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

BALANCE SHEET AS AT 31ST MARCH, 2024

Particulars	Notes	Figures in Thousands *Figures as at the end of current reporting period*	Figures in Thousands *Figures as at the end of previous reporting period*
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2.1	4,000.00	3,600.00
(b) Reserves and Surplus	2.2	4,58,064.47	3,75,724.11
(c) Money received against share warrants		-	-
(2) Share Application money pending allotment		-	-
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	2.3	2,989.85	5,907.64
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
(4) Current Liabilities			
(a) Short-Term Borrowings	2.3a	1,28,866.50	48,523.31
(b) Trade Payables	2.4	70,198.16	69,608.02
(c) Other Current Liabilities	2.5	14,997.80	15,761.26
(d) Short-Term Provisions	2.6	72,726.56	90,768.20
Total Equity & Liabilities		**7,51,843.34**	**6,09,892.53**
II.ASSETS			
(1) Non-Current Assets			
(a) Plant, Property & Equipments	2.7		
(i) Property, Plant & Equipments		35,560.20	29,055.67
(i) Intangilbe Assets		299.18	-
(iii) Capital Work in Progress			
(iv) Intangible Assets under developments			
(b) Non-current investments	2.8	2,85,335.70	2,16,977.71
(c) Deferred tax assets (net)		1,790.92	1,736.67
(d) Long term loans and advances	2.9	45,022.06	66,472.29
(e) Other non-current assets		-	-
(2) Current Assets			
(a) Current investments			-
(b) Inventroies		-	-
(c) Trade receivables	2.10	2,77,610.03	1,90,107.53
(d) Cash and cash equivalents	2.11	22,292.92	35,083.68
(e) Short-term loans and advances	2.12	83,932.34	70,458.98
(f) Other current assets		-	-
Total Assets		**7,51,843.34**	**6,09,892.53**
Significant Accounting Policies and Notes to Accounts	1 & 2	-	-

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

FOR B P Associates LLP
CHARTERED ACCOUNTANTS

B P ASSOCIATES LLP Regd. No. 016111N /N500071 Chartered Accountants

Bhupender Pal Kaushik
Partner
Membership No. : 096869
Firm Reg. No.: 016111N/N500071
UDIN:24096869BKCOWD8513

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

Segmental Infrastructure Development Private Limited SID

Ajay Kumar Mishra
DIN: 00206640
Managing Director/ Chairperson

Rajika Mishra
DIN: 02529971
Whole-time director

Parveen Kumar Sharma
Chief Financial Officer

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

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

			Figures in Thousands	Figures in Thousands
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	7,31,600.05	6,05,812.16
II	Other Income	2.14	12,907.28	9,342.70
III	***III. Total Revenue (I +II)***		**7,44,507.33**	**6,15,154.86**
IV	***Expenses:***			
	Project Expenses/sub Contracts	2.15	2,79,884.18	2,15,147.02
	Employee Benefit Expense	2.16	2,85,523.95	2,54,817.49
	Financial Costs	2.17	5,855.37	5,223.34
	Depreciation and Amortization Expense	2.18	7,441.48	7,484.96
	Other Administrative Expenses	2.19	57,528.29	48,047.09
	Total Expenses (IV)		6,36,233.27	5,30,719.91
V	Profit before exceptional and extraordinary items and tax	(III - IV)	**1,08,274.06**	**84,434.95**
VI	Extraordinary Items	2.20	4,054.28	- 570.62
VII	Profit before tax	(V - VI)	**1,12,328.34**	**85,005.57**
VIII	***Tax expense:***			
	(1) Current tax		30,042.23	21,971.90
	(2) Deferred tax		- 54.25	- 257.89
IX	Profit(Loss) for the period from continuing operations	(VII-VIII)	**82,340.36**	**63,291.57**
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)	**82,340.36**	**63,291.57**
XIV	Earning per equity share:			
	(1) Basic		0.21	0.18
	(2) Diluted		0.21	0.18
	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

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

Bhupender Pal Kaushik
Partner
Membership No. : 096869
Firm Reg. No.: 016111N/N500071
UDIN:24096869BKCOWD8513

