

August 17, 2024

To,
The Asst. Vice President
National Stock Exchange of India Ltd.
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex
Bandra (E), Mumbai - 400 051
Scrip Code: TCLCONS

Dear Sir,

Sub: Un-Audited Financial Results for the quarter ended June 30, 2024 in Machine Readable Form / Legible Copy

Ref: Your E-mail dated August 16, 2024 having subject Machine Readable Form / Legible copy of Financial Results not submitted

In reference to your captioned email, we do hereby submit Machine Readable / Legible copy of Un-audited Financial Results for the quarter ended June 30, 2024 along with the Limited Review Report.

Kindly take the same on record.

Yours faithfully,
For Tantia Constructions Limited

HIMANGSHU KEDIA  Digitally signed by HIMANGSHU KEDIA
Date: 2024.08.17 10:42:32 +05'30'

Himangshu Kedia
Company Secretary cum Compliance Officer

Encl.: a/a

An ISO 9001 : 2008
Registered Firm



Registered & Corporate Office

DD-30, Sector-1, Salt Lake City, Kolkata - 700 064, India
Tel : +91 33 4019 0000
Fax : +91 33 4019 0001
E-mail : info@tantiagroup.com

Delhi Office

112, Uday Park, 2nd Floor, August Kranti Marg
New Delhi- 110049
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E-mail : delhi@tantiagroup.com

CIN - L74210WB1964PLC026284

C r e a t i n g C o r e I n f r a s t r u c t u r e

J JAIN & COMPANY

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Unaudited Standalone Financial Results of Tantia Constructions Limited for the Quarter ended 30th June 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended

To
Board of Director
Tantia Constructions Limited

We have reviewed the accompanying statement of unaudited standalone financial results of **Tantia Constructions Limited** ("the Company") for the quarter ended June 30, 2024 ("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 Director . Our responsibility is to express opinion on these financial statements based on our review. In view of the matter described in the basis of disclaimer of conclusion paragraph, we were not able to obtain sufficient appropriate review evidence to provide a basis for our review conclusion.
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 NCLT , Kolkata order dated 14th July 2024.
 - ii. 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.

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Branches : KOLKATA, DELHI, BHUBANESWAR, RAIPUR, JABALPUR



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- iii. Company has not accounted for INR 8 Lakh (from April 24 to June 2024) as rental income for RMC Plant at Guwahati. Cumulative income not accounted for INR 8 Lakh (from April 24 to June 2024). Hence standalone profit is understated by INR 8 Lakh.
- iv. Associate Company Tanta 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 2024 is not available for consolidation. The company has made a provision for impaired loss of INR 774 on account of the investment in associate company in the last quarter 31st March 2024.
- v. Revenue from operation of INR 772 Lakh includes INR 368 Lakh on account of unbilled revenue for the quarter ended 30th June 2024.
- vi. Other Income of INR 23 Lacs is not comparable with quarter ended June 23 as income with respect to fair value of preference shares not recognized based on impairment study.
- vii. Earning per share and Diluted Earnings per share is not comparable with previous quarters due to cancellation of shares and issue of new shares on preferential basis

Our opinion is not modified in respect to above matters.

Based on review conducted as above , nothing has come 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

Sanjay Lodha

CA Sanjay Lodha
Partner
Membership No :058266
UDIN: 24058266BJZZFQ1372
Place: Kolkata
Date: 10TH AUGUST, 2024

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Independent Auditor's Review Report on Quarterly Consolidated unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
Board of Director
Tantia Constructions Limited

We have reviewed the accompanying unaudited Consolidated Financial Results of 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, 2024 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

- 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

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- overstatement of loss and understatement of the Other Current Assets.
- b. Tanta Raxaultollway Private Limited (TRPL) a stepdown subsidiary Company 's 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 , Tanta 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

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applicable.

4. Basis of Emphasis of Matters

- a. 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.
 - b. 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.
 - c. Holding Company revenue from operation of INR 772 Lakh includes INR 368 Lakh on account of unbilled revenue for the quarter ended 30th June 2024.
 - d. 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 2024 is not available for consolidation. Holding Company made a provision for impaired loss of INR 774 on account of investment in associate company in the previous quarter 31st March 2024.
 - e. Holding Company has not accounted for INR 8 Lakh (from April 24 to June 2024) as rental income for RMC Plant at Guwahati. Cumulative income not accounted for INR 8 Lakh (from April 24 to June 2024). Hence consolidated Profit is understated by INR 8 Lakh.
 - f. Earning per share and Diluted Earnings per share is not comparable with previous quarters due to cancellation of shares and issue of new shares on preferential basis.
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 (6) Lakh, and total comprehensive income/(loss) of INR (6) Lakh, for the quarter ended June 30 2024, 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 evidence to provide basis for conclusion on the

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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 disclaimer of conclusion mentioned in 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.

