SEGMENTAL INFRASTRUCTURE DEVELOPMENT LIMITED
Consolidated Financial Statements for period 01/04/2024 to 31/03/2025

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Name of company	SEGMENTAL INFRASTRUCTURE DEVELOPMENT LIMITED	
Corporate identity number	U70200HR2009PLC114856	
Permanent account number of entity	AAMCS8839C	
Address of registered office of company	Unit No. 419A-421, 4th Floor, Tower B-4,Spaze I Tech Park, Sector-49, Sohna Road,Gurgaon,Gurgaon,Haryana,India,122018	
Type of industry	Commercial and Industrial	
Number of employees in the company at the end of the financial Year	[pure] 323	
Whether company has published sustainability report for the financial Year	No	
Date of start of reporting period	01/04/2024	01/04/2023
Date of end of reporting period	31/03/2025	31/03/2024
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	

[400200] Disclosures - Auditors report

Details regarding auditors [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Auditors [Axis]	1
	01/04/2024 to 31/03/2025
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	B P Associates LLP
Name of auditor signing report	Bhupender Pal Kaushik
Firms registration number of audit firm	FRN016111N/N500071
Membership number of auditor	096869
Address of auditors	76, LGF, DDA SITE-1, M-BLOCK, NEW RAJENDRA NAGAR, NEW DELHI, Delhi, 110060
Permanent account number of auditor or auditor's firm	XX-XX-XX-506Q
SRN of form ADT-1	F51166932
Date of signing audit report by auditors	04/07/2025
Date of signing of balance sheet by auditors	04/07/2025

Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	REFER REPORT ATTACHED	
Disclosure in auditors report relating to inventories	REFER REPORT ATTACHED	
Disclosure in auditors report relating to loans	REFER REPORT ATTACHED	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		REFER REPORT ATTACHED
Disclosure in auditors report relating to deposits accepted		REFER REPORT ATTACHED
Disclosure in auditors report relating to maintenance of cost records		REFER REPORT ATTACHED
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (1) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (2) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues		REFER REPORT ATTACHED
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		REFER REPORT ATTACHED
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period		REFER REPORT ATTACHED
Disclosure in auditors report relating to managerial remuneration	REFER REPORT ATTACHED	
Disclosure in auditors report relating to Nidhi Company		REFER REPORT ATTACHED
Disclosure in auditors report relating to transactions with related parties	REFER REPORT ATTACHED	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	REFER REPORT ATTACHED	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		REFER REPORT ATTACHED
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		REFER REPORT ATTACHED

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025
Disclosure in auditor’s report explanatory [TextBlock]	Textual information (3) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (1)

Disclosure in auditors report relating to statutory dues [Text Block]

• In respect of statutory dues:

- According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.

- According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at 31st March, 2025 for a period of more than six months from the date they became payable.

- According to the information and explanations given to us and the records of the company examined by us, there are some litigation/dispute pending with authorities. Detail of which are as under.

Sr. No	Type of Tax	Disputed Amount	A Authority/Forum	Status
1	1In Income Tax	59 59,71,525/-	C CIT(A)	Demand has been paid and case is pending for FY 2019-20
2	Goods & Service Tax	5 55,02,648/-	First Appellate Authority	Demand has not been paid and case is pending for FY 2017-18
				CESTAT has decided the case in favour of the company and department has filed appeal before High Court
3	S Service Tax	5,43,07,053	Delhi High Court	

				Commissioner , appeal has rejected the appeal
4	S Service Tax (Infrasys Consulting & Advisory Private Limited (Subsidiary)	Tax10,77,969 Penalty: 10,000	CESTAT	

Textual information (2)

Disclosure relating to disputed statutory dues [Text Block]

• In respect of statutory dues:

- According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.

- According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at 31st March, 2025 for a period of more than six months from the date they became payable.

- According to the information and explanations given to us and the records of the company examined by us, there are some litigation/dispute pending with authorities. Detail of which are as under.

Sr. No	Type of Tax	Disputed Amount	A Authority/Forum	Status
1	1In Income Tax	59 59,71,525/-	C CIT(A)	Demand has been paid and case is pending for FY 2019-20
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3	S Service Tax	5,43,07,053	Delhi High Court	

				Commissioner , appeal has rejected the appeal
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Textual information (3)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SEGMENTAL INFRASTRUCTURE DEVELOPMENT LIMITED

I. Report on the Audit of the Consolidated Financial Statements

1.	Opinion	
	A.	We have audited the accompanying Consolidated Financial Statements of Segmental Infrastructure Development Limited ("the Company"), which comprise the Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").
	B.	In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, the profit and its cash flows for the year ended on that date.
2.	Basis for Opinion	
	We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in	

accordance with the Code of Ethics issued by the Institute of The Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

3. Key Audit Matters (KAM)

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

4. Other Information - Board of Directors' Report

A. The Company's Board of Directors is responsible for the preparation and presentation of its report (herein after called as "Board Report") which comprises various information required under section 134(3) of the Companies Act 2013 but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the Board Report and we do not express any form of assurance conclusion thereon.

B. In connection with our audit of the financial statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement in this Board Report, we are required to report that fact. We have nothing to report in this regard.

5. Management's Responsibility for the Financial Statements

	A.	The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
	B.	In preparing the Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are responsible for overseeing the Company's financial reporting process.
6.	**Auditor's Responsibilities for the Audit of the Financial Statements**	
	A.	Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.
	B.	As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

i) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management

iv) Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Company to cease to continue as a going concern.

v) Evaluate the overall presentation, structure, and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

C. Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

	D.	We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
	E.	We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
II. Report on Other Legal and Regulatory Requirements		
1.	As required by Section 143(3) of the Act, based on our audit we report that:	
	A.	We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
	B.	In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books except for the matters stated in the paragraph 2 (vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
	C.	The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.
	D.	In our opinion, the aforesaid financial statements comply with the AS prescribed under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021
	E.	On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
		Based on our examination which includes test checks,

	F.	the company has used an accounting software for maintaining its books of account which has a feature of recording audit trial (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trial feature being tempered with.
	G.	With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, we have our separate report in "ANNEXURE-A"
2.		With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
	i.	The Company has disclosed the impact of pending litigations on its financial position in its Financial Statements.
	ii.	The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
	iii.	There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
		a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entities ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or behalf of the company ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries.
		b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person or entity including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other person or entity identified in any

manner whatsoever by or behalf of the Funding Party

iv.

		("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and
		c)) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representations under sub clause (a) and (b) contain any material mis-statement.
	v.	The Company has neither declared nor paid any dividend during the year.
3.		As required by the Companies (Auditor's Report) Order, 2020("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For B P Associates LLP

Chartered Accountants

FRN016111N/N500071

Peer Review Certificate No. 018277

CA Bhupender Pal Kaushik

(Partner)

Membership Number:096869

UDIN: 25096869BMIUJC7402

Place: New Delhi

Date: 04/07/2025

Annexure “B” to the Independent Auditor’s Report

(Referred to in paragraph 3 of our report to the members of Segmental Infrastructure Development Limited of even date)

• In respect of the Company’s fixed assets:	
	• The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

- The Company has maintained proper records showing full particulars of intangible assets

- In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the financial statements, the lease agreements are in the name of the Company.

- No, The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year

- According to information and explanation given to us there is no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.

- (a)The company does not have inventory of goods, so the provision of this clause of Companies (Auditor Report) 2020 are not applicable.

(b)The Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets, so we have no comment on quarterly return submitted with bank or financial institution.

- In our opinion and according to information and explanation given to us, the company has provided loan to its Subsidiary Infrasys Consulting & Advisory Private Limited.

- The company has provided loan to its wholly owned Subsidiary Infrasys Consulting & Advisory Private Limited amounted to Rs. 1,28,45,682/-. During the year, the company has received part payment of loan amounted Rs. 20,73,070/-. The total outstanding balance on year end is Rs. 1,07,72,612/-.

- The company is 100% holding company of the company, so the term and conditions are not prejudicial to the interest of the company.

- No, the repayment schedule has not been stipulated.

- No, repayment schedule is in place, so overdue for more than 90 days is not traceable

- No, loan has been renewed or extended during the year.

- The company has provided loan to Infrasys Consulting & Advisory Private Limited without specifying any terms or period of repayment. Outstanding balance on year end is Rs. 1,07,72,612/- and it is 100% of the total loan provided.

- In our opinion and according to information and explanation given to us, the company has not granted any loans or provided any guarantees or given any security or advances in the nature of loan or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013.

- In our opinion and according to the information and explanations given to us, the company has not accepted any deposits or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act.

- The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company.

- In respect of statutory dues:

- According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.

- According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at 31st March, 2025 for a period of more than six months from the date they became payable.

- According to the information and explanations given to us and the records of the company examined by us, there are some litigation/dispute pending with authorities. Detail of which are as under.

