



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

To,

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

Date: 29.05.2026

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 29th May, 2026 and intimation of material events in terms of Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at its meeting held today i.e. 29th May, 2026, which commenced at 13:00 P.M. and concluded at 20:00 P.M. have *inter-alia* transacted the following business(es):

- (a) Approved the Audited Financial Statements (both Standalone and Consolidated) of the Company for the Financial Year ended on 31st March, 2026.
- (b) Approved the Audited Financial Results (both Standalone and Consolidated) of the Company for the quarter and year ended on 31st March, 2026. A copy of the Financial Results (both Standalone and Consolidated) of the Company for the quarter and year ended on 31st March, 2026 along with the Independent Audit Report of the Statutory Auditors on the Standalone and Consolidated Financial Results of the Company for the quarter and year ended 31st March, 2026 are enclosed as Annexure-A.

We hereby declare that the Statutory Auditors of the Company have expressed their modified Opinions in respect of Audited Consolidated Financial Statements for the Financial Year signed by the Chief Financial Officer and Statutory Auditor is enclosed as Annexure -B.

- (c) Approved re-appointment of M/s YG Advisors, as Internal Auditor of the Company for the Financial Year 2026-27. A brief profile of M/s YG Advisors is enclosed as Annexure-C.
- (d) Approved re-appointment of M/s. S. Chhparia & Associates (Registration No - 101591), Cost Accountants, as Cost Auditor of the Company for the Financial Year 2026-27. A brief profile of M/s. S. Chhparia & Associates is enclosed as Annexure-D.

Corporate Office

Martin Burn Business Park, 17th Floor
Office No: 1704, Plot 3, Block BP
Sector V, Saltlake City, Kolkata – 700091
+91 33 49505600
info@twamevcons.com

Delhi Office

5th Floor, Unit No. 517 & 518
Le-Meridian Commercial Complex
Raisina Road, New Delhi - 110001
+91 11 40581302
delhi@twamevcons.com





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- (e) Approved appointment of M/s. J. Jain & Co., Chartered Accountants (Registration No – 310064E) as Statutory Auditor of the Company for a second term of a period of four years commencing for the FY 2026–27 till the FY 2029–30. A brief profile of M/s. J. Jain & Co., is enclosed as Annexure–E.

This may be treated as compliance with relevant Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular No. HO/49/14/14(7)2025–CFD–POD2/I/3762/2026 dated January 30, 2026.

We request you to kindly take the above information/ documents on record.

Thanking you,
Yours faithfully,

For Twamev Construction and Infrastructure Limited

Neha Saraf
(Company Secretary)



Encl: As mentioned above

Corporate Office

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Independent Auditor's Review Report on Standalone Financial Results of M/s. Twamev Construction and Infrastructure Limited (Formerly known as Tantia Constructions Limited) for the Quarter and year to Date ended on March 31, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended

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

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying standalone annual financial results of Twamev Construction and Infrastructure Limited (Formerly known as Tantia Constructions Limited) (hereinafter referred to as "the Company") for the quarter ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 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 ("Listing Regulations").

In our opinion and to best of our information and according to explanation given to us , these standalone financial results:

- (a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard: and
- (b) gives a true and fair view in conformity with the recognition and measurement principal laid down applicable Indian Accounting Standards (Ind AS) prescribed and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the

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quarter ended 31st March 2026 as well as the year to date results for the period from 1st April, 2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standard on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the audit of the Standalone 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 provision 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.

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. 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 (Py Rs 664 Lakh) as provision for estimated credit loss based on own assessment of the Trade Receivable, Advance to Vendor and Creditors. We relied on the

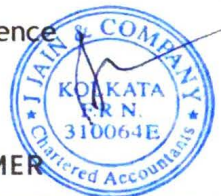
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Management Representation on the carrying amount and provisions for expected credit loss as at March 2026.

- c. Revenue from operation of INR 6745 Lakh for the year ended 31st March 2026 (Previous Year 8486 Lakh) includes INR 1099 Lakh (Previous Year INR 2133 Lakh) on account of unbilled revenue.
- d. Note 6 a. of financial statement during the Year ended company recognized income of INR Nil (PY 10672 Lakh) pursuant to arbitration award.
- e. Note 6 b. of financial statements company started arbitration proceeding before Hon'ble Commercial Court , Cuttack against a customer invoking dispute pertaining to suspended project and a provision of INR Nil (PY INR3118 Lakh) on account of unbilled revenue has been provided for.
- f. Note 6 c. of financial statements Company made a provision for impairment loss of INR NIL (PY INR 50 Lacs) on account of fair value of investment in Subsidiary based on independent impairment study by company.
- g. Other income of INR 110 Lakh (Previous Year INR 7903 lakhs) includes income of INR NIL (PY INR 7795 Lakhs) on account interest on arbitration award.
- h. Company has not accounted for INR 8 Lakh (Jan 26 to March 26) as rental income for RMC plant at Guwahati cumulative income not accounted for INR 32 Lacs (from April 24 to March 25) . Hence standalone profit is understated by INR 32 Lakh.

