ASHOKA BUILDCON LIMITED Registered Office: S.No. 861, Ashoka House, Ashoka Marg, Nashik 422011 CIN: L45200MH1993PLC07197 CONSOLIDATED FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED MARCH 31, 2025

	Quarter Ended			(` In Lakhs except Earning per share Year Ended		
Protivular	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24	
Particulars	Audited (Refer Note 2)	Unaudited	Audited (Refer Note 2)	Audited	Audited	
INCOME	(,		(,			
I Revenue From Operations	2,69,441.62	2,38,788.80	3,05,186.98	10,03,662.78	9,79,846.22	
II Other Income	6,099.97	3,847.31	8,601.02	16,879.40	20,683.0	
III Total Income (I+II)	2,75,541.59	2,42,636.11	3,13,788.00	10,20,542.18	10,00,529.2	
IV EXPENSES		, ,		, ,	, ,	
Cost of materials consumed	69,174.55	70,805.33	1,14,634.04	2,97,868.69	3,59,196.4	
Construction expenses	1,04,605.46	83,884.95	1,07,849.34	3,37,165.96	3,21,713.0	
Employee benefit expenses	10,017.46	11,431.54	11,320.86	44,618.21	43,867.6	
Finance costs	31,767.55	31,271.94	33,380.44	1,24,531.07	1,31,039.2	
Depreciation and amortisation expenses (Refer Note 5)	3,970.18	5,804.83	6,796.49	28,970.84	36,663.3	
Other expenses	7,924.48	8,780.83	7,858.31	32,000.30	29,918.9	
Total expenses (IV)	2,27,459.68	2,11,979.42	2,81,839.48	8,65,155.07	9,22,398.6	
V Profit before share of profit /(loss) of joint ventures and associate and tax (III-IV)	48,081.91	30,656.69	31,948.52	1,55,387.11	78,130.6	
	45.05	, 0.40	(011.50)		(4.000.0	
VI Share of Profit/(Loss) from joint ventures and associates	45.65	8.46	(911.53)	91.07	(1,826.24	
VII Profit before Exceptional Items and Tax (V+VI)	48,127.56	30,665.15	31,036.99	1,55,478.18	76,304.39	
VIII Exceptional Items (Refer Note 8)	-	-	(10,692.16)	-	(10,692.16	
IX Profit Before Tax (VII-VIII)	48,127.56	30,665.15	41,729.15	1,55,478.18	86,996.5	
	10,121100	00,000.10		1,00, 110110	00,00010	
X Tax expense						
(1) Current tax	6,681.00	5,493.38	12,041.39	28,674.97	26,274.8	
(2) Tax expense relating to earlier years	(22.67)	(360.01)	27.69	(381.07)	(140.4	
(3) Deferred tax charge / (credit) (Refer Note 5 & 7)	(3,698.41)	(40,617.45)	4,229.33	(46,172.59)	8,739.7	
Total Tax Expense	2,959.92	(35,484.08)	16,298.41	(17,878.69)	34,874.0	
XI Profit after tax (IX-X)	45,167.64	66,149.23	25,430.74	1,73,356.87	52,122.5	
XII Other Comprehensive Income / (loss)						
A (i) Items that will not be reclassified to profit or loss	145.83	(6.30)	45.63	128.68	16.2	
(ii) Income tax relating to items that will not be reclassified to profit or loss	7.83	0.18	(7.55)	8.37	(0.7)	
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	
Other Comprehensive Income / (loss)	153.66	(6.12)	38.08	137.05	15.4	
XIII Total Comprehensive Income for the period (XI+XII)	45,321.30	66,143.11	25,468.82	1,73,493.92	52,137.9	
Profit / (Loss) for the period / year attributable to:						
Owners of the Group	43,222.88	65,450.66	24,963.10	1,69,410.26	50,307.9	
Non-Controlling interests	1,944.76	698.57	467.64	3,946.61	1,814.5	
Other Comprehensive Income/ (loss) for the period / year attributable to :						
Owners of the Group	157.66	(7.13)	41.00	138.02	16.1	
Non-Controlling interests	(4.00)	1.01	(2.92)	(0.97)	(0.6	
Total Comprehensive Income/(Loss) for the period / year attributable to :						
Owners of the Group	43,380.54	65,443.53	25,004.10	1,69,548.29	50,324.0	
Non-Controlling interests	1,940.76	699.58	464.72	3,945.63	1,813.8	
Paid -up equity share capital (equity shares of Face Value of Rs.5/- each)	14,036.16	14,036.16	14,036.16	14,036.16	14,036.1	
Other Equity				3,77,489.13	2,07,988.6	
XIV Earnings per equity share # (Face Value of Rs.5/- each) :						
a) With Exceptional Items		00.00		00.05		
Basic & Diluted	15.40	23.32	8.89	60.35	17.9	
b) Without Exceptional Items	15.40	23.32	5.08	60.35		
Basic & Diluted	15.40	23.32	5.08	60.35	14.1	

Not annualised except for the year ended March 31, 2025 and March 31, 2024

Additional information pursuant to Regulation 52 (4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended as at and for the quarter ended and year ended March 31, 2025