Sr. No	Type of Tax	Disputed Amount	A Authority/Forum	Status
1	1In Income Tax	59 59,71,525/-	C CIT(A)	Demand has been paid and case is pending for FY 2019-20
2	Goods & Service Tax	5 55,02,648/-	First Appellate Authority	Demand has not been paid and case is pending for FY 2017-18
3	S Service Tax	5,43,07,053	Delhi High Court	CESTAT has decided the case in favour of the company and department has filed appeal before High Court

				Commissioner, appeal has rejected the appeal
4	S Service Tax (Infrasys Consulting & Advisory Private Limited (Subsidiary)	Tax10,77,969 Penalty: 10,000	CESTAT	

- According to the information and explanations given to us and the records of the company examined by us there are no transactions that are not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

- In respect of Loans:-
- In our opinion and according to the information and explanations given to us, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

- the company is not declared a willful defaulter by any bank or financial institution or other lender

- term loans were applied for the purpose for which the loans were obtained;

if not, the amount of loan so diverted and the purpose for which it is used may be reported

- funds raised on short term basis have not been utilized for long term purposes

- the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

- the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies

- The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) so we have no comment on this para.

- the company has made private placement of 20,989 shares of Rs. 10/- each fully paid at a price of Rs. 3,229/- per share and further issued 3,287 shares of Rs. 10/- each fully paid at a price of Rs. 3,250/- per share. Further the company has also issued Bonus share in the ratio of 1:29. All these placement and issue were in accordance with section 42 and 62 of the companies Act, 2013.

- The funds have been utilized for the purpose they were raised.

- Based on documents produced before us we have a conclusion that all the compliances in this regard have been completed.

- To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.

- No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

- The auditor has no information about any whistle-blower complaints, received during the year by the company, so there is no comment.

- The Company is not a Nidhi Company and accordingly, this paragraph of the order is not applicable to the Company.

- According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

- In our opinion and based on our examination, the Company does not have an internal audit system and is not required to have an internal audit system as per the provisions of the Companies Act 2013.

- According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them

- According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Hence, reporting under clause 3(xvi)(a) & (b) of the Order is not applicable.

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies

(Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(c) & (d) of the Order is not applicable

- the company has incurred cash losses in the financial year and in the immediately preceding financial year

- There has been no resignation of the statutory auditors during the year.

- on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor’s knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

- According to the information and explanations given to us and based on our examination of the records of the company, the provision of section 135 in respect of corporate social responsibility are not applicable to the company, so the provision of this para regarding transfer of funds are not applicable.

- There have been no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements.

For B P Associates LLP

Chartered Accountants

FRN016111N/N500071

Peer Review Certificate No. 018277

CA Bhupender Pal Kaushik

(Partner)

Membership Number: 096869

UDIN: 25096869BMIUJC7402

Place: New Delhi

Date: 04/07/2025

ANNEXURE “A” TO THE INDEPENDENT AUDITORS’ REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS

Report on the Internal Financial Controls over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of SEGMENTAL INFRASTRUCTURE DEVELOPMENT LIMITED ("the Company") as of 31 March 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

- pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

- provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with Generally Accepted Accounting Principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

- provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company’s assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us , the Company has, in all material the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For B P Associates LLP

Chartered Accountants

FRN016111N/N500071

Peer Review Certificate No. 018277

CA Bhupender Pal Kaushik

(Partner)

Membership Number:096869

UDIN: 25096869BMIUJC7402

Place: New Delhi

Date: 04/07/2025

[100100] Balance sheet

Unless otherwise specified, all monetary values are in Lakhs of INR

	31/03/2025	31/03/2024	31/03/2023
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	1,262.967	40	36
Reserves and surplus	4,451.28	4,414.65	
Total shareholders' funds	5,714.25	4,454.65	
Share application money pending allotment	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	23.12	181.44	
Other long-term liabilities	0	0	
Long-term provisions	36.11	0	
Total non-current liabilities	59.23	181.44	
Current liabilities [Abstract]			
Short-term borrowings	2,323.58	1,288.66	
Trade payables	567.44	777.22	
Other current liabilities	587.58	709.6	
Short-term provisions	4.81	0	
Total current liabilities	3,483.41	2,775.48	
Total equity and liabilities	9,256.89	7,411.57	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	354.25	374.53	308.22
Intangible assets	3.11	8.15	5.64
Tangible assets capital work-in-progress	0	63.28	
Total fixed assets	357.36	445.96	
Non-current investments	4,359.81	2,874.63	
Deferred tax assets (net)	20.85	25.42	
Long-term loans and advances	0	2	
Other non-current assets	240.42	258.47	
Total non-current assets	4,978.44	3,606.48	
Current assets [Abstract]			
Current investments	0	0	
Inventories	0	0	
Trade receivables	3,444.26	2,868.52	
Cash and bank balances	82.66	301.74	
Short-term loans and advances	729.49	601.72	
Other current assets	22.04	33.11	
Total current assets	4,278.45	3,805.09	
Total assets	9,256.89	7,411.57	

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	965.89	939.55	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	98.61	61.86	
Adjustments for depreciation and amortisation expense	88.08	84.34	
Other adjustments for which cash effects are investing or financing cash flow	161.55	0	
Total adjustments to profit (loss)	348.24	146.2	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in trade receivables	-650.38	-727.35	
Adjustments for decrease (increase) in other current assets	-355.3	-320.02	
Adjustments for increase (decrease) in trade payables	-209.78	-17.38	
Adjustments for increase (decrease) in other current liabilities	-122.01	-340.81	
Total adjustments for working capital	-1,337.47	-1,405.56	
Total adjustments for reconcile profit (loss)	-989.23	-1,259.36	
Net cash flows from (used in) operations	-23.34	-319.81	
Interest paid	159.97	121.72	
Other inflows (outflows) of cash	(A) 113.77	(B) -12.29	
Net cash flows from (used in) operating activities before extraordinary items	-69.54	-453.82	
Payment for extraordinary items	0.27	-40.48	
Net cash flows from (used in) operating activities	-69.81	-413.34	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	12.15	0.56	
Purchase of tangible assets	1,791.75	536.91	
Interest received	159.97	121.72	
Other inflows (outflows) of cash	12.17	16.78	
Net cash flows from (used in) investing activities before extraordinary items	-1,607.46	-397.85	
Net cash flows from (used in) investing activities	-1,607.46	-397.85	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	680.2	4.02	
Proceeds from borrowings	1,034.92	803.43	
Repayments of borrowings	158.32	27.35	
Other inflows (outflows) of cash	-98.61	-61.85	
Net cash flows from (used in) financing activities before extraordinary items	1,458.19	718.25	
Net cash flows from (used in) financing activities	1,458.19	718.25	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-219.08	-92.94	
Net increase (decrease) in cash and cash equivalents	-219.08	-92.94	
Cash and cash equivalents cash flow statement at end of period	82.66	301.74	394.68

Footnotes

(A)

(Increase)/Decrease in Other Non Current Assets	18.05
Cash generated from Operations	(69.81)

(B)

(Increase)/Decrease in Other Non Current Assets	84.85
Cash generated from Operations	(413.34)

[200100] Notes - Share capital

Disclosure of shareholding more than five per cent in company [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	RS. 10 FULLY PAID UP	RS. 10 FULLY PAID UP	RS. 10 FULLY PAID UP	RS. 10 FULLY PAID UP
Name of shareholder	Ajay Kumar Mishra	Ajay Kumar Mishra	Rajika Mishra	Rajika Mishra
PAN of shareholder	XX-XX-XX-340H	XX-XX-XX-340H	XX-XX-XX-741Q	XX-XX-XX-741Q
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 72,19,440	[shares] 2,40,650	[shares] 17,80,500	[shares] 59,350
Percentage of shareholding in company	57.16%	60.16%	14.10%	14.84%

Disclosure of shareholding more than five per cent in company [Table] ..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 3 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	RS. 10 FULLY PAID UP	RS. 10 FULLY PAID UP
Name of shareholder	Ashish Paul	Ashish Paul
PAN of shareholder	XX-XX-XX-703A	XX-XX-XX-703A
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 29,99,940	[shares] 1,00,000
Percentage of shareholding in company	23.75%	25.00%

Disclosure of classes of share capital [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 2,50,00,000	[shares] 5,00,000		[shares] 2,50,00,000
Value of shares authorised	2,500	50		2,500
Number of shares issued	[shares] 1,26,29,670	[shares] 4,00,000		[shares] 1,26,29,670
Value of shares issued	1,262.967	40		1,262.967
Number of shares subscribed and fully paid	[shares] 1,26,29,670	[shares] 4,00,000		[shares] 1,26,29,670
Value of shares subscribed and fully paid	1,262.967	40		1,262.967
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 1,26,29,670	[shares] 4,00,000		[shares] 1,26,29,670
Total value of shares subscribed	1,262.967	40		1,262.967
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,26,29,670	[shares] 4,00,000		[shares] 1,26,29,670
Value of shares called	1,262.967	40		1,262.967
Value of shares paid-up	1,262.967	40		1,262.967
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 1,22,08,681	[shares] 0		[shares] 1,22,08,681
Number of shares issued as rights	[shares] 0	[shares] 40,000		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 20,989	[shares] 0		[shares] 20,989
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 1,22,29,670	[shares] 40,000		[shares] 1,22,29,670
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 1,22,29,670	[shares] 40,000		[shares] 1,22,29,670
Number of shares outstanding at end of period	[shares] 1,26,29,670	[shares] 4,00,000	[shares] 3,60,000	[shares] 1,26,29,670
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0

