



AN MSME ENTERPRISE  
UDYAM -GJ-01-0008915

**Transwind**  
Infrastructures Ltd.

**Date: 10-11-2023**

To,  
Listing Department,  
National Stock Exchange Limited  
Exchange Plaza, C- 1, Block-G, Bandra Kundra Complex,  
Bandra (E), Mumbai-400 051

Dear Sir/Madam,

**SUBJECT : Outcome of Meeting of the Board of Directors held on Today 10<sup>th</sup> November, 2023  
and submission of Financial Result for the half year ended 30.09.2023.**

**REF : Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements)  
Regulation, 2015.**

With reference to above, we hereby inform that meeting of Board of Directors of the Company was held today **10<sup>th</sup> November, 2023**, in which Board of Directors of the company has considered and approved following business:

1. Approved the Unaudited Financial Statement for the period ended 30<sup>th</sup> September 2023. Further, Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:
  - (i) Statements showing the Unadited Financial Results for the period ended 30<sup>th</sup> September 2023;
  - (ii) Limited Review Report pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015 for Unaudited Financial Results for the half year ended September 30, 2023 from our Statutory Auditors.

The Board Meeting commenced at 11:00 AM and concluded at 12:15 PM

You are requested to kindly take the above information on record.

Thanking You,

Yours faithfully,

FOR TRANSWIND INFRASTRUCTURES LIMITED

  
PANKAJ KUMAR DUBEY  
WHOLE-TIME DIRECTOR  
DIN: 07787184



Reg. Office : 74, New York Tower A, Opp. Jain Derasar, S.G. Highway, Thaltej, Ahmedabad, Gujarat 380054

Email : transwindho@transwind.in Website : www.transwind.in Phone : 079-26854899

CIN : L45203GJ1997PLC032347

## TRANSWIND INFRASTRUCTURES LIMITED

74, NEW YORK TOWER- A, OPP. JAIN DERASAR, S. G. HIGHWAY, THALTEJ, AHMEDABAD-380054

CIN: L45203GJ1997PLC032347

### STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

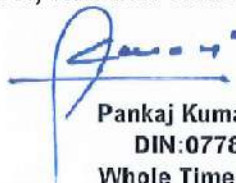
Sr. No.	Particulars	Standalone (Rs. in Lacs)			
		For the Half Year Ended			For Year Ended on
		30.09.2023	31.03.2023	30.09.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
	<b>Revenue</b>				
I	Income from Operations	537.50	1,334.20	1,082.80	2,417.00
II	Other Operating Income	6.03	12.32	9.35	21.66
III	<b>Total Revenue</b>	<b>543.52</b>	<b>1,346.52</b>	<b>1,092.15</b>	<b>2,438.66</b>
IV	<b>Expenses</b>				
	Construction and Project Expenses	449.50	1,106.42	911.38	2,017.80
	Changes in Inventories of Work-In-Progress	-	146.43	61.90	208.33
	Employees' Cost	42.73	12.43	24.09	36.52
	Depreciation & Amortisation Expenses	15.11	16.09	17.42	33.51
	Finance Costs	1.53	6.91	6.03	12.94
	Other Expenses	12.56	25.39	36.67	62.07
	<b>Total Expenses</b>	<b>521.44</b>	<b>1,313.67</b>	<b>1,057.49</b>	<b>2,371.17</b>
V	Profit(Loss) before exceptional and extraordinary items and tax	<b>22.09</b>	<b>32.85</b>	<b>34.66</b>	<b>67.49</b>
VI	Exceptional Item		-		-
VII	Profit(Loss) before extraordinary items and tax (V-VI)	22.09	32.85	34.66	67.49
VIII	Extraordinary Items		-		-
IX	Profit/Loss before tax (VII-VIII)	22.09	32.85	34.66	67.49
X	Tax Expense				
	Current	5.74	12.05	5.50	17.55
	Deffered	-	(0.22)	-	(0.22)
XI	<b>Net Profit (Loss) for the period (IX-X)</b>	<b>16.35</b>	<b>21.01</b>	<b>29.16</b>	<b>50.17</b>
XII	Paid-up Equity Share Capital (Shares in Number)	66,89,000	66,89,000	66,89,000	66,89,000
XIII	Paid-up Equity Share Capital	668.90	668.90	668.90	668.90
XIV	Reserve Excluding Revaluation Reserve		-	-	811.90
XV	Earning per Equity Share				
	Basic EPS (Rs.)	0.24	0.31	0.44	0.75
	Diluted EPS (Rs.)	0.24	0.31	0.44	0.75