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- i. 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 31st March 2026 is not available for consolidation. Company made a provision for impaired loss of INR 774 on account of investment in associate company during the year ended 31st March 2024.

Our conclusion is not modified in respect of above matters.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date Standalone Financial Results have been prepared on the basis of the Annual financial statements. The company's Board of Directors are responsible for the preparation and presentation of these Standalone financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) rules 2015, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The management of the company is also responsible for maintenance of adequate accounting records in accordance with the provision 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 the design, implementation and maintenance of adequate internal controls, that were operating effectively for ensuring accuracy and completeness of the accounting records relevant to the preparation and presentation of Standalone financial results that give a true and fair view and are free from material misstatements, whether due to fraud or error, which have been used for the purpose of preparation of the Standalone financial results by the company as aforesaid.

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In preparing the Standalone financial results the Board of Director of the company are responsible for assessing the ability of the company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intend 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 Review of the Standalone Financial Results.

Our objectives are to obtain reasonable assurance about whether the statement as a whole is 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 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 for users taken on the basis of these statement .

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

- Identify and assess the risks of material misstatement of the Standalone 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 of 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 responsible for expressing our opinion on whether the company

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has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's 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 cause significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone 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 Standalone financial results, including the disclosures, and whether the Standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company 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 relationship and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedure in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.



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Other Matter

The financial results include the results for the quarter and the year ended 31st March 2026, being the balancing figure between the audited figures of the full financial year and published unaudited year to date figures up to the third quarter of the report financial year prepared in accordance with the recognition and measurements principles led down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

Our opinion is not modified in respect of the above matters.

For J Jain & Company
Chartered Accountants
FRN no 310064E



CA Sanjay Lodha
Partner

Membership No :058266

UDIN: 26058266OSTPHY3147

Place : Kolkata

Date: 29th May, 2026

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Independent Auditor's Review Report on Quarterly and year to date audited Consolidated Financial Results of the 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, for the quarter March 31 ,2026 and year ended 31st March 2026

To
The Board of Directors of
Twamev Construction and Infrastructure Limited
(Formerly Known as Tantia Constructions Limited)

Report on Audit of the Consolidated Financial Results

We have audited the accompanying Statement of quarterly and Year to date consolidated financial results of **Twamev Construction and Infrastructure Limited (Formerly Known as Tantia Constructions Limited)** (hereinafter referred to as the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries and associates together referred to as "the Group"), its associates and jointly controlled entities for the quarter ended 31st March 2026 and for the period from 1st April 2025 to 31st March 2026 ("The Statements") attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on our consideration of reports to other auditor on separate audited financial statements of the subsidiaries, associates and jointly controlled entities, the aforesaid statements: -

- i) Includes the annual financial results of the entities mentioned in Annexure -1
- ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

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except for the possible effect of the matters described in the basis for qualified opinion paragraph below, give a true and fair view in conformity with the applicable accounting standards prescribed under section 133 of the Companies Act 2013 ("the Act") read with Companies (India Accounting Standards) Rules, 2015 as amended, and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the group for the year ended 31st March 2026.

Basis for Qualified Conclusion

- (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
- a. 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 2024 , mentioned under noted qualified opinion
- 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 2024. However NHAI has taken over control of the Project Assets.



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- 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.

Our Opinion is modified in respect of above matters.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act 2013, (“Act”). Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the **Audit of the Consolidated Financial Results** section of our report. We are independent of the Group, its associates and jointly controlled entities 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 financial statements under the provision of the companies Act 2013, and the Rules there under, and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in term of their reports referred to in “Other Matters” paragraph below, is sufficient and appropriate to provide a basis for our opinion.



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Emphasis of Matters

- a. Note 4, to the financial results states that the Holding 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. The Holding 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 INR Nil (PY INR 664 Lakh) 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 March 2026.
- c. Revenue from operation of INR 6745 Lakh (Previous year 8486 Lakh) includes INR 1099 Lakh (Previous Year 2133 Lakh) on account of unbilled revenue.
- d. Note 6 a. of financial statement during the Year ended company recognized income of INR Nil (PY INR 10672 Lakh) pursuant to arbitration award.
- e. Note 6 b. of financial statements, company started arbitration proceeding before Hon'ble Commercial Court , Cuttack against a customer invoking dispute pertaining to suspended project and a provision of INR Nil (PY INR 3118 Lakh) on account of unbilled revenue has been provided for.
- f. Note 6 c. of financial statements Company made a provision for impairment loss of INR NIL (PY INR 50 Lacs) account of fair value of investment in Subsidiary based on independent impairment study by company.

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- g. Other income of INR 110 Lakh (Previous Year INR 7903 lakhs) includes income of INR NIL (PY INR 7795 Lakhs) on account interest on arbitration award..
- h. Company has not accounted for INR 8 Lakh (Jan 26 to March 26) as rental income for RMC plant at Guwahati cumulative income not accounted for INR 32 Lacs (from April 24 to March 25) . Hence standalone profit is understated by INR 32 Lakh.
- i. 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 31st March 2025 is not available for consolidation. The company made a provision for impaired loss of INR 774 on account of investment in associate company.