Amount of bonus issue during period	1,220.8681	0		1,220.8681
Amount of rights issue during period	0	4		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	2.0989	0		2.0989
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of employee stock option plan issued during period	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in share capital during period	1,222.967	4		1,222.967
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in share capital during period	0	0		0
Total increase (decrease) in share capital	1,222.967	4		1,222.967
Share capital at end of period	1,262.967	40	36	1,262.967
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 1,22,08,681	[shares] 0		[shares] 1,22,08,681
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0
Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]	NA	NA		
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		0

Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0

Disclosure of classes of share capital [Table] ..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			FULLY PAID UP	FULLY PAID UP
Number of shares authorised	[shares] 5,00,000		[shares] 2,50,00,000	[shares] 5,00,000
Value of shares authorised	50		2,500	50
Number of shares issued	[shares] 4,00,000		[shares] 1,26,29,670	[shares] 4,00,000
Value of shares issued	40		1,262.967	40
Number of shares subscribed and fully paid	[shares] 4,00,000		[shares] 1,26,29,670	[shares] 4,00,000
Value of shares subscribed and fully paid	40		1,262.967	40
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 4,00,000		[shares] 1,26,29,670	[shares] 4,00,000
Total value of shares subscribed	40		1,262.967	40
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 4,00,000		[shares] 1,26,29,670	[shares] 4,00,000
Value of shares called	40		1,262.967	40
Value of shares paid-up	40		1,262.967	40
Par value per share			[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 1,22,08,681	[shares] 0
Number of shares issued as rights	[shares] 40,000		[shares] 0	[shares] 40,000
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0		[shares] 20,989	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0		[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 40,000		[shares] 1,22,29,670	[shares] 40,000
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0		[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0		[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 40,000		[shares] 1,22,29,670	[shares] 40,000
Number of shares outstanding at end of period	[shares] 4,00,000	[shares] 3,60,000	[shares] 1,26,29,670	[shares] 4,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				

Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		1,220.8681	0
Amount of rights issue during period	4		0	4
Amount of private placement issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other private placement issue during period	0		2.0989	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other preferential allotment issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Amount of employee stock option plan issued during period	0		0	0
Amount of other issue arising out of conversion of securities during period	0		0	0
Total aggregate amount of increase in share capital during period	4		1,222.967	4
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0		0	0
Other decrease in amount of shares	0		0	0
Total decrease in share capital during period	0		0	0
Total increase (decrease) in share capital	4		1,222.967	4
Share capital at end of period	40	36	1,262.967	40
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0		[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0		[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0		[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0		[shares] 1,22,08,681	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0		[shares] 0	[shares] 0
Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]			NA	NA
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

Application money received for allotment of securities and due for refund, principal	0		0	0
Application money received for allotment of securities and due for refund, interest accrued	0		0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Number of shares proposed to be issued	[shares] 0		[shares] 0	[shares] 0
Share premium for shares to be allotted	0		0	0

Disclosure of classes of share capital [Table] ..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2023
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 3,60,000
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	36

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (4) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	[pure] 26	[pure] 0
Nature of security on private placement of equity share	EQUITY	EQUITY
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (4)

Disclosure of notes on share capital explanatory [Text Block]

1. : Share Capital

				(Amount in Lakhs (INR) except no. of shares)
Particulars	As at March 31, 2025	As at March 31, 2024		
Number	Value	Number	Value	
Authorized Share Capital				
Equity Shares of Rs. 10 each with voting rights	2,50,00,000	2,500.00	5,00,000	50.00
	2,50,00,000	2,500.00	5,00,000	50.00
Issued, subscribed & paid up Share Capital				
Equity Shares of Rs. 10 each fully paid up in cash with voting righrs	1,26,29,670	1,262.97	4,00,000	40.00
Total	1,26,29,670	1,262.97	4,00,000	40.00
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, 2025	As at March 31, 2024			
Number	Value	Number	Value	
Shares outstanding at the beginning of the year	4,00,000	40.00	3,60,000	36.00
Shares Issued during the period	20,989	2.10	40,000	4.00
Bonus Share issued during the period *	1,22,08,681	1,220.87		
Shares bought back during the period	-	-	-	-
Shares outstanding at the end of the period	1,26,29,670	1,262.97	4,00,000	40.00
*Company has issued 20,989 fully paid up Equity shares during F.Y. 2024-25 by way of private placement and 1,22,08,681 fully paid up Equity Shares are issued by way of bonus issue.				
The Company has only one class of equity shares having a par value of Rs 10 per share. Each holder of equity shares is entitled to 1 vote per share.				
In the event of liquidation, the Equity Shareholders are eligible to receive the remaining assets of the				

Company

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, 2025	As at March 31, 2024		
No. of Shares held	% of Holding	No. of Shares held	% of Holding	
Ajay Kumar Mishra	72,19,440	57.16%	2,40,650	60.16%
Rajika Mishra	17,80,500	14.10%	59,350	14.84%
Ashish Paul	29,99,940	23.75%	1,00,000	25.00%

e. Details of shareholders holding of promotors in the company

Name of shareholder	As at March 31, 2025	As at March 31, 2024	Change			
No. of Shares held	% of Holding	No. of Shares held	% of Holding	No. of Shares held	% of Change	
Ajay Kumar Mishra	72,19,440	57.16%	2,40,650	60.16%	69,78,790	-3.00%
Rajika Mishra	17,80,500	14.10%	59,350	14.84%	17,21,150	-0.74%
Ashish Paul	29,99,940	23.75%	1,00,000	25.00%	28,99,940	-1.25%
Shakuntala Mishra	-	0.00%	-	0.00%	-	0.00%

[200200] Notes - Reserves and surplus

Statement of changes in reserves [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of reserves [Axis]	Reserves [Member]			Securities premium account [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	711.97	676.44		0
Other additions to reserves	695.13	22.89		678.1
Total additions to reserves	1,407.1	699.33		678.1
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	678.1	0		678.1
Other utilisation of securities premium if permitted	8.52	0		
Other deductions to reserves	141.08	1.7		
Total deductions to reserves	827.7	1.7		678.1
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to general reserve	0	0		
Total appropriations for dividend, dividend tax and general reserve	0	0		
Appropriation towards bonus shares	542.77	0		
Total changes in reserves	36.63	697.63		0
Reserves at end of period	4,451.28	4,414.65	3,717.02	0
Description of nature and purpose of other reserves/funds	MINORITY INTEREST	MINORITY INTEREST		

Statement of changes in reserves [Table] ..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of reserves [Axis]	Securities premium account [Member]		Other reserves [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0		0	0
Other additions to reserves	0		17.03	22.89
Total additions to reserves	0		17.03	22.89
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0			
Other utilisation of securities premium if permitted			8.52	0
Other deductions to reserves			-42.15	51.59
Total deductions to reserves	0		-33.63	51.59
Total changes in reserves	0		50.66	-28.7
Reserves at end of period	0	0	8.83	-41.83
Description of nature and purpose of other reserves/funds				

Statement of changes in reserves [Table] ..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of reserves [Axis]	Other reserves [Member]	Other reserves, others [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period		0	0	
Other additions to reserves		17.03	22.89	
Total additions to reserves		17.03	22.89	
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted		8.52	0	
Other deductions to reserves		-42.15	51.59	
Total deductions to reserves		-33.63	51.59	
Total changes in reserves		50.66	-28.7	
Reserves at end of period	-13.13	8.83	-41.83	-13.13
Description of nature and purpose of other reserves/funds		MINORITY INTEREST	MINORITY INTEREST	

Statement of changes in reserves [Table] ..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of reserves [Axis]	Surplus [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Statement of changes in reserves [Abstract]			
Statement of changes in reserves [LineItems]			
Changes in reserves [Abstract]			
Additions to reserves [Abstract]			
Profit (loss) for period	711.97	676.44	
Total additions to reserves	711.97	676.44	
Deductions to reserves [Abstract]			
Other deductions to reserves	(A) 183.23	(B) -49.89	
Total deductions to reserves	183.23	-49.89	
Appropriations for dividend, dividend tax and general reserve [Abstract]			
Transfer to general reserve	0	0	
Total appropriations for dividend, dividend tax and general reserve	0	0	
Appropriation towards bonus shares	542.77	0	
Total changes in reserves	-14.03	726.33	
Reserves at end of period	4,442.45	4,456.48	3,730.15

(A)

Less: Minority Interest	8.51	
Less : Loss on sale of Subsidiary		174.72

(B)

