

October 25, 2024

To,
The Manager
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400 001
Scrip Code: 532738

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

Dear Sir,

Sub: Outcome of Board Meeting - Unaudited Financial Results for the Second Quarter and Half Year ended September 30, 2024

Board of Directors in their meeting held today, October 25, 2024 held through video conferencing mode from its Corporate office at Martin Burn Business Park, 17th Floor, Office No. 1704, Plot 3, Block BP, Sector V, Salt Lake City, Kolkata – 700 091 from 10:30 a.m. to 1.25 p.m. have approved and taken on record the unaudited financial results of the Company for the quarter and half year ended September 30, 2024 and 'Limited Review Report' dated October 25, 2024 issued by J Jain & Co. Chartered Accountants, Statutory Auditors, in respect of the un-audited financial results of the Company for the quarter and half year ended September 30, 2024.

The results approved by the Board as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Limited Review Report issued by the Statutory Auditors are enclosed for your reference and record.

You are requested to kindly take the same on record.

Thanking you

Yours faithfully,

For Tantia Constructions Limited

<u>Himangshu Kedia</u> Company Secretary cum Compliance Officer

Encl: As above



Registered & Corporate Office

DD-30, Sector-1, Salt Lake City, Kolkata - 700 064, India Tel : +91 33 4019 0000 Fax : +91 33 4019 0001

E-mail: info@tantiagroup.com

Delhi Office

112, Uday Park, 2nd Floor, August Kranti Marg New Delhi- 110049 Tel: +91 114058 1302

E-mail: delhi@tantiagroup.com

CIN-L74210WB1964PLC026284 Creating Core Infrastructure



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

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STATEMENT OF UNAUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