Our opinion is not modified in respect of above matters.

Management's Responsibilities' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the Indian Accounting Standards prescribed under section 133 of the Act read with Companies (Indian Accounting Standards) rule 2015, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. The Board of Directors of the company and the respective Board of Directors include in the group, of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Group, its associates and jointly controlled entities 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 the design, implementation and maintenance of adequate internal financial control, that were



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operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Company, as aforesaid.

In preparation the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operation, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Review of the Consolidated Financial Results.

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatements, 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 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 consolidated financial results.

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



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- Identify and assess the risks of material misstatement of the consolidated 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 of 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 omission, 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 circumstance. Under section 143(3)(i) of the Act, we are responsible for expressing our opinion on whether the Company has adequate internal financial controls 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 using 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 cause significant doubt on the ability of the group and its associates and jointly controlled entities 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 consolidated financial results, or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to date of our audit reports. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated



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financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company and such other entities include in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit finding, 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 relationship and other matters that may reasonably be thought on our independence, and were applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The consolidated financial results of the Subsidiaries whose financial results reflect total Revenue as Nil, total net profit/(loss) after tax of INR (145 Lakh), and total comprehensive income/(loss) of INR (129Lakh), for the year ended March 31, 2026, as considered in the consolidated financial results. These financial results have been approved and furnished by the management of subsidiary companies and our conclusion on the result, in so far as it relates to the affairs of these subsidiaries is based solely on such unaudited financial results.

Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial results/ financial information certified by the Board of Directors.

The financial results include the results for the quarter ended 31st March 2026 and year to date, being the Balancing figure between the audited figures in respect of the full financial year and published unaudited year to date figures up to the third quarters of

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the financial year prepared in accordance with the recognition and measurement principles led down in Indian Accounting Standards 34 "Interim Financial Reporting" which were subject to limited review by us.

Our Opinion is not modified in respect of the above matter.

For J Jain & Company
Chartered Accountants
FRN no 310064E

Sanjay Lodha



CA Sanjay Lodha
Partner

Membership No :058266

UDIN: 26058266FVRCEY1245

Place : Kolkata

Date: 29th May, 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 STANDALONE ASSETS AND LIABILITIES AS AT 31.03.2026 PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (IND-AS)

(₹ in Lakhs)

Sl No	Particulars	STANDALONE	
		31-Mar-2026 (Audited)	31-Mar-2025 (Audited)
I	ASSETS		
1	NON-CURRENT ASSETS		
a.	Property, plant and equipment	525	648
b.	Intangible Assets	2	6
c.	Capital work-in-progress		
d.	Financial assets		
	(i) Investments	32,915	32,910
	(ii) Other financial assets	7,751	6,137
f.	Other non current assets	-	0
	Total Non-Current Assets (A)	41,193	39,700
2)	CURRENT ASSETS		
a.	Inventories	4,218	2,500
b.	Financial assets		
	(i) Trade receivables	6,262	4,399
	(ii) Cash & cash equivalents	315	298
	(iii) Bank Balances (other than ii above)	222	452
	(v) Other financial assets	8,093	8,140
c.	Current Tax Assets	160	342
d.	Other current assets	1,770	1,902
	Total Current Assets (B)	21,040	18,033
	Total Assets	62,233	57,733
II	EQUITY AND LIABILITIES		
1)	EQUITY		
a.	Equity share capital	1,550	1,550
b.	Other equity	44,930	44,004
	Total Equity	46,479	45,554
2)	LIABILITIES		
	NON-CURRENT LIABILITIES		
a.	Financial liabilities		
	(i) Borrowings	4,775	3,350
b.	Provisions	131	211
c.	Deferred tax liabilities (net)	590	589
d.	Other non current liabilities	945	776
	Total Non-Current Liabilities (D)	6,441	4,926
E)	CURRENT LIABILITIES		
a.	Financial liabilities		
	(i) Borrowings	3,555	3,453
	(ii) Trade payables		
	(A) Total outstanding dues of micro enterprises and small enterprises; and		
	(B) (B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	2,139	1,506
	(iii) Other financial liabilities	3,227	2,063
b.	Other current liabilities	201	138
c.	Provisions	191	93
	Total Current Liabilities (E)	9,314	7,253
	Total Equity and Liabilities (C + F)	62,233	57,733

For Twamev Construction And Infrastructure Ltd.
TARUN CHATURVEDI
(Executive Director)
PIN: C2509045





STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(₹ in Lakhs)

