

**Date: 07.05.2026**

**To,**  
**The Secretary,**  
**National Stock Exchange of India Limited,**  
Exchange Plaza, 5<sup>th</sup> Floor Plot No - 'C',  
Block G, Bandra-Kurla Complex,  
Bandra (E), Mumbai-400051

**Symbol: TARACHAND**

**Subject: Outcome under Regulation 30 & Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") of Board Meeting held on 30th April , 2026**

**Ref: Prior intimation dated April 21, 2026 under Regulation 29 of the Listing Regulations.**

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations"), it is hereby informed that the Board of Directors today i.e. Thursday, April 30, 2026, at their meeting held through Video Conference transacted and approved the following business amongst others:

1. Approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended on March 31, 2026 along with Statement of Assets and Liabilities as on that date and the statement of Cash Flow for the financial year ended on March 31, 2026 and took on record Auditors' Report thereon pursuant to Regulation 33 of Listing Regulations. A copy of same is enclosed herewith as "Annexure-I".
2. The Declaration regarding the Auditors' Report with unmodified opinion, duly signed by Mr. Vinay Aggarwal, Chairman & Managing Director and Mr. Himanshu Aggarwal, Chief Financial Officer of the Company, pursuant to Regulation 33(3)(d) of the Listing Regulations, is also enclosed herewith as "Annexure-II".
3. Re-Appointment of Ms. Nitika Mahajan, Chartered Accountant (Mem. No.530074) as Internal Auditor of the Company for F.Y. 2026-2027.  
The details as required under Regulations 30 of the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are enclosed herewith at Annexure III.
4. Approved the authorization of Mr. Himanshu Aggarwal, Director & Chief Financial Officer and Ms. Shefali Singhal, Company Secretary & Compliance Officer of the Company as Key Managerial Personnel pursuant to Regulation 30(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 or the purpose of

determining materiality of an event or information and for making disclosures to the stock exchange(s) under Regulation 30 of the Listing Regulations.

5. Recommended payment of Dividend of Rs. 0.20/- per equity share subject to the approval by the shareholders at the ensuing Annual General Meeting as final dividend. If approved by the Shareholders, the said final dividend, will be paid within 30 days from the date of the ensuing AGM.

The meeting of the Board of Directors commenced at 12:40 P.M. and concluded at 02:25 P.M.

Kindly take the above information on your record and acknowledge.

Thanking you,  
Yours Faithfully,

**For and on behalf of**  
**Tara Chand Infra Logistic Solutions Limited**

**SHEFALI**  
**SINGHAL**

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**Shefali Singhal**  
**Company Secretary & Compliance Officer**  
**M. No.: A34314**

**Annexure II**

To,  
The Secretary,  
National Stock Exchange of India Limited,  
Exchange Plaza, 5<sup>th</sup> Floor Plot No - 'C',  
Block G, Bandra-Kurla Complex,  
Bandra (E), Mumbai-400051

**Symbol: TARACHAND**

**Subject: Declaration in terms of Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations").**

Dear Sir,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare and confirm that the Statutory Auditors of the Company i.e., M/s. Sangeet Kumar & Associates (FRN: 011954N) have issued an Audit Report with unmodified opinion on Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended on March 31, 2026.

You are requested to take on record the same

Thanking you,  
Yours Faithfully,

For and on behalf of  
Tara Chand Infra Logistic Solutions Limited



Vinay Kumar  
Chairman & Managing Director  
DIN: 00151567



Himanshu Aggarwal  
Chief Financial Officer  
DIN: 01806026



# Sangeet Kumar & Associates

CHARTERED ACCOUNTANTS

Office: - SCO-59, Top Floor, Sector 32-C Chandigarh

Phone: - 0172-4669496, Mob: 9814669496

Email: -skachd32@gmail.com

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**Independent Auditor's Report on Audit of the Consolidated financial results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To,

The Board of Directors of

**Tara Chand InfraLogistic Solutions Limited**

**(Formerly Known as Tara Chand Logistic Solutions Limited)**

## Opinion

We have audited the accompanying consolidated annual financial results of **Tara Chand InfraLogistic Solutions Limited (Formerly Known as Tara Chand Logistic Solutions Limited)** ('the Holding Company') and its subsidiary for the quarter and year ended March 31, 2026 and the year to date results for the period from April 1, 2025 to March 31, 2026 ('the Consolidated Financial Statements') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditor on separate audited financial statements/ financial information of the subsidiary, these financial results:

- i. Includes the result of following subsidiary entities:-
  - a) Tarachand Metallix Limited
- ii. are presented in accordance with the requirements of Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2026 as well as year to date results for the period from April 1, 2025 to March 31, 2026.

## Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered

Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibilities for the Consolidated Financial Results**

The Holding Company's Board of Directors are responsible for the preparation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results" the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists' Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion, The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143(3)(i) of the Act,

we are also responsible for expressing our opinion on whether the Company has adequate internal financial control with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### **Other Matters**

The consolidated annual financial results include the audited financial results of one subsidiary, whose financial statements reflect total assets of Rs. 23.50 Lakhs as at 31 March 2026, total revenue of Rs. Nil and total net loss after tax of Rs. 1.79 Lakhs and net cash inflows of Rs 3.64 Lakhs for the year ended on that date, as considered in the consolidated annual financial results, which has been audited by its independent auditor. The management has furnished the independent auditor's report on financial statements of this entity to us.

Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph above.

The standalone financial results dealt with by this report have been prepared for the express purpose of filing with the Stock Exchanges on which the Company's shares are listed. These results are based on and should be read with the audited standalone financial statement of the Company for the year ended 31st March, 2026 on which we issued an unmodified audit opinion wide our report dated 07.05.2026.

