



Sangeet Kumar & Associates

CHARTERED ACCOUNTANTS

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

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Independent Auditor's Review Report on unaudited quarterly 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)

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Tara Chand InfraLogistic Solutions Limited (Formerly Known as Tara Chand Logistic Solutions Limited)** ('the Company') for the quarter ended June 30, 2025 ('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').
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ("Ind AS 34") and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sangeet Kumar and Associates
Chartered Accountants
ICAI FRN:-011954N



Sangeet Kumar Singla
Partner

M.No 090506

UDIN:- 25090506BMODUE4296

Place: Chandigarh

Date: 31.07.2025

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

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

(Amount in Lacs INR)

Particulars	Quarter Ended			Year Ended
	Unaudited	Unaudited	Audited	Audited
	June 30, 2025	June 30, 2024	March 31, 2025	March 31, 2025
Revenue from operations (Gross of GST)	7,340.58	5,358.60	9,542.37	29,057.81
Less:- GST on Revenue from operations	1,233.33	(792.64)	(1,379.25)	(4,276.01)
Revenue from operations (Net)	6,107.25	4,565.97	8,163.12	24,781.80
Other income	63.43	163.50	47.90	623.12
Total Revenue	6,170.67	4,729.46	8,211.02	25,404.92
Expenses:				
Purchase of traded goods	0.48	643.65	39.19	1,231.35
(Increase)/Decrease in inventories of traded goods, work-	6.81	(34.52)	49.63	46.28
Employee benefits expense	736.53	606.37	814.11	2,973.18
Finance costs	215.71	187.08	170.62	724.28
Depreciation and Amortization	1,229.54	798.16	1,338.77	4,365.84
Other expenses	3,119.02	1,919.41	4,745.05	12,738.62
Total Expenses	5,308.09	4,120.14	7,157.36	22,079.55
Profit before exceptional and extraordinary items and tax	862.58	609.33	1,053.66	3,325.37
Exceptional items				-
Profit before tax	862.58	609.33	1,053.66	3,325.37
Extraordinary items				-
Profit before tax	862.58	609.33	1,053.66	3,325.37
Tax expense:				
Current Tax	167.57	148.56	184.71	552.23
Deferred tax charge (credit)	49.54	7.08	83.15	291.51
Tax adjustment relating to earlier years	-	0.00	-	(4.09)
Profit / (Loss) for the year	645.47	453.68	785.80	2,485.72
Other comprehensive Income				
A Items that will not be reclassified to profit or loss				
Income tax relating to items that will not be reclassified to profit or loss				
B Items that will be reclassified to profit or loss	-	-	-	-
Total comprehensive Income	645.47	453.68	785.80	2,485.72
Earnings per Equity Share				
(1) Basic	0.82	0.58	1.00	3.15
(2) Diluted	0.82	0.58	1.00	3.15

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

Dheeraj Kumar Garg
M.NO.533845
Partner
UDIN:-

Place : Chandigarh
Date: 31.07.2025

For Tara Chand Infralogistic Solutions Limited

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CHAND
AGGARWAL

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Vinay Kumar
Chairman & Managing Director
DIN: 00151567

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

Reporting of Segment wise Revenue, Results and Capital Employed

Particulars	Quarter Ended			Year Ended
	Audited	Unaudited	Audited	Audited
	June 30, 2025	June 30, 2024	March 31, 2025	March 31, 2025
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)				
(a) Segment-A (Infra work, Tangible Goods & Services)	3,152.07	2,310.59	4,588.97	13,767.32
(b) Segment-B (Transportation & Handling)	2,945.65	1,619.16	3,180.06	9,736.00
(c) Segment-C (Processing & Distribution of Goods)	9.52	636.21	394.09	1,278.48
(d) Unallocated Total				
Less:-Inter Segment Revenue				
Net sales/Income From Operations	6,107.25	4,565.97	8,163.12	24,781.80
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)				
(a) Segment-A (Infra work, Tangible Goods & Services)	707.26	545.23	800.41	2,576.67
(b) Segment-B (Transportation & Handling)	351.55	106.67	420.54	1,004.17
(c) Segment-C (Processing & Distribution of Goods)	2.23	27.09	(34.32)	(0.08)
(d) Unallocated Total	63.43	163.50	47.90	623.12
Less:				
i) Interest	215.71	187.08	170.62	724.28
ii) Other Un-allocable Expenditure net off	46.18	46.08	44.17	188.15
iii) Un-allocable income				
Total Profit Before Tax	862.58	609.33	1,019.74	3,291.45
3. Segment Assets				
(a) Segment-A (Infra work, Tangible Goods & Services)	32,330.62	22,181.54	31,756.89	31,756.89
(b) Segment-B (Transportation & Handling)	7,945.60	5,053.95	7,218.68	7,218.68
(c) Segment-C (Processing & Distribution of Goods)	65.14	289.32	72.16	72.16
(d) Unallocated Corporate Assets	34.10	362.88	38.09	38.09
Total Segment Assets	40,375.46	27,887.69	39,085.81	39,085.81
4. Segment Liabilities				
(a) Segment-A (Infra work, Tangible Goods & Services)	22,122.88	13,591.12	21,819.50	21,819.50
(b) Segment-B (Transportation & Handling)	3,848.59	2,963.53	3,717.08	3,717.08
(c) Segment-C (Processing & Distribution of Goods)	-	2.67	-	-
(d) Unallocated Corporate Liabilities	1,622.45	1,225.30	1,413.16	1,413.16
Total Segment Liabilities	27,593.92	17,782.62	26,949.74	26,949.74

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

For Tara Chand Infralogistic Solutions Limited

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TARA CHAND
AGGARWAL

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Dheeraj Kumar Garg
M.NO.533845
Partner
UDIN:-

Vinay Kumar
Chairman & Managing Director
DIN: 00151567

Place : Chandigarh
Date: 31.07.2025