Sl No	Particulars	Standalone				
		Quarter ended			Year ended	
		31-Mar-2026 (Audited)	31-Dec-2025 (Un-Audited)	31-Mar-2025 (Audited)	31-Mar-2026 (Audited)	31-Mar-2025 (Audited)
1	Income from Operations					
	a) Net Income from Operations	2,251	2,083	4,973	6,745	8,486
	b) Other Operating Income	-	-	-	-	-
	Revenue from Operation	2,251	2,083	4,973	6,745	8,486
2	Other Income					
	Total Income	28	20	7,828	110	7,903
	Total Income	2,279	2,102	12,801	6,855	16,389
3	Expenses					
	a. Consumption of Raw Material, Stores and Spares	425	262	347	1,076	1,000
	b. Contract Operating Expenses	1,861	1,239	1,673	4,885	2,935
	c. Changes in work-in-progress	(707)	140	(56)	(1,343)	310
	d. Employee benefits expense	244	122	236	602	640
	e. Depreciation and amortisation expense	31	32	39	135	172
	f. Finance Cost	22	14	76	73	211
	g. Impairment of Investment	-	-	50	-	50
	h. Other Expenses	218	114	476	594	787
	Total Expenses	2,092	1,923	2,841	6,021	6,105
4	Profit/(Loss) from ordinary activities after Finance costs but before Exceptional Items (1+2-3)	187	179	9,960	833	10,284
5	Exceptional Items	-	-	4,434	(72)	4,433
6	Adjustment for diminution in value of investment	-	-	-	-	-
7	Profit/(Loss) from ordinary activities before Tax (4-5)	187	179	5,526	905	5,851
8	Transfer of profit/(loss) on accounts of change in shareholding	-	-	-	-	-
9	Share in net profit/(loss) of associate	-	-	-	-	-
10	Profit/(loss) before Tax					
11	Tax Expenses					
	a. Current Tax	-	-	12	-	-
	b. Deferred Tax	(4)	-	278	(4)	12
	c. Earlier year Tax	-	-	-	-	278
12	Net Profit/(Loss) from ordinary activities after Tax (6-7)	191	179	5,236	910	5,561
13	Extraordinary Items	-	-	-	-	-
14	Net Profit/(Loss) for the period (8-9)	191	179	5,236	910	5,561
15	Other Comprehensive Income/ (Loss) (Net of Tax)					
	i) Items that will not be reclassified to profit or loss	(21)	-	(9)	(21)	(9)
	ii) Income tax relating to items that will not be reclassified to profit or loss	5	-	2	5	2
	Total other comprehensive Income/ (loss) [11(i) + 11(ii)]	(15)	-	(7)	(15)	(7)
16	Total Comprehensive Income/ (Loss) for the period (10+11)	207	179	5,243	925	5,568
17	Net Profit attributable to					
	a) Owners of the Company					
	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					
	b) Non-controlling Interest					
20	Paid-up equity share capital (Face Value of Rs. 1/-per share)	1,550	1,550	1,550	1,550	1,550
21	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year				44,930	44,004
22	Earning per share (Face value Rs.1/-)					
a.	Before extraordinary Items					
	i. Basic (In Rupees)	0.13	0.12	3.38	0.60	3.59
	ii. Diluted (In Rupees)	0.13	0.12	3.38	0.60	3.59
b.	After extraordinary Items					
	i. Basic (In Rupees)	0.13	0.12	3.38	0.60	3.59
	ii. Diluted (In Rupees)	0.13	0.12	3.38	0.60	3.59



For Twamev Construction And Infrastructure Ltd

Tarun Chaturvedi

TARUN CHATURVEDI
(Executive Director)



Statement of Standalone Cash Flows for the year ended March 31, 2026

₹ in Lakhs

	31-Mar-26	31-Mar-25
A Cash Flow from Operating Activities		
Net Profit / (Loss) before Tax	910	5,851
Add/(Less) Adjustment for :		
Depreciation	135	172
Provision for Income Tax	(4)	-
Provision for Diminution in value of Investment	-	50
Exceptional Items	-	4,433
Interest Income	(110)	(7,880)
Non Cash Expenses	21	9
Finance Cost	73	211
	115	(3,004)
Operating Profit before working Capital changes	1,025	2,846
Add/(Less) (Increase)/decrease in Assets/Liabilities :		
Trade Receivable	(1,852)	(2,380)
Other Financial Assets	(1,568)	(1,110)
Provision	18	18
Other Non Current Assets	-	12
Other Assets	133	(1,388)
Inventories	(1,718)	529
Other Liabilities	231	40
Other Financial Liabilities	1,121	634
Trade Payable	633	373
Trade payables, Liabilities & Provisions	(3,001)	(3,273)
Cash Generated from Operations	(1,977)	(426)
Direct Taxes Paid / Refund (Net)	182	(21)
Cash Flow before extraordinary items	(1,795)	(447)
Exceptional Items -	-	-
Net Cash From Operating Activities	(1,795)	(447)
B Cash flow from Investing Activities		
Add/(Less) (Increase)/decrease in Assets/Liabilities :		
Purchase of Fixed Assets	(8)	(3)
Bank deposit placed	230	(98)
Interest Received	99	95
Purchase of Other Investment	(6)	15
Investment in Fixed Deposits Maturity within 12 months	-	-
Net Cash used in Investing Activities.	315	9
C Cash Flow from Financing Activities		
Add/(Less) (Increase)/decrease in Assets/Liabilities :		
Share Capital issue	-	-
Share Premium Account	-	-
Net Cash inflow	-	-
Long term borrowings	1,425	(557)
Short term borrowing	102	1,034
Interest Paid	(30)	(211)
Dividend Paid	-	-
Tax on Dividend	-	-
Dividend & Unclaimed Share Application Money Deposited	1,497	267
Net Cash from financing Activities.	1,497	267
D Net Increase/(Decrease) in Cash and Cash equivalent (A+B+C)	17	(172)
E Add: Balance at the beginning of the Year	298	470
Cash & Cash equivalents as the close of the year	315	298
Note :		
Cash & Cash equivalents		
- Balances with banks in Current Accounts	286	252
- Cash in hand	24	36
- In Deposit Accounts Maturity within 3 months	6	10
Cash & Cash equivalents (As per Note 11)*	315	298
* i) Excluding balances with the bank in the form of Fixed Deposit pledged as Security / Margin with Bank for BG Limit and Lien with Client	222	452
ii) Earmarked Bank balances against Dividend and Unclaimed Share Application	-	-
Total (As per Note 12)	222	452
Total [As per Note (11+12)]	538	750