Our report on the statement is not modified in respect of this matter.

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

Sanjay Lodha

CA Sanjay Lodha
Partner
Membership No: 058266
UDIN: 24058266BJZZFR2460
Place: Kolkata
Date: 10TH AUGUST'2024

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Annexure-I: List of subsidiaries, joint venture and associates	
Sr No.	Name of entities
	Subsidiaries
1	Tantia Raxaultollyway 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 TANTIA CONSTRUCTIONS LIMITED.

Tarun Chaturvedi

TARUN CHATURVEDI
(Executive Director)

DIN:02309045

Registered Office: DD-30, Sector - 1, Salt Lake City, Kolkata-700064

Telephone - 033 40190000, Fax - 033 40190001, Email - info@tantiagroup.com, Website - www.tantiagroup.com

STATEMENT OF UNAUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2024

₹ in Lakhs

Sl No	Particulars	Standalone				Consolidated			
		Three months ended 30-Jun-24 (Unaudited)	Three months ended 31-Mar-24 (Unaudited)	Three months ended 30-Jun-23 (Unaudited)	Year ended 31-Mar-24 (Audited)	Three months ended 30-Jun-24 (Unaudited)	Three months ended 31-Mar-24 (Unaudited)	Three months ended 30-Jun-23 (Unaudited)	Year ended 31-Mar-24 (Audited)
	Income from Operations								
1	a) Net Income from Operations	772.00	2,266.00	1,908.00	5,305.00	772.00	2,266.00	1,908.00	5,305.00
	b) Other Operating Income	-	-	-	-	-	-	-	-
	Revenue from Operation	772.00	2,266.00	1,908.00	5,305.00	772.00	2,266.00	1,908.00	5,305.00
2	Other Income	24.00	1,716.00	1,948.00	7,595.00	24.00	(151.00)	81.00	127.00
	Total Income	796.00	3,982.00	3,856.00	12,900.00	796.00	2,115.00	1,989.00	5,432.00
	Expenses								
3	a. Consumption of Raw Material, Stores and Spares	179.00	159.00	729.00	1,133.00	179.00	159.00	729.00	1,133.00
	b. Contract Operating Expenses	179.00	287.00	1,936.00	2,738.00	179.00	287.00	1,936.00	2,738.00
	c. Changes in work-in-progress	(21.00)	431.00	(380.00)	(364.00)	(21.00)	430.00	(380.00)	(364.00)
	d. Employee benefits expense	150.00	224.00	126.00	669.00	150.00	224.00	126.00	669.00
	e. Depreciation and amortisation expense	45.00	49.00	62.00	215.00	51.00	53.00	62.00	237.00
	f. Finance Cost	23.00	42.00	40.00	148.00	23.00	42.00	40.00	148.00
	g. Impairment of Investment	-	5,424.00	-	5,424.00	-	914.00	-	914.00
	h. Other Expenses	136.00	155.00	225.00	796.00	136.00	155.00	225.00	805.00
	Total Expenses	691.00	6,770.00	2,738.00	10,758.00	697.00	2,265.00	2,738.00	6,281.00
4	Profit/(Loss) from ordinary activity after Finance costs but before Exceptional Items	105.00	(2,788.00)	1,118.00	2,142.00	99.00	(150.00)	(749.00)	(849.00)
5	Exceptional Items	-	(1,697.00)	-	(1,697.00)	-	967.00	-	967.00
6	Adjustment for diminution in Value of Investment	-	-	-	-	-	-	-	-
7	Profit/(loss) from ordinary activities before Tax	105.00	(1,091.00)	1,118.00	3,839.00	99.00	(1,117.00)	(749.00)	(1,816.00)
8	Transfer of profit/ (loss) on accounts of change in shareholding	-	-	-	-	-	-	-	-
9	Share in net profit/(loss) of associate	-	-	-	-	-	-	-	-
10	Profit/(loss) before Tax	105.00	(1,091.00)	1,118.00	3,839.00	99.00	(1,117.00)	(749.00)	(1,816.00)
11	Tax Expenses								
	a. Current Tax	-	-	-	-	-	-	-	-
	b. Deferred Tax	-	(6,565.00)	519.00	(5,155.00)	-	406.00	-	406.00
12	Net Profit/(Loss) from ordinary activities after Tax	105.00	5,474.00	599.00	8,994.00	99.00	(1,523.00)	(749.00)	(2,222.00)
13	Extraordinary Items	-	-	-	-	-	-	-	-
14	Net Profit/(Loss) for the period	105.00	5,474.00	599.00	8,994.00	99.00	(1,523.00)	(749.00)	(2,222.00)

