

13<sup>th</sup> May, 2026

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

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

Dear Sir/Madam,

**Sub: Outcome of the Board Meeting held on 13<sup>th</sup> May, 2026**

We write to inform you that the Board of Directors of the Company at its Meeting held today has *inter-alia*, approved/taken on record the following:

- i. the Audited Financial Results (Standalone & Consolidated) of the Company for the quarter and year ended 31<sup>st</sup> March, 2026, which are enclosed along with the Auditor's Report (Standalone and Consolidated) with unmodified opinion on the said Financial Results - marked as **Annexure A**.
- ii. recommendation of dividend of 15% i.e. Re. 0.15/- per fully paid-up Equity Share of Re. 1/- each for the financial year 2025-26, for approval of the shareholders in the ensuing Annual General Meeting ('AGM'). The Dividend on Equity Shares on approval at the AGM will be credited/ dispatched to the Members on or before 30 (thirty) days from the date of AGM.

The meeting commenced at 1:30 p.m. and concluded at 3:45 p.m.

This is for your information and record.

Thanking you,

Yours faithfully,  
For **Texmaco Infrastructure & Holdings Limited**

**Rajat**  
Digitally signed  
by Rajat Arora  
Date:  
2026.05.13  
15:50:27  
+05'30'

**Rajat Arora**  
**Company Secretary &**  
**Compliance Officer**

An adventz group company

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

✉ texinfra\_cs@texmaco.in  
🌐 www.texinfra.in

CIN : L70101WB1939PLC009800

Sr. No.	Particulars	STANDALONE					CONSOLIDATED				
		Quarter ended			Year ended		Quarter ended			Year ended	
		31-Mar-2026 (Audited)	31-Dec-2025 (Unaudited)	31-Mar-2025 (Audited)	31-Mar-2026 (Audited)	31-Mar-2025 (Audited)	31-Mar-2026 (Audited)	31-Dec-2025 (Unaudited)	31-Mar-2025 (Audited)	31-Mar-2026 (Audited)	31-Mar-2025 (Audited)
1	<b>Income</b>										
	(a) Revenue from Operations	293.42	237.21	173.72	1,144.50	915.69	436.55	382.09	333.11	1,746.01	1,587.41
	(b) Other Income	373.87	402.00	531.48	2,292.89	1,636.67	396.57	425.31	621.15	2,364.81	1,715.39
	<b>Total Income</b>	<b>667.29</b>	<b>639.21</b>	<b>705.20</b>	<b>3,437.39</b>	<b>2,552.36</b>	<b>833.12</b>	<b>807.40</b>	<b>954.26</b>	<b>4,110.82</b>	<b>3,302.80</b>
2	<b>Expenses</b>										
	(a) Purchase of stock-in-trade	88.67	--	--	88.67	--	88.67	--	--	88.67	--
	(b) Employee Benefits Expense	179.97	146.33	125.07	563.03	481.47	332.19	298.43	292.57	1,199.40	1,176.55
	(c) Finance Costs	63.42	70.23	67.86	268.08	288.18	55.90	61.98	59.61	235.81	255.18
	(d) Depreciation and Amortization Expenses	89.61	62.58	60.53	262.84	241.81	89.87	62.84	60.80	263.88	242.86
	(e) Other Expenses	201.32	283.07	438.01	917.77	1,104.33	198.37	278.88	443.59	907.44	1,123.36
	<b>Total Expenses</b>	<b>622.99</b>	<b>562.21</b>	<b>691.47</b>	<b>2,100.39</b>	<b>2,115.79</b>	<b>765.00</b>	<b>702.13</b>	<b>856.57</b>	<b>2,695.20</b>	<b>2,797.95</b>