Sr. Particulars 31-Ban-23 (Refer Note 2) 31-Ban-23 (Refer Note 2) <th< th=""><th></th><th></th><th></th><th>Quarter Ended</th><th></th><th>Year E</th><th>inded</th></th<>				Quarter Ended		Year E	inded
No. (Matrix Control (Matrix Control (Matrix Control (Matrix Control) (Matrix Contro) (Matrix Control) <th)< th=""><th>Sr.</th><th>Particulara</th><th>31-Mar-25</th><th></th><th>31-Mar-24</th><th></th><th>31-Mar-24</th></th)<>	Sr.	Particulara	31-Mar-25		31-Mar-24		31-Mar-24
1 Total Borowings (Current Borowings + Non Current Borowings) + Lesse Liabilities / Total Equity) 1.83 2.18 3.35 1.93 Debt Service Coverage Patie (Not Amulated) Earning for Debt Service a Port Interfore and Tax + Depreciation and Amortisation Interest Service / Interest on Loans + Interest	No.	Particulars		Unaudited		Audited	Audited
Debt Service Coverage Ratio (Not Amualised) Image: Constraint of the Service / Debt Service) Image: Constraint of the Service / Debt Service) (Earring for Debt Service / Debt Service) (Earring for Debt Service / Debt Service) 1.50 1.42 1.29 1.59 (Earring for Debt Service) = Interest on Loans + Interest on Lease Liabilities + Repayment of Non Current borrowings (rebuilding Carrent Maturities of Terri Loans) for the period) 1.50 1.42 1.29 1.59 3 (Porth tarbies Coverage Ratio (Not Amualised)) (Earring for Costs) 2.64 2.17 2.13 2.48 4 (Duartify (No.d Shares)) 6.236.81 6.901.	1	Debt-Equity Ratio	1.93	2.18	3.35	1.93	3.35
Earning for Debt Service / Debt service) (Earning for Debt Service / Debt service) 1.50 1.42 1.29 1.59 2 (Earning for Debt Service - Interest on Lease Labilities) 1.50 1.42 1.29 1.59 2 (Earning for Debt Service - Interest on Lease Labilities) 1.50 1.42 1.29 1.59 2 (Earning for Debt Service - Interest on Lease Labilities) 1.50 1.42 1.29 1.59 3 (Porth Interest Centre Scapinonal Items and Tax + Finance Costs + Deprecation and Amortisation Expenses) / (Aubol (Rs. in Labite) 2.64 2.17 2.13 2.48 4 (Quanthy) (No. of Shares) 64.81.250 66.85.973 66.85.973 64.81.250 66.85.973 5 Capital Mediamption Reserve - <		(Total Borrowings (Current Borrowings + Non Current Borrowings) + Lease Liabilities / Total Equity)					
3 ((Profit before Exceptional Items and Tax + Finance Costs + Deprecation and Amortisation Expenses) / Finance Costs) 2.64 2.17 2.13 2.48 4 Outstanding Redeemable Preference Stares 64.81.250 66.85.973 <td>2</td> <td>(Earning for Debt Service / Debt service) (Earning for Debt Service = Profit before Exceptional Items and Tax + Depreciation and Amortisation Expenses + Interest on Loans + Interest on Lease Liabilities) (Debt Service = Interest on Loans + Interest on Lease Liabilities + Repayment of Non Current borrowings (Including Current Maturities of Term Loans) for the period)</td> <td>1.50</td> <td>1.42</td> <td>1.29</td> <td>1.59</td> <td>1.03</td>	2	(Earning for Debt Service / Debt service) (Earning for Debt Service = Profit before Exceptional Items and Tax + Depreciation and Amortisation Expenses + Interest on Loans + Interest on Lease Liabilities) (Debt Service = Interest on Loans + Interest on Lease Liabilities + Repayment of Non Current borrowings (Including Current Maturities of Term Loans) for the period)	1.50	1.42	1.29	1.59	1.03
4 (Cuantity) (No. of Shares) (Value) (Rs. in Lakts) 66.85,973 67.85 <	3	(Profit before Exceptional Items and Tax + Finance Costs + Deprecation and Amortisation Expenses) / Finance Costs)	2.64	2.17	2.13	2.48	1.86
Image: Note of the serve servex serve serve serve serve serve serve serve serve serve	4		64,81,250	66,85,973	66,85,973	64,81,250	66,85,973
6 Debenture Redemption Reserve -		(Value) (Rs. in Lakhs)	6,236.81	6,901.81	6,901.81	6,236.81	6,901.81
Net Worth (`in Lakihs) 4,15,906.01 3,70,597.90 2,42,459.36 4,15,906.01 2,42,4 Current Ratio 1.23 1.21 1.17 1.23 1.21 1.17 1.23 Long Term Debt to Working Capital 1.23 1.21 1.17 1.23 1.21 1.17 1.23 9 (Non Current Borrowings (Including Current Maturities of Term Loans) / Working Capital (Total Current Assets 2.12 2.69 7.24 2.12 B Bad debts to Account Receivable Ratio 0.05 0.01 0.00 0.07 (Bad Debts / Average Accounts Receivable ((Opening Trade receivable + Closing Trade receivable) / 2)) 0.05 0.01 0.00 0.07 11 (Total Current Liabilities / Total Liabilities) 0.87 0.85 0.40 0.87 12 (Total Current Borrowings (Current Borrowings + Non Current Borrowings)) / Total Assets) 0.39 0.40 0.42 0.39 12 (Total Current Liabilities / Total Liabilities) 0.39 0.40 0.42 0.39 12 (Total Current Liabilities / Total Liabilities) 0.54 0.47 0.77 <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td>			-	-	-	-	
Instrument Instrument <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>- 2,42,459.36</td>							- 2,42,459.36
I Total Current Lashilties) Image: Constraint of the con			4,10,000.01	3,70,037.30	2,42,403.00	4,10,000.01	2,42,433.30
9 (Non Current Borrowings (Including Current Maturities of Term Loans) / Working Capital (Total Current Assets) 2.12 2.69 7.24 2.12 10 Bad debts to Account Receivable Ratio 0.05 0.01 0.00 0.07 10 (Bad Debts / Average Accounts Receivable ((Opening Trade receivable + Closing Trade receivable) / 2)) 0.05 0.01 0.00 0.07 11 (Total Current Liability Ratio 0.87 0.85 0.40 0.87 12 (Total Debt to Total Asset Ratio 0.39 0.40 0.42 0.39 12 (Total Debt to Total Asset Ratio 0.39 0.40 0.42 0.39 13 Revenue from Operations / Average Trade receivable ((Opening Trade receivables and Contract Assets + Closing Irventory / 2)) 0.54 0.47 0.77 2.33 14 (Cost of Materials Consumed / Average Inventory ((Opening Inventory + Closing Inventory) / 2)) 1.21 1.13 1.76 4.81 15 ((Profit before Exceptional Items and Tax + Finance Costs + Deprecation and Amortization Expenses - Other Income) / Revenue from Operations) 28.86% 26.76% 20.52% 29.10% 2	8		1.23	1.21	1.17	1.23	1.17
10 Max Normannian Contract Average Accounts Receivable ((Opening Trade receivable + Closing Trade receivable) / 2)) 0.05 0.01 0.00 0.07 Current Liability Ratio 0.87 0.87 0.85 0.40 0.87 11 (Total Current Liabilities / Total Liabilities) 0.39 0.40 0.42 0.39 12 (Total Borrowings (Current Borrowings + Non Current Borrowings)) / Total Assets) 0.39 0.40 0.42 0.39 13 (Revenue from Operations / Average Trade receivable ((Opening Trade receivables and Contract Assets + Closing Inventory turnover ratio (Not Annualised) 1.21 1.13 1.76 4.81 14 (Cost of Materials Consumed / Average Inventory ((Opening Inventory + Closing Inventory) / 2)) 1.21 1.13 1.76 4.81 15 ((Profit before Exceptional Items and Tax + Finance Costs + Deprecation and Amortization Expenses - Other Income / Revenue from Operations) 28.86%<	9	(Non Current Borrowings (Including Current Maturities of Term Loans) / Working Capital (Total Current Assets	2.12	2.69	7.24	2.12	7.24
11 0.87 0.87 0.85 0.40 0.87 12 Total Current Liabilities / Total Liabilities) 0.39 0.40 0.42 0.39 12 (Total Borrowings (Current Borrowings + Non Current Borrowings)) / Total Assets) 0.39 0.40 0.42 0.39 13 (Revenue from Operations / Average Trade receivable ((Opening Trade receivables and Contract Assets + Closing Inventory turnover ratio (Not Annualised) 1.21 1.13 1.76 4.81 14 (Cost of Materials Consumed / Average Inventory ((Opening Inventory + Closing Inventory) / 2)) 1.21 1.13 1.76 4.81 15 ((Profit before Exceptional Items and Tax + Finance Costs + Deprecation and Amortization Expenses - Other Income) / Revenue from Operations) 28.86% 26.76% 20.52% 29.10% 2	10		0.05	0.01	0.00	0.07	0.00
12 (Total Borrowings (Current Borrowings + Non Current Borrowings)) / Total Assets) 0.39 0.40 0.42 0.39 Debtors Turnover (Not Annualised) (Nevenue from Operations / Average Trade receivable ((Opening Trade receivables and Contract Assets + Closing Inventory turnover ratio (Not Annualised) 1.21 1.13 1.76 4.81 14 (Cost of Materials Consumed / Average Inventory ((Opening Inventory + Closing Inventory) / 2)) 1.21 1.13 1.76 4.81 15 ((Profit before Exceptional Items and Tax + Finance Costs + Deprecation and Amortization Expenses - Other Income) / Revenue from Operations) 28.86% 26.76% 20.52% 29.10% 2	11	(Total Current Liabilities / Total Liabilities)	0.87	0.85	0.40	0.87	0.40
13 (Revenue from Operations / Average Trade receivable ((Opening Trade receivables and Contract Assets + Closing Trade receivables and Contract Assets / 2)) 0.54 0.47 0.77 2.33 Inventory turnover ratio (Not Annualised) Inventory turnover ratio (Not Annualised) 1.21 1.13 1.76 4.81 0 Operating Margin (%) 0.54 0.67 20.52% 29.10% 2	12	((Total Borrowings (Current Borrowings + Non Current Borrowings)) / Total Assets)	0.39	0.40	0.42	0.39	0.42
14 (Cost of Materials Consumed / Average Inventory ((Opening Inventory + Closing Inventory) / 2)) 1.21 1.13 1.76 4.81 0 Operating Margin (%) 15 ((Profit before Exceptional Items and Tax + Finance Costs + Deprecation and Amortization Expenses - Other Income) / Revenue from Operations) 28.86% 26.76% 20.52% 29.10% 2	13	(Revenue from Operations / Average Trade receivable ((Opening Trade receivables and Contract Assets + Closing Trade receivables and Contract Assets) / 2))	0.54	0.47	0.77	2.33	2.46
15 ((Profit before Exceptional Items and Tax + Finance Costs + Deprecation and Amortization Expenses - Other Income) / Revenue from Operations) 28.86% 26.76% 29.10% 2	14	(Cost of Materials Consumed / Average Inventory ((Opening Inventory + Closing Inventory) / 2))	1.21	1.13	1.76	4.81	5.70
Net Des Ge Manuela (O/)	15	((Profit before Exceptional Items and Tax + Finance Costs + Deprecation and Amortization Expenses - Other Income) / Revenue from Operations)	28.86%	26.76%	20.52%	29.10%	22.79%
	16	Net Profit Margin (%) (Profit after tax / Bevenue from Operations)	16.76%	27.71%	8.33%	15.49%	5.32%

