



AN MSME ENTERPRISE
UDYAM -GJ-01-0008915

Transwind
Infrastructures Ltd.

Date: 26-10-2024

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

Scrip Code: TRANSWIND

Dear Sir/Madam,

Subject: Outcome of Meeting of the Board of Directors held on Today Saturday, 26th October, 2024 and submission of Financial Result for the half year ended 30.09.2024

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 **Saturday, 26th October, 2024**, in which Board of Directors of the company has considered and approved following business:

1. Approved the Unaudited Financial Statement for the period ended 30th September 2024. Further, Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:
 - (i) Statements showing the Unaudited Financial Results for the period ended 30th September 2024;
 - (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, 2024 from our Statutory Auditors.

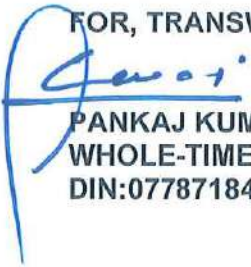
The Board Meeting commenced at 4:00 PM and concluded at 5-30 PM.

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



PANKAJ
KUMAR DUBEY
Digitally signed by
PANKAJ KUMAR DUBEY
Date: 2024.10.26
17:34:42 +05'30'

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, 2024

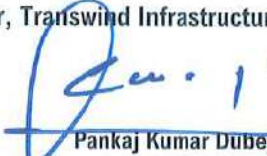
Sr. No.	Particulars	Standalone (Rs. In Lakhs)			
		For the Half Year Ended		For Year Ended on	
		30/09/2024	31/03/2024	30/09/2023	31/03/2024
		Unaudited	Audited	Unaudited	Audited
	Revenue				
I	Income from Operations	731.52	942.40	537.50	1,479.90
II	Other Income	11.51	38.75	6.03	44.78
III	Total Income	743.03	981.15	543.53	1,524.67
IV	Expenses				
	Construction and Project Expenses	936.67	748.33	449.50	1,197.83
	Changes in Inventories of Work-In-Progress	(362.08)	79.24	-	79.24
	Employees' Cost	53.59	36.87	42.73	79.59
	Depreciation & Amortisation Expenses	10.44	15.19	15.11	30.30
	Finance Costs	5.62	9.68	1.53	11.21
	Other Expenses	57.52	48.14	12.56	60.70
	Total Expenses	701.77	937.43	521.43	1,458.87
V	Profit(Loss) before exceptional and extraordinary items and tax	41.26	43.72	22.10	65.81
VI	Exceptional Item		-		-
VII	Profit(Loss) before extraordinary items and tax (V-VI)	41.26	43.72	22.10	65.81
VIII	Extraordinary Items		-		-
IX	Profit/Loss before tax (VII-VIII)	41.26	43.72	22.10	65.81
X	Tax Expense				
	Current	10.72	11.37	5.74	17.11
	Deffered	(4.52)	(5.89)	-	(5.89)
XI	Net Profit\ (Loss) for the period (IX-X)	35.06	38.24	16.36	54.59
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		-	-	916.65
XV	Earning per Equity Share				
	Basic EPS (Rs.)	0.52	0.57	0.24	0.82
	Diluted EPS (Rs.)	0.52	0.57	0.24	0.82

Note:-

- 1 The above results have been received by the Audit Committee and Subsequently approved by the Board of Directors on 26th October, 2024.
- 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.
- 6 The Company is not having any subsidiary or holding company.
- 7 Statement of standalone assets & liabilities and cash flow statement as on September 30, 2024 is enclosed herewith.