Ajay Kumar Mishra
DIN: 00206640
Managing Director/ Chairperson

Rajika Mishra
DIN: 02529971
Whole-time director

Parveen Kumar Sharma
Chief Financial Officer

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

Cash Flow Statement for the year ended March 31st ,2024

		Figures in Thousands	Figures in Thousands
	Particulars	**Year ended March 31, 2024**	**Year ended March 31, 2023**
A	**Cash Flow From Operating Activities**		
	Profit For the year Before Tax(as per profit & loss A/c)	1,12,328.34	85,005.57
	Adjustments for:		-
	Depreciation & Amortisation	7,441.48	7,484.96
	Financial Cost	5,855.37	5,223.34
	Loss /Profit on sale of fixed assets	- 6.01	- 570.62
	Interest Income	- 10,022.16	- 7,120.01
	Operating Profit before working capital changes	**1,15,597.02**	**90,023.24**
	Adjustments for Working Capital		
	Trade Recivables	- 87,502.50	- 6,829.77
	Loan & Advances	- 13,473.36	- 6,444.77
	Trade Payable	590.14	39,949.42
	Other Current Liabilities	- 763.46	231.12
	Sundry Provisions	- 18,041.64	- 3,049.45
	Cash generated from Operations	- 3,593.79	1,13,879.80
	Less: Income Tax Paid	- 30,042.23	- 19,500.36
	Net cash generated from operating activities (A)	**- 33,636.02**	**94,379.44**
B	**Cash Flow From Investing Activities**		
	Proceedings From Investments	- 68,358.00	- 47,095.58
	Purchase of Fixed Assets	- 14,295.47	- 12,463.53
	Sale of Fixed Assets	56.30	5,242.00
	Purchase of Investments		
	Net cash genrated(used) from investing activities	**- 82,597.17**	**- 54,317.11**
C	**Cash Flow From Financing Activities**		
	Proceedings From Borrowings	77,425.40	6,387.83
	Proceddings From Equity Share Capital	400.00	-
	Proceedings From Loan & Adavnces	21,450.23	- 14,117.32
	Interest Received	10,022.16	7,120.01
	Interest Paid	- 5,855.37	- 5,223.34
	Net cash genrated(used) from financing activities	**1,03,442.42**	**- 5,832.83**
	Net Increase(decrease) in cash & cash equivalents	- 12,790.76	34,229.50
	Opening balance of cash & cash equivalents	35,083.68	854.18
	Closing Balance cash & cash equivalents	**22,292.92**	**35,083.68**

This is the Cash Flow Statement referred to in our Report of even date.

FOR B P Associates LLP
CHARTERED ACCOUNTANTS

Bhupender Pal Kaushik
Partner
Membership No. : 096869
Firm Reg. No.: 016111N/N500071
UDIN:24096869BKCOWD8513

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

Ajay Kumar Mishra
DIN: 00206640
Managing Director

Rajika Mishra
DIN: 02529971
Whole-time director

Parveen Kumar Sharma
Chief Financial Officer

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
Notes to accounts for the year ended March 31,2024
Schedule forming part of Balance sheet as at 31st March, 2024

2.1 : Share Capital

(Amount in Thousands except no. of shares)

Particulars	As at March 31, 2024		As at March 31, 2023	
	Number	Value	Number	Value
Authorized Share Capital				
Equity Shares of Rs 10 each with voting rights	5,00,000	5,000.00	4,00,000	400.00
	5,00,000	5,000.00	4,00,000	400.00
Issued, subscribed & paid up Share Capital				
Equity Shares of Rs 10 each fully paid up in cash with voting rights	4,00,000	4,000.00	3,60,000	3,600.00
Total	4,00,000	4,000.00	3,60,000	3,600.00

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	Equity Shares		Equity Shares	
	As at March 31, 2024		As at March 31, 2023	
	Number	Value	Number	Value
Shares outstanding at the beginning of the year	3,60,000	3,600.00	3,60,000	3,600.00
Shares Issued during the period	40,000	400.00	-	-
Shares bought back during the period	-	-	-	-
Shares outstanding at the end of the period	4,00,000	4,000.00	3,60,000	3,600.00

b. Terms/ rights attached to different class of stocks

The Company has common stocks (equity shares) as share capital

c. Dividends:

No dividends have been declared or paid to date on common stock.

d. Details of shareholders holding more than 5% shares in the company

Name of shareholder	As at March 31, 2024		As at March 31, 2023	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Ajay Kumar Mishra	2,40,650	60.16%	2,37,400	65.94%
Rajika Mishra	59,350	14.84%	59,350	16.49%
Ashish Paul	1,00,000	25.00%	62,250	17.29%

e. Details of shareholders holding of promotors in the company

Name of shareholder	As at March 31, 2024		As at March 31, 2023		Change	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding	No. of Shares held	% of Change
Ajay Kumar Mishra	2,40,650	60.16%	2,37,400	65.94%	3,250	-5.78%
Rajika Mishra	59,350	14.84%	59,350	16.49%	-	-1.65%
Ashish Paul	1,00,000	25.00%	62,250	17.29%	37,750	7.71%
Shakuntala Mishra	-	0.00%	1,000	0.28%	-1,000	-0.28%