**For Sangeet Kumar and Associates**

**Chartered Accountants**

**ICAI FRN:-011954N**

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**Sangeet Kumar Singla**

**Partner**

**M.No 090506**

**UDIN:- 26090506DJBQTE9507**

**Place: Chandigarh**

**Date: 07.05.2026**



# Sangeet Kumar & Associates

CHARTERED ACCOUNTANTS

Office: - SCO-59, Top Floor, Sector 32-C Chandigarh

Phone: - 0172-4669496, Mob: 9814669496

Email: -skachd32@gmail.com

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**Independent Auditor's Report on Audit of the Annual standalone financial results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To,

The Board of Directors of

**Tara Chand InfraLogistic Solutions Limited**

**(Formerly Known as Tara Chand Logistic Solutions Limited)**

## Opinion

We have audited the accompanying standalone annual financial results of **Tara Chand InfraLogistic Solutions Limited (Formerly Known as Tara Chand Logistic Solutions Limited)** ('the Company') for the quarter year ended March 31, 2026 and the year to date results for the period from April 1, 2025 to March 31, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. are presented in accordance with the requirements of Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2026 as well as year to date results for the period from April 1, 2025 to March 31, 2026.

## Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Management's Responsibilities for the Financial Results**

These quarter year financial results as well as the year to date financial results have been prepared on the basis of the financial statements.

The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility

also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results" the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists' Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion, The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143(3)(i) of the Act,

we are also responsible for expressing our opinion on whether the Company has adequate internal financial control with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### **Other Matters**

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year -to-date figures up to the third quarter of the current financial year, which were subject to a limited review by us, as required under the Listing Regulations.

The standalone financial results dealt with by this report have been prepared for the express purpose of filing with the Stock Exchanges on which the Company's shares are listed. These results are based on and should be read with the audited standalone financial statement of the Company for the year ended 31st March, 2026 on which we issued an unmodified audit opinion wide our report dated 07.05.2026.

**For Sangeet Kumar and Associates**

**Chartered Accountants**

**ICAI FRN:-011954N**

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**Sangeet Kumar Singla**

**Partner**

**M.No 090506**

**UDIN:- 26090506PLWAPG4584**

**Place: Chandigarh**

**Date: 07.05.2026**

**TARA CHAND INFRALOGISTIC SOLUTIONS LIMITED**  
**Regd. Address: PLOT No. 342, INDUSTRIAL AREA, PHASE- I , CHANDIGARH**  
**CIN: L63090CH2012PLC033556**  
**Consolidated Balance Sheet as at March 31st, 2026**  
**(All amounts in Indian Rupees in lakhs, except for share data or as otherwise stated)**

| Particulars   | Figures as at<br>31-03-2026 | Figures as at<br>31-03-2025 |
|---|-----------------------------|-----------------------------|
| <b>ASSETS</b>   |                             |                             |
| <b>Non-current assets</b>                                   |                             |                             |
| Property ,Plant and Equipment                               | 35,497.18                   | 27,203.45                   |
| <b>Financial Assets</b>                                     |                             |                             |
| -Others financial assets                                    | 1,953.57                    | 2,321.72                    |
| Deferred tax assets (Net)                                   | -                           | -                           |
| Non Current tax assets (Net)                                | -                           | -                           |
| Other non-current assets                                    | 39.74                       | 62.64                       |
| <b>Total Non-Current Assets</b>                             | <b>37,490.50</b>            | <b>29,587.80</b>            |
| <b>Current assets</b>                                       |                             |                             |
| Inventories   | 78.30                       | 161.08                      |
| <b>Financial Assets</b>                                     |                             |                             |
| (i) Trade receivables                                       | 9,279.82                    | 5,997.63                    |
| (ii) Cash and cash equivalents                              | 2,684.86                    | 1,983.81                    |
| (iii) Other bank balances                                   | -                           | -                           |
| (iv) Loans  | -                           | -                           |
| (v) Other financial assets                                  | 228.96                      | 124.71                      |
| Current tax assets  | 645.69                      | 536.44                      |
| Other current assets  | 1,240.37                    | 694.34                      |
| <b>Total Current Assets</b>                                 | <b>14,158.00</b>            | <b>9,498.00</b>             |
| <b>Total Assets</b>   | <b>51,648.50</b>            | <b>39,085.81</b>            |
| <b>EQUITY AND LIABILITIES</b>                               |                             |                             |
| <b>Shareholders' funds</b>                                  |                             |                             |
| Share capital   | 1,576.50                    | 1,576.50                    |
| Other Equity  | 13,346.22                   | 10,559.57                   |
|   | <b>14,922.71</b>            | <b>12,136.07</b>            |
| <b>Non-current liabilities</b>                              |                             |                             |
| <b>Financial liabilities</b>                                |                             |                             |
| - Borrowings  | 8,384.85                    | 7,010.10                    |
| - Other financial liabilities                               | 18,998.47                   | 12,931.60                   |
| Deferred tax liabilities (Net)                              | 1,043.43                    | 781.38                      |
| Provisions  | 53.79                       | 69.56                       |
| Other liabilities   | 8.00                        | 8.00                        |
| <b>Total Non-Current liabilities</b>                        | <b>28,488.54</b>            | <b>20,800.64</b>            |
| <b>Current liabilities</b>                                  |                             |                             |
| <b>Financial Liabilities</b>                                |                             |                             |
| - Borrowings  | 5,461.33                    | 4,198.06                    |
| -Trade payables   | -                           | -                           |
| -Outstanding dues of micro and small enterprises            | -                           | -                           |
| -Outstanding dues of other than micro and small enterprises | 893.06                      | 615.53                      |
| - Other financial liabilities                               | 845.81                      | 606.28                      |
| Provisions  | 686.12                      | 552.23                      |
| Current tax liabilities (Net)                               | -                           | -                           |
| Other liabilities   | 350.93                      | 177.00                      |
| <b>Total current liabilities</b>                            | <b>8,237.25</b>             | <b>6,149.10</b>             |
| <b>TOTAL</b>  | <b>51,648.50</b>            | <b>39,085.81</b>            |

**For Sangeet Kumar & Associates**  
**Chartered Accountants**  
**FRN-011954N**

**SANGEET**  
**KUMAR SINGLA**

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Date: 2026.05.07 13:59:35  
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**Sangeet Kumar Singla**  
**Partner**  
**M.No. 090506**