Less: Provision adjusted/Tax on Assesment	-	1.70
Less: Minority Interest		(51.59)

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025
Disclosure of notes on reserves explanatory [TextBlock]	Textual information (5) [See below]

Textual information (5)

Disclosure of notes on reserves explanatory [Text Block]

2. Reserve & Surplus		Figures in Lakhs			
Sr. No	Particulars	Current Year		Previous Year	
1	Minority Interest	8.83		(41.83)	
2	Other reserves				
	Security Premium Account	678.10			
	Less - Utilization for Bonus Share Allotment*	678.10			
	Total		-		
3	Surplus (Profit & Loss Account)				
	Balance brought forward from previous year	4,456.48		3,730.15	
	Less: Provision adjusted/Tax on Assesment	-		1.70	
	Add: Profit for the period	711.97		676.44	
	Less: Minority Interest	8.51		(51.59)	
	Less : Bonus Share Allotment	542.77		-	
		4,617.17		4,456.48	
	Less : Loss on sale of Subsidiary	174.72		-	
	Total in `		4,451.28		4,414.65

* During the F.Y. 2024-25, Company has utilised Securities Premium of Rs. 6,78,09,638 & Free Reserves of Rs. 5,42,77,172 against issuance of Bonus Shares

[200300] Notes - Borrowings

Classification of borrowings [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	21.66	29.9	1.46	151.54

Classification of borrowings [Table] ..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Other loans and advances, others [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	21.66	29.9	1.46	151.54

Classification of borrowings [Table] ..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	2,323.58	1,288.66	2,323.58	1,288.66

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (6) [See below]

Textual information (6)

Disclosure of notes on borrowings explanatory [Text Block]

3. Long Term Borrowings

Sr. No	Particulars	Current Year	Previous Year
1	Term Loan		
	Secured Loan		
	Bank Loan	21.66	29.90
		-	-
	Unsecured Loan		-
	From Others	1.46	151.54
	Loan From Directors	-	
	Total in `	23.11	181.43

5. Short Term Borrowings

Sr. No	Particulars	Current Year	Previous Year
a	Loan Repaybale on Demand		
	A from bank		
	Secured	2,323.58	1,288.66
	Unsecured		
	B from other parties		
	Secured		
	Unsecured		
	Total in `	2,323.58	1,288.66

[201000] Notes - Tangible assets

Disclosure of tangible assets [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	85.83	146.11		85.83	146.11	
Depreciation tangible assets	-86.8	-79.29				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	19.31	0.51		195.99	5.3	
Total disposals tangible assets	19.31	0.51		195.99	5.3	
Total changes in tangible assets	-20.28	66.31		-110.16	140.81	
Tangible assets at end of period	354.25	374.53	308.22	894.46	1,004.62	863.81

Disclosure of tangible assets [Table] ..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Furniture and fixtures [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				1.35	9.5	
Depreciation tangible assets	86.8	79.29		-8.94	-9.04	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	176.68	4.79		8.2	0.11	
Total disposals tangible assets	176.68	4.79		8.2	0.11	
Total changes in tangible assets	-89.88	74.5		-15.79	0.35	
Tangible assets at end of period	540.21	630.09	555.59	47.71	63.5	63.15

Disclosure of tangible assets [Table] ..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.35	9.5				
Depreciation tangible assets				8.94	9.04	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	39.28	1.9		31.08	1.79	
Total disposals tangible assets	39.28	1.9		31.08	1.79	
Total changes in tangible assets	-37.93	7.6		-22.14	7.25	
Tangible assets at end of period	112.05	149.98	142.38	64.34	86.48	79.23

Disclosure of tangible assets [Table] ..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	78.6	117.22		78.6	117.22	
Depreciation tangible assets	-40.73	-25.54				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	1.19	0		19.29	0	
Total disposals tangible assets	1.19	0		19.29	0	
Total changes in tangible assets	36.68	91.68		59.31	117.22	
Tangible assets at end of period	251.12	214.44	122.76	371.5	312.19	194.97

Disclosure of tangible assets [Table] ..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Vehicles [Member]			Motor vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				78.6	117.22	
Depreciation tangible assets	40.73	25.54		-40.73	-25.54	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	18.1	0		1.19	0	
Total disposals tangible assets	18.1	0		1.19	0	
Total changes in tangible assets	22.63	25.54		36.68	91.68	
Tangible assets at end of period	120.38	97.75	72.21	251.12	214.44	122.76

Disclosure of tangible assets [Table] ..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	78.6	117.22				
Depreciation tangible assets				40.73	25.54	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	19.29	0		18.1	0	
Total disposals tangible assets	19.29	0		18.1	0	
Total changes in tangible assets	59.31	117.22		22.63	25.54	
Tangible assets at end of period	371.5	312.19	194.97	120.38	97.75	72.21

Disclosure of tangible assets [Table] ..(7)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	3.82	2.99		3.82	2.99	
Depreciation tangible assets	-19.24	-30.18				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	3.15	0.33		77.27	1.9	
Total disposals tangible assets	3.15	0.33		77.27	1.9	
Total changes in tangible assets	-18.57	-27.52		-73.45	1.09	
Tangible assets at end of period	30.31	48.88	76.4	219.71	293.16	292.07

Disclosure of tangible assets [Table] ..(8)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Office equipment [Member]			Computer equipments [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				2.06	16.4	
Depreciation tangible assets	19.24	30.18		-17.89	-14.53	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	74.12	1.57		6.77	0.07	
Total disposals tangible assets	74.12	1.57		6.77	0.07	
Total changes in tangible assets	-54.88	28.61		-22.6	1.8	
Tangible assets at end of period	189.4	244.28	215.67	25.11	47.71	45.91

Disclosure of tangible assets [Table] ..(9)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2.06	16.4				
Depreciation tangible assets				17.89	14.53	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	60.15	1.5		53.38	1.43	
Total disposals tangible assets	60.15	1.5		53.38	1.43	
Total changes in tangible assets	-58.09	14.9		-35.49	13.1	
Tangible assets at end of period	191.2	249.29	234.39	166.09	201.58	188.48

Disclosure of additional information tangible assets [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets			SLM	SLM		
Useful lives or depreciation rates tangible assets			10	10		

Disclosure of additional information tangible assets [Table] ..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of tangible assets [Axis]	Motor vehicles [Member]		Office equipment [Member]		Computer equipments [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	SLM	SLM	SLM	SLM	SLM	SLM
Useful lives or depreciation rates tangible assets	8	8	5	5	3	3

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025
Disclosure of notes on tangible assets explanatory [TextBlock]	Textual information (7) [See below]

Textual information (7)

Disclosure of notes on tangible assets explanatory [Text Block]

10. Property, Plant & Equipment and Intangibles Assets as on 31st March 2025						Figures in Lakhs				
Group		Gross Block	Depreciation	Net Block						
Main Category	Useful Life (In Years)	Cost As At 01/04/2024	Addition During Period	Deletion Adj During Period	Cost As At 31/03/2025	Depreciation as at 01/04/2024	Depreciation During Period	Depreciation Due to Deletion Adj	Depreciation up to 31/03/2025	As 01
Office Equipments & Electrical Devices	5	293.15	3.82	77.27	219.69	244.28	19.24	74.12	189.40	48
Vehicles	8	266.66	0.92	19.29	248.29	97.74	30.39	18.10	110.02	16
Computer Laptop & User Devices	3	249.29	2.06	60.15	191.20	201.58	17.89	53.38	166.09	47
Furniture & Fixtures	10	150.00	1.35	39.28	112.06	86.49	8.94	31.07	64.35	63
Operation & Maintenance Vehicles	8	45.53	77.69	0.00	123.22	0.01	10.34	0.00	10.36	45
Intangible Assets*	3	4.00	1.41	0.00	5.41	1.01	1.29	0.00	2.30	2.
Total		1,008.63	87.23	195.99	899.87	631.11	88.08	176.67	542.52	37

[201100] Notes - Intangible assets

Disclosure of additional information intangible assets [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Other intangible assets [Member]		Other intangible assets, others [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets			3	3	3	3
Description of amortization method used			SLM	SLM	SLM	SLM

Disclosure of intangible assets [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	1.41	7.55		1.41	7.55	
Total additions to intangible assets	1.41	7.55		1.41	7.55	
Amortization intangible assets	-1.29	-5.04				
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	5.16	0		23.52	0	
Total disposals intangible assets	5.16	0		23.52	0	
Total changes in intangible assets	-5.04	2.51		-22.11	7.55	
Intangible assets at end of period	3.11	8.15	5.64	5.41	27.52	19.97

Disclosure of intangible assets [Table] ..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]			Other intangible assets [Member]		
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development				1.41	7.55	
Total additions to intangible assets				1.41	7.55	
Amortization intangible assets	1.29	5.04		-1.29	-5.04	
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	18.36	0		5.16	0	
Total disposals intangible assets	18.36	0		5.16	0	
Total changes in intangible assets	-17.07	5.04		-5.04	2.51	
Intangible assets at end of period	2.3	19.37	14.33	3.11	8.15	5.64