72.15,10		Standalone Three months Three months Half year ended 30 Half year ended 30					Consolidated						
SI No	Particulars	ended 30-Sep-24 (Un-Audited)	ended 30-Jun-24 (Un-Audited)	Three months ended 30-Sep-23 (Un-Audited)	Sep-24 (Un- Audited)	Half year ended 30 Sep-23 (Un- Audited)	Year ended 31- Mar-24 (Audited)	Three months ended 30-Sep-24	Three months ended 30-Jun-24	Three months ended 30-Sep-23	Half year ended 30- Sep-24 (Un-	Half year ended 30 Sep-23 (Un-	Year ended 31-
1	Income from Operations			A Cardina National	Green Control	Audited		(Un-Audited)	(Un-Audited)	(Un-Audited)	Audited)	Audited)	Mar-24 (Audited
	a) Net Income from Operations	1,234	772	322	2,006	2,230	5,305	E-1			A CHEST WALKSTON		Maria Charles
	b) Other Operating Income			Mandale and a		2,230	5,305	1,234	772	322	2,006	2,230	5,3
	Revenue from Operation	1,234	772	322			SEED FOR SEED	STATE OF THE STATE	Market States		HER BOTH HER.		Reference Service
2	Other Income	27	The second secon	MORPH CHARLEST THE PARTY OF THE	2,006	2,230	5,305	1,234	772	322	2,006	2,230	5,3
	Total Income		24	-	51	3,883	7,595	27	24	68	51	149	
er en		1,261	796	2,258	2,057	6,114	12,900	1,261					
3	Expenses	建设设置			RESIDENCE.	Market State	LESSON MENTERS		750	390	2,057	2,380	5,
	a. Consumption of Raw Material, Stores and	212	179	52	391	GE - 100 701	The second secon		图2000年100日		SEE STREET SEE		
	b. Contract Operating Expenses	540	179	THE RESERVE OF THE PARTY OF THE	719	781	1,133	212			391	781	1,
	c. Changes in work-in-progress	207	(21)		186	2,178	2,738	540			719	2,178	2,
	d. Employee benefits expense	129	150		279	(841) 293		207	(2.2)		136	(841)	
	e. Depreciation and amortisation expense	45	45		90	115	669	129				293	Manager Laws
	f. Finance Cost	生产的 医型性17	23		40							128	
	g. Impairment of Investment	THE RESERVE		Section Section	ALDELY WATER	Shipping to the same	5,424	17	23	35	40	75	
	h. Other Expenses	75	136		211	517	796	75	120		14 15 15 15 15 2 del 51		
CONTRACT.	Total Expenses	1,224	691		1,915	3,118		1,230				524	
4	Profit/(Loss) from ordinary activity after	37	105	1,877	142		SHADOW AND SHADOW	Chicagony and an incompanies of		399	1,927	3,137	6,
5	Finance costs but before Exceptional Items Exceptional Items	DE MANUELLE BOOK		1,811	142	2,995	2,142	31	99	(9)	130	(758)	
6	Adjustment for dimunation in Value of Investme	Maria de la California			AND DESCRIPTION OF	BARROLL SERIES	(1,697)	G. Sansanian in the	A STATE OF THE STATE OF	2004 0000000000000000000000000000000000			Company of the Company
7	Profit/(loss) from ordinary activities before Ta	CANADA CONTRACTOR	WELL-TIME VICE				System (1994	SAMPARE .	Marie Control	CONTRACTOR OF STREET	Charles of the same of the	THE RESERVE OF THE PARTY OF THE	
8	Transfer of profit/ (loss) on accounts of change	37	105	1,877	142	2,995	3,839	31	99	(9)	130	(758)	(1,)
over la	in shareholding		The second second		· · · · · · · · · · · · · · · · · · ·	STATE OF STREET		化基础的是是成功			130	1/38)	(1,
9	Share in net profit/(loss) of associate	THE STATE OF THE PARTY OF THE P			A COLUMN TO STATE OF THE STATE			ALC: GIRLS		Teles of the later	THE RESIDENCE IN		
	Profit/(loss) before Tax	37	105	1,877	142			(3)		(3)			SHIPLY AND
11	Tax Expenses	国用证法的	Bellet and the last	1,877	147	2,995	3,839	28	99	(12)	130	(758)	(1,
	a. Current Tax	DAMA SECTION	Production of					toning to the control of	国内的	7204 / THE RESIDEN			ALTERNATIVE
2000	b. Deferred Tax	ACCURAGE STREET		421	A STATE OF THE PERSON NAMED IN	940	(2.2.2.)	THE STREET WAS BEEN		SHALLS SHALL	PERSONAL SERVICE		地位外外