**Date:-07.05.2026**  
**Place : Chandigarh**

**For and on behalf of Board of Directors**  
**Tara Chand Infralogistic Solutions Limited**

**VINAY**  
**KUMAR**

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by VINAY KUMAR  
Date: 2026.05.07  
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**Vinay Kumar**  
**Managing Director**  
**DIN: 00151567**

**TARA CHAND INFRALOGISTIC SOLUTIONS LIMITED**  
**REGISTERED OFFICE AT PLOT No. 342, INDUSTRIAL AREA, PHASE- I , CHANDIGARH**  
**CIN:-L63090CH2012PLC033556**

**STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026**

(Amount in Lacs INR)

| Particulars   | Quarter Ended                |                                   |                              | Year Ended                   | Year Ended                   |
|---|------------------------------|-----------------------------------|------------------------------|------------------------------|------------------------------|
|   | Audited<br>March 31,<br>2026 | Unaudited<br>December<br>31, 2025 | Audited<br>March 31,<br>2025 | Audited<br>March 31,<br>2026 | Audited<br>March 31,<br>2025 |
| Revenue from operations (Gross of GST)  | 10,530.53                    | 8,085.97                          | 9,542.37                     | 33,458.99                    | 29,057.81                    |
| Less:- GST on Revenue from operations   | 1,575.88                     | 1,229.72                          | (1,379.25)                   | 4,974.24                     | (4,276.01)                   |
| <b>Revenue from operations (Net)</b>  | <b>8,954.65</b>              | <b>6,856.25</b>                   | <b>8,163.12</b>              | <b>28,484.75</b>             | <b>24,781.80</b>             |
| Other income  | 48.16                        | 70.94                             | 47.90                        | 328.12                       | 623.12                       |
| <b>Total Revenue</b>  | <b>9,002.81</b>              | <b>6,927.19</b>                   | <b>8,211.02</b>              | <b>28,812.87</b>             | <b>25,404.92</b>             |
| <b>Expenses:</b>  |                              |                                   |                              |                              |                              |
| Purchase of traded goods  | 566.84                       | 175.72                            | 39.19                        | 776.76                       | 1,231.35                     |
| (Increase)/Decrease in inventories of traded goods, work-in-progress and stock in trade | (0.41)                       | 27.90                             | 49.63                        | 41.15                        | 46.28                        |
| Employee benefits expense   | 1,156.64                     | 1,041.27                          | 814.11                       | 3,774.79                     | 2,973.18                     |
| Finance costs   | 287.59                       | 302.23                            | 170.62                       | 1,034.61                     | 724.28                       |
| Depreciation and Amortization   | 1,710.36                     | 1,574.50                          | 1,338.77                     | 5,919.34                     | 4,365.84                     |
| Other expenses  | 4,122.92                     | 3,108.46                          | 4,745.05                     | 13,547.67                    | 12,738.62                    |
| <b>Total Expenses</b>   | <b>7,843.93</b>              | <b>6,230.08</b>                   | <b>7,157.36</b>              | <b>25,094.32</b>             | <b>22,079.55</b>             |
| <b>Profit before exceptional and extraordinary</b>                                      | <b>1,158.88</b>              | <b>697.11</b>                     | <b>1,053.66</b>              | <b>3,718.55</b>              | <b>3,325.37</b>              |
| <b>Profit before tax</b>  | <b>1,158.88</b>              | <b>697.11</b>                     | <b>1,053.66</b>              | <b>3,718.55</b>              | <b>3,325.37</b>              |
| Current Tax   | 145.65                       | 180.16                            | 184.71                       | 686.12                       | 552.23                       |
| Deferred tax charge (credit)  | 158.25                       | (4.69)                            | 83.15                        | 262.05                       | 291.51                       |
| <b>Profit / (Loss) for the year</b>   | <b>854.98</b>                | <b>521.65</b>                     | <b>789.89</b>                | <b>2,770.38</b>              | <b>2,485.72</b>              |
| Earnings per Equity Share   |                              |                                   |                              |                              |                              |
| (1) Basic   | <b>1.08</b>                  | <b>0.66</b>                       | <b>1.00</b>                  | <b>3.51</b>                  | <b>3.15</b>                  |
| (2) Diluted   | <b>1.08</b>                  | <b>0.66</b>                       | <b>1.00</b>                  | <b>3.51</b>                  | <b>3.15</b>                  |

**For Sangeet Kumar & Associates**  
**Chartered Accountants**  
**(FRN-011954N)**

**SANGEET  
KUMAR  
SINGLA**

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**Sangeet Kumar Singla**  
**Partner**  
**M.No.090506**

**Date:-07.05.2026**  
**Place : Chandigarh**

**For and on behalf of Board of Directors**  
**Tara Chand Infralogistic Solutions Limited**  
**(Formerly Known As Tara Chand Logistic Solutions Limited)**

**VINAY  
KUMAR**

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**Vinay Kumar**  
**Managing Director**  
**DIN: 00151567**