For Twamev Construction And Infrastructure Ltd.
Taran Chaturvedi
TARUN CHATURVEDI
(Executive Director)
PIN: 02309045

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 CONSOLIDATED ASSETS AND LIABILITIES AS AT 31.03.2025
PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (IND-AS)

(₹ In Lakhs)

Sl No	Particulars	CONSOLIDATED	
		31-Mar-2026 (Audited)	31-Mar-2025 (Audited)
	ASSETS		
A)	NON-CURRENT ASSETS		
a.	Property, plant and equipment	572	712
b.	Intangible Assets	1	5
c.	Capital work-in-progress	42,235	42,235
d.	Goodwill	33	33
e.	Financial assets	448	442
	(i) Investments	7,751	6,137
	(iii) Other financial assets	3,632	3,633
e.	Deferred Tax Assets (Net)	3	3
f.	Other non current assets	54,675	53,200
	Total Non-Current Assets (A)		
B)	CURRENT ASSETS		
a.	Inventories	4,218	2,500
b.	Financial assets	6,341	4,478
	(i) Trade receivables	324	306
	(ii) Cash & cash equivalents	222	452
	(iii) Bank Balances (other than ii above)	544	544
	(iv) Loans	8,183	8,355
	(v) Other financial assets	297	480
c.	Current Tax assets	1,916	2,048
d.	Other current assets	22,045	19,162
	Total Current Assets (B)	76,720	72,363
	Total Assets (A + B)		
	EQUITY AND LIABILITIES		
C)	EQUITY		
a.	Equity share capital	1,550	1,550
b.	Other equity	29,590	28,810
c.	Non-controlling assets	2	2
	Total Equity (C)	31,142	30,362
	LIABILITIES		
D)	NON-CURRENT LIABILITIES		
a.	Financial liabilities		
	(i) Borrowings	4,775	3,350
	(ii) Other financial liabilities	-	-
b.	Long term provisions	131	211
c.	Deferred tax liabilities (net)	-	-
d.	Other non current liabilities	945	776
	Total Non-Current Liabilities (D)	5,851	4,337
E)	CURRENT LIABILITIES		
a.	Financial liabilities		
	(i) Borrowings	30,628	30,526
	(ii) Trade payables		
	(A) Total outstanding dues of micro enterprises and small enterprises; and		
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	2,140	1,506
	(iii) Other financial liabilities	5,304	4,138
b.	Current tax liabilities (net)	17	17
c.	Other current liabilities	1,392	1,328
d.	Provisions	248	150
	Total Current Liabilities (E)	39,727	37,664
	Total Liabilities (F = D + E)	45,578	42,002
	Total Equity and Liabilities (C + F)	76,720	72,363

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For Twamev Construction and Infrastructure Li.
Tarun Chaturvedi
Tarun Chaturvedi
Executive Director
PIN: 02309045



STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(₹ In Lakhs)