For Segmental Infrastructure Development Private Limited

B P ASSOCIATES LLP Regd. No. 016113N/N500071 Chartered Accountants

Segmental Infrastructure Development Private Limited SID

Director

For Segmental Infrastructure Development Private Limited

Managing Director

2 Notes to Accounts for the Year ended March 31, 2024

The Previous period figures have been regrouped/reclassified, wherever necessary to conform the current period presentation

2.2 Reserve & Surplus

Figures in Thousands | Figures in Thousands

Sr. No	Particulars	Current Year	Previous Year
1	Other Reserve	-	-
2	Surplus (Profit & Loss Account)		
	Balance brought forward from previous year	3,75,724.11	3,09,961.01
	Less: Provision adjusted/Tax on Assesment	-	2,471.53
	Add: Profit for the period	82,340.36	63,291.57
	Total in `	**4,58,064.47**	**3,75,724.11**

2.3 Long Term Borrowings

Sr. No	Particulars	Current Year	Previous Year
1	**Term Loan**		
	Secured Loan		
	Bank Loan	2,989.85	5,907.64
	Unsecured Loan		
	From bank		
	Total in `	**2,989.85**	**5,907.64**

2.3a Short Term Borrowings

Sr. No	Particulars	Current Year	Previous Year
a	**Loan Repaybale on Demand**		
	A from bank		
	Secured	1,28,866.50	48,523.31
	Unsecured		
	B from other parties		
	Secured		
	Unsecured		
	Total in `	**1,28,866.50**	**48,523.31**

2.4 Trades Payable

Sr. No	Particulars	Current Year	Previous Year
	-Sundry Creditors for Services:		
	Outstanding disputed		
1	a) Due to Medium Enterprises & Small Enterprises	-	-
	b) Due to other than Medium Enterprises & Small Enterprises	-	-
2	***Outstanding Undisputed***		
	a) Due to Medium Enterprises & Small Enterprises	-	-
	b) Due to other than Medium Enterprises & Small Enterprises	70,198.16	69,608.02
	Total in `	**70,198.16**	**69,608.02**

2.5 Other Current Liabilities

Sr. No	Particulars	Current Year	Previous Year
1	TDS Payable	5,262.68	13,088.08
2	Professional Tax	138.42	347.68
3	GST Payable	9,596.71	2,325.50
	Total in `	**14,997.80**	**15,761.26**

2.6 Short Term Provisions

Sr. No	Particulars	Current Year	Previous Year
1	**Provision For Employees Benefit**		
1	EPF Payable	849.77	965.21
2	ESIC Payable	75.25	90.48
3	Salary Payable	25,356.15	22,996.08
2	**Others**	-	-
1	Electricity & Power Charges Payable	-	-
2	Consultancy Fees Payable	11,056.52	39,584.56
3	Rent Payable	-	-
4	Transportation Payable	4,711.06	3,258.82
5	Telephone Expenses Payable	-	14.70
6	Imprest Payable	135.59	1,386.46
7	Audit Fees Payable	500.00	500.00
8	Provision For Taxation	[illegible]042.83	21,971.90
	Total in `	**72,726.[illegible]**	**90,768.20**

For Segmental Infrastructure Development Private Limited

For Segmental Infrastructure Development Private Limited

B P ASSOCIATES LLP Regd. No. 016111N/N500071 Chartered Accountants

Director

Director

Segmental Infrastructure Development Private Limited SID

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

Schedules Forming Part of the Balance Sheet as at 31st March, 2024

2.8 Non Current Investment

Sr. No	Particulars	Current Year (Figures in Thousands)	Previous Year (Figures in Thousands)
1	Investment in Property	47,543.89	47,543.89
2	Other	-	-
	In Subsidiaries	-	-
a)	10,000/- shares of Rs. 10/- each fully paid up (Infrasys Consulting & Advisory Pvt ltd)	100.00	100.00
b)	25500/- Shares of Rs. 10/-each fully paid up (SIMS infrastructural management services pvt ltd)	255.00	345.00
c)	10409/- Shares of Rs. 2327/- each fully paid up (Inroad Techno consultants Pvt ltd	24,222.67	-
d)	Fixed Deposit with accrued Interest	2,13,214.14	1,68,988.82
	Total in	**2,85,335.70**	**2,16,977.71**

2.9 Long Term Loans and Advances

Sr. No	Particulars	Current Year	Previous Year
I)	<u>**Security Deposit**</u>		
	<u>a) Secured, Considered Good :</u>		
a)	Earnest Money Deposit	862.70	3,467.90
	Other Deposit	21,533.84	21,906.67
	Security Refundable	9,579.84	2,824.64
	<u>b) Unsecured, Considered Good :</u>	-	-
	<u>c) Significance Increase in Credit Risk</u>	-	-
	<u>d) Credit Impaired</u>	-	-
		-	-
II)	<u>**Loans & Advances to related parties**</u>	-	-
	Infrasys Consulting & Advisory Private Limited (Subsidary Co.)	12,845.68	22,923.08
	IV Infrareal Advisory PVT LTD	200.00	-
	Sims infrastructural management services Private Limited	-	15,350.00
		-	-
III)	<u>**Other Loans & Advances**</u>	-	-
	Total in	**45,022.06**	**66,472.29**

