NHAI by TRPL. Pending the outcome of the proceedings before the AT, no adjustment has been made in the books of accounts of the company or TRPL and the same will be made on conclusion of the proceedings before the AT.

The facilities availed by TRPL from various banks and institutions have become NPA and no provisions has been made for interest from the period 1st April 2018 and thereafter, as referred in Note no 22 of the standalone financial statement of TRPL for the year ended 31st March 2024. The lead bank also filed a case before DRT for recovery of its due. Since the Project Assets have been taken over by NHAI, any adjustment arising out of the inability of TRPL to discharge its liabilities will be considered only on the conclusion of the Arbitration Proceedings. The Guarantees provided by the Company to the banks with respect of the borrowings made by TRPL have already been settled by the Company through the Resolution Plan approved by the NCLT Kolkata Bench (referred to in Note no. 4 above) and as such no further liabilities will accrue to the Company on this account.

c. Tantia Sanjauli Parkings Private Limited (hereinafter referred to as the 'TSPL') an Associate company has been admitted into CIR Process by the Adjudicating Authority vide its order dated 23rd day of March, 2023 and accordingly the Company had made a provision for impairment loss of 774 Lakhs in earlier years

8. The company provides for liability on account of gratuity and leave encashment on annual basis. Accordingly, no provision for gratuity and leave encashment has been made in these accounts.

9. During the quarter ended 30th June 2026, Mr. Upendra Singh and Mr. Shrish Tapuriah, Promoter of the Company sold 32,37,060 equity shares (2.09% of the paid-up equity share capital) of the Company on the stock exchange. Pursuant to the above sales promoter shareholding reduced from 13,02,98,301 shares (84.06%) to 12,70,61,241 shares (81.97%). The above transections does not result in any change in the control or management of the Company.

10. The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

11. Amounts are rounded off to the nearest lakhs.

Date: 11th August 2026

Place: Kolkata

For Twamev Construction and Infrastructure Limited

Twamev Construction And Infrastructure Ltd. * Kolkata *

Tarun Chaturvedi

Executive Director

DIN:02309045

Annexure-I: List of subsidiaries, joint venture and associate	
Sr. No.	Name of entities
	Subsidiaries
1.	Tantia Raxualtollyway Private Limited
2.	Tantia Infrastructure Private Limited
	Associates
1.	Tantia Sanjauliparkings Private Limited
	Joint Venture
1.	Tantia- JMC JV
2.	Tantia- DBC JV
3.	Tantia- SOMA JV
4.	Tantia- SIMPLEX JV
5.	Tantia- BSBK JV
6.	Tantia- IVRCL JV
7.	Tantia- FREYSSINET JV
8.	Tantia- TBL JV
9.	Tantia- SPML JV
10.	Tantia- CCIL JV
11.	Tantia- NMTPL JV

For Twamev Construction And Infrastructure Ltd.

Tarun Chaturvedi

TARUN CHATURVEDI
(Executive Director)

DIN- 02309045

Twamev Construction and Infrastructure Ltd

Twamev Construction and Infrastructure Limited
(Formerly known as Tantia Constructions Limited)

CIN - L74210WB1964PLC026284

ANNEXURE - I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Consolidated Annual Audited Financial Results

Statement on Impact of Audit Qualifications for the Six Months ended September 30, 2025[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2021

(Amount in lakhs)

	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
I	1	Turnover / Total income	1,104	Not Quantifiable
	2	Less: Total Expenditure	1,076	
	3	Net Profit before tax and exceptional items	51	
	4	Exceptional Items	-	
	5	Less: Share in net profit of associate	-	
		Less: Deferred Tax	-	
	6	Net Profit for the period	51	
		Earnings Per Share	0.03	
	5	Total Assets	76,640	
	6	Total Liabilities	45,447	
	7	Net Worth	31,193	
	8	Any other financial item(s) (as felt appropriate by the management)	-	

II Audit Qualification (each audit qualification separately):

A. Details of Audit Qualification:

a. Tantia Infrastructure (P) Ltd (TIPL) one of the subsidiary company's audit report for the year ended 31st March 2024 , mentioned under noted Qualified Opinion

Attention is invited to note no 7 to the financial statement with respect to loan of INR 543.83 Lakh given to a Non banking Finance Company on which no interest income has been considered which led to overstatement of loss and understatement of the Other Current Assets.

b. Tantia Raxaultollway Private Limited (TRPL) a stepdown subsidiary Company's audit report for the year ended 31st March 2023 , mentioned under noted qualified opinion

For Twamev Construction And Infrastructure Ltd.