Sl No	Particulars	Consolidated				
		Quarter ended		Year ended		
		31-Mar-2026 (Audited)	31-Dec-2025 (Un-Audited)	31-Mar-2025 (Audited)	31-Mar-2026 (Audited)	31-Mar-2025 (Audited)
1	Income from Operations					
	a) Net Income from Operations	2,251	2,083	4,973	6,745	8,486
	b) Other Operating Income	-	-	-	-	-
	Revenue from Operation	2,251	2,083	4,973	6,745	8,486
2	Other Income	28	20	7,828	110	7,903
	Total Income	2,279	2,102	12,801	6,855	16,389
3	Expenses					
	a. Consumption of Raw Material, Stores and Spares	425	264	347	1,076	1,000
	b. Contract Operating Expenses	1,861	1,239	1,673	4,885	2,935
	c. Changes in work-in-progress	(707)	140	(56)	(1,343)	310
	d. Employee benefits expense	244	123	236	602	640
	e. Depreciation and amortisation expense	35	29	39	152	183
	f. Finance Cost	22	15	76	73	211
	g. Impairment of Investment	-	-	-	-	-
	h. Other Expenses	-	-	-	-	-
	Total Expenses	2,122	1,932	2,792	6,166	6,068
4	Profit/(Loss) from ordinary activity after Finance costs but before Exceptional Items (1+2-3)	157	170	10,009	689	10,321
5	Exceptional Items	-	-	4,433	(72)	4,433
6	Profit/(loss) from ordinary activities before Tax (4-5)	157	170	5,575	761	5,888
7	Transfer of profit/ (loss) on account of change in shareholding	-	-	-	-	-
8	Share in net profit/(loss) of associate	-	-	-	-	-
9	Profit/(loss) before Tax (6+7+8)	157	170	5,575	761	5,888
10	Tax Expenses					
	a. Current Tax	-	-	-	-	-
	b. Deferred Tax	(4)	-	12	(4)	12
	c. Earlier Year Tax	-	-	278	-	278
11	Net Profit/(Loss) from ordinary activities after Tax (9-10)	161	170	5,285	765	5,598
12	Extraordinary Items	-	-	-	-	-
13	Net Profit/(Loss) for the period (11-12)	161	170	5,285	765	5,598
14	Other Comprehensive Income/ (Loss) (Net of Tax)					
	i) Items that will not be reclassified to profit or loss	(21)	-	(9)	(21)	(9)
	ii) Income/ (Loss) relating to items that will not be reclassified to profit or loss	5	-	2	5	2
	Total other comprehensive income/ (loss) [14(i) + 14(ii)]	(15)	-	(7)	(15)	(7)
15	Total Comprehensive Income/ (Loss) for the period (13+14)	176	170	5,278	780	5,605
16	Net Profit attributable to					
	a) Owners of the Company	176	170	5,278	780	5,605
	b) Non-controlling Interest	-	-	-	-	-
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	176	170	5,278	780	5,605
	b) Non-controlling Interest	-	-	-	-	-
19	Paid-up equity share capital (Face Value of Rs. 10/-per share)	1,550	1,550	1,550	1,550	1,550
20	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	29,590	28,810
21	Earning per share (The face value of shares have been reduced from Rs. 10/- to Rs.1/- from 16.10.23)					
a.	Before extraordinary Items					
	i. Basic (In Rupees)	0.11	0.11	3.41	0.50	3.59
	ii. Diluted (In Rupees)	0.11	0.11	3.41	0.50	3.59
b.	After extraordinary Items					
	i. Basic (In Rupees)	0.11	0.11	3.41	0.50	3.59
	ii. Diluted (In Rupees)	0.11	0.11	3.41	0.50	3.59



For Twamev Construction And Infrastructure Ltd.

Tarun Chaturvedi

TARUN CHATURVEDI
(Executive Director)

Dir. 02809045

Twamev Construction and Infrastructure Limited

(Formerly known as Taitila Constructions Limited)



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 Consolidated Cash Flows for the year ended March 31, 2026

	31-Mar-26	31-Mar-25
₹ in Lakhs		
A Cash Flow from Operating Activities		
Net Profit / (Loss) before Tax	765	5,888
Add/(Less) Adjustment for :		
Depreciation	152	183
Exceptional Items	-	4,433
Interest Income	(110)	(7,879)
Interest on borrowing	73	211
Provision for Income Tax	(4)	-
Non Cash Expenses	21	9
	<u>132</u>	<u>(3,043)</u>
Operating Profit before working Capital changes	897	2,845
Add/(Less) (Increase)/decrease in Assets/Liabilities :		
Debtors	(1,852)	(2,380)
Other Non Current Assets	-	12
Other Financial Assets (Non-Current)	(1,442)	(1,865)
Provision	18	18
Other Financial Assets	-	756
Other Assets	133	(1,388)
Inventories	(1,718)	529
Other Liabilities	231	202
Trade Payable	633	170
Other Financial Liabilities	1,121	634
Other Current Liabilities		41
	<u>(2,875)</u>	<u>(3,272)</u>
Cash Generated from Operations	(1,978)	(427)
Direct Taxes Paid / Refund (Net)	182	(21)
Cash Flow before extraordinary items	(1,796)	(447)
Exceptional Items	-	-
Net Cash From Operating Activities	(1,796)	(447)
B Cash flow from Investing Activities		
Add/(Less) (Increase)/decrease in Assets/Liabilities :		
Purchase of Fixed Assets	(8)	(3)
Interest Received	99	95
Purchase of other investment	(6)	15
Non Investment in Fixed deposits (Maturity more than 12 months)	230	(98)
	<u>315</u>	<u>9</u>
Net Cash used in investing Activities.	315	9
C Cash Flow from Financing Activities		
Add/(Less) (Increase)/decrease in Assets/Liabilities :		
Share Capital Issue	-	-
Share Premium Account	-	-
Net Cash Inflow		
Long term borrowings	1,425	(557)
Short term borrowing	102	1,034
Interest Paid	(30)	(211)
Dividend Paid		
Tax on Dividend		
Dividend & Unclaimed Share Application Money Deposited	1,497	266
Net Cash from financing Activities.	1,497	266
D Net increase/(Decrease) in Cash and Cash equivalent (A+B+C)	16	(173)
E Add: Balance at the beginning of the Year	307	479
Cash & Cash equivalents as the close of the year	324	306
Note :		
Cash & Cash equivalents		
- Balances with banks in Current Accounts	246	252
- In Deposits Account Maturity less than 3 months	11	51
- Cash in hand	27	3
Cash & Cash equivalents (As per Note 11)*	324	307
▪ i) EXCLUDING balances with the bank in the form of Fixed Deposit pledged as Security / Margin with Bank for BG Limit and Lien with Client	222	451
ii) Earmarked Bank balances against Dividend and Unclaimed Share Application		
Total (As per Note 12)	222	451
Total [As per Note (11+12)]	546	758