2.10 Trade Recievables

Sr. No	Particulars	Current Year	Previous Year
1	<u>**Outstanding for more than six months**</u>		
	<u>a) Secured, Considered Good :</u>	-	-
	<u>b) Unsecured, Considered Good :</u>		-
	<u>c) Significance Increase in Credit Risk</u>	-	-
	<u>d) Credit Impaired</u>	-	-
2	<u>**Others**</u>		
	<u>a) Secured, Considered Good :</u>	-	-
	<u>b) Unsecured, Considered Good :</u>	2,77,610.03	1,90,107.53
	<u>c) Significance Increase in Credit Risk</u>	-	-
	<u>d) Credit Impaired</u>	-	-
		-	-
	Total in	**2,77,610.03**	**1,90,107.53**

For Segmental Infrastructure Development Private Limited

B P ASSOCIATES LLP Chartered Accountants Regd. No. 016811N /N500071

For Segmental Infrastructure Development Private Limited

Director

Director

Segmental Infrastructure Development Private Limited

SEGMENTAL INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED

2.11 Cash & Cash Equivalent

Sr. No	Particulars		Current Year	Previous Year
1	Cash-in-Hand			
	Cash Balance		1,875.23	1,445.26
	Imprest		110.95	-
		Sub Total (A)	1,986.18	1,445.26
2	Bank Balance		20,306.74	33,638.42
		Sub Total (B)	20,306.74	33,638.42
3	Cheques on Hand	(C)	-	-
	Total [A + B + C]		22,292.92	35,083.68

2.12 Short Terms Loans and Advances

Sr. No	Particulars	Current Year	Previous Year
1	Loans & Advances from related parties		
	a) Unsecured, Considered Good : Advance to Associate Concerns	-	-
	b) Doubtful	-	-
2	Others		
	Advance Recoverable in cash or in kind or for value to be considered good		
a)	Advance to Suppliers	270.26	-
b)	TDS Receivable	67,006.79	61,491.81
c)	Prepaid Expenses	3,260.06	2,933.64
d)	GST Input Tax Credit	6,063.66	-
e)	Deposit with Revenue Authorities (S.T. Appeal)	6,033.54	6,033.54
f)	Advance to staff	1,298.04	-
	Total In	83,932.34	70,458.98

For Segmental Infrastructure Development Private Limited

Director

For Segmental Infrastructure Development Private Limited

Director

B P ASSOCIATES LLP Chartered Accountants Regd. No. 016711N/N500071

Segmental Infrastructure Development Private Limited SID

SCHEDULE AS PER INCOME TAX ACT

Depreciation as per Income Tax Act, 1961 as on 31-03-2024

Figures in Thousands

Name of Asset	Opening WDV	More than 182 days	Less than 182 days	Deletion	Total Assets 31.3.2024	Rate of Depreciation	Depreciation	WDV Value 31.3.2024
Plant & Machinery	25,897	2,770	9,178	39	37,806	15%	4,983	32,824
Computer with Printer	2,179	1,019	80	8	3,270	40%	1,292	1,978
Intangible Assets	6	400	-	-	406	25%	102	305
Furniture & Fixtures	7,874	298	550	9	8,713	10%	844	7,869
Total	35,956	4,488	9,808	56	50,195		7,220	42,975

Deffered Tax Liabilities

WDV as per Income Tax Act.	42,975.23
Less : WDV as per Companies Act	35,859.37
	(7,115.86)
	(7,115.86)
Tax @ 22%	(1,565.49)
Add: Surcahrge @ 10%	(156.55)
Add : Cess @ 4%	(68.86)
Deferred Tax Liabilities	(1,790.92)
Less: Opening balance	1,736.67
Deferred Tax Liabilities/Assets Provision	(54.25)

FOR B P Associates LLP
CHARTERED ACCOUNTANTS

B P ASSOCIATES LLP ★ Regd. No. 016111N /N500071 ★ Chartered Accountants

Bhupender Pal Kaushik
Partner
Membership No. : 096869
Firm Reg. No.: 016111N/N500071
UDIN:24096869BKCOWD8513

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

Ajay Kumar Mishra
DIN: 00206640
Managing Director/ Chairperson

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PLACE: New Delhi
DATED: 28/08/2024

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Schedules Forming Part of the Profit & Loss Accounts as at 31st March, 2024