For the purpose of computing above ratios, assets / liabilities included under 'held for sale' has been considered in the respective accounting captions, wherever applicable.

Notes:

- 1 The audited consolidated financial results of Ashoka Buildcon Limited (the 'Company') and its subsidiaries (together referred to as 'Group') and its associates and joint venture have been reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company at its meeting held on May 23, 2025
- 2 Figures for the quarter ended March are balancing figures between audited figures in respect of full financial year and the unaudited figures up to the nine months ended December of the relevant financial year which were subjected to limited review.
- 3 As permitted by paragraph 4 of Ind AS 108, "Operating Segments", notified under section 133 of the Companies Act, 2013, read together with the relevant rules issued thereunder, if a single financial report contains both consolidated financial results and the separate financial results of the parent, segment information need to be presented only on the basis of the consolidated financial results. Thus, disclosure required by Regulations 30 of the SEB (Listing Obligations & Disclosure Requirements) Regulations, 2015 on segment visies revenue results and capital employed are given in consolidated financial results.
- 4 Pursuant to the first information report filed by a law enforcement agency ('CBI') in earlier year alleging bribery of certain NHAI officials by Company personnel for providing undue advantage to the aforesaid persons and the Company with respect to a project executed in Bihar, on February 28, 2025, the Company has received the final chargesheet dated February 15, 2024 from the Ld. Court of Special Judge, CBI, Bihar ('Ld. Court') whereby the Company has been arraigned in the matter primarily for alleged non-completion / deviation in the executed work and minor irregularities in quality of work during the period from April 2021 to August 2022

As of March 31, 2025, the execution of the said project has been substantially completed and the management believes that the Company has adhered to the contractual obligations and is of view that there would not be any material impact on the financial results in this regard. Further, the Company is in the process of reviewing and evaluating the chargesheet in consultation with its legal experts for the next steps to challenge the matter, including filing of a writ petition with the High Court for quashing of the allegations made in the chargesheet.

As the matter is sub-judice, pending outcome of the same with the Ld. Court, no adjustments have been made to the financial results.

5 The Company and its subsidiary Ashoka Concessions Limited (ACL) has entered into share subscription and purchase agreements and other transaction documents for sale of its entire stake in five of its wholly owned subsidiaries namely Ashoka Belgaum Dharwad Tollway Limited, Ashoka Highways (Durg) Limited, Ashoka Highways (Durg) Limited, Ashoka Highways (Durg) Limited, Ashoka Highways (Bhandara) Limited, Ashoka Dhankuni Kharagpur Tollway Limited and Ashoka Sambalpur Baragarh Tollway Limited hare engaged in construction and operation of road projects on Build Operate Transfer (BOT) basis. Further, the Company and ACL have executed the share subscription and purchase agreements and other transaction documents for divestment of their entire stake in certain subsidiaries (completed projects), engaged in construction and operation of Road Projects on Hybrid Annuity Mode (HAM) basis awarded by National Highway Authority of India ('NHAI'). The above transactions are subject to completion or certain conditions precedent including approval from the lenders of the respective subsidiaries and other regulatory approvals. Besides the above, the Company is also in the process of divesting its 100% stake in GVR Ashoka Chennal ORR Limited.

