

31st January, 2025

National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex
Bandra (E), Mumbai – 400051
Symbol -TEXINFRA

BSE Limited
P. J. Towers,
Dalal Street,
Mumbai – 400001
Scrip Code - 505400

Dear Sirs,

We write to inform you that the Board of Directors of the Company at its Meeting held today has *inter-alia*, approved the Unaudited Standalone & Consolidated Financial Results of the Company for the quarter and nine months ended 31st December, 2024, which are enclosed along with the Limited Review Report thereon issued by the Statutory Auditors of the Company.

The meeting commenced at 3:30 p.m. and concluded at 4:45 p.m. *Dingh*

This is for your information and record.

Thanking you,

Yours faithfully,

For **Texmaco Infrastructure & Holdings Limited**



Dingh
Deha Singh
Company Secretary &
Compliance Officer



An adventz group company

Registered Office:
Belgharia, Kolkata - 700 056, India
+91 33 2569 1500

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🌐 www.texinfra.in

CIN : L70101WB1939PLC009800

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Rs. in Lakhs

Sr. No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter ended			Nine Months ended			Quarter ended			Nine Months ended		
		31-Dec-2024 (Unaudited)	30-Sep-2024 (Unaudited)	31-Dec-2023 (Unaudited)	31-Dec-2024 (Unaudited)	31-Dec-2023 (Unaudited)	31-Mar-2024 (Audited)	31-Dec-2024 (Unaudited)	30-Sep-2024 (Unaudited)	31-Dec-2023 (Unaudited)	31-Dec-2024 (Unaudited)	31-Dec-2023 (Unaudited)	31-Mar-2024 (Audited)
1	Income												
	(a) Revenue from Operations	233.82	305.13	227.69	741.97	766.70	933.32	397.64	477.75	388.24	1,254.30	1,265.53	1,608.25
	(b) Other Income	221.20	707.37	229.02	1,105.19	803.18	1,004.57	217.47	704.00	225.89	1,094.24	781.27	978.40
	Total Income	455.02	1,012.50	456.71	1,847.16	1,569.88	1,937.89	615.11	1,181.75	614.13	2,348.54	2,046.80	2,586.65
2	Expenses												
	(a) Purchase of products for sale	--	--	--	--	--	--	--	--	--	--	--	--
	(b) Employee Benefits Expenses	116.68	141.20	106.40	356.40	321.60	444.56	282.88	321.42	271.54	883.98	834.26	1,140.38
	(c) Finance Costs	69.48	76.96	68.60	220.32	201.32	275.96	61.23	68.71	60.35	195.57	177.57	243.96
	(d) Depreciation and Amortisation Expenses	60.16	60.65	62.36	181.28	188.56	251.31	60.41	60.91	62.62	182.06	189.34	252.35
	(e) Other Expenses	105.76	424.10	138.83	666.32	516.01	688.58	109.33	428.34	138.61	679.77	511.52	687.19
	Total Expenses	352.08	702.91	376.19	1,424.32	1,227.49	1,660.41	513.85	879.38	533.12	1,941.38	1,712.69	2,323.88