## TARA CHAND INFRALOGISTIC SOLUTIONS LIMITED

REGISTERED OFFICE AT PLOT No. 342, INDUSTRIAL AREA, PHASE- I , CHANDIGARH  
CIN:-L63090CH2012PLC033556

Reporting of Consolidated Segment wise Revenue, Results and Capital Employed

| Particulars   | Quarter Ended             |                                |                           | Year Ended                |                           |
|---|---------------------------|--------------------------------|---------------------------|---------------------------|---------------------------|
|   | Audited<br>March 31, 2026 | Unaudited<br>December 31, 2025 | Audited<br>March 31, 2025 | Audited<br>March 31, 2026 | Audited<br>March 31, 2025 |
| 1. Segment Revenue<br>(net sale/income from each segment should be disclosed under this head) |                           |                                |                           |                           |                           |
| (a) Segment-A (Infra work, Tangible Goods & Services)   | 5,735.30                  | 4,318.08                       | 4,588.97                  | 17,003.86                 | 13,767.32                 |
| (b) Segment-B (Transportation & Handling)   | 2,642.46                  | 2,330.82                       | 3,180.06                  | 10,645.12                 | 9,736.00                  |
| (c) Segment-C (Processing & Distribution of Goods)  | 576.89                    | 207.35                         | 394.09                    | 835.76                    | 1,278.48                  |
| (d) Tara Chand Metallix   | -                         | -                              | -                         | -                         | -                         |
| (e) Unallocated Total   |                           |                                |                           |                           |                           |
| Less:-Inter Segment Revenue   |                           |                                |                           |                           |                           |
| <b>Net sales/Income From Operations</b>   | <b>8,954.65</b>           | <b>6,856.25</b>                | <b>8,163.12</b>           | <b>28,484.75</b>          | <b>24,781.80</b>          |
| 2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)           |                           |                                |                           |                           |                           |
| (a) Segment-A (Infra work, Tangible Goods & Services)   | 1,099.11                  | 772.20                         | 833.89                    | 3,254.64                  | 2,610.16                  |
| (b) Segment-B (Transportation & Handling)   | 397.09                    | 185.14                         | 420.46                    | 1,400.86                  | 1,004.09                  |
| (c) Segment-C (Processing & Distribution of Goods)  | 10.46                     | 3.72                           | (34.32)                   | 17.85                     | (0.08)                    |
| (d) Tara Chand Metallix   | (1.79)                    | -                              | -                         | (1.79)                    | -                         |
| (e) Unallocated Total   | 48.16                     | 70.94                          | 47.90                     | 328.12                    | 623.12                    |
| Less:   |                           |                                |                           |                           |                           |
| i) Interest   | 287.59                    | 302.23                         | 170.62                    | 1,034.61                  | 724.28                    |
| ii) Other Un-allocable Expenditure net off  | 106.56                    | 32.66                          | 44.17                     | 246.52                    | 188.15                    |
| iii) Un-allocable income  |                           |                                |                           |                           |                           |
| Total Profit Before Tax   | <b>1,158.88</b>           | <b>697.11</b>                  | <b>1,053.66</b>           | <b>3,718.55</b>           | <b>3,325.37</b>           |
| 3. Segment Assets   |                           |                                |                           |                           |                           |
| (a) Segment-A (Infra work, Tangible Goods & Services)   | 41,857.71                 | 40,093.34                      | 31,748.49                 | 41,857.71                 | 31,748.49                 |
| (b) Segment-B (Transportation & Handling)   | 9,439.34                  | 8,878.10                       | 7,226.57                  | 9,439.34                  | 7,226.57                  |
| (c) Segment-C (Processing & Distribution of Goods)  | 304.08                    | 212.04                         | 72.16                     | 304.08                    | 72.16                     |
| (d) Unallocated Corporate Assets  | 23.82                     | 28.64                          | 38.09                     | 23.82                     | 38.09                     |
| (e) Tara Chand Metallix   | 23.50                     |                                |                           | 23.50                     |                           |
| Total Segment Assets  | <b>51,648.45</b>          | <b>49,212.12</b>               | <b>39,085.30</b>          | <b>51,648.45</b>          | <b>39,085.30</b>          |
| 4. Segment Liabilities  |                           |                                |                           |                           |                           |
| (a) Segment-A (Infra work, Tangible Goods & Services)   | 30,335.82                 | 29,350.87                      | 21,819.50                 | 30,335.82                 | 21,819.50                 |
| (b) Segment-B (Transportation & Handling)   | 4,597.67                  | 4,306.54                       | 3,750.99                  | 4,597.67                  | 3,750.99                  |
| (c) Segment-C (Processing & Distribution of Goods)  | 0.01                      | -                              | -                         | 0.01                      | -                         |
| (d) Unallocated Corporate Liabilities   | 1,792.01                  | 1,487.58                       | 1,406.29                  | 1,792.01                  | 1,406.29                  |
| (e) Tara Chand Metallix   | 0.29                      |                                |                           | 0.29                      |                           |
| Total Segment Liabilities   | <b>36,725.79</b>          | <b>35,144.99</b>               | <b>26,976.79</b>          | <b>36,725.79</b>          | <b>26,976.79</b>          |

**For Sangeet Kumar & Associates**  
Chartered Accountants  
(FRN-011954N)

SANGEET  
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**Sangeet Kumar Singla**  
Partner  
M.No.090506  
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Date:-07.05.2026  
Place : Chandigarh

**For and on behalf of Board of Directors**  
Tara Chand Infralogistic Solutions Limited

VINAY  
KUMAR

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VINAY KUMAR  
Date: 2026.05.07  
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**Vinay Kumar**  
Managing Director  
DIN: 00151567

**TARA CHAND LOGISTIC SOLUTIONS LIMITED**  
**Regd. Address: PLOT No. 342, INDUSTRIAL AREA, PHASE- I, CHANDIGARH**  
**CIN: L63090CH2012PLC033556**

**Consolidated Cash Flow Statement for the period ended March 31st, 2026**

(All amounts in Indian Rupees in lakhs, except for share data or as otherwise stated)