2.13 Revenue from Operations

Sr. No	Particulars	Current Year (Figures in Thousands)	Previous Year (Figures in Thousands)
1	Consultancy Services	7,27,866.55	6,02,040.66
2	Transportation Receipts	2,233.50	2,271.50
3	Renting of Survey Vehicle	1,500.00	1,500.00
	Total in `	7,31,600.05	6,05,812.16

2.14 Other Income

Sr. No	Particulars	Current Year	Previous Year
1	Interest on FDR's	10,022.16	7,120.01
2	Rent Received	1,111.15	978.87
3	Discount	5.03	20.64
4	Interest on Income tax refund	1,743.95	1,223.19
5	Mis. Income	25.00	-
	Total in `	12,907.28	9,342.70

2.15 Cost of Services

Sr. No	Particulars	Current Year	Previous Year
a)	DIRECT EXPENSES		
1	Consultancy Fee & Subcontractual Fee	2,33,203.76	1,66,356.35
2	Expenses at site/Survey Expenses	14,969.10	16,542.78
3	Professional Indeminity & Public Liability Insurance	2,770.03	2,332.97
4	Transportation	28,941.28	29,914.92
			-
	Total in `	2,79,884.18	2,15,147.02

2.16 Employement Benefit Expenses

Sr. No	Particulars	Current Year	Previous Year
1	Salaries including Bonus	2,56,441.20	2,27,574.79
2	Gratuity	127.21	1,183.50
3	Directors Remmneration	13,308.00	13,308.00
4	Provident Fund	5,620.49	4,229.87
5	Employee Insurances	1,851.55	1,910.95
6	ESIC Contribution	768.61	814.76
7	Employee Traning exp.	278.70	-
8	Staff Welfare Expenses	7,128.19	5,795.63
	Total in `	2,85,523.95	2,54,817.49

2.17 Financial Cost

Sr. No	Particulars	Current Year	Previous Year
1	Loan processing fee	7.80	9.03
2	Interest On TDS	3.74	626.09
3	Interest on OD	4,360.69	1,992.88
4	Interest on Loan	669.76	987.16
5	CC Limit Renewal Charges	355.00	230.00
6	Bank Charges	15.68	105.17
7	Bank Guarntee charges	367.05	1,254.67
8	Foreclosure Charges	75.66	16.34
	Total in `	[illegible]	5,223.34

For Segmental Infrastructure Development Private Limited

Director

B P ASSOCIATES LLP Regd. No 016117N/N500071 Chartered Accountants

For Segmental Infrastructure Development Private Limited

Director

Segmental Infrastructure Development Private Limited SID

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

Schedules Forming Part of the Profit & Loss Accounts as at 31st March, 2024

2.18 Depreciation & Amortised Cost

Sr. No	Particulars	Current Year	Previous Year
1	Depreciation	7,441.48	7,484.96
	Total in `	7,441.48	7,484.96

2.19 Other Administrative Expenses

Sr. No	Particulars	Current Year	Previous Year
1	Business Promotion Expenses	55.84	293.25
2	Commission	105.00	-
3	Computer Repair and maintanance	40.65	31.08
4	Corporate Social Resposiblity	3,932.86	500.00
5	Electricity & Fitting Expenses	1,582.79	1,950.11
6	EPF Damage & Interest	327.92	61.50
7	Fee & Taxes	4.25	132.42
8	Festival Expenses	-	245.35
9	Foreign Exchange Loss	-	524.14
10	GST Fee & Interest	136.93	371.29
11	Hotel Saty Expenses	1,629.97	-
12	Insurance Expenses (General)	-	79.91
13	Intenet, Website Expenses & Software Expenses	2,113.59	1,749.41
14	Interest on Professional Tax	-	31.47
15	Legal & Professional Charges	8,569.31	5,459.50
16	Membership Fee	14.70	6.61
17	Mobilization charges	-	14.33
18	Office Expenses	6,413.07	6,349.70
19	Office Repair & Maintenance	5,651.07	4,616.28
20	Misc Expenses	36.92	27.62
21	Per Diem	830.48	838.28
22	Postage & Telegram	207.81	188.58
23	Printing & Stationery Expenses	4,210.23	4,472.05
24	Property Tax- MCG	98.91	76.96
25	Remmuneration to Auditors	500.00	500.00
26	Rent Rates & Taxes	13,392.40	12,362.57
27	ROC & Digital Signature Expenses	144.90	0.95
28	Short & Excess	-	1.20
29	Tender Fee & Testing Charges	184.69	884.24
30	Travelling & ConveyanceExpenses *(Including Foreign Travelling)*	4,585.75	5,263.80
31	UN development fee	-	48.97
32	Vehicle Running & Maintenance *(Including Insurance)*	2,756.26	965.52
	Total in `	57,528.29	48,047.09