12	Net Profit/(Loss) from ordinary activities after	37	105		142				-		50 miles (9 miles)		THE PARTY OF THE
13	Extraordinary Items	cate from the state of	NEW WITHOUT		Control of the Control	2,036	8,994	28	99	(12)	130	(758)	(2,:
	Net Profit/(Loss) for the period	37	105	1,457	142	2,056	8,994	28			FRANCISCO PROPERTY.		
15	Other Comprehensive Income/ (Loss) (net of ta				Market State	2,030	8,334	28	99	(12)	130	(758)	(2,3
Parente.	i) Items that will not be reclassified to profit of	rloss			Alemana area.		(11)				Control of the Control	AND STREET	SHALL WAS ASSETTED.
	ii) Income tax relating to items that will not	西班易斯斯	The Part of the Pa		STATE OF STREET	WHAT IS NOT THE	111)				日本の日本の一日の日本		
and the same	be reclassified to profit or loss	世界世界を哲士						可能的是如此的					
	Total other comprehensive income/ (loss) (12(Consultation of the Consultation		建筑和1000000000000000000000000000000000000	SAROLL SULE	. (8)	32000	BURNES BURNES AND AND	12 10 10 10 10 10 10 10 10 10 10 10 10 10	Chemina St. Committee		
16	Total Comprehensive Income/ (Loss) for the pe Net Profit attributable to	37	105	1,457	142	2,056		SELECT 28	90	(12	CONTRACTOR OF THE PARTY OF THE	Same and the same of	
1/	a) Owners of the Company	With the Control of the			是NEWS AND TARGETS	### TO - 1712 ST		ST 10-15-1107 (190)		112	130	(758)	(2,
	b) Non-controlling Interest	37	105	1,457	142	2,056	CONTRACTOR SEC	21	99	(12	130	(758)	
18	Other Comprehensive Income attributable to	CIL HOUSE OF SELECT	THE RESERVE OF STREET	BARRIES COLEGE	Will be the			MERCHANISM.	Substitute of the Substitute o	17-5-01-10-00	130	1/58)	(2,
de los	a) Owners of the Company				STATES OF THE	BARNIO PLEES	THE RESERVE AND ADDRESS.	THE RESERVE NAMED IN	CHARLES TO	THE STREET	William Co.		
079000	b) Non-controlling Interest		Commence of the commence of th		CONTRACTOR			1000-1000	SERVICE DE				
19	Total Comprehensive Income attributable to	# 0000 000 E51000	AND DESCRIPTION OF THE PARTY OF		The section of the	ALCOHOLD VALUE		MARKET MEDICAL	SHAME BAAR		ALLEGATION OF THE	MODEL STATE	
	a) Owners of the Company	37	105	1.457			THE RESERVE AND ADDRESS.	2012年1日の日本	Black Street		STATE OF THE PERSON NAMED IN		RESIDENCE AND
BATON.	b) Non-controlling Interest		AUS PLANTS	1,457	142	2,056	MARKETA INC.	TREMENSOR ACE	99	(12	130	(758)	(2,
20	Paid-up equity share capital (Face Value of Rs.	Set Hartest	ASSESSED FOR THE PARTY OF THE P			The state of the s		CALIFFRANCE CONTRACTOR		SULÉS STAIR	SANS PLANE.		
No. of Street	1/-per share)	1,550	1,550	188	1,550	188	834	1,550	1,550	188	1,550	188	
21	Reserves excluding Revaluation Reserves as	建设设施	设施建筑的设置	St. Carlotte Contract	STATE SECTION STATES						1,330	180	
	per balance sheet of previous accounting year	用题自然为实验	CERTAIN STATE		是是Street								
22	Earning per share (of Rs. 1/- each) (not annual)	sed): (*)	0.00		NEWS COLUMN	The same and the same					and the same of	BE CONTROL OF	
a.	Before extraordinary items	Managara	STATE OF THE STATE OF	STATE OF THE PARTY.	Maria de la companya del companya de la companya del companya de la companya de l						SWILL SEAL OF THE PARTY.	STATE OF THE	
	i. Basic	0.02	0.07	7.74	0.09	10.93	10.79	0.0	2400 2 10 10 2 10 10 10 10 10 10 10 10 10 10 10 10 10		Elizabeth State	V-15 24 144	Classic Sant
100	ii. Diluted	0.02	0.07		0.09	1.33				10:00		(4.03	
Ь.	After extraordinary Items	HERE AND THE LEGISLA	计图题等域。	MENT OF STREET	SHIP THE PARTY NAMED IN	BETT HOLES	10.79	0.0.	0.06	(0.06	0.08	[4.03	
	i. Basic	0.02		7.74	0.09	10.93	10.79	0.0	0.0		THE PARTY OF THE P		
	ii. Diluted	0.02	0.07		0.09				0.0	6 (0.06	0.08	(4.03	