For TANTIA CONSTRUCTIONS LIMITED

Tam Chaturvedi
TAM CHATURVEDI
(Executive Director)
DIN: 02309065



15	Other Comprehensive Income/ (Loss) (net of tax)									
	i)	Items that will not be reclassified to profit or loss	-	(11.00)	-	(11.00)	-	(11.00)	(11.00)	
	ii)	Income tax relating to items that will not be reclassified to profit or loss	-	3.00	-	3.00	-	3.00	3.00	
	Total other comprehensive income/ (loss) (12(a)+12(b))		-	(8.00)	-	(8.00)	-	(8.00)	(8.00)	
16	Total Comprehensive Income/ (Loss) for the period		105.00	5,482.00	599.00	9,002.00	99.00	(1,531.00)	(749.00)	(2,214.00)
17	Net Profit attributable to									
	a)	Owners of the Company	-	-	-	-	99.00	(1,531.00)	(749.00)	(2,214.00)
	b)	Non-controlling Interest	-	-	-	-	-	-	-	-
18	Other Comprehensive Income attributable to									
	a)	Owners of the Company	-	-	-	-	-	-	-	-
	b)	Non-controlling Interest	-	-	-	-	-	-	-	-
19	Total Comprehensive Income attributable to									
	a)	Owners of the Company	-	-	-	-	99.00	(1,531.00)	(749.00)	(2,214.00)
	b)	Non-controlling Interest	-	-	-	-	-	-	-	-
20	Paid-up equity share capital (Face Value of Rs. 10/- per share)		1,550.00	1,550.00	1,882.00	834.00	1,550.00	1,550.00	1,882.00	834.00
21	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year									
22	Earning per share (of Rs. 10/- each) (not annualised):									
	a. Before extraordinary items									
	i.	Basic	0.07	3.54	2.50	10.79	0.06	(0.99)	(3.13)	(2.65)
	ii.	Diluted	0.07	3.54	2.50	10.79	0.06	(0.99)	(3.13)	(2.65)
	b. After extraordinary items									
	i.	Basic	0.07	3.54	2.50	10.79	0.06	(0.99)	(3.13)	(2.65)
	ii.	Diluted	0.07	3.54	2.50	10.79	0.06	(0.99)	(3.13)	(2.65)

Date: 10.08.2024

Place: Kolkata



For TANTIA CONSTRUCTION LIMITED

Tarun Chaturvedi
TARUN CHATURVEDI
 (Executive Director)
 Tarun Chaturvedi

Director

DIN:02309045

Notes to Financial Statements for the Quarter ended 30th June 2024

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 2024 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 cr, 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 23rd August, 2024. 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 previous quarter ended 31st March 2024, the company had conducted an impairment study for its investment in Preference Shares of its subsidiary and necessary provisions were made in the accounts. Accordingly, no increase in fair value of these shares have been made in the current quarter ended 30th June 2024.
 - b. Revenue from operation of INR 772 Lakh includes 368 Lakh on account of unbilled revenue.
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 the Company has abandoned after giving the termination notice to 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 outcome, no adjustment has been made in the books of accounts and same will be made on final judgment and settlement as referred in 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.

Further, 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.



For TANTIA CONSTRUCTIONS LIMITED

Tarun Chaturvedi
TARUN CHATURVEDI
(Executive Director)
DIN: 02309048

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 TRPL financial statement for the year ended March 31, 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 it's liabilities will be considered only on the conclusion of the Arbitration Proceedings.

- c. Tantia Sanjauli Parkings Private Limited (hereinafter referred to as the 'TSPL') an Associate company of the Corporate Debtor has been admitted into CIR Process by the Adjudicating Authority vide its order dated 23rd day of March, 2023. Company made a provision for impairment loss of 774 Lakh as associate company is under CIRP process.
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. Earnings Per Share and Diluted Earnings per share is not comparable with previous quarters due to cancellation of Shares and issue of new shares on preferential basis.
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: 10.08.2024

Place: Kolkata



For Tantia Constructions Limited

For TANTIA CONSTRUCTIONS LIMITED

Tarun Chaturvedi

TARUN CHATURVEDI
(Executive Director)
DIN : 02989045

Director