3	Profit/(Loss) before Exceptional Items & Tax (1-2)	102.94	309.59	80.52	422.84	342.39	277.48	101.26	302.37	81.01	407.16	334.11	262.77
4	Exceptional item +/-	--	--	--	--	--	--	--	--	--	--	--	--
5	Profit/(Loss) before Tax (3+4)	102.94	309.59	80.52	422.84	342.39	277.48	101.26	302.37	81.01	407.16	334.11	262.77
6	Tax Expense												
	(a) Current Tax including Tax related to earlier years	--	68.00	20.00	68.00	97.00	54.00	--	68.00	25.57	68.00	115.31	54.00
	(b) Deferred Tax charge / (credit)	1,252.91	(18.75)	3.83	1,220.38	(69.23)	(133.51)	1,256.42	(12.59)	7.81	1,229.96	(70.15)	(187.33)
	Net Tax Expense	1,252.91	49.25	23.83	1,288.38	27.77	(79.51)	1,256.42	55.41	33.38	1,297.96	45.16	(133.33)
7	Net Profit/(Loss) after tax (5-6)	(1,149.97)	260.34	56.69	(865.54)	314.62	356.99	(1,155.16)	246.96	47.63	(890.80)	288.95	396.10
8	Share in Profit/(Loss) after tax from Associates (Net)	--	--	--	--	--	--	23.67	17.41	--	60.04	--	144.02
9	Net Profit / (Loss) after tax and share in profit / (loss) of associates (7+8)	(1,149.97)	260.34	56.69	(865.54)	314.62	356.99	(1,131.49)	264.37	47.63	(830.76)	288.95	540.12
10	Profit/(loss) for the period Attributable to:												
	Owners of the Parent	--	--	--	--	--	--	(1,133.24)	263.39	47.05	(833.61)	286.56	536.91
	Non-Controlling Interest	--	--	--	--	--	--	1.75	0.98	0.58	2.85	2.39	3.21
11	Other comprehensive income	(10,932.88)	(23,523.11)	27,286.54	19,602.27	84,570.90	84,327.86	(10,931.02)	(23,521.24)	27,288.42	19,607.87	84,576.52	84,336.43
	Items that will not be reclassified to profit or loss (net of taxes)	(10,989.97)	(23,610.92)	27,200.87	19,370.32	84,322.71	83,994.93	(10,988.11)	(23,609.05)	27,202.74	19,375.92	84,328.32	84,003.50
	Items that will be reclassified to profit or loss	57.09	87.81	85.67	231.95	248.19	332.93	57.09	87.81	85.68	231.95	248.20	332.93
12	Total Comprehensive Income:	(12,082.85)	(23,262.77)	27,343.23	18,736.73	84,885.52	84,684.85	(12,062.51)	(23,256.87)	27,336.05	18,777.11	84,865.47	84,876.55
	Owners of the Parent	--	--	--	--	--	--	(12,064.26)	(23,257.85)	27,335.47	18,774.26	84,863.08	84,873.34
	Non-Controlling Interest	--	--	--	--	--	--	1.75	0.98	0.58	2.85	2.39	3.21
13	Paid up Equity Share Capital (Face Value Rs.1/- Per Share)	1,274.28	1,274.28	1,274.28	1,274.28	1,274.28	1,274.28	1,274.28	1,274.28	1,274.28	1,274.28	1,274.28	1,274.28
14	Other Equity						1,47,395.64						1,47,024.80
15	Earnings per Share (of Re.1/- each) (Not Annualised):												
	(a) Basic	(0.90)	0.20	0.04	(0.68)	0.25	0.28	(0.89)	0.21	0.04	(0.65)	0.22	0.42
	(b) Diluted	(0.90)	0.20	0.04	(0.68)	0.25	0.28	(0.89)	0.21	0.04	(0.65)	0.22	0.42