ci		Stand	alone	Consolidated			
SI No	Particulars	As at 30-Sep-24	As at 31-Mar-24	As at 30-Sep-24	As at 31-Mar-2		
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)		
	ASSETS	Section of the sectio	Ser Service 18	Marie Control of the State of t			
A)		Constitution of the second			Made by two		
	a. Property, plant and equipment	729	813	791	8		
	b. Intangible Assets	8	10	Participation of The Participa	阿科里尼科特斯		
	c. Capital work-in-progress	·		42,235	42,2		
	d. Goodwill	•		33	17 11		
	e. Financial assets	Company of the Company	新加州加州省	The state of the state of	ELEVERATE SE		
	(i) Investments	32,960	32,975	442	4		
	(ii) Loans and Advances						
	(iii) Other financial assets	5,560	4,852	5,560	4,8		
膈	e. Deferred Tax Assets (Net)		-	3,648	3,6		
99- 1011	f. Other non current assets	12	12	15	4504575		
	Total Non-Current Assets (A)	39,268	38,661	52,731	52,1		
3)	CURRENT ASSETS		1 - Tale ()				
10%	a. Inventories	2,592	3,029	2,592	3,0:		
100	b. Financial assets		15,025	2,332	3,0		
d	(i) Trade receivables	1,987	2,516	2,066	2,59		
	(ii) Cash & cash equivalents	205	470	214	47		
1	(iii) Other Bank Balances	60	354	60	35		
ŀ	(iv) Loans and Advances	William Street Section 1997	334	The second secon	THE RESERVE OF THE PARTY OF THE		
	(v) Other financial assets	1 207	1 171	544	54		
1	:. Current Tax (Net)	1,287	1,171	1,504	1,38		
13. 7	I. Other current assets		599	752	73		
	Total Current Assets (B)	4,979	3,631	5,125	3,77		
in P	Total Assets (A + B)	11,725	11,770	12,856	12,90		
T	Total Assets (A + b)	50,993	50,431	65,587	65,03		
E	QUITY AND LIABILITIES						
) E	QUITY						
a	Equity share capital	1,550	1,550	1,550	1,550		
Ь	. Other equity	38,579	38,437	23,335	23,205		
30 000	Non-controlling interest		00,101	2 2	25,20		
	Total Equity (C)	40,129	39,987	24,887	24,757		
			33,50,1	24,007	24,13		
u	ABILITIES	ACTIVITIES NOT					
N	ON-CURRENT LIABILITIES						
a.	Financial liabilities						
	(i) Borrowings	3,120	3,907	3,120	3,907		
1	(ii) Other financial liabilities	Maria Barra					
b.	Long term provisions	129	129	129	129		
c.	Deferred tax liabilities (net)	574	574	100000000000000000000000000000000000000			
d.	Other non current liabilities	574	574	574	574		
8	Total Non-Current Liabilities (D)	4,397	5,184	3,823	4,610		
	情報。1953年116年 - 1953年 -	Section, Justice Day		HAME WARE			
10.00	RRENT LIABILITIES	White State of the last		1000年10日 日本			
Author,	Financial liabilities	The State of the S		2000年7月日代世			
ACMED A	i) Borrowings	3,152	2,418	30,225	29,491		
little?	ii) Trade payables	1,256	1,167	1,255	1,167		
South to	iii) Other financial liabilities	1,844	1,428	3,920	3,504		
1000	Current Tax Liabilities	ALL AND HOLDER	A March Colon	17	17		
2.3601	Other current liabilities	67	99	1,256	1,287		
d. S	hort term provisions	147	147	204	204		
ASI	Total Current Liabilities (E)	6,467	5,260	36,877	35,670		
	Total Liabilities (F = D + E)	10,864	10,444	40,700	40,280		
科	Total Equity and Liabilities (C+F)	50,993	50,431	65,587	65,037		



