

Integrated Filing (Finance) Ind AS

TWAMEV CONSTRUCTION AND INFRASTRUCTURE LIMITED

General Information

Scrip code*	532738	
NSE Symbol*	TICL	
MSEI Symbol*	NOTLISTED	
ISIN*	INE388G01026	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2024	
Date of end of financial year	31-03-2025	
Date of board meeting when results were approved	27-05-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-05-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Geographical	
Description of single segment		
Start date of board meeting	27-05-2025	
Start time of board meeting	16:00:00	
End date of board meeting	27-05-2025	
End time of board meeting	17:30:00	
Whether cash flow statement is applicable on company	true	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	true	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	Yes	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	true	
Latest Date on which RPT policy is updated	29-05-2024	
Indicate Company website link for updated RPT policy of the Company	https://twamevcons.com/wp-content/uploads/2025/01/Related-Party-Transaction-Policy.pdf	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	false	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Information (1)

Text Block

Textual Information(1)	There has been no default on loans and debt securities.
---------------------------	---

Financial Results - Ind-AS

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	4,973.00	8,486.00
	Other income	7,828.00	7,903.00
	Total income	12,801.00	16,389.00
2	Expenses		
(a)	Cost of materials consumed	347.00	1,000.00
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(56.00)	310.00
(d)	Employee benefit expense	236.00	640.00
(e)	Finance costs	76.00	211.00
(f)	Depreciation, depletion and amortisation expense	39.00	172.00
(g)	Other Expenses		
1	Contract Operating Expenses	1,673.00	2,935.00
2	Impairment of Investment	50.00	50.00
3	Other Expenses	476.00	787.00
	Total other expenses	2,199.00	3,772.00
	Total expenses	2,841.00	6,105.00
3	Total profit before exceptional items and tax	9,960.00	10,284.00
4	Exceptional items	(4,434.00)	(4,433.00)
5	Total profit before tax	5,526.00	5,851.00
6	Tax expense		
7	Current tax	0.00	0.00
8	Deferred tax	12.00	12.00
9	Total tax expenses	12.00	12.00
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	(278.00)	(278.00)
11	Net Profit Loss for the period from continuing operations	5,236.00	5,561.00
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	5,236.00	5,561.00
17	Other comprehensive income net of taxes	7.00	7.00
18	Total Comprehensive Income for the period	5,243.00	5,568.00
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	1,550.00	1,550.00
	Face value of equity share capital	1.00	1.00
22	Reserves excluding revaluation reserve		0.00
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	3.38	3.59
	Diluted earnings (loss) per share from continuing operations	3.38	3.59
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	3.38	3.59

	Diluted earnings (loss) per share from continuing and discontinued operations	3.38	3.59
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)	As mentioned in the outcome of the Board Meeting dated 27.05.2025
---------------------------	---

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
1 Segment Revenue (Income)			
(net sale/income from each segment should be disclosed)			
1	NO SEGMENT	0.00	0.00
	Total Segment Revenue	0.00	0.00
	Less: Inter segment revenue	0.00	0.00
	Revenue from operations	0.00	0.00
2 Segment Result			
Profit (+) / Loss (-) before tax and interest from each segment			
1	NO SEGMENT	0.00	0.00
	Total Profit before tax	0.00	0.00
	i. Finance cost	0.00	0.00
	ii. Other Unallocable Expenditure net off Unallocable income	0.00	0.00
	Profit before tax	0.00	0.00
3 (Segment Asset - Segment Liabilities)			
Segment Asset			
1	NO SEGMENT	0.00	0.00
	Total Segment Assets	0.00	0.00
	Un-allocable Assets	0.00	0.00
	Net Segment Assets	0.00	0.00
4 Segment Liabilities			
Segment Liabilities			
1	NO SEGMENT	0.00	0.00
	Total Segment Liabilities	0.00	0.00
	Un-allocable Liabilities	0.00	0.00
	Net Segment Liabilities	0.00	0.00
Disclosure of notes on segments			

Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2025	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Items that not be reclassified to profit or loss	9.00	9.00
Total Amount of items that will not be reclassified to profit and loss	9.00	9.00
2 Income tax relating to items that will not be reclassified to profit or loss	2.00	2.00
3 Amount of items that will be reclassified to profit and loss		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5 Total Other comprehensive income		