Note:-

- 1 The above results have been received by the Audit Committee and Subsequently approved by the Board of Directors on 10th Nov, 2022.
- 2 The figures have been regrouped/ rearranged wherever necessary to make them comparable with the current period figures.
- 3 The Company is operating only in one segment; hence the results are reported under one segment as per the Accounting Standard -17.
- 4 As per MCA Notification dated 16th February, 2015 Companies whose Shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009, are exempted from the compulsory requirement of adoption of IND-AS.
- 5 Earning per Equity Share (EPS) is calculated on the weighted average of share capital received by the company.



**For, Transwind Infrastructures Limited**

  
**Pankaj Kumar Dubey**  
**DIN:07787184**  
**Whole Time Director**

Place:- Ahmedabad

Date:- 10/11/2023

## TRANSWIND INFRASTRUCTURES LIMITED

74, NEW YORK TOWER- A, OPP. JAIN DERASAR, S. G. HIGHWAY, THALTEJ, AHMEDABAD-380054

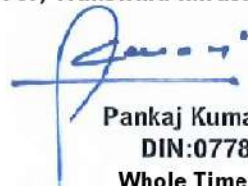
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### STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2023

Sr. No.	Particulars	Standalone (Rs. in Lacs)	
		As At 30.09.2023 Unaudited	As At 31.03.2023 Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' Funds</b>		
	(a) Share Capital	668.90	668.90
	(b) Reserves and surplus	878.41	862.06
	<b>Sub Total - Shareholders' Funds</b>	<b>1,547.31</b>	<b>1,530.96</b>
<b>2</b>	<b>Share application Money Pending Allotment</b>		
<b>3</b>	<b>Non-Current Liabilities</b>		
	(a) Long Term Borrowings	3.19	4.34
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Long Term Provisions	7.02	7.02
	<b>Sub Total - Non-Current Liabilities</b>	<b>10.21</b>	<b>11.37</b>
<b>4</b>	<b>Current Liabilities</b>		-
	(a) Short-term borrowings	82.26	2.14
	(b) Trade payables	442.43	240.58
	(c) Other current liabilities	221.71	251.85
	(d) Short Term Provisions	-	-
	<b>Sub Total - Current Liabilities</b>	<b>746.40</b>	<b>494.57</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>2,303.92</b>	<b>2,036.91</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant, Equipments & Intangible Assets		-
	(i) Property, Plant & Equipments	127.24	142.35
	(ii) Intangible Assets	-	-
	(b) Non-current Investments	64.13	64.13
	(c) Deferred Tax Assets (Net)	0.18	0.18
	(d) Long-term loans and advances	193.13	179.86
	(e) Other Non-Current Assets	444.04	253.84
	<b>Sub Total - Non-Current Assets</b>	<b>828.72</b>	<b>640.37</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Trade receivables	426.07	492.19
	(b) Cash and cash equivalents	94.42	52.91
	(c) Short-term loans and advances	406.01	489.49
	(d) Inventories	533.02	351.02
	(e) Other Current Assets	15.68	10.94
	<b>Sub Total - Current Assets</b>	<b>1,475.20</b>	<b>1,396.54</b>
	<b>TOTAL - ASSETS</b>	<b>2,303.92</b>	<b>2,036.91</b>