For, Transwind Infrastructures Limited


Pankaj Kumar Dubey
DIN:07787184
Whole Time Director

Place:- Ahmedabad

Date:- 26/10/2024

TRANSWIND INFRASTRUCTURES LIMITED

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

CIN: L45203GJ1997PLC032347

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2024

Sr. No.	Particulars	Standalone (Rs. in Lacs)	
		As At 30/09/2024 Unaudited	As At 31/03/2024 Audited
A	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital	668.90	668.90
	(b) Reserves and surplus	951.71	916.65
	Sub Total - Shareholders' Funds	1,620.61	1,585.55
2	Share application Money Pending Allotment		
3	Non-Current Liabilities		
	(a) Long Term Borrowings	50.02	1.92
	(b) Deferred Tax Liabilities (Net)	-	
	(c) Long Term Provisions	6.54	6.54
	Sub Total - Non-Current Liabilities	56.56	8.46
4	Current Liabilities		
	(a) Short-term borrowings	260.70	60.93
	(b) Trade payables	312.56	448.08
	(c) Other current liabilities	702.14	215.66
	(d) Short Term Provisions	-	-
	Sub Total - Current Liabilities	1,275.39	724.68
	TOTAL - EQUITY AND LIABILITIES	2,952.56	2,318.69
B	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant, Equipments & Intangible Assets		-
	(i) Property, Plant & Equipments	173.89	94.83
	(ii) Intangible Assets	-	
	(b) Non-current Investments	64.13	64.13
	(c) Deferred Tax Assets (Net)	10.59	6.07
	(d) Long-term loans and advances	302.76	264.45
	(e) Other Non-Current Assets	878.15	401.09
	Sub Total - Non-Current Assets	1,429.52	830.57
2	Current Assets		
	(a) Trade receivables	344.74	737.93
	(b) Cash and cash equivalents	73.68	63.92
	(c) Short-term loans and advances	431.09	385.75
	(d) Inventories	649.14	277.56
	(e) Other Current Assets	24.39	22.95
	Sub Total - Current Assets	1,523.04	1,488.12
	TOTAL - ASSETS	2,952.56	2,318.69

For, Transwind Infrastructures Limited



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

Place:- Ahmedabad

Date:- 26/10/2024

TRANSWIND INFRASTRUCTURES LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

Particulars	HALF YEAR ENDED 30/09/2024		YEAR ENDED 31/03/2024	
	(Rs. in Lakhs)	(Rs. in Lakhs)	(Rs. in Lakhs)	(Rs. in Lakhs)
A: Cash from Operating Activities :				
Net Profit/(Loss) before Taxation		41.26		65.81
Adjustment For :				
Depreciation	10.44		30.30	
Loss/(Gain) on Sale of Assets	0.01		12.45	
Interest Received	(11.51)		(15.03)	
Interest Paid	5.62		11.21	
		4.56		38.93
Operating Profit Before Working Capital Changes :		45.82		104.74
Adjustment For :				
Increase/(Decrease) in Long-Term Provisions			-	
Increase/(Decrease) in Short-Term Provisions	-		-	
Increase/(Decrease) in Short Term Borrowings	199.76		58.55	
Increase/(Decrease) in Other Current Liabilities	486.48		(36.18)	
Increase/(Decrease) in Trade Payables	(135.52)		207.50	
Decrease/(Increase) in Trade Receivables	393.19		(245.74)	
Decrease/(Increase) in Inventories	(371.58)		73.45	
Decrease/(Increase) in Short Term Loans and Advances	(45.33)		103.73	
Decrease/(Increase) in Other Current Assets	(1.44)		(12.02)	
Decrease/(Increase) in Other Bank Balances	-		120.37	
Cash Generated From Operations		525.56		269.66
Income Tax Paid	-	571.38		374.40
		(10.73)	-	(17.11)
Net Cash From Operating Activities (A)		560.65		357.29
B: Cash Flow From Investment Activities :				
Purchase of Fixed Assets	(89.55)		(0.31)	
Sale of Fixed Assets	0.05		5.08	
Interest Received	11.51		15.03	
Increase/(Decrease) in Long-Term Provisions	-		(0.49)	
Decrease/(Increase) in Long Term Loans and Advances	(38.31)		(84.59)	
Decrease/(Increase) in Other Non-Current Assets Investments	(477.06)		(267.61)	
	-		-	
Net Cash from Investment Activities (B)		(593.36)		(332.89)
C: Cash Flow From Financing Activities :				
Proceeds From Long Term Borrowings	48.10		-	
Repayment of Long Term Borrowings	-		(2.18)	
Proceeds from Share Capital	-		-	
Finance Cost Paid	(5.62)		(11.21)	
Net Cash from Financing Activities (C)		42.47		(13.39)
Net Increase in Cash & Cash Equivalents		9.76		11.01
Cash & Bank Equivalents at the Beginning		33.52		22.51
Cash & Bank Equivalents at the End		43.28		33.52

For, Transwind Infrastructures Limited



Pankaj Kumar Dubey
Whole-Time Director
(DIN : 07787184)

Place:- Ahmedabad
Date:- 26/10/2024

Gattani & Associates **Chartered Accountants**

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, 2024, 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

Harish Kumar Maheshwari
Partner
M. No. 074113
UDIN: 24074113BKEGKM9628
Ahmedabad
October 26, 2024