| Particulars   | Figures for the Period ended<br>31-03-2026 | Figures for the year<br>ended 31-03-2025 |
|---|--|--|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                 |  |  |
| Profit/(Loss) before tax  | 3,718.55                                   | 3,325.37                                 |
| <b>Non-cash adjustment to reconcile profit before tax to net cash flows</b> |  |  |
| Depreciation/ amortization  | 5,919.34                                   | 4,365.84                                 |
| Loss/ (profit) on sale of fixed assets                                      | (132.59)                                   | (494.63)                                 |
| Provision for Deferred Tax  | (262.05)                                   | (291.51)                                 |
| Provision for Income Tax  | (686.12)                                   | (552.23)                                 |
| Tax adjustment relating to earlier years                                    | -  | 4.09                                     |
| Finance cost  | 1,034.61                                   | 724.28                                   |
| Interest (income)   | (181.92)                                   | (124.29)                                 |
| <b>Operating profit/ (loss) before working capital changes</b>              | <b>9,409.83</b>                            | <b>6,956.92</b>                          |
| Movements in working capital :  |  |  |
| Increase/ (decrease) in trade payables                                      | 277.52                                     | 330.93                                   |
| Increase / (decrease) in short-term provisions                              | 133.89                                     | 52.23                                    |
| Increase/ (decrease) in other current liabilities                           | 173.93                                     | (22.31)                                  |
| Increase/ (decrease) in deferred tax liability                              | 262.05                                     | 291.51                                   |
| Increase in other current Financial liabilities                             | 239.53                                     | 315.46                                   |
| Increase/ (decrease) in other long-term Provisions                          | (15.77)                                    | 3.31                                     |
| Increase in other non current Financial liabilities                         | -  | (25.42)                                  |
| Increase/ (decrease) in other non current liabilities                       | -  | (27.00)                                  |
| Decrease / (increase) in trade receivables                                  | (3,282.19)                                 | (715.61)                                 |
| Decrease / (increase) in long-term loans and advances                       | -  | -  |
| Decrease/(increase) in inventories  | 82.77                                      | 35.96                                    |
| Decrease / (increase) in other non current financial assets                 | 368.14                                     | (968.71)                                 |
| Decrease / (increase) in other financial assets                             | (104.25)                                   | (98.32)                                  |
| Decrease / (increase) in other non current Assets                           | 22.90                                      | 22.12                                    |
| Decrease / (increase) in other current Assets                               | (546.02)                                   | (430.31)                                 |
| <b>Cash generated from /(used in) operations</b>                            | <b>7,022.34</b>                            | <b>5,720.75</b>                          |
| Direct taxes paid (net of refunds)  | (93.00)                                    | (104.30)                                 |
| <b>Net cash flow from/ (used in) operating activities</b>                   | <b>A</b>                                   | <b>6,929.34</b>                          |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                 |  |  |
| Purchase of fixed assets, including CWIP                                    | (8,276.12)                                 | (7,285.17)                               |
| Proceeds from sale of fixed assets  | 263.84                                     | 1,386.09                                 |
| Redemption/Investment in fixed deposits                                     | -  | -  |
| Interest received   | 181.92                                     | 124.29                                   |
| <b>Net cash flow from/ (used in) investing activities</b>                   | <b>B</b>                                   | <b>(7,830.37)</b>                        |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                 |  |  |
| Proceeds/(Repayment) of long term Borrowings (Net)                          | 1,374.75                                   | 2,261.39                                 |
| Proceeds/(Repayment) of short term Borrowings ( Net)                        | 1,263.28                                   | 423.69                                   |
| Proceeds from issue of share warrants/ Equity Shares including share        | -  | 318.60                                   |
| Interest paid   | (1,034.61)                                 | (724.28)                                 |
| Dividend paid   | (1.29)                                     | (157.63)                                 |
| <b>Net cash flow from/ (used in) in financing activities</b>                | <b>C</b>                                   | <b>1,602.12</b>                          |
| <b>Net increase/(decrease) in cash and cash equivalents</b>                 | <b>A+B+C</b>                               | <b>701.09</b>                            |
| Cash and cash equivalents at the beginning of the year                      | 1,983.81                                   | 20.39                                    |
| <b>Cash and cash equivalents at the end of the year</b>                     | <b>2,684.98</b>                            | <b>1,983.81</b>                          |
| <b>Closing Cash &amp; Cash equivalent Balances</b>                          |  |  |
| <b>Components of cash and cash equivalents</b>                              |  |  |
| Cash on hand  | 28.71                                      | 6.13                                     |
| Deposits with original maturity of less than operating cycle                | 1,374.73                                   | 1,275.00                                 |
| Cheques on hand   | 405.30                                     | -  |
| With banks- on current account  | 876.12                                     | 702.67                                   |
| <b>Total cash and cash equivalents</b>                                      | <b>2,684.86</b>                            | <b>1,983.81</b>                          |

As per our attached report of even date

For Sangeet Kumar & Associates

Chartered Accountants

FRN-011954N

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Sangeet Kumar Singla

Partner

M.No. 090506

For and on behalf of Board of Directors

Tara Chand Infralogistic Solutions Limited

VINAY

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VINAY KUMAR

Date: 2026.05.07

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Vinay Kumar

Managing Director

DIN: 00151567

| Particulars   | Figures as at<br>31-03-2026 | Figures as at<br>31-03-2025 |
|---|-----------------------------|-----------------------------|
| <b>ASSETS</b>   |                             |                             |
| <b>Non-current assets</b>                                   |                             |                             |
| Property ,Plant and Equipment                               | 35,497.18                   | 27,203.45                   |
| <b>Financial Assets</b>                                     |                             |                             |
| -Others financial assets                                    | 1,978.57                    | 2,321.72                    |
| Deferred tax assets (Net)                                   | -                           | -                           |
| Non Current tax assets (Net)                                | -                           | -                           |
| Other non-current assets                                    | 39.74                       | 62.64                       |
| <b>Total Non-Current Assets</b>                             | <b>37,515.50</b>            | <b>29,587.80</b>            |
| <b>Current assets</b>                                       |                             |                             |
| Inventories   | 78.30                       | 161.08                      |
| <b>Financial Assets</b>                                     |                             |                             |
| (i) Trade receivables                                       | 9,279.82                    | 5,997.63                    |
| (ii) Cash and cash equivalents                              | 2,681.21                    | 1,983.81                    |
| (iii) Other bank balances                                   | -                           | -                           |
| (iv) Loans  | -                           | -                           |
| (v) Other financial assets                                  | 213.96                      | 124.71                      |
| Current tax assets  | 645.69                      | 536.44                      |
| Other current assets  | 1,235.51                    | 694.34                      |
| <b>Total Current Assets</b>                                 | <b>14,134.50</b>            | <b>9,498.00</b>             |
| <b>Total Assets</b>   | <b>51,650.00</b>            | <b>39,085.81</b>            |
| <b>EQUITY AND LIABILITIES</b>                               |                             |                             |
| <b>Shareholders' funds</b>                                  |                             |                             |
| Share capital   | 1,576.50                    | 1,576.50                    |
| Other Equity  | 13,348.00                   | 10,559.57                   |
|   | <b>14,924.50</b>            | <b>12,136.07</b>            |
| <b>Non-current liabilities</b>                              |                             |                             |
| Financial liabilities                                       |                             |                             |
| - Borrowings  | 8,384.85                    | 7,010.10                    |
| - Other financial liabilities                               | 18,998.47                   | 12,931.60                   |
| Deferred tax liabilities (Net)                              | 1,043.43                    | 781.38                      |
| Provisions  | 53.79                       | 69.56                       |
| Other liabilities   | 8.00                        | 8.00                        |
| <b>Total Non-Current liabilities</b>                        | <b>28,488.54</b>            | <b>20,800.64</b>            |
| <b>Current liabilities</b>                                  |                             |                             |
| <b>Financial Liabilities</b>                                |                             |                             |
| - Borrowings  | 5,461.33                    | 4,198.06                    |
| -Trade payables   | -                           | -                           |
| -Outstanding dues of micro and small enterprises            | -                           | -                           |
| -Outstanding dues of other than micro and small enterprises | 893.06                      | 615.53                      |
| - Other financial liabilities                               | 845.81                      | 606.28                      |
| Provisions  | 686.12                      | 552.23                      |
| Current tax liabilities (Net)                               | -                           | -                           |
| Other liabilities   | 350.64                      | 177.00                      |
| <b>Total current liabilities</b>                            | <b>8,236.96</b>             | <b>6,149.10</b>             |
| <b>TOTAL</b>  | <b>51,650.00</b>            | <b>39,085.81</b>            |