For Tantia Constructions Ltd.

Journ Chalismeels

Whole-Time Director

NIN: 1239943

THE SERVE DESIGNATION OF THE SERVE OF THE SE	30th SEPTEM	STANDA BER 2024	30th SEPTEMB	FR 2023	30th SEPTEME	CONSOLI	30th SEPTEM	DED 2022
A Cash Flow from Operating Activities	- Jan State Land		JULI SEPIEME	LII ZUZJ	JULI SEPTEME	FH 4074	JUIN SEPTEM	DER 2023
Net Profit / (Loss) before Tax		142	100	2,995		130		
Add/(Less) Adjustment for:	A STATE OF THE PARTY OF THE PAR		E CENTRE D					
Depreciation	90	205年96年前800	115	STAR STAR STA	101	A PARTY N	128	
Gain from Fair Valuation of Investment	The state of the s	州民也 。觀然就傳統	-3,734					Talle and the
(Profit)/Loss on Investment in Joint Ventures (Net)		美国的	0	THE RESERVE		是是的出	金属	
(Profit)/Loss on sale of Fixed Assets	CONTRACTOR OF STREET	BEST CALCO	78			CONTRACTOR OF STREET	78	
Interest Income from Fixed Deposit	(35)	STEATH OF THE	-90	DESALUTE DE	(35)		-90	使 品的
Interest Income from Others	(9)	医大型的神经性的	11	EXAMPLE S	(9)			
Change in Fair Value	CONTRACTOR TO	BALLAND BOOK	Ó	Elitary Park		10000000000000000000000000000000000000	0	
Interest on Borrowings Operating Profit Defore Working Capital	40	85	想表示的問題	-3,620	40	96	75	
changes and the same of the sa		227	数据表示 亞是 能	-625		226	數學是是	
Add/(Less) (Increase)/decrease in Assets/Liabilities:								
Debtors	529	No. of Particular Section 1	271		529		271	
Loans & advances	A SERVICE AND DE	On State of Lot				100 100 100 100 100	0	
Other Non-Current Assets	(708)	发现的企业 的	-994	DATE OF THE STREET	(708)	702/08/2	-995	
Change in provision (Non-Current)		以前线层处理		STRUCTURE COL	NAME OF TAXABLE PARTY.			
Change in provision (Current)) 测量的影響 第二张	MENTERS IN	建全型设置	di la sua sua sua sua sua sua sua sua sua su		MALE BURNE		all all and
Other Financial Assets (Current)	(128)	PRESIDENT AND ST		美國 新聞 國際	(130)	498 1830 8		PER ITY
Other Current Assets	(1,348)		1,223	HUNGAL SE	(1,364)	DESCRIPTION OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TW	1,346	
Current Tax Assets	(16)	SPECIAL SWEET OF		Markation .	建設可能的 自身			MARKET ST
Earmarked Bank balances	A TOP OF SHIP AS	A CAMPAGE AND A STATE OF THE PARTY OF THE PA	0	MATERIAL POR	中国种种中的型(GAI	HOLDING!	0	and house
Inventories Trade payables, Liabilities & Provisions	437		-883	BARRAR CO	437		-883	
Cash Generated from Operations	4/3	(762)	3,017	2,633	473	(762)	2,902	2,
Direct Taxes Paid / Refund (Net)		(535)		2,009		(536)		2,0
Cash Flow before extraordinary items		(535)		0		TOTAL PARTY		
Extra-Ordinary items	Will program to the	(535)	MANAGEMENT AND THE STREET	2,009	NAME OF THE OWNER.	(536)	Date Charles Cont.	2,0
Net Cash From Operating Activities		(535)		2,009	September 1	(536)		2,0
	10000000000000000000000000000000000000			2,003		(330)		2,0
Cash flow from Investing Activities	动型的动物性	N'A CONTRACTOR	CONTRACTOR OF STREET	202300000				
Add/(Less) (Increase)/decrease in		STATE OF THE PARTY						133 127
Assets/Liabilities :					分類問題 80			
Purchase of Fixed Assets	(2)	Management Str.	-6	程 55 年 5 月 日 日 日 日 日 日 日 日 日 日 日 日 日 日 日 日 日 日	(2)	200世紀	-6	MEAN APP
Sale/discard of Fixed Assets Interest Income - Fixed Deposit	40		70		公司等	為時期的學習	70	AND SEA
Interest Income - Others	48		90		48	医特别维多斯 产	89	传统的维护
Investment in Joint Ventures & others	15	MATERIAL PROPERTY OF THE	0		9	Water Burkey	在外国外的	Marketonen
Investment in Fixed deposit	294	363	1,745	1.000	15	262	0	
Net Cash used in investing Activities.	DOMESTIC AND LINE	363	1,743	1,899	294	363	1,745	1,89
Cash Flow from Financing Activities	The same street and	AMERICA NO.		1,099	CONTRACTOR DESIGNATION	363		1,89
Add/(Less) (Increase)/decrease in		医	1670007-278659	TOTAL STATE		STRAINS LOT ON		
Assets/Liabilities:		7000年1月1日1日	4000年 有温度	3.65.台灣 發展	distance from		原题的题	
Share Capital issue	ALCOHOLD DE PAR	图 2000年9月1日	1600年15月 東東	经 机种程 数 图图			新达达(表)	145 346
Share Premium Account Net Cash Inflow		斯曼斯里勒斯斯 2000		(7) (E) (E) (E) (E) (E)		建筑	September 10	200
Long term borrowings	(202)	CONTRACTOR OF THE PARTY OF THE		TOTAL DESIGNATION	使用的原始	143-141-21	別的數字學服 約5	S BOTTOM
Short term borrowing	(787)	PROPERTY OF THE	0		(787)		0	
Interest Paid	(40)	NAME OF TAXABLE PARTY.	-4,594 -11		734	Selfation 20	-4,594	
Dividend Paid	(40)		-11		(40)		-75	
Tax on Dividend	A DAME OF THE PARTY OF THE PART				CONTRACTOR SECURITION	Marian A	- 0	
Dividend & Unclaimed Share Application		(03)						
Money Deposited	ANGEL PARENT	(92)		-4,605		(92)		* -4,66
Net Cash from financing Activities. Net increase/(Decrease) in Cash and Cash	THE REPORT OF THE PARTY OF THE	(92)		-4,605		(92)		-4,66
net increase/(Decrease) in Cash and Cash equivalent (A+B+C)	A College of the last of the l	(264)		-697	A STATE OF	(265)		-69
	WEST AND DESCRIPTION OF THE PERSON OF THE PE					SCHOOL STATE		
Add: Balance at the beginning of the Year	SHEERS AND BUILDING	470		1,621		479		1.636
de usas	STATISTICS OF THE STATE OF	205		924	New York Control	214	ALL STREET	1,630
Vote:	国网络围绕者 55%				Mark at Vision			33.
Cash & Cash equivalents - Balances with ballis in current	AT A SHIP WATER BOOK OF THE PARTY OF THE PAR	CARLES DE	Carley at 10 and	ALC: NO PLANT	2020 000	STATE OF THE STATE	THE RESIDENCE SHEET	10 To
counte	Car 23 图 条件 多位点	18		894	OF SEC.	18		899
- Cash in hand		34	技术发展的 图图 图	30	RESIDE SHOW	3		33
- In Deposit Accounts Maturity vithin 3 months		154			NEW THE RES	193		626
ash & Cash equivalents	Special delication of the state of	205		924				
				The state of the s		214		932
* i) Excluding balances with the bank			TENEDE BEIDE	No. of the last of		APPLICATION OF THE PARTY OF THE		CONTRACTOR
the form of Fixed	CONTRACTOR DES	PIO DE LA COMPANIA DEL COMPANIA DE LA COMPANIA DE LA COMPANIA DEL COMPANIA DE LA						
Deposit pledged as Security / fargin with Bank for BG Limit			Made State			BURDE LONG		
and Uen with Client	CONTRACTOR OF STREET	60		建筑			TO STATE OF STATE	
				100 f		60		SEPHENINAL PROPERTY.
ii) Earmarked Bank balances against	AND RESIDENCE OF THE PROPERTY OF THE PARTY O	CHARLES BERRY		STATE OF THE STATE OF	Water Billion	200 2300		
ii) Earmarked Bank balances against ividend and Unclaimed	CHILD SHOULD NAME OF THE PARTY	MINISTRATION DE LES	THE RESIDENCE AND ADDRESS OF THE PERSON NAMED IN	THE RESERVE TO STATE OF THE PERSON NAMED IN COLUMN TWO				
ii) Earmarked Bank balances against ividend and Unclaimed Share Application		Manage of the second		Maria etali				经基础
ii) Earmarked Bank balances against ividend and Unclaimed		60		0		60		0
ii) Earmarked Bank balances against ividend and Unclaimed Share Application		60		924		60		0

