

SEGMENTAL INFRASTRUCTURE DEVELOPMENT LIMITED
(Formerly Known as Segmental Infrastructure Development Private Limited)
CIN U70200HR2009PLC114856

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

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2025

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	1	12,62,96,700.00	40,00,000.00
(b) Reserves and Surplus	2	44,51,27,765.00	44,14,64,942.00
(c) Money received against share warrants			
<u>(2) Share Application money pending allotment</u>			
<u>(3) Non-Current Liabilities</u>			
(a) Long-Term Borrowings	3	23,11,476.00	1,81,43,427.00
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities			
(d) Long Term Provisions	4	36,10,564.00	-
<u>(4) Current Liabilities</u>			
(a) Short-Term Borrowings	5	23,23,58,477.00	12,88,66,496.00
(b) Trade Payables	6		
(i) Total Outstanding dues of Micro Enterprises and Small Enterprises			
(ii) Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises		5,67,43,824.00	7,77,21,700.00
(c) Other Current Liabilities	7	5,87,58,260.00	7,09,59,533.00
(d) Short-Term Provisions	8	4,81,157.00	-
Total Equity & Liabilities		92,56,88,223.00	74,11,56,098.00
II.ASSETS			
<u>(1) Non-Current Assets</u>			
<u>(a) Property, Plant & Equipment and Intangible Assets as per Schedule 3</u>	9		
(i) Property, Plant & Equipments		3,54,24,717.00	3,74,53,181.00
(i) Intangible Assets		3,10,960.00	8,14,887.00
(iii) Capital Work in Progress		-	63,27,781.00
(iv) Intangible Assets under developments			
(b) Non-current investments	10	43,59,81,102.00	28,74,63,262.00
(c) Deferred tax assets (net)	11	20,84,856.00	25,41,609.00
(d) Long term loans and advances	12	-	2,00,000.00
(e) Other non-current assets	13	2,40,42,279.00	2,58,46,862.00
<u>(2) Current Assets</u>			
(a) Current investments			
(b) Inventories			
(c) Trade receivables	14	34,44,25,675.00	28,68,52,310.00
(d) Cash and cash equivalents	15	82,66,306.00	3,01,74,134.00
(e) Short-term loans and advances	16	7,29,49,313.00	6,01,71,507.00
(f) Other current assets	17	22,03,015.00	33,10,565.00
Total Assets		92,56,88,223.00	74,11,56,098.00

Significant Accounting Policies and Notes to Accounts

This is the Balance Sheet referred to in our Report of even date.

Note - The above statements should be read with the significant Accounting Policies and Notes

FOR B P Associates LLP

CHARTERED ACCOUNTANTS

Bhupender Pal Kaushik
Partner
Membership No. : 096869
Firm Reg. No.: 016111N/N500071

**For and on behalf of the Board of
Segmental Infrastructure Development 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
AYRPS4183M

S/d
Richa Sharma
Company Secretary
M.No - A67346

PLACE: New Delhi
DATED: 04/07/2025

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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, 2025

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	18	85,45,09,569.00	83,34,18,285.00
II	Other Income	19	1,70,46,883.00	1,51,81,888.00
III	III. Total Revenue (I +II)		87,15,56,452.00	84,86,00,173.00
IV	Expenses:			
	Project Expenses/sub Contracts	20	35,88,26,557.00	33,15,54,060.00
	Employee Benefit Expense	21	32,76,30,427.00	33,74,15,977.00
	Financial Costs	22	98,60,961.00	61,85,627.00
	Depreciation and Amortization Expense	23	88,07,844.00	84,33,774.00
	Other Expenses	24	6,98,41,249.00	7,10,55,669.00
	Total Expenses (IV)		77,49,67,038.00	75,46,45,107.00
V	Profit before exceptional and extraordinary items and tax	(III - IV)	9,65,89,414.00	9,39,55,066.00
VI	Extraordinary Items	25	(27,096.00)	40,48,267.00
VII	Profit before tax	(V - VI)	9,65,62,318.00	9,80,03,333.00
VIII	Tax expense:			
	(1) Current tax		2,56,64,258.00	3,00,42,231.00
	(2) Deferred tax		(2,99,329.00)	3,17,160.00
IX	Profit(Loss) for the period from continuing operations	(VII-VIII)	7,11,97,389.00	6,76,43,942.00
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)	7,11,97,389.00	6,76,43,942.00
XIV	Earning per equity share:			
	(1) Basic			
	(2) Diluted			
	Significant Accounting Policies and Notes to Accounts	26		

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

Note - The above statements should be read with the significant Accounting Policies and Notes

FOR B P Associates LLP
 CHARTERED ACCOUNTANTS
 Firm Reg. No.: 016111N/N500071

Bhupender Pal Kaushik
 Partner
 Membership No. : 096869
 Firm Reg. No.: 016111N/N500071

For and on behalf of the Board of
 Segmental Infrastructure Development 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: 04/07/2025