For Sangeet Kumar & Associates  
Chartered Accountants  
FRN-011954N

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Sangeet Kumar Singla  
Partner  
M.No. 090506

Date:-07.05.2026  
Place : Chandigarh

For and on behalf of Board of Directors  
Tara Chand Infralogistic Solutions Limited

VINAY  
KUMAR

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Vinay Kumar  
Managing Director  
DIN: 00151567

**TARA CHAND INFRALOGISTIC SOLUTIONS LIMITED**  
**REGISTERED OFFICE AT PLOT No. 342, INDUSTRIAL AREA, PHASE- I , CHANDIGARH**  
**CIN:-L63090CH2012PLC033556**

**STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON 31ST MARCH, 2026**

(Amount in Lacs INR)

| Particulars   | Quarter Ended   |                   |                 | Year Ended       | Year Ended       |
|---|-----------------|-------------------|-----------------|------------------|------------------|
|   | Audited         | Unaudited         | Audited         | Audited          | Audited          |
|   | March 31, 2026  | December 31, 2025 | March 31, 2025  | March 31, 2026   | March 31, 2025   |
| Revenue from operations (Gross of GST)  | 10,530.53       | 8,085.97          | 9,542.37        | 33,458.99        | 29,057.81        |
| Less:- GST on Revenue from operations   | 1,575.88        | 1,229.72          | (1,379.25)      | 4,974.24         | (4,276.01)       |
| <b>Revenue from operations (Net)</b>  | <b>8,954.65</b> | <b>6,856.25</b>   | <b>8,163.12</b> | <b>28,484.75</b> | <b>24,781.80</b> |
| Other income  | 48.16           | 70.94             | 47.90           | 328.12           | 623.12           |
| <b>Total Revenue</b>  | <b>9,002.81</b> | <b>6,927.19</b>   | <b>8,211.02</b> | <b>28,812.87</b> | <b>25,404.92</b> |
| <b>Expenses:</b>  |                 |                   |                 |                  |                  |
| Purchase of traded goods  | 566.84          | 175.72            | 39.19           | 776.76           | 1,231.35         |
| (Increase)/Decrease in inventories of traded goods, work-in-progress and stock in trade | (0.41)          | 27.90             | 49.63           | 41.15            | 46.28            |
| Employee benefits expense   | 1,156.64        | 1,041.27          | 814.11          | 3,774.79         | 2,973.18         |
| Finance costs   | 287.59          | 302.23            | 170.62          | 1,034.61         | 724.28           |
| Depreciation and Amortization   | 1,710.36        | 1,574.50          | 1,338.77        | 5,919.34         | 4,365.84         |
| Other expenses  | 4,121.13        | 3,108.46          | 4,745.05        | 13,545.88        | 12,738.62        |
| <b>Total Expenses</b>   | <b>7,842.14</b> | <b>6,230.08</b>   | <b>7,157.36</b> | <b>25,092.53</b> | <b>22,079.55</b> |
| <b>Profit before exceptional and extraordinary</b>                                      | <b>1,160.67</b> | <b>697.11</b>     | <b>1,053.66</b> | <b>3,720.34</b>  | <b>3,325.37</b>  |
| <b>Profit before tax</b>  | <b>1,160.67</b> | <b>697.11</b>     | <b>1,053.66</b> | <b>3,720.34</b>  | <b>3,325.37</b>  |
| Current Tax   | 145.65          | 180.16            | 184.71          | 686.12           | 552.23           |
| Deferred tax charge (credit)  | 158.25          | (4.69)            | 83.15           | 262.05           | 291.51           |
| <b>Profit / (Loss) for the year</b>   | <b>856.77</b>   | <b>521.65</b>     | <b>785.80</b>   | <b>2,772.17</b>  | <b>2,485.72</b>  |
| Earnings per Equity Share   |                 |                   |                 |                  |                  |
| (1) Basic   | <b>1.09</b>     | <b>0.66</b>       | <b>1.00</b>     | <b>3.52</b>      | <b>3.15</b>      |
| (2) Diluted   | <b>1.09</b>     | <b>0.66</b>       | <b>1.00</b>     | <b>3.52</b>      | <b>3.15</b>      |

**For Sangeet Kumar & Associates**  
**Chartered Accountants**  
**(FRN-011954N)**

**SANGEET KUMAR SINGLA**  
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Date: 2026.05.07  
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**Sangeet Kumar Singla**

**Partner**

**M.No.090506**

**UDIN:-**

**Date:-07.05.2026**

**Place : Chandigarh**

**For and on behalf of Board of Directors**  
**Tara Chand Infralogistic Solutions Limited**  
**(Formerly Known As Tara Chand Logistic Solutions Limited)**

**VINAY KUMAR**  
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Date: 2026.05.07  
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**Vinay Kumar**

