

Particulars	Notes	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
<u>(1) Shareholder's Funds</u>			
(a) Share Capital	2.1	40,00,000.00	36,00,000.00
(b) Reserves and Surplus	2.2	44,14,64,942.00	35,19,64,124.00
(c) Money received against share warrants			
<u>(2) Share Application money pending allotment</u>			
<u>(3) Non-Current Liabilities</u>			
(a) Long-Term Borrowings	2.3	1,81,43,427.00	2,08,78,326.00
(b) Deferred Tax Liabilities (Net)		94,970.00	35,097.00
(c) Other Long Term Liabilities			
(d) Long Term Provisions			
<u>(4) Current Liabilities</u>			
(a) Short-Term Borrowings	2.3a	12,88,66,496.00	4,85,23,307.00
(b) Trade Payables	2.4	7,77,21,700.00	7,94,59,879.00
(c) Other Current Liabilities	2.5	2,07,30,928.00	2,11,43,455.00
(d) Short-Term Provisions	2.6	8,02,70,836.00	10,58,68,482.00
Total Equity & Liabilities		77,12,93,299.00	63,14,72,670.00
II.ASSETS			
<u>(1) Non-Current Assets</u>			
<u>(a) Plant, Property & Equipments</u>			
(i) Property, Plant & Equipments	2.7	3,74,53,181.00	3,08,22,386.00
(ii) Intangible Assets		8,14,887.00	5,64,244.00
(iii) Capital Work in Progress		63,27,781.00	63,27,161.00
(iv) Intangible Assets under developments			
(b) Non-current investments	2.8	28,74,63,262.00	22,71,03,705.00
(c) Deferred tax assets (net)		26,36,579.00	28,93,866.00
(d) Long term loans and advances	2.9	2,60,46,862.00	3,49,86,502.00
(e) Other non-current assets			
<u>(2) Current Assets</u>			
(a) Current investments			
(b) Inventories			
(c) Trade receivables	2.10	28,68,52,310.00	21,41,17,045.00
(d) Cash and cash equivalents	2.11	3,01,74,134.00	3,94,68,162.00
(e) Short-term loans and advances	2.12	9,35,24,303.00	7,51,89,599.00
(f) Other current assets			
Total Assets		77,12,93,299.00	63,14,72,670.00
Significant Accounting Policies and Notes to Accounts		1 & 2	-
<i>This is the Balance Sheet referred to in our Report of even date.</i>			
FOR B P Associates LLP		For and on behalf of the Board of	
CHARTERED ACCOUNTANTS		Segmental Infrastructure Development Private Limited	
 Bhupender Pal Kaushik Partner Membership No. : 096869 Firm Reg. No.: 016111N/N500071 UDIN:24096869BKCPOP8098		 S/d Ajay Kumar Mishra DIN: 00206640 Managing Director/ Chairperson	
		 S/d Rajika Mishra DIN: 02529971 Whole-time director	
		 S/d Parveen Kumar Sharma Chief Financial Officer	
		 S/d Richa Sharma Company Secretary	
PLACE: New Delhi			
DATED: 28/08/2024			

SEGMENTAL INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED
(Formerly Known as Segmental Consulting & Infrastructure Advisory Private Limited)
CIN U70200HR2009PTC114856

Unit No. 419A-421, 4th Floor, Tower B-4, Spaze I Tech Park, Sector-49, Sohna Road, Gurgaon, Haryana - 122018

CONSOLIDATED PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2024

Sr. No	Particulars	Notes	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I	Revenue from operations	2.13	83,34,18,285.00	64,45,93,072.00
II	Other Income	2.14	1,51,75,876.00	1,22,59,309.00
III	III. Total Revenue (I +II)		84,85,94,161.00	65,68,52,381.00
IV	Expenses:			
	Project Expenses/sub Contracts	2.15	33,15,54,060.00	23,09,06,398.00
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-	35,25,602.00
	Employee Benefit Expense	2.16	33,74,15,977.00	27,99,47,944.00
	Financial Costs	2.17	61,89,516.00	55,89,116.00
	Depreciation and Amortization Expense	2.18	84,33,774.00	80,14,128.00
	Other Administrative Expenses	2.19	6,57,28,942.00	5,30,31,571.00
	Total Expenses (IV)		74,93,22,269.00	58,10,14,759.00
V	Profit before exceptional and extraordinary items and tax	(III - IV)	9,92,71,892.00	7,58,37,622.00
VI	Extraordinary Items	2.20	- 12,68,559.00	- 5,70,621.00
VII	Profit before tax	(V - VI)	9,80,03,333.00	7,64,08,243.00
VIII	Tax expense:			
	(1) Current tax		3,00,42,231.00	2,19,71,895.00
	(2) Deferred tax		3,17,160.00	- 2,34,070.00
IX	Profit(Loss) for the period from continuing operations	(VII-VIII)	6,76,43,942.00	5,46,70,418.00
X	Profit(Loss) before tax for the period from discontinuing operations		-	-
XI	Tax Expenses of discontinuing operations			
XII	Profit(Loss) after tax for the period from discontinuing operations	(X-XI)	-	-
XIII	Profit(Loss) for the period	(IX+XII)	6,76,43,942.00	5,46,70,418.00
XIV	Earning per equity share: (1) Basic (2) Diluted			
	Significant Accounting Policies and Notes to Accounts	1 & 2		

This is the Profit & Loss Statement referred to in our Report of even date.

FOR B P Associates LLP

CHARTERED ACCOUNTANTS

Firm Reg. No.: 016111N/N500071

Bhupender Pal Kaushik

Partner

Membership No. : 096869

Firm Reg. No.: 016111N/N500071

UDIN:24096869BKCP08098

For and on behalf of the Board of
Segmental Infrastructure Development Private Limited

S/d
Ajay Kumar Mishra
DIN: 00206640
Managing Director/ Chairperson

S/d
Rajika Mishra
DIN: 02529971
Whole-time director

S/d
Parveen Kumar Sharma
Chief Financial Officer

S/d
Richa Sharma
Company Secretary

PLACE: New Delhi
DATED: 28/08/2024