Turus Clationelli

Whole-Time Director DIH: 02309645

F.R.N. 3100641

Notes to Financial Statements for the Half Year and Quarter ended 30th September 2024

- 1. The financial results have been reviewed by the Statutory Auditors of the Company.
- 2. The financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as notified by the Ministry of Corporate Affairs pursuant to Section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015, Companies (Indian Accounting Standards) Amendment Rules, 2016 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circulars dated from time to time.
- 3. For the purpose of consolidation, unaudited accounts of the Company's Subsidiary, Tantia Infrastructure Private Limited, step-down Subsidiary Company, Tantia Raxaultollway Private Limited and Joint Ventures drawn for the half year and quarter ended 30th September 2024 have been taken into consideration. Tantia Sanjuali Parking Private Limited, an associate company has been admitted under CIRP process and hence no records are available.
- 4. The company in full and final settlement of the resolution plan amount is required to pay ₹21 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 23rd August, 2024. As per the NCLT order, the company will make the full and final payment as indicated above within 90 days after the final upgrade has been done.
- 5. The Company is engaged in the business of infrastructure activities and has only one reportable operating segment as per IND AS 108 Operating Segment
- 6. Attention is invited to the following:
 - a. During the previous quarter ended 31st March 2024, the company had conducted an impairment study for its investment in Preference Shares of its subsidiary and necessary provisions were made in the accounts. Accordingly, no increase in fair value of these shares have been made in the current half year and quarter ended 30th September 2024.
 - b. Revenue from operations of INR 2,006 lakhs and INR 1,234 Lakh for the half year and quarter ended 30th September 2024 respectively includes INR 1,420 lakhs and INR 1,052 Lakh on account of unbilled revenue.
- 7. Attention is invited to the following with respect to Consolidated financial results
 - a. In the books of Tantia Infrastructure (P) Ltd (TIPL), attention is invited to note no 8 to the financial statement with respect to loan of INR 543.83 Lakh given to a Non-Banking Finance Company on which no interest income has been considered which led to overstatement of loss and understatement of the Other Current Assets. In the audit report of TIPL.
 - b. TRPL, a step down subsidiary had only one project which the Company has abandoned after giving the termination notice to NHAI. Pursuant to the Termination notice, the company has preferred an Arbitration and filed a claim of INR 98,618 Lakh before the Arbitration Tribunal (AT). The Arbitration is still pending. Pending the outcome, no adjustment has been made in the books of accounts and same will be made on final judgment and settlement as referred in Note no. 20 of the standalone financial statement of TRPL for the year ended 31st March 2024. However, NHAI has taken over control of the Project Assets.

Further, TRPL has in earlier years received a claim of INR 38,510 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.

The facilities availed by TRPL from various banks and institutions have become NPA and no provisions has been made for interest from the period 1st April 2018 and thereafter, as referred in Note no 22 of TRPL financial statement for the year ended March 31, 2024. The lead bank also filed a case before DRT for recovery of its due. Since the Project Assets have been taken over by NHAI, any adjustment arising out of the inability of TRPL to discharge its liabilities will be considered only on the conclusion of the Arbitration Proceedings.