3	<b>Profit/(Loss) before share of profit/(loss) of an associate and Exceptional Items &amp; Tax (1-2)</b>	<b>44.30</b>	<b>77.00</b>	<b>13.73</b>	<b>1,337.00</b>	<b>436.57</b>	<b>68.12</b>	<b>105.27</b>	<b>97.69</b>	<b>1,415.62</b>	<b>504.85</b>
4	Share in Profit/(Loss) after tax from Associates (Net)	--	--	--	--	--	29.03	44.78	67.20	125.74	127.24
5	<b>Profit/(Loss) before Exceptional items &amp; Tax (3+4)</b>	<b>44.30</b>	<b>77.00</b>	<b>13.73</b>	<b>1,337.00</b>	<b>436.57</b>	<b>97.15</b>	<b>150.05</b>	<b>164.89</b>	<b>1,541.36</b>	<b>632.09</b>
6	Exceptional Items	--	--	--	--	--	--	--	--	--	--
7	<b>Profit/(Loss) before Tax (5+6)</b>	<b>44.30</b>	<b>77.00</b>	<b>13.73</b>	<b>1,337.00</b>	<b>436.57</b>	<b>97.15</b>	<b>150.05</b>	<b>164.89</b>	<b>1,541.36</b>	<b>632.09</b>
8	<b>Tax Expense / (benefit)</b>										
	(a) Current Tax including Tax related to earlier years	(41.84)	--	(47.00)	108.16	21.00	(23.30)	11.54	(27.70)	147.24	40.30
	(b) Deferred Tax charge / (credit)	41.90	21.85	50.89	230.77	1,271.27	51.64	31.62	57.23	277.68	1,287.19
	<b>Net Tax Expense / (benefit)</b>	<b>0.06</b>	<b>21.85</b>	<b>3.89</b>	<b>338.93</b>	<b>1,292.27</b>	<b>28.34</b>	<b>43.16</b>	<b>29.53</b>	<b>424.92</b>	<b>1,327.49</b>
9	<b>Net Profit/(Loss) after tax (7-8)</b>	<b>44.24</b>	<b>55.15</b>	<b>9.84</b>	<b>998.07</b>	<b>(855.70)</b>	<b>68.81</b>	<b>106.89</b>	<b>135.36</b>	<b>1,116.44</b>	<b>(695.40)</b>
10	<b>Profit/(loss) for the period Attributable to:</b>										
	Owners of the Parent	--	--	--	--	--	60.68	100.92	112.51	1,093.03	(721.10)
	Non-Controlling Interest	--	--	--	--	--	8.13	5.97	22.85	23.41	25.70
11	<b>Other comprehensive income</b>	<b>(38,245.45)</b>	<b>1,147.41</b>	<b>(34,462.76)</b>	<b>(26,785.95)</b>	<b>(14,860.49)</b>	<b>(38,232.01)</b>	<b>1,149.65</b>	<b>(34,458.32)</b>	<b>(26,765.78)</b>	<b>(14,850.45)</b>
	Items that will not be reclassified to profit or loss (net of taxes)	(38,343.15)	1,050.57	(34,553.60)	(27,166.46)	(15,183.28)	(38,329.71)	1,052.81	(34,549.16)	(27,146.29)	(15,173.24)
	Items that will be reclassified to profit or loss	97.70	96.84	90.84	380.51	322.79	97.70	96.84	90.84	380.51	322.79
12	<b>Total Comprehensive Income:</b>	<b>(38,201.21)</b>	<b>1,202.56</b>	<b>(34,452.92)</b>	<b>(25,787.88)</b>	<b>(15,716.19)</b>	<b>(38,163.20)</b>	<b>1,256.54</b>	<b>(34,322.96)</b>	<b>(25,649.34)</b>	<b>(15,545.85)</b>
	Owners of the Parent	--	--	--	--	--	(38,171.33)	1,250.57	(34,345.81)	(25,672.75)	(15,571.55)
	Non-Controlling Interest	--	--	--	--	--	8.13	5.97	22.85	23.41	25.70
13	Paid up Equity Share Capital (Face Value Re.1/- Per Share)	1,274.28	1,274.28	1,274.28	1,274.28	1,274.28	1,274.28	1,274.28	1,274.28	1,274.28	1,274.28
14	Other Equity										
15	<b>Earnings per Share (of Re.1/- each) (Not Annualised):</b>										
	(a) Basic	0.03	0.04	0.01	0.78	(0.67)	0.05	0.08	0.11	0.86	(0.57)
	(b) Diluted	0.03	0.04	0.01	0.78	(0.67)	0.05	0.08	0.11	0.86	(0.57)