2.20 Extra Ordinary Items

Sr. No	Particulars	Current Year	Previous Year
1	Profit on sale of Fixed Assets	6.01	-
2	Prior Period Interest (Income)	4,048.27	-
3	Loss on sale of Fixed Assets	-	- 570.62
	Total in `	4,054.28	- 570.62

For Segmental Infrastructure Development Private Limited

Director

B P ASSOCIATES LLP Regd. No. 016111N/N500071 Chartered Accountants

For Segmental Infrastructure Development Private Limited

Director

Segmental Infrastructure Development Private Limited SID

2.21 Detail of Related Parties

1 Holding Company	Nil	
2 Subsidiaries of Company	Infrasys Consulting & Advisory Private Limited SIMS Infrastructural Management Services Private Limited Inroad Techno consultants Private Limited	
3 Enterprises in which Key managerial Persons and their relatives have significant influence	IV Infreareal Advisory (India) Pvt. Ltd.	
4 Key Managerial Persons/Board of Directors	Mr. Ajay Kumar Mishra Mr. Ashish Paul Ms. Rajika Mishra	Managing Director Director Director
5 Relative of Key Managerial Persons (Employee)		

B P ASSOCIATES LLP Regd. No. 016171N/N500071 Chartered Accountants

For Segmental Infrastructure Development Private Limited

Director

Segmental Infrastructure Development Private Limited SID

For Segmental Infrastructure Development Private Limited

Director

2.21 **Related Party Material Transaction**

Figures in Thousands

Particulars	Subsidiary (Inroad Techno Consultants Private Limited)		Subsidiary (Infrasys Consulting Advisory Private Limited)		Subsidiary SIMS InfrastrcutreManagement Services Private Limited)		KMP		KMP has substantial Interest (IV Infrareal Private Limited)	
	31-03-2024	31-03-2023	31-03-2024	31-03-2023	31-03-2024	31-03-2023	31-03-2024	31-03-2023	31-03-2024	31-03-2023
Sale of Services	-	-	-	-	11,472.94	-	-	-	-	-
Purchase of Services	1,000.00	-	-	-	22,651.11	4,768.87	-	-	-	-
Rent Received	-	-	-	-	192.50	150.00	-	-	-	-
Loan Repayment Received	-	-	9,877.40	-	15,350.00	-	-	-	-	-
Loan Closing Balance(Outsatnding)	-	-	12,845.68	22,723.08	-	15,350.00	-	-	-	-
Investments Share Closing balance	24,222.67	-	100.00	100.00	255.00	345.00	-	-	200.00	200.00
Security Deposit (Assets)	-	-	-	-	7,100.00	-	-	-	-	-
Reimbursemet of Expenses(Statu. Dues Paid on behalf of Subs	-	-	53.11	-	-	-	-	-	-	-
Interest Received	-	-	-	-	-	-	-	-	-	-
Remuneration	-	-	-	-	-	-	13,308.00	13,306.00	-	-
Total	25,222.67	-	22,876.19	22,823.08	57,021.55	20,613.87	13,308.00	13,308.00	200.00	200.00

3 P ASSOCIATES LLP
Regd. No. 016111N
Chartered Accountants

For Segmental Infrastructure Development Private Limited

Managing Director

Segmental Infrastructure Development Private Limited
SID

Figures in Thousands

2.4 *Trades Payable(Annexure)*

Sr. No	Particulars	Less Than 1 Years	1-2 years	2-3 years	More than 3 years	Total
	-Sundry Creditors					
	a) Due to Medium Enterprises & Small Enterprises	-	-			
	b) Due to other than Medium Enterprises & Small Enterprises	70,198	-	-	-	70,198
	c) Disputed Due to Medium Enterprises & Small Enterprises	-	-	-	-	-
	d) Disputed to other than Medium Enterprises & Small Enterprises	-	-	-	-	-
	Total in	70,198	-	-	-	70,198

2.10 *Trade Recievables* (Annexure)

Sr. No	Particulars	Less than 6 Months	6 Months to 1 Years	1-2 years	2-3 years	More than 3 years	Total
	a) Undisputed, Considered Good :	2,30,645	4,755	14,403	12,203	15,603	2,77,610
	b) Undisputed, Considered Doubtful :						
	c) Disputed, Considered Good :						
	d)Disputed, Considered Doubtful :						
	Total in	2,30,645	4,755	14,403	12,203	15,603	2,77,610