Considering the high probability of the sale transactions getting completed, as per Ind AS 105, the assets and liabilities of these subsidiaries have been classified as held for sale. Out of the above, BOT subsidiaries has been classified as held for sale in the current year. Consequent to this, the amortisation of intangible assets in the BOT subsidiaries have been discontinued in the consolidated financial results from the date of classification as held for sale. Further, the Company has also recognised deferred tax asset of Rs 42,427.44 lakhs on the difference between the carrying value of the net assets of such BOT subsidiaries in the consolidated books and its tax base in the current year.

- 6 During the year, the Company along with its subsidiaries viz. Viva Highways Ltd ("VHL") and ACL have entered into an agreement on October 30, 2024, with Macquarie SBI Infrastructure Investments Pte. Limited and SBI Macquarie Infrastructure Trust (collectively, the "Investors") to acquire entire investments of Investors in ACL (comprising of equity shares and Compulsorily Convertible Debentures) and in Jaora Nayagaon Toll Road Company Private Limited ("ITCL"), which is subject to completion of certain projected ni including sale of certain project assets of ACL and the Company.
- 7 Pursuant to the enactment of the Finance (No.2) Bill, 2024, 'index cost of acquisition' has been replaced with 'cost of acquisition' for the purposes of computation of long-term capital gains, resulting in withdrawal of indexation benefits and reduction of the tax rate available to the Group. As a result, the deferred tax liabilities of ₹ 3,035.771 akhs recognized earlier with respect to taxable temporary difference between the carrying value and tax base of assets (index cost of acquisition) classified as held for sale has been reversed during the year.

8 Exceptional Items

- a) During the previous year, pursuant to compliance with the conditions precedent in the share purchase agreement ('SPA') entered into with Mahanagar Gas Limited ('MGL'), the Company had sold its entire stake in Unison Enviro Private Limited ('UEPL'), a subsidiary of the Company to MGL for a consideration of Rs 28,666.71 lakhs. Accordingly, as per Ind AS 110 Consolidated Financial Statements, the Company had recognised the gain on loss of control of Rs 24,947.11 lakhs (sale of goods segment) in the consolidated financial results for the year ended March 31, 2024.
- b) During the previous year, the Company, ACL, Viva Highways Limited and SBI Macquarie ('Investors') had entered into an agreement to elaborate on the terms of understanding in relation to the exit options of the investors and towards the obligations assumed by the Company which may be discharged through the sale/restructuring of certain identified assets. Based on the terms of the said agreement including its subsequent extension letters signed between the parties, the Company had accrued incremental liability under finance costs based on these extension letters. However, on expiry of the extension period provided upto March 31, 2024, the Company had recognized the entire differential liability of Rs. 14,254.95 lakhs (unallocable segment) for the quarter and year ended March 31, 2024.