Sr. No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter ended		31-Dec-2023	Nine Months ended		Year ended	Quarter ended		31-Dec-2023	Nine Months ended		Year ended
		31-Dec-2024	30-Sep-2024		31-Dec-2024	31-Dec-2023		31-Mar-2024	31-Dec-2024		30-Sep-2024	31-Dec-2023	
(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1.	SEGMENT REVENUE (Gross)												
a)	Real Estate	155.53	154.39	162.79	463.82	488.37	645.23	163.78	162.64	171.04	488.57	513.12	678.23
b)	Mini Hydro	78.29	150.74	64.90	278.15	257.46	267.16	78.29	150.74	64.90	278.15	257.46	267.16
c)	Trading Goods	--	--	--	--	--	--	--	--	--	--	--	--
d)	Job Work Services	--	--	--	--	--	--	172.01	181.01	170.24	537.60	523.58	707.76
e)	Other-Unallocated	--	--	--	--	20.87	20.93	--	--	--	--	20.87	20.93
	Total	233.82	305.13	227.69	741.97	766.70	933.32	414.08	494.39	406.18	1,304.32	1,315.03	1,674.08
	Less : Inter Segment Revenue	--	--	--	--	--	--	(16.44)	(16.64)	(17.94)	(50.02)	(49.50)	(65.83)
	Net Sales/Income from operation	233.82	305.13	227.69	741.97	766.70	933.32	397.64	477.75	388.24	1,254.30	1,265.53	1,608.25
2.	SEGMENT RESULTS												
	Profit before Interest & Tax												
a)	Real Estate	34.58	(54.30)	13.92	0.90	(19.36)	(27.47)	33.05	(58.61)	(8.67)	(14.18)	(33.30)	(48.17)
b)	Mini Hydro	(3.28)	72.33	(14.92)	23.51	3.74	(110.63)	(3.28)	72.33	(14.92)	23.51	3.74	(110.63)
c)	Trading Goods	--	--	--	--	--	--	--	--	--	--	--	--
d)	Job Work Services	--	--	--	--	--	--	6.19	0.61	3.02	10.31	8.60	6.21
e)	Unallocated	74.61	316.50	(1.03)	430.41	48.07	109.22	74.61	316.50	15.47	430.41	48.07	109.22
	Total	105.91	334.53	(2.03)	454.82	32.45	(28.88)	110.57	330.83	(5.10)	450.05	27.11	(43.37)
	Add/(Less) : Interest (Net)	(2.97)	(24.94)	82.55	(31.98)	309.94	306.36	(9.31)	(28.46)	86.11	(42.89)	307.00	306.14
	Total Profit before Tax	102.94	309.59	80.52	422.84	342.39	277.48	101.26	302.37	81.01	407.16	334.11	262.77
3.	SEGMENT ASSETS												
a)	Real Estate	11,267.54	11,299.17	11,382.61	11,267.54	11,382.61	11,293.41	11,481.30	11,410.02	11,135.60	11,481.30	11,135.60	11,116.42
b)	Mini Hydro	792.15	862.64	840.26	792.15	840.26	831.76	792.15	862.64	840.26	792.15	840.26	831.76
c)	Trading Goods	--	--	--	--	--	--	--	--	--	--	--	--
d)	Job Work Services	--	--	--	--	--	--	718.72	808.62	951.56	718.72	951.56	684.50
e)	Unallocated	1,68,006.47	1,80,222.78	1,40,928.04	1,68,006.47	1,40,928.04	1,45,825.83	1,67,650.97	1,79,741.15	1,40,368.48	1,67,650.97	1,40,368.48	1,45,410.29
	Total	1,80,066.16	1,92,384.59	1,53,150.91	1,80,066.16	1,53,150.91	1,57,951.00	1,80,643.14	1,92,822.43	1,53,295.90	1,80,643.14	1,53,295.90	1,58,042.97
4.	SEGMENT LIABILITIES												
a)	Real Estate	2,736.43	2,821.46	2,886.17	2,736.43	2,886.17	2,846.25	3,305.60	3,285.42	3,190.64	3,305.60	3,190.64	2,978.01
b)	Mini Hydro	295.47	310.49	315.68	295.47	315.68	315.02	295.47	310.49	315.68	295.47	315.68	315.02
c)	Trading Goods	--	--	--	--	--	--	--	--	--	--	--	--
d)	Job Work Services	--	--	--	--	--	--	259.13	348.01	343.99	259.13	343.99	251.92
e)	Unallocated	9,818.75	9,954.28	1,078.47	9,818.75	1,078.47	6,119.81	9,818.75	9,851.82	1,078.47	9,818.75	1,078.47	6,119.81
	Total	12,850.65	13,086.23	4,280.32	12,850.65	4,280.32	9,281.08	13,678.95	13,795.74	4,928.78	13,678.95	4,928.78	9,664.76

Notes:

- (i) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 31st January, 2025.
- (ii) The above results for the quarter and nine months ended 31st December, 2024, have been reviewed by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- (iii) The above results for the current quarter and nine months ended 31st December, 2024 have been prepared in accordance with the Ind-AS and based on the Limited Reviewed/Management certified accounts of its Subsidiaries & Associates.
- As on 31st December, 2024 the Company has 5 (five) Subsidiaries (including two step-down subsidiaries) and 1 (one) Associate.
- The Company has recognized deferred tax expenses aggregating to Rs. 1220.38 lakhs to the Statement of Total Comprehensive Income during the quarter ended 31st December, 2024 as a result of the impact of changes made in the Budget 2024. This has resulted in loss after tax for Rs. 1149.97 lakhs for the quarter.
- Previous period figures have been re-grouped/ re-arranged wherever necessary.

Registered Office :
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Phone No. +91-33-25691500
Website : www.texinfra.in

Place : Kolkata
Dated : 31st January, 2025

Ravi Toddi

Ravi Toddi
Director

DIN : 00080388



Limited Review Report

To
The Board of Directors
Texmaco Infrastructure & Holdings Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results (“the Statement”) of **TEXMACO INFRASTRUCTURE & HOLDINGS LIMITED** (“the Company”), for the quarter and nine months ended December 31, 2024.
2. This Statement, which is the responsibility of the Company’s Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: Kolkata
Date: 31.01.2025

For L.B. Jha & Co.,
Chartered Accountants
(Registration Number: 301088E)

A handwritten signature in blue ink, appearing to read "D. N. Roy".

(D. N. Roy)

Partner
(Membership No.: 300389)
UDIN: 25300389BMHWIG3529

LIMITED REVIEW REPORT**TO
THE BOARD OF DIRECTORS
TEXMACO INFRASTRUCTURE & HOLDINGS LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results (“the Statement”) of **TEXMACO INFRASTRUCTURE & HOLDINGS LIMITED** (“the Parent”) and its subsidiaries (the Parent and its subsidiaries together referred to as “the Group”) and its share of the profit after tax and total comprehensive income of its associate for the quarter ended December 31, 2024 and for the period from April 1, 2024 to December 31, 2024, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent’s Management and approved by the Parent’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” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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 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. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Sl. No.	Name of the entity	Nature of relationship
1	Valley View Landholdings Private Limited	Subsidiary
2	Macfarlane & Company Limited	Subsidiary
3	High Quality Steels Limited	Subsidiary
4	Topflow Buildcon Private Limited	Step down subsidiary
5	Startree Enclave Private Limited	Step down subsidiary
6	Lionel India Limited	Associate



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of two subsidiaries and two stepdown subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs. 2315.01 lakhs as at December 31, 2024 and total revenue of Rs. 202.92 lakhs and Rs. 620.42 lakhs, total net profit/(loss) after tax of Rs. 5.81 lakhs and Rs. (2.62) lakhs and total comprehensive Income/(loss) of Rs. 7.68 lakhs and Rs. 2.99 lakhs for the quarter ended December 31, 2024 and for the period from April 1, 2024 to December 31, 2024 respectively and cash flows (net) of Rs. (7.76) lakhs for the period from April 1, 2024 to December 31, 2024 as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit/(loss) after tax of Rs. 23.67 lakhs and Rs. 60.04 lakhs and total comprehensive income/(loss) of Rs. 23.67 lakhs and Rs. 60.04 lakhs for the quarter ended December 31, 2024 and for the period from April 1, 2024 to December 31, 2024 respectively in respect of one associate These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on these consolidated financial results, in so far as it relates to the amount and disclosures included in respect of these subsidiaries is based solely on the reports of other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

Place: Kolkata
Date:31.01.2025



For L.B. Jha & Co.,
Chartered Accountants
(Registration Number: 301088E)

(D. N. Roy)
Partner
(Membership No.: 300389)
UDIN: 25300389BMHWIH4071