For Twamev Construction And Infrastructure Ltd.

Tarun Chaturvedi
TARUN CHATURVEDI
(Executive Director)
DIN : 02309045

Notes to Financial Statements for the Quarter and Year and ended 31st March 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, Tanta Infrastructure Private Limited, step-down Subsidiary Company, Tanta Raxaultollway Private Limited and Joint Ventures drawn for the quarter and year ended 31st March 2026 have been taken into consideration. Tanta 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 pending for 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 and year ended 31st March 2026.
 - d. Revenue from operations of INR 2251 lakhs for the quarter and INR 6745 Lakhs for the year ended 31st March 2026 includes INR 1099 Lakhs on account of unbilled revenue out of which INR 762 Lakhs has been billed subsequently.
7. Attention is invited to the following with respect to Consolidated financial results
 - a. In the stand alone financial statement of of Tanta Infrastructure Private Limited (TIPL) for the year ended 31st March 2020, attention is invited to note no. 8 to the financial statement with respect to loan of INR 844 Lakhs 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.

For Tanta Construction And Infrastructure Ltd.

Tarun Chaturvedi

TARUN CHATURVEDI
(Executive Director)

DIN: 02309045

- 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 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 filed 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. Tanta 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.
8. On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (together referred to as "Labour Codes"), which consolidate existing labour laws into a unified framework. The Company has carried out an assessment of the potential impact of these Labour Codes on its employee benefit obligations, including gratuity and leave encashment. Based on the current evaluation, the Company believes that the implementation of the Labour Codes does not have a material impact on its financial statements.
9. The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
10. Amounts are rounded off to the nearest lakhs.

For Twamev Construction and Infrastructure Limited

Date: 29th May 2026

Place: Kolkata



Tarun Chaturvedi
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)

Bin : 02809045

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 Financial Year ended March 31, 2026 [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	6,855	Not Quantifiable
	2	Less: Total Expenditure	6,166	
	3	Net Profit before tax and exceptional items	689	
	4	Exceptional Items	(72)	
	5	Less: Share in net profit of associate		
		Less: Deferred Tax	(4)	
	6	Net Profit for the period		
		Earnings Per Share	0.60	
	5	Total Assets	76,720	
	6	Total Liabilities	45,578	
	7	Net Worth	31,142	
	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 31 st 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 31 st March 2023 , mentioned under noted qualified			



	<p>opinion</p> <p>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.</p> <p>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.</p> <p>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.</p>
	<p>B. Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion:</p> <p>a) Qualified Opinion b) Qualified Opinion c) Qualified Opinion</p>
	<p>c. Frequency of qualification: Whether appeared first time / repetitive / since how long continuing:</p> <p>a) Repetitive</p>



	b) Repetitive	
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's 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 quantifiable (2) If management is unable to estimate the impact, reasons for the same: In the subsidiary company, Tantia Infrastructure Pvt Ltd. (TIPL) and Tantia Raxaultollways Pvt Ltd (TRPL), recently the new Directors have been appointed, consequent to removal of the erstwhile Directors, the company is in the process of taking management and control and preparation of necessary books of accounts to ensure all compliances in these companies.	
III	Signatories:	
1	Tarun Chaturvedi Executive Director and CFO	<i>Tarun Chaturvedi</i> TARUN CHATURVEDI (Executive Director) PIN: 02309045
2	Statutory Auditors M/s J Jain & Co, Chartered Accountants ICAI Firm Registration Number: 310064E CA Sanjay Lodha, Partner Membership Number: 058266	<i>Sanjay Lodha</i> 
	Place: Kolkata	
	Date: 29.05.2025	

Annexure - B

To,

Date: 29.05.2026

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: Declaration in respect of Audit Report with modified opinion for the Annual Audited Financial Results for the Financial Year ended 31st March, 2026

In compliance with Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, we hereby declare that the Statutory Auditors of the Company M/s J. Jain & Co., Chartered Accountants, (Firm Registration No 310064E), have issued Audit Report with modified opinion on the Audited Consolidated Financial Results of the Company for the Year ended 31st March 2026.

