Independent Auditor's Review Report on the quarterly standalone unaudited financial results of Tinna Rubber and Infrastructure Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report

To the Board of Directors,
Tinna Rubber and Infrastructure Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Tinna Rubber and Infrastructure Limited** ("the Company"), for the quarter ended June 30, 2026 ("the statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's management and 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" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 (the 'Act') as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements is free of material misstatement. 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 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 the aforesaid Indian Accounting Standards ('Ind AS') and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S S Kothari Mehta & Co. LLP
Chartered Accountants
Firm Registration No: 000756N/N500441

Ashish Mishra

S S KOTHARI MEHTA & CO. LLP
NEW DELHI
* Chartered Accountants *

Ashish Kumar Mishra
Partner
Membership No.: 512497
Place: New Delhi
Dated: July 20, 2026
UDIN: 26512497WDLJZJ4158

TINNA RUBBER AND INFRASTRUCTURE LIMITED

Registered Office: Tinna House No.6, Sultanpur, Mandi Road, Mehrauli, New Delhi-110030

Website:www.tinna.in,email:investor@tinna.in,Telephone No.:011-49518530 Fax no.:011-26807073

CIN:L51909DL1987PLC027186

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS

FOR THE QUARTER ENDED JUNE 30, 2026

(Rs. In lakhs)

		Quarter Ended			Year Ended
S.No	Particulars	30-Jun-26 (Unaudited)	31-Mar-26 (Audited)	30-Jun-25 (Unaudited)	31-Mar-26 (Audited)
			(Refer Note -5)		
1	Revenue from operations	15,085.10	15,455.50	12,730.44	53,323.41
2	Other Income	62.62	84.13	35.95	185.62
3	**Total income (1+2)**	**15,147.72**	**15,539.63**	**12,766.39**	**53,509.03**
4	**Expenses**				
	(a) Cost of material consumed	6,621.77	6,671.39	4,902.66	21,537.70
	(b) Purchase of stock in trade	937.15	854.03	2,006.48	5,924.17
	(c) Changes in inventories of finished goods, work in progress and stock in trade	(351.36)	660.35	120.13	522.86
	(d) Employee benefits expense	1,513.04	1,452.49	1,382.01	5,757.27
	(e) Finance costs	287.38	282.85	301.28	1,076.22
	(f) Depreciation and amortization expenses	387.84	298.83	241.62	1,057.60
	(g) Other expenses	3,050.14	2,984.93	2,334.39	10,404.85
	Total expenses	**12,445.96**	**13,204.87**	**11,288.57**	**46,280.67**
5	**Profit before tax(3-4)**	**2,701.76**	**2,334.76**	**1,477.82**	**7,228.36**
6	**Tax expense**				
	(a) Current tax	651.98	511.53	347.67	1,623.03
	(b) Deferred tax	38.56	128.23	18.73	268.63
	(c) Tax pertains to earlier years		-	13.16	13.16
	Total Tax expenses	690.54	639.76	379.56	1,904.82
7	**Profit for the period /year (5-6)**	**2,011.22**	**1,695.00**	**1,098.26**	**5,323.54**
8	**Other comprehensive income**				
	Items that will not be reclassified to profit or loss				
	(a) Re-measurement gains/(losses) on defined benefits plans	-	(27.58)	-	(27.58)
	(b) Changes in fair value of equity instrument through other comprehensive income	-	(220.51)	-	(220.51)
	(c) Income tax relating to above items	-	38.47	-	38.47
	Total other comprehensive income	-	**(209.62)**	-	**(209.62)**
9	**Total comprehensive income for the period/year (Net of tax) (7+8)**	**2,011.22**	**1,485.38**	**1,098.26**	**5,113.92**
10	Paid up Equity Share capital(Face value of Rs. 10/- Each)	1,801.58	1,801.58	1,801.58	1,801.58
11	Other Equity	-	-	-	27,509.68
12	**Earnings per equity share**				
	(nominal value of share Rs. 10/-)				
	a) Basic Earning Per Share (Rs.)	11.16	9.52	6.40	29.90
	b) Diluted Earning Per Share (Rs.)	11.16	9.51	6.39	29.88

FOR TINNA RUBBER AND INFRASTRUCTURE LIMITED

Tinna Rubber And Infrastructure Ltd. New Delhi

Bhupinder Kumar Sekhri
Managing Director
DIN: 00087088

Place : New Delhi
Date : 20th July, 2026

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

Notes to the Standalone Financial Statement :

1 The above standalone financial results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on July 20, 2026.

2 These results have been prepared in accordance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

3 The Company is in the business of manufacturing and trading of Crumb Rubber, Crumb Rubber Modifier, Bitumen, Modified Bitumen & Bitumen Emulsion and allied products, hence has only one reportable operating segment as per Ind AS 108 – Operating Segments.