CIN : L70101WB1939PLC009800

Rs. in Lakhs

**Segment Revenue, Results, Assets and Liabilities**

Sr. No.	Particulars	STANDALONE					CONSOLIDATED				
		Quarter ended			Year ended		Quarter ended			Year ended	
		31-Mar-2026	31-Dec-2025	31-Mar-2025	31-Mar-2026	31-Mar-2025	31-Mar-2026	31-Dec-2025	31-Mar-2025	31-Mar-2026	31-Mar-2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>1</b>	<b>SEGMENT REVENUE (Gross)</b>										
a)	Real Estate	186.22	170.89	165.78	698.90	629.60	194.47	179.14	174.03	731.90	662.60
b)	Mini Hydro	13.99	66.32	7.89	352.39	286.04	13.99	66.32	7.89	352.39	286.04
c)	Trading Goods	93.16	-	-	93.16	-	93.16	-	-	93.16	-
d)	Job Work Services	-	-	-	-	-	153.04	154.04	167.60	638.57	705.20
e)	Other-Unallocated	0.05	-	0.05	0.05	0.05	0.05	-	0.05	0.05	0.05
	<b>Total</b>	<b>293.42</b>	<b>237.21</b>	<b>173.72</b>	<b>1,144.50</b>	<b>915.69</b>	<b>454.71</b>	<b>399.50</b>	<b>349.57</b>	<b>1,816.07</b>	<b>1,653.89</b>
	Less : Inter Segment Revenue	-	-	-	-	-	(18.16)	(17.41)	(16.46)	(70.06)	(66.48)
	<b>Net Sales/Income from operation</b>	<b>293.42</b>	<b>237.21</b>	<b>173.72</b>	<b>1,144.50</b>	<b>915.69</b>	<b>436.55</b>	<b>382.09</b>	<b>333.11</b>	<b>1,746.01</b>	<b>1,587.41</b>
<b>2</b>	<b>SEGMENT RESULTS</b>										
	Profit before Interest & Tax										
a)	Real Estate	179.73	128.83	190.05	941.42	190.95	210.63	156.96	287.14	1,036.38	272.96
b)	Mini Hydro	(106.60)	(8.66)	(83.33)	(2.79)	(59.82)	(106.60)	(8.66)	(83.33)	(2.79)	(59.82)
c)	Trading Goods	4.48	-	-	4.48	-	4.48	-	-	4.48	-
d)	Job Work Services	-	-	-	-	-	0.92	2.19	(1.95)	3.78	8.36
e)	Unallocable	(36.46)	(40.48)	(120.74)	402.67	309.67	(36.46)	(40.48)	(120.74)	402.67	309.67
	<b>Total</b>	<b>41.15</b>	<b>79.69</b>	<b>(14.02)</b>	<b>1,345.78</b>	<b>440.80</b>	<b>72.97</b>	<b>110.01</b>	<b>81.12</b>	<b>1,444.52</b>	<b>531.17</b>
	Add/ (Less) : Interest (Net)	3.15	(2.69)	27.75	(8.78)	(4.23)	(4.85)	(4.74)	16.57	(28.90)	(26.32)
	Add : Share in Profit/(Loss) from Associates (Net)	-	-	-	-	-	29.03	44.78	67.20	125.74	127.24
	<b>Total Profit before Tax</b>	<b>44.30</b>	<b>77.00</b>	<b>13.73</b>	<b>1,337.00</b>	<b>436.57</b>	<b>97.15</b>	<b>150.05</b>	<b>164.89</b>	<b>1,541.36</b>	<b>632.09</b>
<b>3</b>	<b>SEGMENT ASSETS</b>										
a)	Real Estate	29,761.38	29,739.25	29,284.30	29,761.38	29,284.30	32,121.09	31,746.73	29,940.35	32,121.09	29,940.35
b)	Mini Hydro	712.62	759.69	767.77	712.62	767.77	712.62	759.69	767.77	712.62	767.77
c)	Trading Goods	23.58	-	-	23.58	-	23.58	-	-	23.58	-
d)	Job Work Services	-	-	-	-	-	866.66	757.18	722.77	866.66	722.77
e)	Unallocable	99,491.69	1,44,351.96	1,28,020.20	99,491.69	1,28,020.20	99,363.24	1,44,194.47	1,27,762.13	99,363.24	1,27,762.13
	<b>Total</b>	<b>1,29,989.27</b>	<b>1,74,850.90</b>	<b>1,58,072.27</b>	<b>1,29,989.27</b>	<b>1,58,072.27</b>	<b>1,33,087.19</b>	<b>1,77,458.07</b>	<b>1,59,193.02</b>	<b>1,33,087.19</b>	<b>1,59,193.02</b>
<b>4</b>	<b>SEGMENT LIABILITIES</b>										
a)	Real Estate	20,519.19	20,572.73	20,734.23	20,519.19	20,734.23	23,230.78	22,926.93	21,709.00	23,230.78	21,709.00
b)	Mini Hydro	292.82	287.50	297.12	292.82	297.12	292.82	287.50	297.12	292.82	297.12
c)	Trading Goods	18.23	-	-	18.23	-	18.23	-	-	18.23	-
d)	Job Work Services	-	-	-	-	-	369.17	273.82	267.35	369.17	267.35
e)	Unallocable	2,375.46	9,005.89	4,278.33	2,375.46	4,278.33	2,375.46	9,005.89	4,278.33	2,375.46	4,278.33
	<b>Total</b>	<b>23,205.70</b>	<b>29,866.12</b>	<b>25,309.68</b>	<b>23,205.70</b>	<b>25,309.68</b>	<b>26,286.46</b>	<b>32,494.14</b>	<b>26,551.80</b>	<b>26,286.46</b>	<b>26,551.80</b>