9 CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025

i calcular Work-Inforcesis 5.518.50 5.9	Particulars	As at 31-Mar-25 Audited	As at 31-Mar-24 Audited
ior. Current Nate:1000000000000000000000000000000000000	1) ASSETS		
all moders, Part and Explorement 53,555,3 55,555,3 55,555,3 55,555,3 55,555,3 55,555,3 55,555,3 55,555,3 55,555,3 55,555,3 55,555,3 55,555,3 <			
i calcular Work-Inforcesis 5.518.50 5.9		32.355.32	33,589.58
i = phy of the i -4,200.30 7.200.00 4,200.30 7.200.00 4,200.30 7.200.00 4,200.30 7.200.00 4,200.20 7.200.00 4,200.20 7.200.00 4,200.20 7.200.00 4,200.20 7.200.00 4,200.20 7.200.00 4,200.20 7.200.00 4,200.20 7.200.00 4,200.20 7.200.00 4,200.20 7.200.00 4,200.20 7.200.00 4,200.20 7.200.00 4,200.20 7.200.00 4,200.20 7.200.00 4,200.20 7.200.00 4,200.20 7.200.00 4,200.20 7.200.00 4,200.20 7.200.00 4,200.20 7.200.00 4,200.20 7.200.00 <td>(b) Capital Work-In-Progress</td> <td></td> <td>3,916.71</td>	(b) Capital Work-In-Progress		3,916.71
a) marging backats (iden kots) 7200.11 6.11.22 (i) robust hasting 7200.12 6.13.22 (ii) robust hasting 7200.12 6.13.22 (iii) robust hasting 7200.12 6.13.22 (iii) robust hasting 7200.12 7200.12	(c) Investment Property		3,259.53
1 control Actes 33.02.00 40.03 1 control Actes 1.04.00 1.04.00 0 introd Actes 1.00.00 1.00.00 0 introd Actes 1.00.00 1.00.00 0 introd Actes 1.00.00 1.00.00 1.00.00 0 introd Actes <			736.17
in meaning the states: 1.00000 1.000000 1.000000			6,31,292.09
(i) (i) <td></td> <td>33,026.09</td> <td>40,923.12</td>		33,026.09	40,923.12
(i) I) Constraints Constraint		1.104.20	1,092.63
(ii) Task Section 2000 48.83.38 82.99 (ii) Conse 48.44.24 47.77 (iii) Conse Section 2000 18.14.24 47.77 (iii) Conse Section 2000 8.80.25 8.80.25 8.80.25 (iii) Conse Section 2000 19.80.26 3.80.2000			58.95
(b) Other hance (b) 14.467.41 14.467.41 14.467.41 14.467.41 14.477.41		49,633.35	32,959.52
(m) Resolution Longitude Service Consistons Arrangements (m) Resolution Longitude Service Consistons (m) Resolution Longitude Service Consi			425.60
1) Detron Tax Asset (rifter fuos 5 a 7) 50,800.82 11,910 0) Control Tax Asset (rifter fuos 5 a 7) 50,800.82 11,910 0) Detron Asset 53,910.94 62,932.92 0) Detron Asset 53,910.94 62,932.92 0) Detron Asset 53,910.91 79,955.13 0) Detron Asset 12,191.52 22,920.94 12,191.52 0) Detron Asset 12,191.52 10,692.97 22,920.94 12,191.52 0) Detron Asset 12,191.52 10,692.97 22,920.94 12,191.52 0) Detron Asset 12,191.52 10,692.77 22,920.94 12,191.52 0) Detron Asset 12,092.95 56,955.45		14,467.41	14,777.30
1) 0n Current Tax Asset (ref) 10.913.6 8.333 10 Port Not-Current Assets 10.913.6 8.333 10 Port Not-Current Assets 10.915.6 9.003.925 10 Port Not-Current Assets 2.33.01.91 7.33.01.91 7.33.01.91 10 Port Not-Current Assets 2.30.01.91 7.33.		-	
i) Die Accurant Assets 11,16.02 9,148 20 Carrent Assets 20,0000 20,0000 6,0000 30 metrotas 23,348 23,348 23,248,249 2,328,249 2,328,249 2,328,249 2,328,249 2,328,249 2,328,249 2,328,249 2,328,249 2,328,249 2,328,249 2,328,249 2,328,249 2,328,249 2,328,249 2,328,249 2,328,249 1,321,153,32 1,158,32 1,158,32 1,158,32 1,158,32 1,158,32 1,158,32 1,158,32 1,158,32 1,158,32 1,158,32 1,158,32 1,158,32 1,158,32 1,158,32 1,21,153,32 1,21,153,32 1,23,153,32 2,238,22,49 2,33,349 1,21,153,32 1,33,349 1,33,349 1,33,349 1,33,349 1,33,349 2,33,249 2,33,349 1,33,349 2,33,349 2,33,349 2,33,349 2,33,349 2,33,349 2,33,349 2,33,349 2,33,349 2,33,349 2,33,349 2,33,349 2,33,349 2,33,349 2,33,349 2,33,349 2,33,349 2,33,349 2,33,349 2,33,349<			8,539.58
Clour Not Assets Soft 194.00 Soft 194.00 Soft 194.00 0) work facts Soft 194.00 Soft 194.00 Soft 194.00 Soft 194.00 0) work facts Soft 194.00 Soft			9,142.44
a) inventions 53.91.0.0 96.95.1 21.2200 0) Contract Asses 20.90.0.0 100.00 0) Tracts Recorabates 11.62.91.7 1.65.94.1 0) Tracts Recorabates 21.91.95.2 11.05.94.1 0) Tracts Recorabates 20.90.0.0 10.00.00 0) Tracts Recorabates 20.90.0.0 10.00.00 0) Tracts Recorabates 20.90.0.0 10.00.00 0) Descing 20.90.0.0 10.00.00 20.90.0.0 0) Descing 20.90.0.0 10.00.00 20.90.0.0 20.90.0.0 0) Descing Track Asses 20.90.0.0 20.90.0.0 20.90.0.0 20.90.0.0 10 Descing Track Asses 20.90.0.0 10.00.0.0 20.90.0.0 20.90.0.0 10 Descing Track Asses 20.90.0.0 10.00.0.0 20.90.0.0 20.90.0.0 10 Descing Track Asses 20.90.0.0 20.90.0.0 20.90.0.0 20.90.0.0 10 Descing Track Asses (Nei) 20.90.0.0 20.90.0.0 20.90.0.0 20.90.0.0 10 Descing Track Asses (Nei) 20.90.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.	Total Non-Current Assets		8,09,352.39
a) inventions 53.91.0.0 96.95.1 21.2200 0) Contract Asses 20.90.0.0 100.00 0) Tracts Recorabates 11.62.91.7 1.65.94.1 0) Tracts Recorabates 21.91.95.2 11.05.94.1 0) Tracts Recorabates 20.90.0.0 10.00.00 0) Tracts Recorabates 20.90.0.0 10.00.00 0) Tracts Recorabates 20.90.0.0 10.00.00 0) Descing 20.90.0.0 10.00.00 20.90.0.0 0) Descing 20.90.0.0 10.00.00 20.90.0.0 20.90.0.0 0) Descing Track Asses 20.90.0.0 20.90.0.0 20.90.0.0 20.90.0.0 10 Descing Track Asses 20.90.0.0 10.00.0.0 20.90.0.0 20.90.0.0 10 Descing Track Asses 20.90.0.0 10.00.0.0 20.90.0.0 20.90.0.0 10 Descing Track Asses 20.90.0.0 20.90.0.0 20.90.0.0 20.90.0.0 10 Descing Track Asses (Nei) 20.90.0.0 20.90.0.0 20.90.0.0 20.90.0.0 10 Descing Track Asses (Nei) 20.90.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.	2) Current Assets		
o) Function 10	(a) Inventories	53,910.91	69,851.80
0 10 0.00000000000000000000000000000000000	(b) Contract Assets		2,12,020.58