Disclosure of intangible assets [Table] ..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of intangible assets [Axis]	Other intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	1.41	7.55				
Total additions to intangible assets	1.41	7.55				
Amortization intangible assets				1.29	5.04	
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	23.52	0		18.36	0	
Total disposals intangible assets	23.52	0		18.36	0	
Total changes in intangible assets	-22.11	7.55		-17.07	5.04	
Intangible assets at end of period	5.41	27.52	19.97	2.3	19.37	14.33

Disclosure of intangible assets [Table] ..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of intangible assets [Axis]	Other intangible assets, others [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Nature of other intangible assets	software	software		software	software	
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	1.41	7.55		1.41	7.55	
Total additions to intangible assets	1.41	7.55		1.41	7.55	
Amortization intangible assets	-1.29	-5.04				
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	5.16	0		23.52	0	
Total disposals intangible assets	5.16	0		23.52	0	
Total changes in intangible assets	-5.04	2.51		-22.11	7.55	
Intangible assets at end of period	3.11	8.15	5.64	5.41	27.52	19.97

Disclosure of intangible assets [Table] ..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of intangible assets [Axis]	Other intangible assets, others [Member]		
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of intangible assets [Abstract]			
Disclosure of intangible assets [LineItems]			
Nature of other intangible assets	software	software	
Reconciliation of changes in intangible assets [Abstract]			
Changes in intangible assets [Abstract]			
Amortization intangible assets	1.29	5.04	
Disposals intangible assets [Abstract]			
Disposals intangible assets, others	18.36	0	
Total disposals intangible assets	18.36	0	
Total changes in intangible assets	-17.07	5.04	
Intangible assets at end of period	2.3	19.37	14.33

[200400] Notes - Non-current investments

Details of non-current investments [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	1		2	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investment property	Investment property	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UNQUOTED	UNQUOTED	UNQUOTED	UNQUOTED
Non-current investments	475.44	475.44	(A) 3,884.37	(B) 2,179.85
Name of body corporate in whom investment has been made	NA	NA	NA	NA
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Footnotes

(A)

Fixed Deposit with accrued Interest

(B)

Fixed Deposit with accrued Interest

Details of non-current investments [Table] ..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	3	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [LineItems]		
Type of non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	UNQUOTED	UNQUOTED
Non-current investments	(A) 0	(B) 219.34
Name of body corporate in whom investment has been made	NA	NA
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0

Footnotes

(A)

Goodwill

(B)

Goodwill

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025	31/03/2024
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (8) [See below]	
Aggregate amount of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	4,359.81	2,874.63
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (8)

Disclosure of notes on non-current investments explanatory [Text Block]

10. Non Current Investment

Figures in Lakhs

Sr. No	Particulars	Current Year	Previous Year
1	Investment in Property	475.44	475.44
2	Other In Subsidiaries		
b)	Goodwill	-	219.34
c)	Fixed Deposit with accrued Interest	3,884.37	2,179.85
	Total in `	4,359.81	2,874.63

* During the year the company has sold investment in Inroad Techno Consultants Pvt Ltd

[200600] Notes - Subclassification and notes on liabilities and assets

Disclosure of breakup of provisions [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	36.11	0	4.81	0
Total provisions for employee benefits	36.11	0	4.81	0
CSR expenditure provision	0	0	0	0
Total provisions	36.11	0	4.81	0

Loans and advances [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Loans and advances to related parties [Member]		Loans advances given other related parties [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	0	2	0	2
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	0	2	0	2
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table] ..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances given suppliers [Member]		Loans advances given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	19.14	3	18.78	12.98
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	19.14	3	18.78	12.98
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table] ..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Other loans and advances [Member]		Advance tax [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	691.57	585.74	542.84	463.95
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	691.57	585.74	542.84	463.95
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table] ..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Tax deducted at source [Member]		Service tax receivable [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	542.84	463.95	2.05	60.64
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	542.84	463.95	2.05	60.64
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table] ..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Deposits with statutory authorities [Member]		Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	123.88	61.15	22.8	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	123.88	61.15	22.8	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Classification of inventories [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of inventories [Axis]	Company total inventories [Member]	
	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	0	0

Subclassification of trade receivables [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	3,444.26	2,868.52	3,444.26	2,868.52
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	3,444.26	2,868.52	3,444.26	2,868.52
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (9) [See below]	
Trade payables, long-term	0	0
Others long-term, others	0	0
Total others, long-term	0	0
Total other long-term liabilities	0	0
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Public deposit payable, current	0	0
Total other payables, current	0	0
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(A) 587.58	709.6
Total other current liabilities	587.58	709.6
Disclosure of notes on loans and advances explanatory [TextBlock]	Textual information (10) [See below]	
Other non-current assets, others	(B) 240.42	(C) 258.47
Total other non-current assets	240.42	258.47
Nature of other non-current assets, others	Security Deposit	Security Deposit
Aggregate amount of trade receivables outstanding for period exceeding six months	3,444.26	2,868.52
Fixed deposits with banks	0	0
Other balances with banks	53.12	274.51
Total balance with banks	53.12	274.51
Cash on hand	29.44	26.09
Others	0.1	1.14
Total cash and cash equivalents	82.66	301.74
Total cash and bank balances	82.66	301.74
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Other current assets, others	(D) 22.04	33.11
Total other current assets	22.04	33.11

Footnotes

(A)

7. Other Current Liabilities

Sr. No	Particulars	Current Year	Previous Year
1	TDS Payable	41.97	80.71
2	Professional Tax	1.03	1.45
3	Security Refundable	22.79	19.79
4	GST Payable	34.66	105.37
5	EPF Payable	12.11	9.54
6	ESIC Payable	0.62	0.81
7	Salary Payable	292.05	320.04
8	Consultancy Fees Payable	134.28	111.88
9	Transportation Payable	35.47	49.95
10	Telephone Expenses Payable	0.02	-
11	Imprest Payable	5.33	1.81
12	Audit Fees Payable	7.26	8.26
	Total in `	587.58	709.60

(B)

13. Other Non - Current Assets

Sr. No	Particulars	Current Year	Previous Year
I)	Security Deposit		
	a) Secured, Considered Good :		
a)	Earnest Money Deposit	25.45	12.75
	Other Deposit	187.88	215.34
	Security Refundable	27.10	30.38
	b) Unsecured, Considered Good :	-	-
	c) Significance Increase in Credit Risk	-	-
	d) Credit Impaired	-	-
	Total in `	240.42	258.47

(C)

13. Other Non - Current Assets

Sr. No	Particulars	Current Year	Previous Year
I)	Security Deposit		
	a) Secured, Considered Good :		

a)	Earnest Money Deposit	25.45	12.75		
	Other Deposit	187.88	215.34		
	Security Refundable	27.10	30.38		
	b) Unsecured, Considered Good :			-	-
	c) Significance Increase in Credit Risk			-	-
	d) Credit Impaired			-	-
	Total in `			240.42	258.47

(D)

17. Other Current Assets

Sr. No	Particulars	Current Year	Previous Year
1	Prepaid Expenses	22.03	33.11
	Total in `	22.04	33.11

Textual information (9)

Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]

6. 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	567.44	777.22
	Total in `	567.44	777.22

8. Short Term Provisions

Sr. No	Particulars	Current Year	Previous Year
1	Provision For Employees Benefit		
	Provision for Gratuity - Short Term	4.81	-
2	Others		
	Provision For Taxation	-	-
	Total in `	4.81	-

Textual information (10)

Disclosure of notes on loans and advances explanatory [Text Block]

12. Long Term Loans and Advances

Sr. No	Particulars	Current Year	Previous Year
II)	Loans & Advances to related parties		
	IV Infrareal Advisory PVT LTD		2.00
III)	Other Loans & Advances		
	Advances	-	-
	Total in `	-	2.00

16. 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	22.80	-
	Advance Recoverable in cash or in kind or for value to be considered good		
a)	Advance to Suppliers	19.14	3.00
b)	TDS Receivable	535.18	456.30
c)	TDS Receivable Previous Years	7.65	7.65
d)	GST Input Tax Credit	2.05	60.64
e)	Deposit with Revenue Authorities (S.T. Appeal & IT Appeal)	123.88	61.14
f)	Advance to staff	18.78	12.98
	Total in `	729.49	601.72

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (11) [See below]		
Other commitments	0	0	
Total commitments	0	0	
Total contingent liabilities and commitments	0	0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Additions to equity share warrants during period	[pure] 0	[pure] 0	
Deductions in equity share warrants during period	[pure] 0	[pure] 0	
Total changes in equity share warrants during period	[pure] 0	[pure] 0	
Equity share warrants at end of period	[pure] 0	[pure] 0	[pure] 0
Equity share warrants for existing members	[pure] 0	[pure] 0	
Equity share warrants for others	[pure] 0	[pure] 0	
Total equity share warrants	[pure] 0	[pure] 0	[pure] 0
Share application money received during year	2,09,890	4,00,000	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	[pure] 0	[pure] 0	
Number of person share application money received during year	[pure] 0	[pure] 0	
Number of person share application money paid as at end of year	[pure] 0	[pure] 0	
Number of person share application money received as at end of year	[pure] 0	[pure] 0	
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0	
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0	
Number of warrants converted into debentures during period	[pure] 0	[pure] 0	
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0	
Number of warrants issued during period (INR)	[pure] 0	[pure] 0	

Textual information (11)

Disclosure of additional balance sheet notes explanatory [Text Block]

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 .