CIN : L70101WB1939PLC009800

STATEMENT OF ASSETS AND LIABILITIES

Rs. in Lakhs

Statement of Assets & Liabilities	Standalone		Consolidated	
	As at 31st March, 2026	As at 31st March, 2025	As at 31st March, 2026	As at 31st March, 2025
	(Audited)	(Audited)	(Audited)	(Audited)
<b>ASSETS</b>				
<b>1. Non-current assets</b>				
(a) Property, plant and equipment	3,659.48	3,874.97	5,045.12	4,452.16
(b) Capital work-in-progress	264.05	632.39	866.93	1,235.27
(c) Right of Use Assets	891.87	909.64	977.30	996.11
(d) Investment property	5,640.51	5,660.52	5,640.51	5,660.52
(e) Other Intangible Assets	-	2.53	-	2.53
(f) Financial assets				
(i) Investments	87,874.53	1,17,123.31	86,887.53	1,16,835.57
(ii) Loans	605.25	605.25	390.77	390.77
(iii) Others	4.00	11.74	4.00	11.74
(g) Deferred tax assets (Net)	272.38	-	306.80	-
(h) Other Non current Assets	65.12	65.12	65.59	65.59
	<b>99,277.19</b>	<b>1,28,885.47</b>	<b>1,00,184.55</b>	<b>1,29,650.26</b>
<b>2. Current assets</b>				
(a) Inventories	6,080.81	2,538.79	6,080.81	2,538.79
(b) Financial assets				
(i) Investments	20,833.62	23,037.66	23,923.38	24,288.18
(ii) Trade receivables	43.31	2.68	43.37	2.74
(iii) Cash and cash equivalents	121.54	190.58	296.63	320.39
(iv) Bank balances other than (iii) above	6.55	7.35	6.55	7.35
(v) Loans	1,748.50	1,909.50	1,115.00	1,320.00
(vi) Others	803.08	919.07	345.63	460.53
(c) Current tax assets (Net)	117.33	315.70	132.21	337.63
(d) Other current assets	957.34	265.47	959.06	267.15
	<b>30,712.08</b>	<b>29,186.80</b>	<b>32,902.64</b>	<b>29,542.76</b>
<b>TOTAL ASSETS</b>	<b>1,29,989.27</b>	<b>1,58,072.27</b>	<b>1,33,087.19</b>	<b>1,59,193.02</b>