(i) Total Procession 121,193.22 11,55.49 11,55.49 (i) Cash and Cash Equivalents 16,73.17,73 45,861 (ii) Cash and Cash Equivalents 16,73.17,73 45,861 (ii) Cash and Cash Equivalents 16,73.17,73 45,861 (iii) Cash and Cash Equivalents 16,73.17,73 45,861 (iii) Chash and Cash Equivalents 16,73.17,73 18,74.20 (iii) Chash and Cash Cash Cash Cash Cash Cash Cash Cash	(c) Financial Assets		
(ii) Casa Ad Cash Equivalents (ii) 57,77,73 (iii) 58,77,73 (iii) 58,75 (iiii) 58,75 (iiii) 58,75 (10,063.52
(b) Data Balances Orber Tana (B) Above 20.355.91 35.70 (b) Loars 10.355.86 1.733 (b) Orber Francis Assets 0.066.07 2.07 (c) Current Assets 56.95.75 3.500 (c) Current Assets 56.95.75 3.500 (c) Current Assets 56.95.75 56.97.78 (c) Current Assets 56.95.75 56.97.78 (c) Current Assets 50.97.78 53.309 (c) Current Assets 20.76.982.34 119.12.498 (c) Current Assets 20.76.982.34 20.76.982.34 (c) Current Assets 20.77.980.75 20.77.980.75 (c) Current Assets 20.77.980.75 20.99.99.99.99.99.99 (c) Current Assets <td></td> <td></td> <td>1,05,841.34</td>			1,05,841.34
(n) Lans 10.382.86 1.733 (n) Other Financial Asets 10.382.86 1.733 (n) Dire Guren Lanshie 18.473.82 18.473.82 (n) Other Guren Lanshie 18.473.82 18.473.82 (n) Other Guren Lanshie 556.955.85 556.955.85 Cold Current Asets 556.955.85 556.957.82 Statistic Hold For Sile (Fider Note 5) 20.756.922.44 19.12.459 I Cold T & Labitit HES 20.756.922.44 19.12.459 I Cold For Carrent Labitities 20.756.922.44 19.12.459 I Control Carrent Labitities 20.756.922.44 19.12.459 I Control Ling Hore Carrent Labitities 20.756.922.44 19.12.459 I Control Ling Hore Carrent Labitities 20.756.922.44 20.756.922.44 I Control Ling Hore Carrent Labitities 20.458 20.258.92 I Control Ling Hore Carrent Labitities 20.458.92 20.258.92 I Control Ling Hore Carrent Ling Histes 79.589.76 42.977.92 I Control Ling Hore Carrent Ling Histes 79.589.76 42.977.92 I Control Ling Hore Carrent Ling Histes 16.073.93			45,881.06 35,760.14
(iv) One Financial Assets 0.0689.77 2.751 (iv) Mechanizatio Under Service Concessions Arrangements 3.056 3.056 (iv) Mechanizatio Under Service Concessions Arrangements 3.056 3.056 (iv) Mechanizatio Under Service Concessions Arrangements 3.056 3.056 Foral Current Assets 5.055.855.85 5.057.85 States Held For Sile (Fider Note 5) 1.056.212.82 5.053.85 1 Concert Assets 2.07.0562.24 19.12.4252 1 De Control Inferest 2.07.0562.24 19.12.4252 Concert Inferest 2.43.00.72 2.07.056 Concert Inferest 2.43.00.02 2.07.056 Concert Inferest 2.07.056 3.07.05 Concert Inferest 2.07.056 2.07.0			1,733.27
(w) Becausable Under Service Concessions Arrangements 18.675 18.657 (a) Current Assets 3308.943 3.6607 (a) Current Assets 530.977 530.977 Satests Held For Sate (Refer Note 5) 12.06.212.02 5.33.940 Total Assets 20.75.662.34 119.12.365 (b) Churrent Assets 20.75.662.34 119.12.365 (c) Equity 14.005.16 14.005.16 14.005.16 (c) Equity 14.005.16 14.005.27 20.7888 (c) Churrent Assets 33.16.25.27 22.07.888 33.16.25.27 22.07.888 (c) Churrent Liabilities 33.16.25.27 22.07.888 33.16.25.27 22.07.888 (c) Churrent Liabilities 34.16.25.27 22.07.888 33.16.25.27 22.07.888 (c) Churent Liabilities 34.16.25.27 22.07.888 33.16.25.27 22.07.888 (c) Churent Liabilities 34.16.25.27 22.07.888 33.16.25.27 22.07.888 (c) Churent Liabilities 34.16.25.27 22.07.888 3.16.25.27 22.07.888 3.16.25.27 22.07.858 27.71.			2,751.28
d) Current Tax Asset (Net) 308.345 308.345 308.345 308.345 308.345 308.345 308.345 508.237.38 508.237.38 508.237.38 508.237.38 508.237.38 508.237.38 508.237.38 508.212.22 5.33.346 508.237.38 508.212.22 5.33.346 508.237.38 508.212.22 5.33.346 508.212.22 5.33.346 508.212.22 5.33.346 508.212.22 5.33.346 508.213.27.38 508.214.346 14.005.16 14.005.	(vii) Receivable Under Service Concessions Arrangements	18,478.26	18,657.69
Circl Current Assets 5.895.84.66 5.69.738 Assets Held For Sale (Refer Note 5) 12.06.212.62 5.33.340 Foal Assets 20.76.982.34 191.262.21 5.33.340 D Sourty A LABLITIES 20.76.982.34 191.262.21 5.33.340 D Sourty A LABLITIES 3.77.480.13 2.07.688 3.77.480.13 2.07.688 Sourty A LABLITIES 24.380.72 2.04.344 2.07.688 3.77.480.13 2.07.688 Sourty A Lablities 24.380.72 2.04.344 4.15.906.01 2.42.4289 Not Controlling Interest 2.07.688 7.75.89.76 42.97.77 3.78.893 O Controlling Interest 7.35.89.76 42.97.77 3.78.893 2.27.77.57 3.78.893 2.77.75 3.78.893 2.77.75 3.78.893 2.77.75 3.78.893 2.77.75 3.78.893 2.77.75 3.78.893 2.77.75 3.78.893 2.77.75 3.78.893 2.77.75 3.78.893 2.77.75 3.78.893 2.77.75 3.78.893 2.77.75 3.78.893 2.77.75 3.78.893 2.77.66 3.73.893 <td>(d) Current Tax Asset (Net)</td> <td></td> <td>3,566.54</td>	(d) Current Tax Asset (Net)		3,566.54
Assets Held For Sale (Refer Note 5) 12.06.212.22 5.33.349 Total Assets 20.76.982.24 19.12.426 1) Boury Sa LABILITIES 14.008.16 14.008.16 3) Equity Share Capital 14.008.16 14.008.16 5) Other Equity 3.97.993.22 2.07.988 Sequity Share Capital 2.47.993.2 2.07.988 So Controlling Interest 2.43.90.72 2.07.988 Controlling Interest 2.43.90.72 2.04.944 Do Controlling Interest 2.43.90.72 2.04.944 Di Bourger 1.55.0001 2.42.902 2.07.988 Di Bourger 2.47.972 5.05.001 2.42.902 Di Bourger 1.55.0001 2.42.902 2.07.988 Di Bourger 1.55.0001 2.42.972 2.03.948 Di Bourger 1.55.001 2.42.972 2.03.972 Di Bourger 1.55.001 2.27.971.66 3.78.983 2.77.755 3.883 2.01.064 1.85.993 2.27.971.66 3.78.983 2.01.064 1.85.993.99 2.27.97.99 2.27.97.99			63,607.80