For Segmental Infrastructure Development Private Limited

Director

For Segmental Infrastructure Development Private Limited

Director

Disclosure Requirements in respect of ratios

Particulars	As at March 31, 2024	As at March 31, 2023	% Change during the year
Current Ratio	2.43	1.68	0.75
Debt Equity Ratio	32.96	15.12	17.84
Debt -Service Coverage Ratio	27.54	10.71	16.83
Return on Equity Ratio	20.59	17.58	3.00
Inventory Turnover Ratio	-	-	-
Trade Receivable Turnover Ratio	1.56	1.62	(0.06)
Trade Payable Turnover Ratio	4.00	6.18	(2.18)
Net Capital Turnover Ratio	-	-	-
Net Profit Ratio	0.11	0.10	0.01
Return on Capital Employed	0.24	0.22	0.02
Return on Investment	0.18	0.17	0.01

$$\text{Current Ratio} = \frac{\text{Current Assets}}{\text{Current Liabilites}}$$

$$\text{Debt -Equity Ratio} = \frac{\text{Long Term Borrowings+ Short term Borrowings+ Lease Obligations}}{\text{Total Shareholders Equity}}$$

$$\text{Debt Service Coverage Ratio} = \frac{\text{Net Operating Income}}{\text{Total Debt Service Cost}}$$

(Total Debt Service= Interest+Principle)

$$\text{Return on Equity} = \frac{\text{Profit After Tax}}{\text{Average Shareholders Equity}}$$

$$\text{Inventory Turnover Ratio} = \frac{\text{Cost of Goods Sold}}{\text{Average Inventory}}$$

$$\text{Trade Receivables Turnover Ratio} = \frac{\text{Net Credit Sales}}{\text{Average Trade Debtors}}$$

$$\text{Trade Payable Turnover Ratio} = \frac{\text{Net Credit Purchase}}{\text{Avearge Trade Payables}}$$

$$\text{Net Capital Turnover Ratio} = \frac{\text{Net Sales}}{\text{Average Capital}}$$

$$\text{Net Profit Ratio} = \frac{\text{Net Profit}}{\text{Net Sales}}$$

$$\text{Return on Capital Employed} = \frac{\text{Profit Before tax}}{\text{Capital Employed}}$$

$$\text{Return on Investment} = \frac{\text{Profit After Tax}}{\text{Cost of Investment}}$$

For Segmental Infrastructure Development Private Limited

Director

Segmental Infrastructure Development Private Limited SID

B P ASSOCIATES LLP Regd. No. 015111N /N500071 Chartered Accountants

SEGMENTAL CONSULTING & INFRASTRUCTURE ADVISORY PRIVATE LIMITED

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

Notes forming part of the annual accounts for the year ended 31st March, 2024

NOTE NO. 1 :- NOTES ON ACCOUNTS

1 Basis of preparation of Financial Statements:

These financial statements have been prepared and presented under the historical cost convention on an accrual basis of accounting, and comply with the Indian Generally Accepted Accounting Principles (GAAP) as well as the accounting standards as prescribed by the Section 133 of the Companies Act, 2013 (Act) read with Rule 7 of the Companies (Accounts) Rules, 2014, other pronouncements of the Institute of Chartered Accountants of India and the relevant provisions of the Companies Act, 2013 to the extent applicable, as adopted consistently by the Company.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the services rendered and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

The Company is a Small Sized Company as defined in the General Instructions in respect of Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended). Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

2 Use of estimates:

The preparation of financial statements in confirmity with accounting principles generally accepted in India requires management, where necessary, to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

3 Prior period adjustments, extraordinary items and changes in accounting policies:

Prior period adjustments, extraordinary items and change in accounting policies having material impact on the financial affairs of the company if any are disclosed.

NOTES TO ACCOUNT

4 Property, Plant & Equipment

(a) Property, Plant & Equipment are taken at acquisition and installation cost including other direct/indirect attributable costs less accumulatd depreciation. Cost comprises purchase price and any other attributable cost of bringing asset to its working condition for its intended use.

(b) During the year Depreciation of Property, Plant & Equipment of the company have been recorded based on the useful life of the respective assets in compliance as required under schedule II to the Companies Act, 2013, read with other provision of the said Act.

(c) The method of depreciation has continued to be adopted as Written Down Value Method "WDV" as being followed in the earlier years. The useful life of the assets for current year have been taken as prescribed under part C of schedule II of The Companies Act, 2013

5 Revenue recognition

All income and expenses are accounted on accrual basis with necessary provisions for all known liabilities and losses. Turnover includes income accrued but not billed (Unbilled Revenue)

6 Current Assets, Loans & advances

In opinion of the Board of Directors, unless stated otherwisethe Current Assets and Loans and advances on realisation in ordinary course of business have a value atleast equal to the amount at which they are stated in the Balance Sheet.