CIN : L70101WB1939PLC009800

EQUITY AND LIABILITIES				
<b>1. EQUITY</b>				
(a) Equity share capital	1,274.28	1,274.28	1,274.28	1,274.28
(b) Other equity	1,05,509.29	1,31,488.31	1,05,398.22	1,31,262.12
	1,06,783.57	1,32,762.59	1,06,672.50	1,32,536.40
<b>Non controlling interest</b>	-	-	128.23	104.82
	1,06,783.57	1,32,762.59	1,06,800.73	1,32,641.22
<b>2. LIABILITIES</b>				
<b>A. Non-current liabilities</b>				
<b>(a) Financial liabilities</b>				
(i) Borrowings	1,883.05	2,081.16	1,883.05	2,081.16
(ii) Lease Liabilities	651.95	661.51	651.95	661.51
(iii) Other financial liabilities	147.65	137.18	147.65	137.18
(b) Provisions	51.85	50.24	281.80	278.08
(c) Deferred tax liabilities (Net)	-	2,781.16	-	2,693.05
(d) Other non current liabilities	1,959.85	1,041.23	4,666.30	2,000.01
	4,694.35	6,752.48	7,630.75	7,850.99
<b>B. Current liabilities</b>				
<b>(a) Financial liabilities</b>				
(i) Borrowings	200.03	191.11	200.03	191.11
(ii) Lease Liabilities	69.92	68.49	69.92	68.49
(iii) Trade payables				
- Dues to Micro and Small enterprises (MSME)	-	-	-	-
- Dues to creditors other than MSME	93.59	100.45	137.55	144.41
(iv) Other financial liabilities	18,077.71	18,141.15	18,134.25	18,202.26
(b) Provisions	1.69	1.55	10.33	8.42
(c) Other current liabilities	68.41	54.45	103.63	86.12
	18,511.35	18,557.20	18,655.71	18,700.81
<b>TOTAL - EQUITY &amp; LIABILITIES</b>	<b>1,29,989.27</b>	<b>1,58,072.27</b>	<b>1,33,087.19</b>	<b>1,59,193.02</b>