[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (12) [See below]

Textual information (12)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

1	Basis of preparation of Consolidated 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.
	The method of depreciation has continued to be adopted as Straight

Line Method "SLM" as being followed in the earlier years. The useful life of the assets for current year have been taken as prescribed

(c)

under part C of schedule II of The Companies Act, 2013

Estimated useful life of Assets are as Follows:

Type of Asset	Estimated Useful Life (Years)
Office Equipments & Electrical Devices	5 Years
Vehicles	8 Years
Computer Laptop & User Devices	3 Years
Furniture & Fixtures	10 Years
Operation & Maintenance Vehicles	8 Years
Intangible Assets	3 Years

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 at least equal to the amount at which they are stated in the Balance Sheet.

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) Gratuity Liability under the Payment of Gratuity Act has been provided in the books of accounts as per Acturial Valuation as required under Accounting standard - 15 (Revised).		
	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 Rs.)	Previous Year (in Rs.)
	B P ASSOCIATES LLP	5,00,000	5,00,000
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 2025 is as under:		

Particulars	As at 31 March, 2025	As at 31 March, 2024	
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.

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 lakhs)					
	Particulars				Current Year	Previous Year
	Basic					
	Profit after tax as per accounts (Rs.)			711.97	676.44	
	Less: Dividend on Preference (Included CDT)		-			
	Earning for BEPS			711.97	676.44	
	Weighted average number of shares outstanding		34,20,468	3,69,315		
	Basic EPS (Per Share in Rs.)			20.82	183.16	
	Diluted					
	Profit after tax as per accounts (Rs.)			711.97	676.44	
	Weighted average number of shares outstanding		34,20,468	3,69,315		
	Add: Weighted average number of potential equity shares on account of employee stock options	-				
	Weighted average number of shares outstanding for diluted EPS	34,20,468	3,69,315			
	Diluted EPS (Per Share in Rs.)			20.82	183.16	
	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 nearest lakhs.					
22	Previous Year figured has been rearranged and regrouped whatever necessary.					

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[300400] Notes - Employee share-based payments

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on employee share-based payment arrangements explanatory [TextBlock]		
Disclosure of measurement of fair value of other instruments granted during period explanatory [TextBlock]		
Number of instruments other instruments granted	[pure] 0	[pure] 0

[201600] Notes - Related party

Disclosure of relationship and transactions between related parties [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	1		2	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Infrasys Consulting & Advisory Private Limited	Infrasys Consulting & Advisory Private Limited	SIMS Infrastructural Management Services Private Limited	SIMS Infrastructural Management Services Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74910MP2012PTC028602	U74910MP2012PTC028602	U74999HR2022PTC104073	U74999HR2022PTC104073
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Subsidiary company	Subsidiary company
Description of nature of transactions with related party	Loan	Loan	Rental Receipts, Consultancy	Rental Receipts, Consultancy
Related party transactions [Abstract]				
Leases as lessor related party transactions			5	1.93
Other related party transactions expense			64.77	226.51
Other related party transactions income			70	114.73
Outstanding balances for related party transactions [Abstract]				
Amounts receivable related party transactions	108.73	129.46	91.05	73.55
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table] ..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	3		4	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	IV INFRAREAL ADVISORY (INDIA) PRIVATE LIMITED	IV INFRAREAL ADVISORY (INDIA) PRIVATE LIMITED	Ajay Kumar Mishra	Ajay Kumar Mishra
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			ALDPM4340H	ALDPM4340H
CIN of related party	U70109HR2012PTC047592	U70109HR2012PTC047592		
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Loan	Loan	salary	salary
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel			48	45
Outstanding balances for related party transactions [Abstract]				
Amounts receivable related party transactions	0	2		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table] ..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	5		6	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Ashish Paul	Ashish Paul	Rajika Mishra	Rajika Mishra
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAHPP5703A	AAHPP5703A	AMIPM8741Q	AMIPM8741Q
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	salary	salary	salary	salary
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	42	42	48	46.08
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table] ..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	7		8	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Richa Sharma	Richa Sharma	Parveen Kumar Sharma	Parveen Kumar Sharma
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	LWGPS1083J	LWGPS1083J	AYRPS4183M	AYRPS4183M
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	salary	salary	salary	salary
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	5.96	0	15	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0.55	0	1.11	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on related party explanatory [TextBlock]	Textual information (13) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

Textual information (13)

Disclosure of notes on related party explanatory [Text Block]

	.	
Subsidiaries of Company	Infrasys Consulting & Advisory Private Limited	
	SIMS Infrastructural Management Services Private Limited	
Enterprises in which Key managerial Persons/Directors and their relatives have significant influence	IV Infreareal Advisory (India) Pvt. Ltd.	
	Citidesk Educare Pvt Ltd	
	Tejaswi Classes Private Limited	
	Trinayana Auto Private Limited	
	Kardam Properties Private Limited	
Key Managerial Persons/Board of Directors	Mr. Ajay Kumar Mishra	Managing Director
	Mr. Ashish Paul	Director
	Ms. Rajika Mishra	Whole Time Director
	Ms. Richa Sharma	Company Seceratry
	Mr. Parveen Kumar Sharma	CFO

Related Party Material Transaction

Material Transaction with Related Parties (Balance Sheet)

Particulars	Subsidiary (Infrasys Consulting Advisory Private Limited)	Subsidiary (SIMS Infrastructural Management Services Private Limited)	KMP/Directors/CFO/CS	KMP has substantial Interest (IV Infrareal Private Limited)			
	31-03-2025	31-03-2024	31-03-2025	31-03-2024	31-03-2025	31-03-2024	31-03-202
Loan Closing Balance(Outstanding)	107.73	128.46	17.50	-	-	-	-
Investments Share Closing balance	1.00	1.00	2.55	2.55	-	-	-
Security Deposit (Assets) Closing balance	-	-	71.00	71.00	-	-	-
Director Remuneration Payable	-	-			4.60	2.30	-
CFO Remuneration Payable					1.11	-	
CS Remuneration Payable					0.55	-	

					-	-	
Total	108.73	129.46	91.05	73.55	6.26	2.30	-

Material Transaction with Related Parties (Profit & Loss A/c)	Figures in Lakhs							
Name of Related Party	Rental Receipts	Consutancy Fee Paid	Remuneration	Consutancy Fee Received	Directors Sitting Fee			
Subsidiary/JV	31-03-2025	31-03-2024	31-03-2025	31-03-2024				
Infrasys Consulting & Advisory Pvt. Ltd.	-	-			-	-	-	-
SIMS Infrastructural Management Services Private Limited	5.00	1.93	64.77	226.51			70.00	114.73
KMP								
Ajay Kumar Mishra (Managing Director)					48.00	45.00	-	-
Rajika Mishra (Whole Time Director)					48.00	46.08	-	-
Parveen Kumar Sharma (CFO)					15.00	-		
Richa Sharma (CS)					5.96	-		
Directors					-	-		
Ashish Paul (Director)					42.00	42.00	-	-
Independent Directors								
Manish Kumar Sharma								
Pankaj Singh								
Rohit								
Servesh Kumar								
Total	5.00	1.93	64.77	226.51	158.96	133.08	70.00	114.73

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of earnings per share explanatory [TextBlock]	Textual information (14) [See below]	
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 34,20,468	[shares] 3,69,315
Diluted weighted average shares	[shares] 34,20,468	[shares] 3,69,315
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Numerator to calculate basic earnings per share	711.97	676.44
Profit (loss) for period	711.97	676.44
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Numerator to calculate diluted earnings per share	711.97	676.44
Profit (loss) for period	711.97	676.44

Textual information (14)

Disclosure of earnings per share explanatory [Text Block]

Basic and diluted Earnings Per Share [EPS]					
In Accordance with Accounting Standard (AS) -20 "EARNING PER SHARE"					
(Figures In lakhs)					
Particulars				Current Year	Previous Year
Basic					
Profit after tax as per accounts (Rs.)			711.97	676.44	
Less: Dividend on Preference (Included CDT)		-			
Earning for BEPS			711.97	676.44	
Weighted average number of shares outstanding		34,20,468	3,69,315		
Basic EPS (Per Share in Rs.)			20.82	183.16	
Diluted					
Profit after tax as per accounts (Rs.)			711.97	676.44	
Weighted average number of shares outstanding		34,20,468	3,69,315		
Add: Weighted average number of potential equity shares on account of employee stock options	-				
Weighted average number of shares outstanding for diluted EPS	34,20,468	3,69,315			
Diluted EPS (Per Share in Rs.)			20.82	183.16	
Face value per share (Rs.)			10	10	