4 The Company incorporated Tinna Rubber Chile SpA a wholly owned subsidiary company with an Authorised Capital of Chilean Pesos 500,000,000 (divided into 5,00,00,000 equity shares of Chilean Pesos 10 each) with the objective to expand our global footprint and strengthening our global supply chain of ELTs from around the world, by carrying on the business of recycling and processing of end-of-life tyres (ELTs), plastic waste and scrap, battery waste and scrap, and other allied waste management and recycling activities. Capital infusion is under process.

5 The unaudited standalone financial results includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of full financial year and the unaudited year to date figures up to the third quarter of the financial year ended March 31, 2026 which were subject to limited review by the statutory auditors.

FOR TINNA RUBBER AND INFRASTRUCTURE LIMITED

Place: Delhi
Date : 20th July , 2026

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

Tinna Rubber and Infrastructure Ltd. New Delhi

Bhupinder Kumar Sekhri
Managing Director
DIN: 00087088

Independent Auditor's Review Report on the quarterly consolidated unaudited financial results of Tinna Rubber and Infrastructure Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report
To the Board of Directors
Tinna Rubber and Infrastructure Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of **Tinna Rubber and Infrastructure Limited** (hereinafter referred to as the "Parent Company"), and its subsidiaries (the Parent Company and its subsidiaries together referred to as the "Group"), and its share of net profit / loss after tax and total comprehensive income / loss of its associate and joint venture for the quarter ended June 30, 2026 ("the Statement"), being submitted by the Parent 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 "Listing Regulations").

2. This Statement, which is the responsibility of the Parent Company's management and approved by the Parent 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" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 (the 'Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing 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 Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Name of the entity	Relationship
Tinna Rubber Arabia Ltd.- Saudi Arabia	Wholly owned subsidiary
Global Recycle LLC - Oman	Wholly owned subsidiary
T.P. Buildtech Private Limited – India	Associate
Mbodla Investment (PTY) Limited – South Afric	Joint Venture

5. Based on our review conducted and procedures performed 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

S S KOTHARI MEHTA & CO. LLP
NEW DELHI
Chartered Accountants

Plot No. 68, Okhla industrial Area, Phase-III, New Delhi-110020
Tel: +91-11-4670 8888 E-mail: contact@sskmin.com
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6. Other matter

This Statement includes the interim financial results of 2 subsidiaries, whose interim financial result reflects total revenues of Rs. 871.44 lakhs, total net profit/(loss) after tax of Rs. 22.56 lakhs and total comprehensive income/(loss) of Rs. 22.56 lakhs for the quarter ended on June 30, 2026, as considered in the unaudited consolidated financial results. The Statement includes the Group's share of net profit/(loss) after tax of Rs. (47.22) lakhs and other comprehensive loss of Rs. (47.22) lakhs for the quarter ended on June 30, 2026, as considered in the statement in respect of 1 joint venture. These financial statements / financial information have been furnished to us by the management and has not been reviewed by us or other auditors. Our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint venture, are based solely on such unreviewed interim financial results certified by the management. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial results certified by the management.

For S S Kothari Mehta & Co. LLP
Chartered Accountants
Firm Registration No: 000756N/N500441

S S KOTHARI MEHTA & CO. LLP
NEW DELHI
Chartered Accountants

Ashish Kumar Mishra
Partner
Membership No: 512497
Place: New Delhi
Dated: July 20, 2026
UDIN: 26512497UMOKHM4031

TINNA RUBBER AND INFRASTRUCTURE LIMITED

Registered Office: Tinna House No.6, Sultanpur, Mandi Road, Mehrauli, New Delhi-110030
Website:www.tinna.in,email:investor@tinna.in,Telephone No.:011-49518530 Fax no.:011-26807073
CIN:L51909DL1987PLC027186

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Rs. In lakhs)