- c. Tantia Sanjauli Parkings Private Limited (hereinafter referred to as the 'TSPL') an Associate company of the Corporate Debtor has been admitted into CIR Process by the Adjudicating Authority vide its order dated 23rd day of March, 2023. Company made a provision for impairment loss of 774 Lakh as associate company is under CIRP process.
- 8. The company provides for liability on account of gratuity and leave encashment on annual basis. Accordingly, no provision for gratuity and leave encashment has been made in these accounts.
- 9. Earnings Per Share and Diluted Earnings per share is not comparable with previous quarters due to cancellation of Shares and issue of new shares on preferential basis.
- 10. The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

11. Amounts are rounded off to the nearest lakhs.

Date: 25.10.2024

Place: Kolkata

For Tantia Constructions Limited

For Tantia Constructions Ltd.
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Whole-Time Director

Director

DIM: 02309045



Sr No.	Name of entities
	Subsidiaries
1	Tantia Raxaultollyway Private Limited
2	Tantia Infrastructure Private Limited
	Associates
1	Tantia Sanjauliparkings Private Limited
	Joint Venture
1	Tantia- JMC JV
2	Tantia- DBC JV
3	Tantia- SOMA JV
4	Tantia- SIMPLEX JV
5	Tantia- BSBK JV
6	Tantia- IVRCL JV
7	Tantia- FREYSSINET JV
8	Tantia-TBLJV
9	Tantia- SPML JV
10	Tantia- CCIL JV
11	Tantia- NMTPL JV

For Tantia Constructions Ltd.

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Whole-Time Director

AIN: 02309045



Independent Auditor's Review Report on Quarterly and year to date standalone unaudited financial results of the Tantia Constructions Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended, for the quarter and six month period ended September 30,2024

To
The Board of Directors of
Tantia Constructions Limited

- We have reviewed the accompanying unaudited standalone financial results of Tantia Constructions Limited ("the Company") for the quarter and six months ended on September 30, 2024 and financial statement as on that date and cash flow for the half year ended September 30, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion

4. Basis of Emphasis of Matters:-

- Note 4, to the financial results states that the Company in the process of making full and final settlement of resolution plan amount of Rs 2100 Lacs subject to account upgradation status from NPA, as per The NCLT, Kolkata order dated 14th July 2024.
- ii. Note 8, to the financial results which state that the company have not made any provision for Gratuity and Leave Encashment in line with Ind -AS 19 which has resulted in understatement of profit for the quarter to that extent.
- iii. Company has not accounted for INR 8 Lakh (from July 24 to Sept 2024) PY INR 8 Lakh (July 23- Sept 23) as rental income for RMC Plant at Guwahati. Cumulative income not accounted for INR 16 Lakh (from April 24 to Sept 24) PY INR 16 Lakh (from April 24 to Sept 24) . Hence standalone profit is understated by INR 8 Lakh in the current quarter and INR 16 Lakh year till date.

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- iv. Revenue from operation of INR 2006 Lakh includes INR 1421 Lakh on account of unbilled revenue for the half year ended 30th Sept 2024.
- v. Unbilled revenue balance stands at INR 3712 Lakh as on 30th Sept 2024, which includes 2625 Lakh from Cuttack project under suspension.
- vi. Other Income of INR 51 Lacs is not comparable with quarter ended Sept 23 as income with respect to fair value of preference shares not recognized based on impairment study.
- vii. Earnings per share and Diluted Earnings per share is not comparable with previous quarters due to cancellation of shares and issue of new shares on preferential basis

Our opinion is not modified in respect to above matters.

5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J Jain & Company Chartered Accountants FRN no 310064E

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CA Sanjay Lodha Partner

Membership No :058266 UDIN: 24058266BJZZIE7335

Place: Kolkata

Date: 25th October, 2024

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Independent Auditor's Review Report on Quarterly and year to date unaudited Consolidated Financial Results of the Tantia Constructions Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, for the quarter and six month period ended September 30, 2024.

Review Report To

The Board of Directors of

Tantia Constructions Limited

- 1. We have reviewed the accompanying Unaudited Consolidated Financial Results of Tantia Constructions Limited (the "Holding Company") and its subsidiaries and associates (the Holding Company and its subsidiaries and associates together referred to as "the Group"), and its share of the net profit / (Loss) after tax and total comprehensive income of its subsidiaries and associates for the quarter and six months ended on September 30, 2024 and financial statement as on that date and cash flow for the half year ended September 30, 2024, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. The consolidated financial result, which is the responsibility of the Holding Company's Board of Directors and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS-34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on this financial result based on our review.
- 3. We conducted our review of the consolidated financial result in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the result is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standard on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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4. Basis for Qualified Opinion