[202600] Notes - Consolidated financial statements

Disclosure of details of subsidiaries [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	1	2
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of details of subsidiaries [Abstract]		
Disclosure of details of subsidiaries [LineItems]		
Name of subsidiary consolidated	Infrasys Consulting & Advisory Private Limited	S I M S Infrastructural Management Services Private Limited
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA
Proportion of ownership interest in subsidiary consolidated	100.00%	51.00%
Proportion of voting power held in subsidiary consolidated	100.00%	51.00%
Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power	SUBSIDIARY	SUBSIDIARY

Disclosure of details of entities consolidated [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Entities consolidated [Axis]	1	2
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of additional information consolidated financial statements [Abstract]		
Disclosure of additional information consolidated financial statements [LineItems]		
Name of entity consolidated	Infrasys Consulting & Advisory Private Limited	S I M S Infrastructural Management Services Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	68.78	740.73

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	Textual information (15) [See below]
Whether consolidated financial statements is applicable on company	Yes
Description of reason for not consolidating subsidiary	NA
Description of fact that uniform accounting policies are not adopted for consolidated financial statements	NA
Proportion of items in consolidated financial statements to which different accounting policies have been applied	0.00%
Disclosure of details of subsidiaries explanatory [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

Textual information (15)

Disclosure of notes on consolidated financial statements explanatory [Text Block]

Statement containing salient features of the financial statement of subsidiaries or associate companies or joint ventures

Part A – Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.)

S. No.	Particulars	Details	
•	Name of the subsidiary	SIMS Infrastructural Management Services Private Limited	Infrasys Consulting & Advisory Private Limited
•	Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	01/04/2024-31/03/2025	01/04/2024-31/03/2025
•	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	INR	INR
•	Share capital	5,00,000	1,00,000
•	Reserves and surplus	13,01,356	(44,09,931)
•	Total assets	7,40,73,094	69,78,053
•	Total Liabilities	7,22,71,738	1,12,87,984
•	Investments	46,04,859	NIL
•	Turnover	11,56,10,474	12,76,576
•	Profit before taxation	38,95,729	-5,90,902
•	Provision for taxation	4,19,039	-11,022
•	Profit after taxation	34,76,690	-6,01,924
•	Proposed Dividend	NIL	NIL
•	Extent of shareholding (in percentage)	51%	100%

Inroad Techno Consultants Private Limited was sold out during the year.

Notes: The following information shall be furnished at the end of the statement:

- Names of subsidiaries which are yet to commence operations
- Names of subsidiaries which have been liquidated or sold during the year.

Part B – Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures : No Joint Venture and Associate Company

Name of Associates or Joint Ventures	Name 1	Name 2	Name 3
1. Latest audited Balance Sheet Date			
2. Date on which the Associate or Joint Venture was associated or acquired			
3. Shares of Associate or Joint Ventures held by the company on the year end			
(a) No. Of Shares held			
(b) Amount of Investment in Associate/Joint Venture			
(c) Extent of holding %			
4. Description of how there is significant influence			
5. Reason why the associate/joint venture is not consolidated			
6. Networth attributable to shareholding as per latest audited Balance Sheet			
7. Profit or Loss for the year			
i. Considered in Consolidation			
ii. Not Considered in Consolidation			

Notes:

- Names of associates or joint ventures which are yet to commence operations.
- Names of associates or joint ventures which have been liquidated or sold during the year.

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025	31/03/2024	31/03/2023
Disclosure of cash flow statement explanatory [TextBlock]	Textual information (16) [See below]		
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	82.66	301.74	394.68
Total cash and cash equivalents	82.66	301.74	

Textual information (16)

Disclosure of cash flow statement explanatory [Text Block]

Consolidated Cash Flow Statement for the period ended March 31, 2025					
					Figures in Lakhs
Particulars	Year ended March 31, 2025	Year ended March 31, 2024			
A	Cash Flow From Operating Activities				
	Profit For the year Before Tax(as per profit & loss A/c)	965.89	939.55		
	Adjustments for:				
	Depreciation & Amortisation	88.08	84.34		
	Finance Cost		98.61	61.86	
	Bad Debts Written off	74.64	-		
	Subsidiary Disinvestment (Sale)	161.55			
	Minority Interest		8.51		
	Provision for Gratuity	40.92	-		
	Interest Income		(159.97)	(121.72)	
	Rent Income		(10.18)	(12.23)	
	Extraordinary items		(0.27)	40.48	
	Loss /Profit on sale of fixed assets	(0.13)	(0.06)		
	Operating Profit before working capital changes	1,267.66	992.22		
	Adjustments for Working Capital				
	Increase/(Decrease) in Trade Payable	(209.78)	(17.38)		
	Increase/(Decrease) in Other Current Liabilities	(122.01)	(340.81)		
	Increase/(Decrease) in Sundry Provisions	-	-		
	(Increase)/Decrease in Trade Recivables	(650.38)	(727.35)		
	(Increase)/Decrease in Other Current Assets	11.08	(1.30)		
	(Increase)/Decrease in Other Non Current Assets	18.05	84.85		
	(Increase)/Decrease in Short term Loan & Advances	(384.42)	(403.56)		
	Cash generated from Operations	(69.81)	(413.34)		
	Less: Income Tax Paid		-		

	Net cash generated from operating activities (A)	(69.81)	(413.34)	
B	Cash Flow From Investing Activities			
	Purchase of Non - Current Investments	(1,704.52)	(383.25)	
	Purchase of Fixed Assets	(87.23)	(153.66)	
	Sale of Fixed Assets		12.15	0.56
	Proceedings From Loan & Adavnces	2.00	4.55	
	Interest Income		159.97	121.72
	Rental Income		10.18	12.23
	Net cash genrated(used) from investing activities	(1,607.46)	(397.85)	
C	Cash Flow From Financing Activities			
	Proceeds/Repayment of Long term Borrowings	(158.32)	(27.35)	
	Proceeds/Repayment of Short term Borrowings	1,034.92	803.43	
	Proceeddings From Equity Share Capital	680.20	4.02	
	Finance Cost		(98.61)	(61.86)
	Net cash genrated(used) from financing activities	1,458.19	718.25	
	Net increase(decrease) in cash & cash equivalents	(219.08)	(92.94)	
	Cash & Cash Equivalents at the beginning of the year	301.74	394.68	
	Cash & Cash Equivalents at the end of the year	82.66	301.74	

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

Note - (i) Cash Flows are reported using the Indirect Method

(ii) The above statements should be read with the significant Accounting Policies and Notes.

FOR B P Associates LLP	For and on behalf of the Board of
CHARTERED ACCOUNTANTS	Segmental Infrastructure Development Limited

			Ajay Kumar Mishra DIN: 00206640	Rajika Mishra DIN: 02529971
Bhupender Pal Kaushik Partner Membership No. : 096869 Firm Reg. No.: 016111N/N500071	Managing Director/ Chairperson	Whole-Time Director		

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	8,545.1	8,334.18
Total revenue from operations other than finance company	8,545.1	8,334.18
Total revenue from operations	8,545.1	8,334.18
Other income	170.47	151.82
Total revenue	8,715.57	8,486
Expenses [Abstract]		
Cost of materials consumed	3,588.27	3,315.54
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	3,268.55	3,374.16
Finance costs	98.61	61.86
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	88.08	84.34
Total depreciation, depletion and amortisation expense	88.08	84.34
CSR expenditure	18.69	39.33
Other expenses	687.48	671.22
Total expenses	7,749.68	7,546.45
Total profit before prior period items, exceptional items, extraordinary items and tax	965.89	939.55
Total profit before extraordinary items and tax	965.89	939.55
Extraordinary items before tax	-0.27	40.48
Total profit before tax	965.62	980.03
Tax expense [Abstract]		
Current tax	256.64	300.42
Deferred tax	-2.99	3.17
Total tax expense	253.65	303.59
Total profit (loss) for period from continuing operations	711.97	676.44
Total profit (loss) for period before minority interest	711.97	676.44
Profit (loss) of minority interest	0	0
Total profit (loss) for period	711.97	676.44
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 20.82	[INR/shares] 183.16
Diluted earnings per equity share	[INR/shares] 20.82	[INR/shares] 183.16
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