We request you to take the same on records.

Thanking You,

Yours Faithfully,

For Twamev Construction and Infrastructure Limited

Tarun Chaturvedi

Tarun Chaturvedi
Whole-time Director
DIN: 02309045



Annexure-C

BRIEF PROFILE OF M/S. YG ADVISORS, INTERNAL AUDITOR OF THE COMPANY

Sl. No.	Particulars	Disclosure
1.	Name of the Internal Auditor	M/S. YG ADVISORS
2.	Reason for change	Re-appointment as Internal Auditor of the Company for the financial year 2026-27.
3.	Date and term of appointment	M/s YG Advisors, has been re-appointed as Internal Auditor of the Company at the Board Meeting of the Company held on 29 th May, 2026 to conduct Internal Audit of the Company for the Financial Year 2026-27 at a remuneration as decided by the Board of Directors and M/s YG Advisors, mutually.
4.	Brief Profile	YG Advisors is a proprietorship entity of Prashant Khandelwal. Prashant is a qualified Chartered Accountant since 1993. He is also qualified Company Secretaries (1993) & Costs & Works Accountants of India (1991). He has over 33 years of experience across finance and advisory roles. Close of 21 years of experience with Lodha & Co., Chartered Accountants, where he also served as partner. During the years he has handled and led various mandates of corporate restructuring, mergers and acquisition, diligences, valuation, restructuring and advisory cases. As part of the exposure, he had the opportunity to deal with leaders of various sectors across the country and overseas. He has worked as Global CFO in ITES company - an Indian grown multinational having presence in 15 countries in NALATAM, EMEA and Asia and Pacific Region. He has worked with many large multinationals and Indian promoter companies in advising them on various business, tax and regulatory issues.
5.	Relationship between Directors	None



Annexure-D

**BRIEF PROFILE OF M/S. S. CHHAPARIA & ASSOCIATES (REGISTRATION NO - 101591), COST
AUDITOR OF THE COMPANY**

Sl. No.	Particulars	Disclosure
1.	Name of the Interim Compliance Officer	M/s. S. Chhaparia & Associates
2.	Reason for change	Re-Appointment as Cost Auditor of the Company for the financial year 2026-27.
3.	Date and term of appointment	M M/s. S. Chhaparia & Associates is re-appointed as Cost Auditor of the Company at the Board Meeting of the Company held on 29 th May, 2026 to conduct audit of cost records of the Company for the Financial Year 2026-27 at such remuneration as decided by the Board of Directors and M/s. S. Chhaparia & Associates, mutually, subject to ratification by the shareholders in the ensuing Annual General Meeting.
4.	Brief Profile	<p>M M/s. S. Chhaparia & Associates., Cost Accountants having Registration No. 101591 based at Kolkata. S. Chhaparia, is a Practicing Cost Accountant and is in whole time practice since 2011. He is also a member of ICAI and ICSI. He has expert knowledge in the field of:</p> <ol style="list-style-type: none">1. Cost Accounting:<ul style="list-style-type: none">- Preparation of Cost Records- Cost Auditing- Certification Works: Certificate of cost of production of captively consumed goods as per Rule 8 of Central Excise Act, 1944 in accordance with CAS 4, the amount of duty paid on the materials, product, wise position of production dispatches stock, etc. XBRL filing of cost audit report of companies. Special audit u/s 14A & 14AA.2. Company Law Matters:<ul style="list-style-type: none">- Filing of all forms to Registrar of Companies including XBRL Balance sheet- Formation of company and LLP in India, viz. Private Ltd, Public Ltd, Subsidiary Co., Government Co, Joint Venture Co, Holding Co, etc Strike off companies.- Other Compliances as required as per Companies Act, 2013.3. Income Tax4. GST
5.	Relationship between Directors	None



Annexure-E

BRIEF PROFILE OF M/S. J JAIN & CO, CHARTERED ACCOUNTANTS, STATUTORY AUDITOR OF THE COMPANY

Sl. No.	Particulars	Disclosure
1.	Name of the Internal Auditor	M/S. J. JAIN & CO
2.	Reason for change	Re-appointment as Statutory Auditor of the Company of the company for second term of four years, commencing from the FY 2026-27 till FY 2029-30.
3.	Date and term of appointment	Re-appointment as Statutory Auditor of the Company for a second term of a period of four years commencing from the FY 2026-27 till FY 2029-30, at a remuneration as decided by the Board of Directors and M/s J Jain & Co., mutually.
4.	Brief Profile	M/s J Jain & Company (JJC), a Chartered Accountants firm, registered with The Institute of Chartered Accountants of India in the year 1976, is founded by Late Sri Jogendra Kumar Jain, M.Com, LLB, and FCA. In its earlier years, the focus of the firm was offering a wide range of Taxation Services to Individual and Corporate clients. The era of the 1997's was marked by induction of New Partner, Mr. Sanjay Jain CA, in the firm.
5.	Relationship between Directors	None