- a. Tantia Infrastructure (P) Ltd (TIPL) one of the subsidiary company's audit report for the year ended 31st March 2024, mentioned under noted Qualified Opinion:
 - Attention is invited to Note No 7 to the financial statement with respect to loan of INR 543.83 Lakh given to a Non banking Finance Company on which no interest income has been considered which led to 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 2023, mentioned under noted qualified opinion:
 - The Only project which the company has been abandoned after the termination Notice given to National Highway Authority of India(NHAI). Pursuant to the Termination notice, the company has preferred an Arbitration and filed a claim of INR 98618 Lakh before the Arbitration Tribunal (AT). The Arbitration is still pending. Pending the Arbitration Award, no adjustment has been made in the books of accounts and same will be made on final judgment and settlement as referred in Notice no 20 standalone financial statement of TRPL for the year ended 31st March 2022. However NHAI has taken over control of the Project Assets.
 - Further, the TRPL has in earlier years received a claim of INR 38510
 Lakh plus interest from EPC contractor, 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.
 - 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.

5. Basis of Emphasis of Matters

- a. Note 4, to the financial results states that the Company in the process of making full and final settlement of resolution plan amount of Rs 2100 Lacs subject to account upgradation status from NPA, as per The NCLT, Kolkata order dated 14th July 2024.
- b. Note 8, to the consolidated financial results which state that the holding company have not made any provision for Gratuity and Leave Encashment in line with Ind -AS 19 which has resulted in understatement of profit for the quarter to that extent.

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- c. Holding Company revenue from operation of INR 2006 Lakh includes INR 1421 Lakh on account of unbilled revenue for the half year ended 30th Sept 2024.
- d. Holding Company Unbilled revenue balance stands at INR 3712 Lakh as on 30th Sept 2024, which includes 2625 Lakh from Cuttack project under suspension.
- e. M/s Tantia Sanjauliparkings Private Limited (TSPL) has been admitted to CIR process by adjudicating Authority vide order dated 23rd March 23 and financial statement as on 30th Sept 2024 is not available for consolidation. Holding Company made a provision for impaired loss of INR 774 on account of investment in associate company in the previous guarter 31st March 2024.
- f. Holding Company has not accounted for INR 8 Lakh (from July 24 to Sept 2024) PY PY INR 8 Lakh (July 23- Sept 23) as rental income for RMC Plant at Guwahati. Cumulative income not accounted for INR 16 Lakh (from April 24 to Sept 2024) PY INR 16 Lakh(from April 23 to Sept 23) . Hence consolidated Profit is understated by INR 16 Lakh year till date.
- g. Earning per share and Diluted Earnings per share is not comparable with previous quarters due to cancellation of shares and issue of new shares on preferential basis
- 6. The consolidated Ind AS financial result was prepared including 2 subsidiaries only wherein the following have been reviewed for consolidation:
 - Tantia Raxaultollway Private Limited (TRPL) Step down Subsidiary: Unaudited Financial statement for the guarter and six months ended September 30, 2024
 - Tantia Infrastructure Private Limited (TIPL) wholly owned subsidiary: Unaudited Financial statements for the guarter and six months ended September 30, 2024
- 7. We did not review the financial results of 1 Subsidiaries and 1 step down subsidiary whose unaudited financial results reflects total Revenue as Nil, total net profit/(loss) after tax of INR (12) Lakh, and total comprehensive income/(loss) of INR (12) Lakh, for the quarter ended Sept 30 2024, as considered in the consolidated financial results. These financial results have been approved and furnished by the management of subsidiary/stepdown Subsidiary company and our conclusion on the result, in so far as it relates to the affairs of these subsidiaries is based solely on such unaudited interim financial results.
- 8. We were not able to carry out the procedure as required in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 since related /records /information were not available and as further detailed in the Basis for Disclosure of Conclusion paragraph above, we were not able to obtain sufficient appropriate audit evidence to provide basis for conclusion on the result.

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9. Our responsibility is to express a conclusion on this consolidated financial result based on our review. In view of the matters described in our basis for disclaimer of conclusion mentioned in above, we are unable to obtain sufficient appropriate evidence to provide a basis for our conclusion on such matters. Accordingly, we do not express a conclusion on such matters.

Our conclusion on the Statement is modified in respect of the above matter.

Other Matter

Based on our review conducted as above , subject to matters stated in paragraph 4 & 5 above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with recognition and measurements principles laid down in applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

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CA Sanjay Lodha

Partner

LODHA

Membership No: 058266 UDIN: 24058266BJZZIF2816 Dated: 25th October, 2024

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