[300500] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (17) [See below]	
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Other allowances deductions on revenue from sale of products	0	0
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Disclosure of revenue from sale of services explanatory [TextBlock]	Textual information (18) [See below]	
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	8,545.1	8,334.18
Total revenue from sale of services	8,545.1	8,334.18
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on long-term investments [Abstract]		
Interest on fixed deposits, long-term investments	142.96	103.77
Total interest income on long-term investments	142.96	103.77
Total interest income	142.96	103.77
Dividend income [Abstract]		
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from others	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Rental income on investment property [Abstract]		
Rental income on investment property, long-term	10.18	12.23
Total rental income on investment property	10.18	12.23
Other non-operating income [Abstract]		
Surplus on disposal, discard, demolishment and destruction of depreciable tangible asset	0.13	0.06
Interest on income tax refund	17.01	17.95
Other allowances deduction other income	0.19	0.05
Miscellaneous other non-operating income	0	17.76
Total other non-operating income	17.33	35.82
Total other income	170.47	151.82
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense borrowings	95.89	53.6
Total interest expense	95.89	53.6
Other borrowing costs	2.72	8.26
Total finance costs	98.61	61.86
Employee benefit expense [Abstract]		
Salaries and wages	2,812.14	2,980.75
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	228.18	223.22
Total remuneration to directors	228.18	223.22
Total managerial remuneration	228.18	223.22
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	71.6	62.1
Total contribution to provident and other funds	71.6	62.1
Employee medical insurance expenses	20.94	18.52
Gratuity	40.92	1.27
Staff welfare expense	83.09	77.4
Other employee related expenses	11.68	10.9
Total employee benefit expense	3,268.55	3,374.16
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	129.28	157.23
Repairs to building	64.2	60.74
Repairs to machinery	0	0

Insurance	0.06	0.06
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	0.4	0.99
Total rates and taxes excluding taxes on income	0.4	0.99
Subscriptions membership fees	1.21	0.15
Electricity expenses	14	16.54
Telephone postage	1.26	2.23
Printing stationery	35.49	43.09
Travelling conveyance	45.93	66.59
Legal professional charges	133.95	96.72
Vehicle running expenses	25.19	28.62
Directors sitting fees	7.75	0
Advertising promotional expenses	1.12	0
Guarantee commission	0.21	1.05
Cost repairs maintenance other assets	0.63	0.41
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Financing charges written off	0	0
Total miscellaneous expenditure written off	0	0
Bad debts written off	74.64	0
Bad debts advances written off	0	0
Total write-off assets	74.64	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolishment and destruction of depreciable tangible asset	0	53.23
Payments to auditor [Abstract]		
Payment for audit services	5.5	6.75
Total payments to auditor	5.5	6.75
Miscellaneous expenses	(A) 146.66	136.82
Total other expenses	687.48	671.22
Current tax [Abstract]		
Current tax pertaining to current year	256.64	300.42
Total current tax	256.64	300.42

Footnotes

(A)

Particulars	Current Year	Previous Year
Building Cess & Recovery Deduction	18.48483	0
Business Promotion Expenses	0.5	1.89888
EPF/ESIC Damage & Interest	0.02503	3.29842
Fee & Taxes	2.58912	0.14886
Festival Expenses	1.0704	0
GST Fee & Interest	2.99381	1.36926
Hotel Stay Expenses	15.0632	16.29974
Interest On TDS	0	0.03889
Internet, Website Expenses & Software Expenses	9.70921	22.44624
Misc Expenses	0.13399	2.75704
Office Expenses	80.55201	76.19877
Per Diem	5.81073	8.75709
ROC & Digital Signature Expenses	5.57336	1.61696
Tender Fee & Testing Charges	4.12765	1.99511
Total in `	698.41249	710.55669

Textual information (17)

Subclassification and notes on income and expense explanatory [Text Block]

18. Revenue from Operations — Figures in Lakhs

Sr. No	Particulars	Current Year	Previous Year
1	Consultancy Services	8,497.53	8,296.85
2	Transportation Receipts	32.56	22.34
3	Renting of Survey Vehicle	15.00	15.00
	Total in `	8,545.10	8,334.18

19. Other Income

Sr. No	Particulars	Current Year	Previous Year
1	Interest on FDR's	142.96	103.77
2	Rent Received	10.18	12.23
3	Discount	0.19	0.05
4	Interest on Income tax refund	17.01	17.95
5	Profit on sale of Fixed Assets	0.13	0.06
6	Mis. Income	0.00	17.76
	Total in `	170.47	151.82

20. Cost of Services

Sr. No	Particulars	Current Year	Previous Year
a)	DIRECT EXPENSES		
1	Consultancy Fee & Subcontractual Fee	2,992.32	2,653.19
2	Expenses at site/Survey Expenses	226.60	292.98
3	Professional Indeminity & Public Liability Insurance	27.34	28.71
4	Transportation	342.00	340.67
	Total in `	3,588.27	3,315.54

21. Employement Benefit Expenses

Sr. No	Particulars	Current Year	Previous Year
1	Salaries including Bonus	2,812.14	2,980.75
2	Gratuity	40.92	1.27
3	Directors Remuneration	228.18	223.22
4	Directors Sitting Fee	7.75	-
5	Provident Fund	71.60	62.10
6	Employee Insurances	20.94	18.52
7	ESIC Contribution	9.07	8.12
8	Employee Traning exp.	2.62	2.79

9	Staff Welfare Expenses	83.09		77.40	
	Total in `		3,276.30		3,374.16

22. Financial Cost

Sr. No	Particulars	Current Year		Previous Year	
1	Loan processing fee	-		0.08	
2	Interest on OD		93.60	43.61	
3	Interest on Loan		2.30	10.00	
4	CC Limit Renewal Charges		-	3.55	
5	Bank Charges		1.50	0.20	
6	Bank Guarantee charges		1.22	3.67	
7	Foreclosure Charges	-		0.76	
	Total in `		98.61		61.86

23. Depreciation & Amortised Cost

Sr. No	Particulars	Current Year		Previous Year	
1	Depreciation	86.79		79.30	
2	Amortisation of Intangible Assets	1.29		5.03	
	Total in `		88.08		84.34

24. Other Expenses

Sr. No	Particulars	Current Year		Previous Year
1	Business Promotion Expenses	0.50		1.90
2	Commission	0.21		1.05
3	Computer Repair and maintenance		0.63	0.41
4	Corporate Social Resposiblity	18.69		39.33
5	Electricity & Fitting Expenses		14.00	16.54
6	EPF/ESIC Damage & Interest		0.03	3.30
7	Fee & Taxes		2.59	0.15
8	Festival Expenses	1.07		-
9	GST Fee & Interest		2.99	1.37
10	Hotel Stay Expenses		15.06	16.30
11	Insurance Expenses (General)	0.06		0.06
12	Internet, Website Expenses & Software Expenses		9.71	22.45
13	Legal & Professional Charges		133.95	96.72
14	Membership Fee	1.21		0.15

15	Office Expenses	80.55	76.20
16	Office Repair & Maintenance	64.20	60.74
17	Misc Expenses	0.13	2.76
18	Per Diem	5.81	8.76
19	Postage & Telegram	1.26	2.23
20	Printing & Stationery Expenses	35.49	43.09
21	Property Tax- MCG	0.40	0.99
22	Remmuneration to Auditors	5.50	6.75
23	Rent Rates & Taxes	129.28	157.23
24	Interest On TDS	-	0.04
25	ROC & Digital Signature Expenses	5.57	1.62
26	Tender Fee & Testing Charges	4.13	2.00
27	Travelling & ConveyanceExpenses (Including Foreign Travelling)	45.93	66.59
28	Advertisement Expenses	1.12	-
29	Vehicle Running & Maintenance (Including Insurance)	25.19	28.62
30	Bad Debts	74.64	-
31	Loss on sale of property	-	53.23
32	Building Cess & Recovery Deduction	18.48	-
	Total in `	698.41	710.56
		679.72	671.23

25. Extra Ordinary Items

Sr. No	Particulars	Current Year	Previous Year
1	Prior Period Interest (Income)	-	40.48
2	Prior Period Interest Expense	0.27	-
3	Loss on sale of Fixed Assets	-	-
	Total in `	0.27	40.48

Textual information (18)

Disclosure of revenue from sale of services explanatory [Text Block]

18. Revenue from Operations		Figures in Lakhs	
Sr. No	Particulars	Current Year	Previous Year
1	Consultancy Services	8,497.53	8,296.85
2	Transportation Receipts	32.56	22.34
3	Renting of Survey Vehicle	15.00	15.00
	Total in `	8,545.10	8,334.18

[300600] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Additional information on profit and loss account explanatory [TextBlock]		
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Other items extraordinary	-0.27	40.48
Total extraordinary items before tax	-0.27	40.48
Total extraordinary items	-0.27	40.48
Total exceptional and extraordinary items	-0.27	40.48
Revenue other services	8,545.1	8,334.18
Total gross income from services rendered	8,545.1	8,334.18
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Special dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Earnings on other income	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	0	0
Total domestic turnover goods, gross	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	8,545.1	8,334.18
Total revenue from sale of services	8,545.1	8,334.18
Gross value of transaction with related parties as per AS-18	306.48	476.25
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2024 to 31/03/2025
Disclosure of revenue explanatory [TextBlock]	Textual information (19) [See below]

Textual information (19)

Disclosure of revenue explanatory [Text Block]

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)