Total Assets 2075,962.34 15,12,35 1) EQUITY & LIABILITIES 1408,15 1408,15 1) Equity 1108,15 1408,15 10 Only Equity 1309,155,29 222,224 20,01% Equity 24,380,72 20,434 You Control Liabilities 24,380,72 20,434 You Equity 41,59,600 222,224 Van Control Liabilities 24,580,72 20,434 You Equity 41,59,600 222,224 Van Control Liabilities 27,786,83 24,280,72 20,000 Crement Liabilities 79,589,76 42,597 20,000 Crement Liabilities 27,778,83 70,880,76 20,000 Crement Liabilities 27,778,980,77 70,980,87 20,000 Crement Liabilities 20,000,44 118,799,99 20,000 Crement Liabilities 22,701,78 77,789,80,77 20,000 Crement Liabilities	Total Current Assets	5,69,554.56	5,69,735.02
b Courty & LABILITES 14,036,15 14,036,15 14,036,15 14,036,15 14,036,15 14,036,15 14,036,15 14,036,15 14,036,15 14,036,15 2,07,086 3,77,489,13 2,07,086 3,77,489,13 2,07,086 3,77,489,13 2,07,086 3,77,489,13 2,07,086 3,77,489,13 2,07,086 3,77,489,13 2,07,086 3,77,489,13 2,07,086 3,77,489,13 2,07,086 3,77,489,13 2,07,086 3,77,489,13 2,07,086 3,77,489,13 2,07,086 3,77,489,13 2,07,086 3,77,489,13 2,07,086 3,77,489,13 2,07,086 3,77,489,13 2,07,086 3,77,489,13 2,07,086 3,77,489,13 2,07,086 3,77,89,066 1,2,97,08 1,2,97,08 1,2,97,08 1,2,97,08 1,2,97,08 1,2,97,08 1,2,97,08 1,2,97,08 1,67,016,5 1,67,016,5 1,67,016,5 1,67,016,5 1,67,016,5 1,67,016,5 1,67,016,5 1,67,016,5 1,67,016,5 1,67,016,5 1,67,016,5 1,67,016,5 1,67,016,5 1,67,016,5 1,67,016,5 1,67,016,5 1,67,616,5 1,67,616,5 1,67,	Assets Held For Sale (Refer Note 5)	12,06,212.92	5,33,349.32
b) Equity 1,4,036,16 1,4,036,16 1,4,036,16 1,4,036,16 1,4,036,16 1,4,036,16 1,4,036,16 1,4,036,16 2,07,048,13 2,07,058,76 4,29,72 2,07,058,76 4,29,72 3,07,869,10 2,07,058,76 4,29,72 3,07,869,10 2,07,054 1,07,063 1,06,063 1,06,063 1,06,063 1,06,063 1,06,07 2,01,064 1,06,07 2,01,064 1,06,07 2,01,064 1,06,07 2,01,064 1,06,07 2,01,064 1,06,07 2,01,064 1,06,07 2,01,064 1,06,07 2,01,064 1,06,07 2,01,064 1,06,07 2,01,064	Total Assets	20,76,962.34	19,12,436.73
b) Equity 1,4,036,16 1,4,036,16 1,4,036,16 1,4,036,16 1,4,036,16 1,4,036,16 1,4,036,16 1,4,036,16 2,07,048,13 2,07,058,76 4,29,72 2,07,058,76 4,29,72 3,07,869,10 2,07,058,76 4,29,72 3,07,869,10 2,07,054 1,07,063 1,06,063 1,06,063 1,06,063 1,06,063 1,06,07 2,01,064 1,06,07 2,01,064 1,06,07 2,01,064 1,06,07 2,01,064 1,06,07 2,01,064 1,06,07 2,01,064 1,06,07 2,01,064 1,06,07 2,01,064 1,06,07 2,01,064 1,06,07 2,01,064	III FOULTY & LARU ITIES		
a) Equity Share Capital b) Other Equity Squity Attributable to Owners of the Group Squity Attributable to Owners of the Group Squity Attributable to Owners of the Group Squity Attributable to Owners of the Group Attributable to Owners of the Group Owner attributable O Contract Liabilities (i) Derrowings (i) Derrowings (i) Tade Apathes (ii) Tade Apathes (ii) Tade Apathes (ii) Tade Apathes (iii) Tade Apathes (ii) Case Attributes (i) Derrowings (i) Derowings (i) Derrowin			
b) Oher Equity control Liabilities b) Oher Trancial Liabilities c) Oncourse Liabilities c) Decourse Liabilities c) D	(a) Equity Share Capital	14,036.16	14,036.16
Ans Controlling Interest 24,380.72 24,390.72 27,371.66 37,898.32 2,777.72 380.73 16,873.93 2,72,107.93 390.74 398.72 2,72,107.93 390.74 398.72 2,730.76 390.74 398.72 2,730.76 390.74 398.72 2,730.76 390.74 390.74 390.77 49.89.77 49.89.77 49.89.77 49.89.77 49.89.77 <	(b) Other Equity	3,77,489.13	2,07,988.60
Chal Equity 4,15,906,01 2,42,459 2) Non-Current Labilities 75,589,76 42,897 2) Non-Current Labilities 72,781,66 3,78,983 (i) I) Earonyings 2,777,25 363 (ii) Trade Payables 2,777,25 363 (iii) Trade Payables 16,703,63 10,663 (iv) Other Financial Liabilities 22,16,701,45 7,59,600 (iv) Other Financial Liabilities 20,106,44 18,064 (iv) Other Financial Liabilities 20,106,44 18,064 (iv) Other Financial Liabilities 20,106,44 16,064 (iv) Other Financial Liabilities 12,265,469 1,22,654,69 (iv) Other Ginancial Liabilities 12,265,469 1,22,654,69 1,22,654,69 (iv) Accurrent Liabilities 13,262,633,017,789,803,023 27,789,803,023 27,789,803,023,03,276,803,033,03,03,03,03,03,03,03,03,03,03,03,	Equity Attributable to Owners of the Group	3,91,525.29	2,22,024.76
LABLITTES 2) Non-Current Liabilities 3) Contract Liabilities 4) Contract Liabilities 5) Sonorabilities (i) Borrowings (ii) Tade Payables (ii) Tade Payables (ii) Tade Payables (iii) Tade Payables 5) Current Liabilities (iii) Tade Payables 5) Current Liabilities (iii) Tade Payables 5) Current Liabilities (iii) Current Liabilities (ii) Current Liabilities (iii) Current Liabilities (ii) Current Liabilities (iii) Current Liabilities (ii) Current Liabilities (i) Current Liabil	Non Controlling Interest	24,380.72	20,434.60
2) Non-Current Liabilities 79.589.76 42.972 3) Contract Liabilities 72.781.66 3.78.983 (i) Borrowings 2.777.25 363 (ii) Trade Payables 2.777.25 363 (iii) Trade Payables 1.670.36 10.663 (iv) Other Financial Liabilities 16.707.99 2.777.25 (iv) Other Financial Liabilities 2.077.25 363 (iv) Other Financial Liabilities 16.677.99 2.72.017 (iv) Other Financial Liabilities 2.016.44 2.016.44 (iv) Other Financial Liabilities 2.18.701.45 7.7,79.45 (iv) Other Financial Liabilities 2.18.701.45 7.7,79.45 (iv) Other Financial Liabilities 1.22.654.63 1.65.073 (iv) Tack Payables 1.22.654.63 1.65.073	Total Equity	4,15,906.01	2,42,459.36