For, Transwind Infrastructures Limited



Pankaj Kumar Dubey  
DIN:07787184  
Whole Time Director

Place:- Ahmedabad

Date:10/11/2023

**TRANSWIND INFRASTRUCTURES LIMITED**  
**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023**

Particulars	HALF YEAR ENDED 30/09/2023 UNAUDITED		YEAR ENDED 31/03/2023 AUDITED	
	(Rs. in Lacs)	(Rs. in Lacs)	(Rs. in Lacs)	(Rs. in Lacs)
<b>A: Cash from Operating Activities :</b>				
Net Profit/(Loss) before Taxation		22.09		67.49
Adjustment For :				
Depreciation	15.11		33.51	
Loss/(Gain) on Sale of Assets	-		-1.36	
Interest Received	(5.28)		(19.56)	
Interest Paid	1.53		12.94	
		11.37		25.52
<b>Operating Profit Before Working Capital Changes :</b>		33.46		93.02
Adjustment For :				
Increase/(Decrease) in Long-Term Provisions	-		-	
Increase/(Decrease) in Short-Term Provisions	-		-	
Increase/(Decrease) in Other Current Liabilities	-30.14		66.93	
Increase/(Decrease) in Trade Payables	201.85		(56.27)	
Decrease/(Increase) in Trade Receivables	66.12		-300.35	
Decrease/(Increase) in Inventories	-182.00		209.59	
Decrease/(Increase) in Long Term Loans and Advances	-13.27		18.86	
Decrease/(Increase) in Short Term Loans and Advances	83.48		(76.99)	
Decrease/(Increase) in Other Current Assets	-4.75		59.96	
Decrease/(Increase) in Other Bank Balances	-		(7.66)	
Decrease/(Increase) in Other Non-Current Assets	-190.20		147.16	
		-68.91		61.24
Cash Generated From Operations		-35.45		154.26
Income Tax Paid	-	(5.74)	-	(17.55)
<b>Net Cash From Operating Activities (A)</b>		<b>-41.19</b>		<b>136.71</b>
<b>B: Cash Flow From Investment Activities :</b>				
Purchase of Fixed Assets	-		(11.21)	
Sale of Fixed Assets	-		4.70	
Interest Received	5.28		19.56	
Investments	-		-	
<b>Net Cash from Investment Activities (B)</b>		<b>5.28</b>		<b>13.05</b>
<b>C: Cash Flow From Financing Activities :</b>				
Proceeds From Long Term Borrowings	3.19		4.34	
Repayment of Long Term Borrowings	(4.34)		(100.00)	
Proceeds from Share Capital	-		-	
Finance Cost Paid	(1.53)		(12.94)	
Proceeds From Short Term Borrowings	80.12		(55.21)	
<b>Net Cash from Financing Activities (C)</b>		<b>77.42</b>		<b>(163.81)</b>
<b>Net Increase in Cash &amp; Cash Equivalents</b>		<b>41.51</b>		<b>-14.05</b>
Cash & Bank Equivalents at the Beginning		22.51		36.56
Cash & Bank Equivalents at the End		64.03		22.51



For, Transwind Infrastructures Limited

*[Signature]*  
**Pankaj Kumar Dubey**  
**DIN:07787184**  
**Whole Time Director**

Place:- Ahmedabad

Date:- 10/11/2023

# **Gattani & Associates**

## **Chartered Accountants**

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### **INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON HALF YEARLY UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

To,

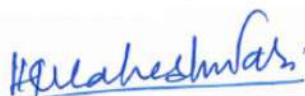
The Board of Directors of  
**Transwind Infrastructures Limited**  
Ahmedabad.

We have reviewed the accompanying statement of unaudited financial results of Transwind Infrastructures Limited for the half year ended 30th September, 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised 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.

**For, Gattani & Associates**  
**Chartered Accountants**  
**(FRN: 103097W)**



**Harish Kumar Maheshwari**  
**Partner**  
**M. No. 074113**  
**UDIN: 23074113BGWKSC3007**  
**Ahmedabad**  
**November 10, 2023**