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	648.00
Capital work-in-progress	0.00
Investment property	32,910.00
Goodwill	0.00
Other intangible assets	6.00
Intangible assets under development	0.00
Biological assets other than bearer plants	0.00
Investments accounted for using equity method	0.00
Non-current financial assets	
Non-current investments	0.00
Trade receivables, non-current	0.00
Loans, non-current	0.00
Other non-current financial assets	6,137.00
Total non-current financial assets	6,137.00
Deferred tax assets (net)	0.00
Other non-current assets	0.00
Total non-current assets	39,701.00
2 Current assets	
Inventories	2,500.00
Current financial asset	
Current investments	0.00
Trade receivables, current	4,399.00
Cash and cash equivalents	298.00
Bank balance other than cash and cash equivalents	452.00
Loans, current	0.00
Other current financial assets	8,140.00
Total current financial assets	13,289.00
Current tax assets (net)	342.00
Other current assets	1,902.00
Total current assets	18,033.00
3 Non-current assets classified as held for sale	0.00
4 Regulatory deferral account debit balances and related deferred tax Assets	0.00
Total assets	57,734.00
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	1,550.00
Other equity	44,004.00
Total equity attributable to owners of parent	45,554.00
Non controlling interest	
Total equity	45,554.00
2 Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	3,350.00
Trade payables, non-current	
(A) Total outstanding dues of micro enterprises and small enterprises	0.00
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
Total Trade payable	0.00
Other non-current financial liabilities	0.00
Total non-current financial liabilities	3,350.00
Provisions, non-current	211.00
Deferred tax liabilities (net)	589.00
Deferred government grants, Non-current	0.00
Other non-current liabilities	776.00
Total non-current liabilities	4,926.00
Current liabilities	
Current financial liabilities	
Borrowings, current	3,453.00
Trade payables, current	

	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,506.00
	Total Trade payable	1,506.00
	Other current financial liabilities	2,063.00
	Total current financial liabilities	7,022.00
	Other current liabilities	138.00
	Provisions, current	94.00
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	0.00
	Total current liabilities	7,254.00
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	12,180.00
	Total equity and liabilities	57,734.00
	Disclosure of notes on assets and liabilities	Textual Information(1)

Text Block

Textual Information(1)	NA
---------------------------	----

Cash flow statement indirect

Amount in (Lakhs)

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	5,851.00
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	211.00
	Adjustments for decrease (increase) in inventories	529.00
	Adjustments for decrease (increase) in trade receivables, current	(2,380.00)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	(632.00)
	Adjustments for decrease (increase) in other non-current assets	12.00
	Adjustments for other financial assets, non-current	(1,866.00)
	Adjustments for other financial assets, current	0.00
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	373.00
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	40.00
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	172.00
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	(54.00)
	Adjustments for provisions, non-current	82.00
	Adjustments for other financial liabilities, current	634.00
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.00
	Adjustments for interest income	7,878.00
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	0.00
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	(2.00)
	Other adjustments for non-cash items	4,483.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	(6,276.00)
	Net cash flows from (used in) operations	(425.00)
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	21.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	(446.00)
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	(15.00)
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	0.00
	Purchase of property, plant and equipment	3.00
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	98.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00

	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	95.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(1.00)
	Net cash flows from (used in) investing activities	8.00
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	477.00
	Repayments of borrowings	0.00
	Payments of lease liabilities	0.00
	Dividends paid	0.00
	Interest paid	211.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	266.00
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(172.00)
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	(172.00)
	Cash and cash equivalents cash flow statement at beginning of period	470.00
	Cash and cash equivalents cash flow statement at end of period	298.00

Details of Impact of Audit Qualification

Whether results are audited or unaudited			Audited
Declaration of unmodified opinion or statement on impact of audit qualification			Declaration of unmodified opinion
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Standalone results			true
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	J JAIN & CO.	true	31-07-2025

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Amount in (Lakhs)