Cash Flow Statement

Rs. In lakh

Particulars	Standalone		Consolidated	
	For the year ended 31st March, 2026	For the year ended 31st March, 2025	For the year ended 31st March, 2026	For the year ended 31st March, 2025
	(Audited)	(Audited)	(Audited)	(Audited)
<b>Cash Flows From Operating Activities:</b>				
Net Profit before Taxation & Exceptional Items	1337.00	436.57	1415.62	504.85
Adjustments for:				
Depreciation	262.84	241.81	263.88	242.86
Interest Paid	268.08	288.18	235.81	255.18
Provision and Excess Liabilities Written Back	(0.35)	(4.14)	(0.35)	(4.27)
Interest Received	(259.30)	(283.95)	(206.91)	(228.86)
Income From Investments	(599.74)	(548.86)	(599.74)	(548.86)
Profit on Sale/Fair value of Current Investments (Net)	(1391.43)	(616.32)	(1515.68)	(655.62)
Profit on sale/maturity of Non-current Investments (Net)	-	-	-	(94.37)
Subsidy transferred to revenue based on assets life	(8.67)	(8.67)	(8.67)	(8.67)
	(1728.57)	(931.95)	(1831.66)	(1042.61)
<b>Operating Profit before Working Capital Changes &amp; Exceptional Items</b>	(391.57)	(495.38)	(416.04)	(537.76)
(Increase)/Decrease in Trade & Other Receivables	(724.75)	(5.28)	(725.18)	(4.93)
(Increase)/Decrease in Inventories	(4.21)	(1.70)	(4.21)	(1.70)
Increase/(Decrease) in Trade Payables & Other Liabilities	879.70	18255.73	2657.17	19109.12
	150.74	18248.75	1927.78	19102.49
<b>Cash Generated from Operations</b>	(240.83)	17753.37	1511.74	18564.73
Direct Taxes Paid	90.21	(129.43)	58.18	(127.84)
Cash Flow before Exceptional Items	(150.62)	17623.94	1569.92	18436.89
Exceptional Items	-	-	-	-
<b>Net Cash (used in)/generated from Operating Activities</b>	(150.62)	17623.94	1569.92	18436.89
<b>Cash Flows From Investing Activities</b>				
Purchase of Property, Plant & Equipment	(3176.50)	(20.04)	(3984.56)	(462.56)
Purchase of Investments	(4883.20)	(19328.23)	(5773.19)	(20319.73)
Sale of Investment in Others	7653.67	1852.79	7653.67	2025.00
Loan to Subsidiaries/ Body Corporates	161.00	(115.67)	205.00	329.84
Bank Deposits (Includes having original maturity more than three months)	0.79	0.97	0.79	0.97
Interest Received	375.29	218.56	321.81	213.72
Dividend Received	599.74	548.86	599.74	548.86
<b>Net Cash (used in)/generated from Investing Activities</b>	730.79	(16842.76)	(976.74)	(17663.90)
<b>Cash Flows From Financing Activities</b>				
Receipt/(Payment) of Long Term Borrowings	(198.11)	(176.86)	(198.11)	(176.86)
Receipt/(Payment) of Short Term Borrowings	8.92	4.98	8.92	4.98
Interest Paid	(268.08)	(288.18)	(235.81)	(255.88)
Dividend Paid	(191.94)	(192.11)	(191.94)	(192.11)
<b>Net Cash (used in)/generated from Financing Activities</b>	(649.21)	(652.17)	(616.94)	(619.87)
<b>Net Decrease in Cash and Cash Equivalents</b>	(69.04)	129.01	(23.76)	153.12
Cash And Cash Equivalents at the beginning of the period	190.58	61.57	320.39	167.27
Cash and Cash Equivalents at the end of the period	121.54	190.58	296.63	320.39



Notes:

1. (i) The above audited financial results have been reviewed by the Audit Committee and approved by Board of Directors at their respective meetings held on 13th May 2026.  
(ii) The above audited financial results for the current quarter and year ended 31st March, 2026 have been audited by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors of the Company have issued audit report with unmodified opinion on the above results.
2. The above Audited standalone and consolidated financial results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standards) Rules 2015 as amended, from time to time.
3. The Board of Directors has recommended a dividend of 15% i.e. Rs. 0.15 paise per equity share of face value of Re.1 each, subject to approval by shareholders of the Company.
4. As on 31st March, 2026 the Company has 5 (five) Subsidiaries (including two step-down subsidiaries) and 1 (one) Associate.
5. Figures for the quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter of the relevant financial year, which were subjected to a Limited Review.
6. The Ministry of Labour and Employment has implemented the New Labour Codes (Wages, Social Security, Industrial Relations, and Occupational Safety, Health & Working Conditions), effective 21 November 2025, replacing 29 existing labour laws. Based on available information and ICAI guidance, the Company has assessed the impact as not material and reflected it in its financial results for the quarter and year ended 31st March, 2026. The Company continues to monitor the finalisation of rules by the Central and State Governments and clarifications from the Government on other aspects of the New Labour Codes and will account for such developments as needed.
7. Previous period's figures have been re-grouped/ re-arranged wherever necessary.
8. The above audited financial results are also available on the Company's website [www.texinfra.in](http://www.texinfra.in) and on the stock exchange websites ([www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com)).

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Phone No. +91-33-25691500  
Fax No. +91-33-25412448  
Website : [www.texinfra.in](http://www.texinfra.in)

Place : Kolkata

Dated : 13th May, 2026



For and on behalf of the Board of  
Texmaco Infrastructure & Holdings Ltd.

