

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	Main Board
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	29-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
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 and time of board meeting	29-05-2026 13:00
End date and time of board meeting	29-05-2026 20:00
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	Statement on impact of audit qualification

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		01-01-2026	01-04-2025	
Date of end of reporting period		31-03-2026	31-03-2026	
Whether results are audited or unaudited		Audited	Audited	
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	2251	6745	
	Other income	28	110	
	Total income	2279	6855	
2	Expenses			
(a)	Cost of materials consumed	425	1076	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-707	-1343	
(d)	Employee benefit expense	244	602	
(e)	Finance costs	22	73	
(f)	Depreciation, depletion and amortisation expense	35	152	
(g)	Other Expenses			
1	Contract Operating Expenses	1861	4885	
2	Other Expenses	242	721	
	Total other expenses	2103	5606	
	Total expenses	2122	6166	
3	Total profit before exceptional items and tax	157	689	
4	Exceptional items	0	72	
5	Total profit before tax	157	761	
6	Tax expense			
7	Current tax	0	0	
8	Deferred tax	-4	-4	
9	Total tax expenses	-4	-4	
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	161	765	
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	161	765	
17	Other comprehensive income net of taxes	15	15	
18	Total Comprehensive Income for the period	176	780	
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		29590	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.11	0.5	
	Diluted earnings (loss) per share from continuing operations	0.11	0.5	
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	0.11	0.5	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.11	0.5	
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 29.05.2026

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	572
	Capital work-in-progress	42235
	Investment property	0
	Goodwill	33
	Other intangible assets	1
	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	
1	Other Financial Assets	7751
2		
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	7751
	Total non-current financial assets	8199
	Deferred tax assets (net)	3632
	Other non-current assets	
1	Other non-current assets	3
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	3
	Total non-current assets	54675
2	Current assets	
	Inventories	4218
	Current financial asset	
	Current investments	0
	Trade receivables, current	6341
	Cash and cash equivalents	324
	Bank balance other than cash and cash equivalents	222
	Loans, current	544
	Other current financial assets	
1	Other Financial Assets	8183

2		
3		
4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	8183
	Total current financial assets	15614
	Current tax assets (net)	297
	Other current assets	
1	Other Current Assets	1916
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	1916
	Total current assets	22045
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	76720
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1550
	Other equity	29590
	Total equity attributable to owners of parent	31140
	Non controlling interest	2
	Total equity	31142
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	4775
	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	
1		
2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	
	Total non-current financial liabilities	4775
	Provisions, non-current	131
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	
	Other non-current liabilities	
1	Other non-current liabilities	945
2		
3		

4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	945
	Total non-current liabilities	5851
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	30628
	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	2140
	Total Trade payable	2140
	Other current financial liabilities	
1	Other current financial liabilities	5304
2		
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	5304
	Total current financial liabilities	38072
	Other current liabilities	
1	Other current liabilities	1392
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	1392
	Provisions, current	246
	Current tax liabilities (Net)	17
	Deferred government grants, Current	
	Total current liabilities	39727
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	45578
	Total equity and liabilities	76720
	Disclosure of notes on assets and liabilities	Textual Information(1)

Text Block

Textual Information(1)	NA
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Format for Reporting Segment 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		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
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		
	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		
	ii. Other Unallocable Expenditure net off Unallocable income		
	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		01-01-202601-04-2025
Date of end of reporting period		31-03-202631-03-2026
Whether results are audited or unaudited		AuditedAudited
Nature of report standalone or consolidated		ConsolidatedConsolidated
	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	-21.00-21.00
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	6.006.00
5	Total Other comprehensive income	15.0015.00

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
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	761
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	73
	Adjustments for decrease (increase) in inventories	-1718
	Adjustments for decrease (increase) in trade receivables, current	-1852
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	133
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	-1442
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	633
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	231
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	152
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-4
	Adjustments for provisions, non-current	18
	Adjustments for other financial liabilities, current	1121
	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	-110
	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	21
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-2524
	Net cash flows from (used in) operations	-1763
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	182
	Other inflows (outflows) of cash	149
	Net cash flows from (used in) operating activities	-1796
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	0
	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	8
	Proceeds from sales of investment property	0
	Purchase of investment property	6
	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	99
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	230
	Net cash flows from (used in) investing activities	315
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	1527
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	30
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	1497
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	16
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	16

	Cash and cash equivalents cash flow statement at beginning of period	308
	Cash and cash equivalents cash flow statement at end of period	324

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Statement on impact of audit qualification	
Auditor's opinion		Qualified 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			
	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	30-04-2029

Financial details			
Sr.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover / Total income	2279	0
2	Total Expenditure	2122	0
3	Net Profit/(Loss)	161	0
4	Earnings Per Share	0.11	0
5	Total Assets	76720	0
6	Total Liabilities	45578	0
7	Net Worth	31142	0

Audit qualification							
Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors' Comments on (i) or (ii) above
1	Textual Information(1)	Qualified opinion	Repetitive	Textual Information(2)	Textual Information(3)	Textual Information(4)	Textual Information(5)
2	Textual Information(6)	Qualified opinion	Repetitive	Textual Information(7)	Textual Information(8)	Textual Information(9)	Textual Information(10)

Text Block	
Textual Information(1)	a. Tania Infrastructure (P) Ltd (TIPL) one of the subsidiary company's audit report for the year ended 31st March 2024, mentioned under noted Qualified Opinion Attention is invited to note no 7 to the financial statement with respect to loan of INR 543.83 Lakh given to a Non banking Finance Company on which no interest income has been considered which led to overstatement of loss and understatement of the Other Current Assets
Textual Information(2)	a) Not Quantified by the auditor
Textual Information(3)	1. Management's estimation on the impact of audit qualification: Not ascertainable
Textual Information(4)	In the subsidiary company, Tania Infrastructure Pvt Ltd. (TIPL) and Tania 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.
Textual Information(5)	Not ascertainable
Textual Information(6)	b. Tania Raxaultollway Private Limited (TRPL) a stepdown subsidiary Company's audit report for the year ended 31st March 2023 , 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 2023. However, NHAI has taken over control of the Project Assets. b. Further, the TRPL has in earlier years received a claim of INR 38510 Lakh plus interest from EPC contractor, Tania 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.
Textual Information(7)	a) Not Quantified by the auditor
Textual Information(8)	1. Management's estimation on the impact of audit qualification: Not ascertainable
Textual Information(9)	In the subsidiary company, Tania Infrastructure Pvt Ltd. (TIPL) and Tania 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.
Textual Information(10)	Not ascertainable

Signatories details	
Name of CEO / Managing director	JASODEB CHAKRABORTY
Name of CFO	TARUN CHATURVEDI
Name of audit committee chairman	SUPARNA CHAKRABORTTI
Name of statutory auditor	J. JAIN & CO
Name of other signatory, if any, with designation	SANJAY LODHA
Place	KOLKATA
Date	29-05-2026

