

General information about company	
Scrip code*	532738
NSE Symbol*	TICL
MSEI Symbol*	NOTLISTED
ISIN*	INE388G01026
Name of company	TWAMEV CONSTRUCTION AND INFRASTRUCTURE LIMITED
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	12-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	
Segment Reporting	Geographical
Description of single segment	
Start date and time of board meeting	12-11-2025 14:00
End date and time of board meeting	12-11-2025 20:15
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS				
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		01-04-2025	01-04-2025	
Date of end of reporting period		30-09-2025	30-09-2025	
Whether results are audited or unaudited		Unaudited	Unaudited	
Nature of report standalone or consolidated		Consolidated	Consolidated	
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	2411	2411	
	Other income	134	134	
	Total income	2545	2545	
2	Expenses			
(a)	Cost of materials consumed	389	389	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-776	-776	
(d)	Employee benefit expense	236	236	
(e)	Finance costs	37	37	
(f)	Depreciation, depletion and amortisation expense	88	88	
(g)	Other Expenses			
1	Contract Operating Expenses	1785	1785	
2	Other Expenses	350	350	
	Total other expenses	2135	2135	
	Total expenses	2109	2109	
3	Total profit before exceptional items and tax	436	436	
4	Exceptional items	0	0	
5	Total profit before tax	436	436	
6	Tax expense			
7	Current tax	0	0	
8	Deferred tax	0	0	
9	Total tax expenses	0	0	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	436	436	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	436	436	
17	Other comprehensive income net of taxes	0	0	
18	Total Comprehensive Income for the period	436	436	
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	1550	1550	
	Face value of equity share capital	1	1	
22	Reserves excluding revaluation reserve			
23	Earnings per share			

i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.28	0.28	
	Diluted earnings (loss) per share from continuing operations	0.28	0.28	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	0.28	0.28	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.28	0.28	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block	
Textual Information(4)	As mentioned in the outcome of the Board Meeting dated 12.11.2025

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	629
	Capital work-in-progress	42235
	Investment property	0
	Goodwill	33
	Other intangible assets	3
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	448
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	6706
	Total non-current financial assets	7154
	Deferred tax assets (net)	3633
	Other non-current assets	3
	Total non-current assets	53690
2	Current assets	
	Inventories	3318
	Current financial asset	
	Current investments	0
	Trade receivables, current	4865
	Cash and cash equivalents	222
	Bank balance other than cash and cash equivalents	572
	Loans, current	544
	Other current financial assets	8364
	Total current financial assets	14567
	Current tax assets (net)	331
	Other current assets	1518
	Total current assets	19734
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	73424
	Total current assets	19734
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	73424
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1550
	Other equity	29245
	Total equity attributable to owners of parent	30795
	Non controlling interest	2
	Total equity	30797
2	Liabilities	

	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	3384
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
	Total non-current financial liabilities	3384
	Provisions, non-current	211
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	830
	Total non-current liabilities	4425
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	31721
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1346
	Total Trade payable	1346
	Other current financial liabilities	3571
	Total current financial liabilities	36638
	Other current liabilities	1397
	Provisions, current	150
	Current tax liabilities (Net)	17
	Deferred government grants, Current	0
	Total current liabilities	38202
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	42627
	Total equity and liabilities	73424
	Disclosure of notes on assets and liabilities	Textual Information(1)

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	GEOGRAPHICAL	0	0
	Total Segment Revenue	0	0
	Less: Inter segment revenue	0	0
	Revenue from operations	0	0
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	GEOGRAPHICAL	0	0
	Total Profit before tax	0	0
	i. Finance cost	0	0
	ii. Other Unallocable Expenditure net off Unallocable income	0	0
	Profit before tax	0	0
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	GEOGRAPHICAL	0	0
	Total Segment Asset	0	0
	Un-allocable Assets	0	0
	Net Segment Asset	0	0
4	Segment Liabilities		
	Segment Liabilities		
1	GEOGRAPHICAL	0	0
	Total Segment Liabilities	0	0
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	0	0
	Disclosure of notes on segments		

Other Comprehensive Income			
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
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	0.00	0.00

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	436
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	37
	Adjustments for decrease (increase) in inventories	-818
	Adjustments for decrease (increase) in trade receivables, current	-459
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	539
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	-569
	Adjustments for other financial assets, current	-9
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-160
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	69
	Adjustments for increase (decrease) in other non-current liabilities	54
	Adjustments for depreciation and amortisation expense	88
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	72
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-567
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	-62
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-1661
	Net cash flows from (used in) operations	-1225
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-148
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-1077
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	125

	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	3
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	53
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	-75
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	3057
	Repayments of borrowings	1821
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	43
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-125
	Net cash flows from (used in) financing activities	1068
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-84
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-84
	Cash and cash equivalents cash flow statement at beginning of period	307
	Cash and cash equivalents cash flow statement at end of period	223

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Unaudited	
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 Consolidated results		Yes	
	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.	Yes	30-11-2025