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance
1	TWAMEV CONSTRUCTION AND INFRASTRUCTURE LIMITED	RAVI TODI	DIRECTOR & PROMOTER	Loan		150.00	Approved	150.00	27-05-2025	0.00	522.72	522.72
2	TWAMEV CONSTRUCTION AND INFRASTRUCTURE LIMITED	RAVI TODI HUF	PROMOTER GROUP	Loan		150.00	Approved	150.00	27-05-2025	0.00	800.00	800.00
3	TWAMEV CONSTRUCTION AND INFRASTRUCTURE LIMITED	SARIKA TODI	PROMOTER	Loan		150.00	Approved	150.00	27-05-2025	0.00	1,040.00	1,040.00
4	TWAMEV CONSTRUCTION AND INFRASTRUCTURE LIMITED	NADIA SECURITY PRINTING AND STATIONERY CO. PVT LTD	PROMOTER GROUP	Loan		150.00	Approved	150.00	27-05-2025	0.00	2.06	2.06
5	TWAMEV CONSTRUCTION AND INFRASTRUCTURE LIMITED	RAVI TODI FAMILY TRUST	PROMOTER GROUP	Loan		150.00	Approved	150.00	27-05-2025	0.00	0.00	0.00
6	TWAMEV CONSTRUCTION AND INFRASTRUCTURE LIMITED	SHRACHI AGRIMECH LTD	RELATED TO PROMOTER DIRECTOR	Loan		150.00	Approved	150.00	27-05-2025	17.50	300.00	300.00
7	TWAMEV CONSTRUCTION AND INFRASTRUCTURE LIMITED	TARUN CHATURVEDI	DIRECTOR & PROMOTER	Loan		150.00	Approved	150.00	27-05-2025	37.50	234.00	21.65
8	TWAMEV CONSTRUCTION AND INFRASTRUCTURE LIMITED	EDCL INFRASTRUCTURE LTD	PROMOTER GROUP	Loan		150.00	Approved	150.00	27-05-2025	0.00	386.00	42.35
9	TWAMEV CONSTRUCTION AND INFRASTRUCTURE LIMITED	GEO INFRASTRUCTURE ADVISORY LLP	PROMOTER GROUP	Loan		150.00	Approved	150.00	27-05-2025	0.00	0.00	0.00
10	TWAMEV CONSTRUCTION AND INFRASTRUCTURE LIMITED	SHRISH TAPURIA	DIRECTOR & PROMOTER	Loan		150.00	Approved	150.00	27-05-2025	0.00	45.00	45.00
11	TWAMEV CONSTRUCTION AND INFRASTRUCTURE LIMITED	VIJAYLAXMI TAPURIA	PROMOTER	Loan		150.00	Approved	150.00	27-05-2025	0.00	0.00	0.00
12	TWAMEV CONSTRUCTION AND INFRASTRUCTURE LIMITED	UPENDRA SINGH CONSTRUCTIONS PVT LTD	PROMOTER GROUP	Loan		150.00	Approved	150.00	27-05-2025	0.00	0.00	0.00
13	TWAMEV CONSTRUCTION AND INFRASTRUCTURE LIMITED	SUPARVA CONSULTANTS PVT LTD	RELATED TO INDEPENDENT DIRECTOR	Loan		150.00	Approved	150.00	27-05-2025	85.00	25.13	25.13
14	TWAMEV CONSTRUCTION AND	HANUMAN BAGS & CONTAINERS LTD	RELATED TO PROMOTER DIRECTOR	Loan		150.00	Approved	150.00	27-05-2025	0.00	344.00	259.00

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance
	INFRASTRUCTURE LIMITED											
15	TWAMEV CONSTRUCTION AND INFRASTRUCTURE LIMITED	MAX WORTH INDUSTRIAL SERVICES LTD	RELATED TO PROMOTER DIRECTOR	Loan		150.00	Approved	150.00	27-05-2025	0.00	105.00	105.00
16	TWAMEV CONSTRUCTION AND INFRASTRUCTURE LIMITED	SIDDHARTHA REAL ESTATE PVT LTD	RELATED TO PROMOTER DIRECTOR	Loan		150.00	Approved	150.00	27-05-2025	0.00	130.00	130.00
17	TWAMEV CONSTRUCTION AND INFRASTRUCTURE LIMITED	BTL EPC LTD	RELATED TO PROMOTER DIRECTOR	Loan		150.00	Approved	150.00	27-05-2025	0.00	20.81	20.81
Total value of transaction during the reporting period										140.00		