**Managing Director**

**DIN: 00151567**

**TARA CHAND INFRALOGISTIC SOLUTIONS LIMITED**

REGISTERED OFFICE AT PLOT No. 342, INDUSTRIAL AREA, PHASE- I , CHANDIGARH

CIN:-L63090CH2012PLC033556

Reporting of Stanalone Segment wise Revenue, Results and Capital Employed

| Particulars  | Quarter Ended    |                   | Year Ended       | Year Ended       |
|--|------------------|-------------------|------------------|------------------|
|  | Audited          | Unaudited         | Audited          | Audited          |
|  | March 31, 2026   | December 31, 2025 | March 31, 2025   | March 31, 2025   |
| <b>1. Segment Revenue</b><br>(net sale/income from each segment should be disclosed under this head) |                  |                   |                  |                  |
| (a) Segment-A (Infra work, Tangible Goods & Services)  | 5,735.30         | 4,318.08          | 4,588.97         | 17,003.86        |
| (b) Segment-B (Transportation & Handling)  | 2,642.46         | 2,330.82          | 3,180.06         | 10,645.12        |
| (c) Segment-C (Processing & Distribution of Goods)   | 576.89           | 207.35            | 394.09           | 835.76           |
| (d) Unallocated Total  |                  |                   |                  |                  |
| Less:-Inter Segment Revenue  |                  |                   |                  |                  |
| <b>Net sales/Income From Operations</b>  | <b>8,954.65</b>  | <b>6,856.25</b>   | <b>8,163.12</b>  | <b>28,484.75</b> |
| <b>2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)</b>           |                  |                   |                  |                  |
| (a) Segment-A (Infra work, Tangible Goods & Services)  | 1,099.11         | 772.20            | 833.89           | 3,254.64         |
| (b) Segment-B (Transportation & Handling)  | 397.09           | 185.14            | 420.46           | 1,400.86         |
| (c) Segment-C (Processing & Distribution of Goods)   | 10.46            | 3.72              | (34.32)          | 17.85            |
| (d) Unallocated Total  | 48.16            | 70.94             | 47.90            | 328.12           |
| Less:  |                  |                   |                  |                  |
| i) Interest  | 287.59           | 302.23            | 170.62           | 1,034.61         |
| ii) Other Un-allocable Expenditure net off   | 106.56           | 32.66             | 44.17            | 246.52           |
| iii) Un-allocable income   |                  |                   |                  |                  |
| <b>Total Profit Before Tax</b>   | <b>1,160.67</b>  | <b>697.11</b>     | <b>1,053.66</b>  | <b>3,720.34</b>  |
| <b>3. Segment Assets</b>   |                  |                   |                  |                  |
| (a) Segment-A (Infra work, Tangible Goods & Services)  | 41,872.96        | 40,093.34         | 31,748.49        | 41,872.96        |
| (b) Segment-B (Transportation & Handling)  | 9,449.09         | 8,878.10          | 7,226.57         | 9,449.09         |
| (c) Segment-C (Processing & Distribution of Goods)   | 304.08           | 212.04            | 72.16            | 304.08           |
| (d) Unallocated Corporate Assets   | 23.82            | 28.64             | 38.09            | 23.82            |
| <b>Total Segment Assets</b>  | <b>51,649.95</b> | <b>49,212.12</b>  | <b>39,085.30</b> | <b>51,649.95</b> |
| <b>4. Segment Liabilities</b>  |                  |                   |                  |                  |
| (a) Segment-A (Infra work, Tangible Goods & Services)  | 30,335.82        | 29,350.87         | 21,819.50        | 30,335.82        |
| (b) Segment-B (Transportation & Handling)  | 4,597.67         | 4,306.54          | 3,750.99         | 4,597.67         |
| (c) Segment-C (Processing & Distribution of Goods)   | 0.01             | -                 | -                | 0.01             |
| (d) Unallocated Corporate Liabilities  | 1,792.01         | 1,487.58          | 1,406.29         | 1,792.01         |
| <b>Total Segment Liabilities</b>   | <b>36,725.50</b> | <b>35,144.99</b>  | <b>26,976.79</b> | <b>36,725.50</b> |

**For Sangeet Kumar & Associates**

**Chartered Accountants**

**(FRN-011954N)**

SANGEET

KUMAR SINGLA

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SANGEET KUMAR SINGLA  
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**Sangeet Kumar Singla**

**Partner**

**M.No.090506**

**0**

**Date:-07.05.2026**

**Place : Chandigarh**

**For and on behalf of Board of Directors**  
**Tara Chand Infraclogistic Solutions Limited**  
**(Formerly Known As Tara Chand Logistic Solutions Limited)**

**VINAY**

**KUMAR**

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VINAY KUMAR  
Date: 2026.05.07  
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**Vinay Kumar**  
**Managing Director**  
**DIN: 00151567**

**TARA CHAND LOGISTIC SOLUTIONS LIMITED**  
**Regd. Address: PLOT No. 342, INDUSTRIAL AREA, PHASE- I, CHANDIGARH**  
**CIN: L63090CH2012PLC033556**  
**Cash Flow Statement for the period ended March 31st, 2026**

(All amounts in Indian Rupees in lakhs, except for share data or as otherwise stated)

