

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

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			
(1) Shareholder's Funds			
(a) Share Capital	1	12,62,96,700.00	40,00,000.00
(b) Reserves and Surplus	2	44,79,91,340.00	45,80,64,472.00
(c) Money received against share warrants			-
(2) Share Application money pending allotment			-
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	3	21,65,787.00	29,89,850.00
(b) Deferred Tax Liabilities (Net)			
(c) Other Long Term Liabilities			
(d) Long Term Provisions	4	36,10,564.00	-
(4) Current Liabilities			
(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		2,55,62,627.00	7,01,98,160.00
(c) Other Current Liabilities	7	4,83,77,649.00	5,76,82,132.00
(d) Short-Term Provisions	8	4,81,157.00	-
Total Equity & Liabilities		88,68,44,301.00	72,18,01,110.00
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant & Equipment and Intangible Assets	9		
(i) Property, Plant & Equipments		3,46,20,758.00	3,55,60,196.00
(ii) Intangible Assets		3,10,960.00	2,99,178.00
(iii) Capital Work in Progress			
(iv) Intangible Assets under developments			
(b) Non-current investments	10	43,17,31,243.00	28,53,35,704.00
(c) Deferred tax assets (net)	11	20,32,808.00	17,90,920.00
(d) Long term loans and advances	12	1,25,22,612.00	1,30,45,682.00
(e) Other non-current assets	13	3,07,13,077.00	3,19,76,374.00
(2) Current Assets			
(a) Current investments			-
(b) Inventories			-
(c) Trade receivables	14	27,71,67,267.00	25,41,41,357.00
(d) Cash and cash equivalents	15	35,14,790.00	2,22,92,915.00
(e) Short-term loans and advances	16	6,17,01,938.00	5,06,30,056.00
(f) Other current assets	17	3,25,28,848.00	2,67,28,728.00
Total Assets		88,68,44,301.00	72,18,01,110.00
Significant Accounting Policies and Notes to Accounts	26	-	-
<i>This is the Balance Sheet referred to in our Report of even date.</i>			
<i>Note - The above statements should be read with the significant Accounting Policies and Notes</i>			
FOR B P Associates LLP		For and on behalf of the Board of Directors of	
CHARTERED ACCOUNTANTS		Segmental Infrastructure Development Limited	
		(Formerly Known as Segmental Infrastructure Development Private Limited)	
Bhupender Pal Kaushik		S/d	S/d
Partner		Ajay Kumar Mishra	Rajika Mishra
Membership No. : 096869		DIN: 00206640	DIN: 02529971
Firm Reg. No.: 016111N/N500071		Managing Director/ Chairperson	Whole-time director
		S/d	S/d
		Parveen Kumar Sharma	Richa Sharma
		Chief Financial Officer	Company Secretary
		AYRPS4183M	M.No - A67346
			PLACE: New Delhi
			DATED: 04/07/2025

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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	75,10,99,468.00	73,16,00,045.00
II	Other Income	19	1,71,61,592.00	1,29,13,295.00
III	III. Total Revenue (I +II)		76,82,61,060.00	74,45,13,340.00
IV	Expenses:			
	Cost of Services	20	30,78,44,336.00	27,98,84,178.00
	Employee Benefit Expense	21	28,20,22,252.00	28,55,23,948.00
	Financial Costs	22	98,60,666.00	58,51,633.00
	Depreciation and Amortization Expense	23	83,04,034.00	74,41,481.00
	Other Expenses	24	6,69,45,185.00	5,75,32,027.00
	Total Expenses (IV)		67,49,76,473.00	63,62,33,267.00
V	Profit before exceptional and extraordinary items and tax	(III - IV)	9,32,84,587.00	10,82,80,073.00
VI	Extraordinary Items	25	(27,096.00)	40,48,267.00
VII	Profit before tax	(V - VI)	9,32,57,491.00	11,23,28,340.00
VIII	Tax expense:			
	(1) Current tax		2,51,76,756.00	3,00,42,231.00
	(2) Deferred tax		(2,41,888.00)	(54,252.00)
IX	Profit(Loss) for the period from continuing operations	(VII-VIII)	6,83,22,623.00	8,23,40,361.00
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)	6,83,22,623.00	8,23,40,361.00
XIV	Earning per equity share:			
	(1) Basic		19.97	222.95
	(2) Diluted		19.97	222.95
	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

For and on behalf of the Board of Directors of
Segmental Infrastructure Development Limited
(Formerly Known as Segmental Infrastructure Development Private Limited)

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

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