*A. Choudhury*  
Anish Choudhury  
Managing Director  
DIN : 09403819

**INDEPENDENT AUDITOR'S REPORT  
TO THE BOARD OF DIRECTORS OF  
TEXMACO INFRASTRUCTURE & HOLDINGS LIMITED**

**Report on the Audit of the Standalone Financial Results**

**Opinion**

1. We have audited the accompanying statement of standalone financial results (the "Statement") of TEXMACO INFRASTRUCTURE & HOLDINGS LIMITED ("the Company") for the quarter and year ended March 31, 2026 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
  - i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
  - ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the profit and other comprehensive loss and other financial information for the quarter and year ended March 31, 2026.

**Basis for Opinion**

3. 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 Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 Standalone Financial Results**

4. These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the annual 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 profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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 judgments 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the standalone 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.
6. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

7. Our objectives are to obtain reasonable assurance about whether the standalone 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
  - Identify and assess the risks of material misstatement of the standalone 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 controls 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
9. 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.
10. 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**

11. The Financial Results include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Place: Kolkata  
Date: 13.05.2026



For L. B. Jha & Co LLP.  
Chartered Accountants  
Firm Registration No: 301088E/ E300295

*Ranjan Singh*

(Ranjan Singh)  
Partner

Membership number 305423  
UDIN: 26305423VSDZZY9947

**INDEPENDENT AUDITOR'S REPORT  
TO THE BOARD OF DIRECTORS OF  
TEXMACO INFRASTRUCTURE & HOLDINGS LIMITED**

**Report on the Audit of Consolidated Financial Results**

**Opinion**

1. We have audited the accompanying statement of consolidated financial results of TEXMACO INFRASTRUCTURE & HOLDINGS LIMITED (“Holding Company”) and its subsidiaries (Holding Company and its subsidiaries together referred to as “the Group”), and its associate for the quarter and year ended March 31, 2026, (“the statement”) attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”).
2. 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 auditors on separate audited financial statements and financial information of the subsidiaries and associate, the statement:

(i) includes the annual financial results of the following entities:

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

- (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the Profit and other comprehensive Income and other financial information of the Group for the quarter and year ended March 31, 2026.

**Basis for Opinion**

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (“Act”). Our responsibilities under those Standards 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 Group and its associate 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 statements 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 obtained by us and other auditors in terms of their reports referred to in “Other Matter” paragraph below, is sufficient and appropriate to provide a basis for our opinion.

#### **Board of Directors’ Responsibilities for the Consolidated Financial Results**

4. These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company’s Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the loss and other comprehensive loss and other financial information of the Group including its associate in accordance with the 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. The respective Board of Directors of the companies included in the Group and of its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associate for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.
5. In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associate are responsible for assessing the ability of the Group and its associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. The respective Board of Directors of the companies included in the Group and of its associate are responsible for overseeing the financial reporting process of the Group and of its associate.

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

7. Our objectives are to obtain reasonable assurance about whether the consolidated 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.



8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the consolidated 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 controls 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 ability of the Group and its associate 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 consolidated 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 Group and its associates to cease to continue as a going concern.
  - Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
  - Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associate to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
9. We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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.
10. We also performed procedures in accordance with the circular issued by the SEBI under



Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

**Other Matters**

11. The Consolidated Financial Results include the audited Financial Results of two subsidiaries, two step down subsidiaries and one associate, whose Financial Statements reflect Group's share of total assets of Rs. 4,723.10 lakhs as at March 31, 2026, Group's share of total revenue of Rs. 210.66 lakhs and Rs. 839.42 lakhs and Group's share of total net profit/(loss) after tax of Rs. 13.66 lakhs and Rs. 38.41 lakhs, total comprehensive income/(loss) of Rs. 27.09 lakhs and Rs. 58.57 lakhs for the quarter ended and for the year ended March 31, 2026 respectively, and Cash flows (net) of Rs. 48.92 lakhs for the year ended March 31, 2026 as considered in the consolidated Financial Results, which have been audited by their respective independent auditors. The independent auditors' reports on financial statements of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the Consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.

12. The Financial Results include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For L. B. Jha & Co LLP.  
Chartered Accountants  
Firm Registration No: 301088E/ E300295



*Ranjan Singh*

(Ranjan Singh)

Partner

Membership number 305423

UDIN: 26305423GNMODL7100

Place: Kolkata  
Date: 13.05.2026