S.No	Particulars	Quarter Ended			Year Ended
		30-Jun-26 (Unaudited)	31-Mar-26 (Audited) (Refer Note -5)	30-Jun-25 (Unaudited)	31-Mar-26 (Audited)
1	Revenue from operations	15,618.12	15,695.13	13,027.33	54,580.74
2	Other Income	62.62	93.11	35.95	195.22
3	**Total income (1+2)**	**15,680.74**	**15,788.24**	**13,063.28**	**54,775.96**
4	**Expenses**				
	(a) Cost of material consumed	6,580.70	7,112.33	5,075.35	22,445.25
	(b) Purchase of stock in trade	1,126.58	805.40	1,722.95	5,343.27
	(c) Changes in inventories of finished goods, work in progress and stock in trade	(419.36)	633.04	70.86	328.43
	(d) Employee benefits expense	1,680.77	1,574.17	1541.41	6,367.32
	(e) Finance costs	289.05	284.75	303.74	1,085.00
	(f) Depreciation and amortization expenses	431.29	341.68	284.89	1,229.25
	(g) Other expenses	3,259.06	2,719.95	2537.99	10,744.41
	Total expenses	**12,948.09**	**13,471.32**	**11,537.19**	**47,542.93**
5	**Profit before tax and share of profit in associates and joint venture (3-4)**	**2,732.65**	**2,316.92**	**1,526.09**	**7,233.03**
6	Share of profit/loss of an associates (net of tax)	17.40	(23.07)	37.00	(33.66)
7	**Profit before tax (5-6)**	**2,750.05**	**2,293.85**	**1,563.09**	**7,199.37**
8	**Tax expense**				
	(a) Current tax	652.90	512.37	354.54	1,627.38
	(b) Deferred tax	40.51	128.49	21.30	274.10
	(C) Tax pertains to earlier years		-	13.16	13.16
	Total Tax expenses	**693.41**	**640.86**	**389.00**	**1,914.64**
9	**Profit for the period/year (7-8)**	**2,056.64**	**1,652.99**	**1,174.09**	**5,284.73**
10	**Other comprehensive income**				
	Items that will not be reclassified to profit or loss				
	(a) Re-measurement gains/(losses) on defined benefits plans	-	(27.58)	-	(27.58)
	(b) Changes in Fair Value of equity instrument through other comprehensive income	-	(220.51)	-	(220.51)
	(c) Income tax relating to the above items	-	38.47	-	38.47
	Item that will be reclassified subsequently to profit or loss				
	Foreign currency translation reserve	16.90	75.74	6.35	156.42
	Shares of associates in other comprehensive income (net of tax)	-	-	-	-
	Total other comprehensive income (Net of Tax)	**16.90**	**(133.88)**	**6.35**	**(53.20)**
11	**Total comprehensive income for the period/year (Net of tax) (9+10)**	**2,073.54**	**1,519.11**	**1,180.44**	**5,231.53**
	Net Profit attributable to :				
	Owners of parent company	**2,056.64**	**1,652.99**	**1,174.09**	**5,284.73**
	Non controlling interest	-	-	-	-
	Total Compehensive attributable to :				
	Owners of parent company	**2,073.54**	**1,519.11**	**1,180.44**	**5,231.53**
	Non controlling interest	-	-	-	-
12	Paid up Equity Share capital(Face value of Rs. 10/- Each)	1,801.58	1,801.58	1,801.58	1,801.58
13	Other Equity	-	-	-	28,240.72
14	**Earnings per equity share**				
	(nominal value of share Rs. 10/-)				
	a) Basic Earning Per Share (Rs.)	11.42	9.28	6.84	29.68
	b) Diluted Earning Per Share (Rs.)	11.41	9.28	6.83	29.67

Place : New Delhi
Date : 20th July, 2026

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

FOR TINNA RUBBER AND INFRASTRUCTURE LIMITED

Tinna Rubber And Infrastructure Ltd. New Delhi

Bhupinder Kumar Sekhri
Managing Director
DIN: 00087088

Notes to the Consolidated Financial Statements

1 The above Consolidated Financial Results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on July 20, 2026.

2 These consolidated financial results have been prepared in accordance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

3 The Group is in the business of manufacturing Crumb Rubber, Crumb Rubber Modifier, Modified Bitumen & Bitumen Emulsion and allied products and hence has only one reportable operating segment as per Ind AS 108 – Operating Segments.

4 The Company incorporated Tinna Rubber Chile SpA a wholly owned subsidiary company with an Authorised Capital of Chilean Pesos 500,000,000 (divided into 5,00,00,000 equity shares of Chilean Pesos 10 each) with the objective to expand our global footprint and strengthening our global supply chain of ELTs from around the world, by carrying on the business of recycling and processing of end-of-life tyres (ELTs), plastic waste and scrap, battery waste and scrap, and other allied waste management and recycling activities. Capital infusion is under process.

5 The unaudited consolidated financial results includes the results for the quarter ended March 31,2026 being the balancing figure between the audited figures in respect of full financial year and the unaudited year to date figures up to the third quarter of the financial year ended March 31,2026 which were subject to limited review by the statutory auditors.

Place : New Delhi
Date 20th July, 2026

S S KOTHARI MEHTA & CO. LLP
NEW DELHI
Chartered Accountants

FOR TINNA RUBBER AND INFRASTRUCTURE LIMITED

Tinna Rubber And Infrastructure Ltd.
New Delhi

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Managing Director
DIN: 00087088