| Particulars  | Figures for the Period ended 31-03-2026 | Figures for the year ended 31-03-2025 |
|--|---|---------------------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                  |   |                                       |
| Profit/(Loss) before tax   | 3,720.34                                | 3,325.37                              |
| <b>Non-cash adjustment to reconcile profit before tax to net cash flows</b>  |   |                                       |
| Depreciation/ amortization   | 5,919.34                                | 4,365.84                              |
| Loss/ (profit) on sale of fixed assets                                       | (132.59)                                | (494.63)                              |
| Provision for Deferred Tax   | (262.05)                                | (291.51)                              |
| Provision for Income Tax   | (686.12)                                | (552.23)                              |
| Tax adjustment relating to earlier years                                     | -                                       | 4.09                                  |
| Finance cost   | 1,034.61                                | 724.28                                |
| Interest (income)  | (181.92)                                | (124.29)                              |
| <b>Operating profit/ (loss) before working capital changes</b>               | <b>9,411.62</b>                         | <b>6,956.92</b>                       |
| Movements in working capital :   |   |                                       |
| Increase/ (decrease) in trade payables                                       | 277.52                                  | 330.93                                |
| Increase / (decrease) in short-term provisions                               | 133.89                                  | 52.23                                 |
| Increase/ (decrease) in other current liabilities                            | 173.64                                  | (22.31)                               |
| Increase/ (decrease) in deferred tax liability                               | 262.05                                  | 291.51                                |
| Increase in other current Financial liabilities                              | 239.53                                  | 315.46                                |
| Increase/ (decrease) in other long-term Provisions                           | (15.77)                                 | 3.31                                  |
| Increase in other non current Financial liabilities                          | -                                       | (25.42)                               |
| Increase/ (decrease) in other non current liabilities                        | -                                       | (27.00)                               |
| Decrease / (increase) in trade receivables                                   | (3,282.19)                              | (715.61)                              |
| Decrease / (increase) in long-term loans and advances                        | -                                       | -                                     |
| Decrease/(increase) in inventories   | 82.77                                   | 35.96                                 |
| Decrease / (increase) in other non current financial assets                  | 343.14                                  | (968.71)                              |
| Decrease / (increase) in other financial assets                              | (89.25)                                 | (98.32)                               |
| Decrease / (increase) in other non current Assets                            | 22.90                                   | 22.12                                 |
| Decrease / (increase) in other current Assets                                | (541.16)                                | (430.31)                              |
| <b>Cash generated from / (used in) operations</b>                            | <b>7,018.70</b>                         | <b>5,720.75</b>                       |
| Direct taxes paid (net of refunds)   | (93.00)                                 | (104.30)                              |
| <b>Net cash flow from/ (used in) operating activities</b>                    | <b>A</b>                                | <b>6,925.70</b>                       |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                  |   |                                       |
| Purchase of fixed assets, including CWIP                                     | (8,276.12)                              | (7,285.17)                            |
| Proceeds from sale of fixed assets   | 263.84                                  | 1,386.09                              |
| Redemption/Investment in fixed deposits                                      | -                                       | -                                     |
| Interest received  | 181.92                                  | 124.29                                |
| <b>Net cash flow from/ (used in) investing activities</b>                    | <b>B</b>                                | <b>(7,830.37)</b>                     |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                  |   |                                       |
| Proceeds/(Repayment) of long term Borrowings (Net)                           | 1,374.75                                | 2,261.39                              |
| Proceeds/(Repayment) of short term Borrowings ( Net)                         | 1,263.28                                | 423.69                                |
| Proceeds from issue of share warrants/ Equity Shares including share premium | -                                       | 318.60                                |
| Interest paid  | (1,034.61)                              | (724.28)                              |
| Dividend paid  | (1.29)                                  | (157.63)                              |
| <b>Net cash flow from/ (used in) in financing activities</b>                 | <b>C</b>                                | <b>1,602.12</b>                       |
| <b>Net increase/(decrease) in cash and cash equivalents</b>                  | <b>A+B+C</b>                            | <b>697.45</b>                         |
| Cash and cash equivalents at the beginning of the year                       | 1,983.81                                | 20.39                                 |
| <b>Cash and cash equivalents at the end of the year</b>                      | <b>2,681.33</b>                         | <b>1,983.81</b>                       |
| <b>Closing Cash &amp; Cash equivalent Balances</b>                           |   |                                       |
| <b>Components of cash and cash equivalents</b>                               |   |                                       |
| Cash on hand   | 25.07                                   | 6.13                                  |
| Deposits with original maturity of less than operating cycle                 | 1,374.73                                | 1,275.00                              |
| Cheques on hand  | 405.30                                  | -                                     |
| With banks- on current account   | 876.12                                  | 702.67                                |
| <b>Total cash and cash equivalents</b>                                       | <b>2,681.21</b>                         | <b>1,983.81</b>                       |

As per our attached report of even date  
**For Sangeet Kumar & Associates**  
**Chartered Accountants**  
**FRN-011954N**

**SANGEET**  
**KUMAR**  
**SINGLA**

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SANGEET KUMAR  
SINGLA  
Date: 2026.05.07  
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**Sangeet Kumar Singla**  
**Partner**  
**M.No. 090506**

Date:-07.05.2026  
Place : Chandigarh

**For and on behalf of Board of Directors**  
**Tara Chand Infralogistic Solutions Limited**

**VINAY**  
**KUMAR**

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VINAY KUMAR  
Date: 2026.05.07  
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**Vinay Kumar**  
**Managing Director**  
**DIN: 00151567**

**Annexure III**

**Disclosure in terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026**

| Particulars  | Details   |
|--|---|
| Reason for change  | Re-appointment of internal auditor  |
| Date of Appointment/re-appointment/cessation & term of appointment/re-appointment    | Date of re-appointment – May 07, 2026<br>Term of re-appointment – The internal auditor is re-appointed for the financial year 2026-2027 |
| Brief Profile (in case of appointment)   | Not applicable  |
| Disclosure of relationships between directors (in case of appointment of a director) | Not applicable  |

**Annexure II**

To,  
The Secretary,  
National Stock Exchange of India Limited,  
Exchange Plaza, 5<sup>th</sup> Floor Plot No - 'C',  
Block G, Bandra-Kurla Complex,  
Bandra (E), Mumbai-400051

**Symbol: TARACHAND**

**Subject: Declaration in terms of Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations").**

Dear Sir,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare and confirm that the Statutory Auditors of the Company i.e., M/s. Sangeet Kumar & Associates (FRN: 011954N) have issued an Audit Report with unmodified opinion on Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended on March 31, 2026.

You are requested to take on record the same

Thanking you,  
Yours Faithfully,

For and on behalf of  
Tara Chand Infra Logistic Solutions Limited



Vinay Kumar  
Chairman & Managing Director  
DIN: 00151567



Himanshu Aggarwal  
Chief Financial Officer  
DIN: 01806026