For Segmental Infrastructure Development Private Limited

For Segmental Infrastructure Development Private Limited

Director

Director

B P ASSOCIATES LLP Chartered Accountants Regd. No. 016111N/N500071

Segmental Infrastructure Development Private Limited

7 **Impairment of Assets:**

At each balance sheet date, the management reviews the carrying amounts of its assets included in each, cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the assets is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and risks specific to the asset.

8 **Inventories**

Inventories at the end of the year is valued at Cost and certified by the management. Stocks of brought out items are valued at cost or materialised value whichever is less. Work-in Progress valued at direct cost of material, labour and other expenses. Inventories includes goods in transit title of which is transferred in favour of the company

9 **Cash Flow Statement**

Cash flow statement is prepared as per , Accouting Standard 3, Cash Flow Statements, notified under the Companies (Accounting Standards) Rules, 2006, and attached with financial.

10 **Taxation**

(a) Current Tax

Provision for Income Tax has been created as per Income Tax Act, 1961.

(b) Deferred Tax

i) Deferred tax assets is recognised, subject to the consideration of prudence, on timing difference between the Taxable Income and Accounting Income that originate in one period and are capable of reversal in one or more subsequent periods.

ii) Deferred tax assets are measured using the tax rates and tax laws that have been enacted or or subsequently enacted at the Balance Sheet date.

11 **Retirement Benefits**

i) Provision for Gratuity has not been made as the company has no employees qualifying or likely to qualify the same under the statute applicable on payment of gratuity however gratuity is accounted for paid basis

ii) No provision has been made for leave encashment, however leave encashment are accounted for paid basis

12 **Other Accounting Policies**

Other accounting Policies not referred to herein are consistent with generally accepted accounting principles as applicable to Small enterprises .

13 Earnings in Foreign Exchange:-Nil

14 **PAYMENT TO THE AUDITORS**	**Current Year (in Thousands)**	**Previous Year (in Thousands)**
B P ASSOCIATES LLP	500	500

15 **Lease**

The Company has not taken any property on lease.

16 The disclosure pursuant to the The Micro, Small and Medium Enterprises Development Act, 2006, (MSMED Act] as at 31 March 2024 is as under:

Particulars	As at 31 March, 2024	As at 31 March, 2023
Principal amount due to suppliers under MSMED Act, 2006	-	-
Interest paid to suppliers under MSMED Act (other than Section 16)	-	-
Interest paid to suppliers under MSMED Act (Section 16)	-	-

** The company has not received any intimation from the suppliers regarding their status under Micro, Small and Medium Enterprises Develpoment Act, 2006 and hence disclosure, if any, relating to amount unpaid at the year end together with interest paid/payable as required under the said Act have not been given.*

For Segmental Infrastructure Development Private Limited

Director

B P ASSOCIATES LLP Regd. No. 016111N /N500071 Chartered Accountants

For Segmental Infrastructure Development Private Limited

Director

Segmental Infrastructure Development Private Limited SID

17 **Segment Reporting**

Based on the nature of activities performed and the dominant source and nature of risks and returns, business segment is primary segment. However as the company does not operate in more than one business segment, disclosures for primary segment as required under Accounting Standard 17 - "Segment Reporting" are not being given.

18 **Provisions, Contingent Liability and Contingent Assets:**

A provision is recognized when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. No disclosure of Contingent liabilities has been made .

19 **Earnings per share**

(a)

Basic earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The diluted potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value which is the average market value of the outstanding shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

(b) **Basic and diluted Earnings Per Share [EPS]**
In Accordance with Accounting Standard (AS) -20 "EARNING PER SHARE"

Figures in Thousands

Particulars	Current Year	Previous Year
Basic		
Profit after tax as per accounts (Rs.)	82,340	63,292
Less: Dividend on Preference (Included CDT)	-	
Earning for BEPS	**82,340**	**63,292**
Weighted average number of shares outstanding	4,00,000	3,60,000
Basic EPS (Per Share in Rs.)	**0.21**	**0.18**
Diluted		
Profit after tax as per accounts (Rs.)	82,340	63,292
Weighted average number of shares outstanding	4,00,000	3,60,000
Add: Weighted average number of potential equity shares on account of employee stock options	-	
Weighted average number of shares outstanding for diluted EPS	4,00,000	3,60,000
Diluted EPS (Per Share in Rs.)	**0.21**	**0.18**
Face value per share (Rs.)	**10**	**10**

20 No proceedings have been initiated or pending against company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988)

21 Figures have been presented in Thousands.

22 Previous Year figured has been rearranged and regrouped whatever necessary.

For Segmental Infrastructure Development Private Limited

Director

B P ASSOCIATES LLP Regd. No. 016111N/N500071 Chartered Accountants

For Segmental Infrastructure Development Private Limited

Director

Segmental Infrastructure Development Private Limited SID