Tarun Chaturvedi

TARUN CHATURVEDI
(Executive Director)
DIN - 02309045

	a. The Only project which the company has been abandoned after the termination Notice given to National Highway Authority of India(NHAI) .Pursuant to the Termination notice, the company has preferred an Arbitration and filed a claim of INR 98618 Lakh before the Arbitration Tribunal (AT) . The Arbitration is still pending. Pending the Arbitration Award, no adjustment has been made in the books of accounts and same will be made on final judgment and settlement as referred in Notice no 20 standalone financial statement of TRPL for the year ended 31st March 2023. However NHAI has taken over control of the Project Assets. b. Further , the TRPL has in earlier years received a claim of INR 38510 Lakh plus interest from EPC contractor , Tantia Construction Limited , the ultimate holding Company , regarding Guarantee Charges, expenses, Interest, Loss of Profit etc. the said claim has been included in the Total Claims filled before the AT against NHAI . No provision has been made for said claim pending outcome of the award of the AT . c. The facilities availed by the company from various banks and institutions have become NPA and no provisions has been made for interest from the period 1st April 2018 and thereafter , as referred in Note no 22 of TRPL financial statement for the year 2022.The lead bank also filed a case before DRT for recovery of its due. Since the Project Assets has been taken over by the NHAI , the Company may not be able to realize its assets in the normal course of business, at the value disclosed , as such the company may not be able to discharge its liabilities in full.
	B. Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion : a) Qualified Opinion b) Qualified Opinion c) Qualified Opinion
	c. Frequency of qualification: Whether appeared first time / repetitive / since how long continuing : a) Repetitive b) Repetitive
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's

For Twamev Construction And Infrastructure Ltd.

Tarun Chaturvedi

TARUN CHATURVEDI
(Executive Director)

DIN 02309045

	Views: a) Not Quantified by the auditor b) Not Quantified by the auditor
	e. For Audit Qualification(s) where the impact is not quantified by the auditor: a, b (1) Management's estimation on the impact of audit qualification: **Not ascertainable** (2) If management is unable to estimate the impact, reasons for the same: **If management is unable is estimate the impact, reason for the same; The company subsidiary, Tantia Infrastructure Pvt Ltd. (TIPL) and Tantia Raxaultollways Pvt ltd (TRPL) is managed by the erstwhile promoters of the company and the new management is in the process of taking management and control of the above mentioned subsidiaries.**
III	**Signatories:**
1	Tarun Chaturvedi Executive Director and CFO DIN:02309045 For Twamev Construction And Infrastructure Ltd. Tarun Chaturvedi TARUN CHATURVEDI (Executive Director)
2	Suparna Chakrabortti Chairman of Audit Committee (Women Independent Director) DIN:07090308 Suparna Chakraborti
3	Statutory Auditors M/s J Jain & Co, Chartered Accountants ICAI Firm Registration Number: 310064E CA Arpit Jain , Partner Membership Number: 467323 J JAIN & COMPANY KOLKATA F.R.N. 310064E Chartered Accountants
	Place: Kolkata Date: 11.08.2026

Registered Office
DD-30, 7th Floor, Sector-1
Salt Lake City, Kolkata - 700064
+91 33 49505600
info@twamevcons.com

Annexure – I

Information as required under Regulation 30 read with Schedule III of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 30th January, 2026.

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, ~~re-appointment, resignation, removal, death or otherwise~~	Appointment of Mr. Biswajit Chakraborty, as the Chief Executive Officer (CEO) of the Company.
2.	Date of appointment/ ~~re-appointment/ cessation (as applicable) & term of appointment/ re-appointment~~	Date of Appointment: 11th August, 2026
3.	Brief Profile (in case of appointment)	**CORE COMPETENCIES** 1. **Project Management**: Evaluating project cost / benefits analysis at project decision points. Finalizing requirements and specifications in consultation with collaborators / promoters. Anchoring on-site construction activities to ensure completion of project within the time & cost parameters and effective resource utilization to maximize the output. Participating in project review meetings for evaluating project progress providing technical inputs to construction methodology. 2. **Co-ordination**: Liaisoning with consultants on determining technical and contractual matters. Relationship Management with the employer for project related issues. 3. **Contract Administration & Management**: Evaluating & executing contracting works. Co-ordinating among consultants, contractors and clients. Total Control of Projects under as head of Finance, Store, Procurement, Administration and responsible for project completion and profit of organisation. 4. **Site & Construction Management/Resource Planning**: Supervising all construction activities including providing technical inputs for methodologies of construction & coordination with site management activities. Mentoring a team of engineers for various types of job and resolving bottlenecks. Prepa0072ing and reviewing Method Statements and Work Specific Quality Control Plans. Ensuring that equipment/materials received are in accordance with the quantity & quality.
4.	Disclosure of relationships between directors (in case of appointment of director)	Not Applicable
5.	Affirmation that the person proposed to be appointed as CEO is not debarred from holding office by virtue of any SEBI Order or any other authority.	Not Applicable

Twamev Construction And Infrastructure Ltd. * Kolkata *