a) Contract Liabilities 79,598.76 42,572 (i) Borrowings 72,711.66 37,75,983 (ii) Icase Liabilities 2,777.25 368 (iii) Trade Payables 2,777.26 368 (iii) Trade Payables 16,703.63 116,673.99 (iii) Trade Payables 16,703.63 116,673.99 (iv) Other Financial Liabilities 16,703.63 10,663 (v) Other Financial Liabilities 9,862.72 36,353 (iii) Other Current Liabilities 2,18,701.45 7,559,609 (iii) Other Financial Liabilities 2,18,701.45 7,559,609 (iii) Cortaring Contract Liabilities 2,18,701.45 7,559,609 (i) Dortaring Contract Liabilities 2,2654.69 1,65,309 (ii) Dortaring Contract Liabilities 2,2654.69 1,65,309 (iii) Acceptances / Factoring Liabilities 2,39,352.0 2,89,352.0 <tr< td=""><td>LIABILITIES</td><td></td><td></td></tr<>	LIABILITIES		
b) Financial Liabilities 7,77,69 (i) Borrowings 2,777,25 (ii) Trade Payables 1,6703 63 (iii) Trade Payables 1,6703 63 (iv) Other Financial Liabilities 1,6703 63 (iv) Other Financial Liabilities 2,777,25 (iv) Other Financial Liabilities 2,777,25 (iv) Other Financial Liabilities 1,6703 63 (iv) Other Financial Liabilities 2,0106,44 (iv) Other Financial Liabilities 2,18,071,45 (iv) Other Financial Liabilities 7,7,749,45 (ii) Loase Liabilities 1,22,654,69 (ii) Loase Liabilities 22,395,20 (ii) Loase Liabilities 22,395,20 (ii) Loase Liabilities 1,22,654,69 (ii) Loase Liabilities 1,22,654,69 (ii) Loase Liabilities 1,22,654,69 (ii) Loase Liabilities 1,22,654,69 (ii) Loase Liabi		70 500 70	10.070.00
(i) Borowings 72,781.66 3,78,983 (ii) Icase Liabilities 2,777.25 363 (ii) Trade Payables 16,703.63 10,663 (ii) Trade Payables 16,703.63 10,663 (ii) Trade Payables 16,703.63 10,663 (iii) Trade Payables 16,703.63 10,663 (iv) Other Financial Liabilities (Net) 2,0106.44 18,064 (iii) Crase Liabilities 22,107.45 7,59,660 (iii) Crase Liabilities 21,8,701.45 7,59,660 (i) Cortern Liabilities 21,8,701.45 7,59,660 (i) Dorowings 12,2,654.69 1,65,309 (ii) Case Liabilities 12,2,654.69 1,65,309 (iii) Case Liabilities 21,8,701.45 7,74,45 (iii) Case Liabilities 22,395.20 22,684.69 (iii) Case Liabilities 22,395.20 22,685.93 (iii) Case Liabilities 23,337.20 23,337.20 (iii) Cose Liabilities 23,335.20 27,688 (iv) Other Financial Liabilities 23,335.20 27,689 (iv) Tade Payables 11,469.06 11,74.88 (i) Other Outstanding dues of metror enterprises and small enterprises. 11,469.06 12,51.600.01 (ii) Other Financial Liabilities 13,252.000.15.26.00 <td></td> <td>/9,589.76</td> <td>42,972.82</td>		/9,589.76	42,972.82
(ii) Lass Liabilities 2,777.25 363 (ii) Trade Payables - - (A) Total outstanding dues of micro enterprises and small enterprises. 16,703.63 10,663 (b) Other Financial Liabilities 16,703.63 10,663 (c) Other Financial Liabilities 2,217.25 363,22 (c) Other Financial Liabilities 2,20,107 9,862.72 363,33 (c) Defered Tax Liabilities (Net) 9,862.72 363,33 20,106,44 18,064 (c) Defered Tax Liabilities 2,18,701.45 7,59,600 2,18,701.45 7,59,600 (i) Defered Tax Liabilities 2,18,701.45 7,59,600 2,18,701.45 7,59,600 (i) Contance Liabilities 2,18,701.45 7,59,600 2,18,701.45 7,59,600 (i) Derevent Liabilities 1,22,654.69 1,65,309 3,53 3,53 3,53 (ii) Acceptances / Factoring Liabilities 2,38,52 22,355.9 3,53 3,53 (ii) Acceptances / Factoring Liabilities 11,469,06 1,2,1,51 1,52,600 1,52,600 1,52,600 1,52,600 1,52,600		72 781 66	3 78 983 00
(iii) Trade Payables - (A) Total outstanding dues of micro enterprises and small enterprises. 16.703.63 10.663 (b) Total outstanding dues of micro enterprises and small enterprises. 16.703.63 10.682 (b) Total outstanding dues of micro enterprises and small enterprises. 16.703.63 10.682 (c) Provision 20.106.44 18.044 18.044 (d) Determent Labilities 2.116.703.63 2.106.44 18.044 (d) Total outstanding dues of micro enterprises and small enterprises. 2.116.703.63 2.016.44 18.044 (d) Determent Labilities 2.116.703.63 2.016.44 18.044 18.044 1.05.000 2.116.000 </td <td></td> <td></td> <td>363.21</td>			363.21
(A) Total outstanding dues of micro enterprises and small enterprises. 1 <		_,	000.21
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises. 16,703.63 10,603 (b) Other Financial Liabilities 16,879.90 2,72.03 (c) Other Financial Liabilities 20,106.44 18,064 2 Other Not-Current Liabilities 20,106.44 18,064 2 Other Not-Current Liabilities 21,8701.45 7,59,608 3) Current Liabilities 77,749.45 98,074 b) Financial Liabilities 11,62,654.69 11,65,309 (i) Borrowings 12,2654.69 12,556.69 (ii) Acceptances / Factoring Liabilities 29,395.20 27,689 (iv) Other Financial Liabilities 29,395.20 27,689 (v) Other Financial Liabilities 11,65.30 15,55.59 (v) Other Financial Liabilities 29,395.20 27,689 (v) Other Financial Liabilities 11,469.06 12,151 (b) Foracial Liabilities 87,302.63 11,74.88 (v) Other Financial Liabilities 10,25.000 1,52.600.00 (v) Other Financial Liabilities 11,269.00 1,52.600.00 1,52.600.00 (v) Other Financial Liabilities 11,269.00 1,52.600.00 1,52.600.00 <	(A) Total outstanding dues of micro enterprises and small enterprises	-	-
c) Provisions 9,882.72 85,332 d) Deferred Tax Liabilities (Net) - 211 ot Non-Current Liabilities 2,18,701.45 7,59,608 s) Current Liabilities 7,7,49.45 9,602.72 86,332 s) Current Liabilities 2,18,701.45 7,59,608 - 211 s) Current Liabilities 7,7,49.45 9,602.72 9,672.72 9,612.72 9,612.72 9,612.72 9,622.72 9,623.72 1,63.930 (i) Load satianding dues of micro enterprises and small enterprises. (i) Other francial Liabilities 1,1469.06 1,17.56.00 1,72.600.01 1,52.600.01 1,52.600.02 1,5	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.		10,663.17
(a) Defreed Tax Liabilities (Net) 20,106.44 18,064 (a) Other Non-Current Liabilities 21,1701.45 7,59,008 (b) Craid Non-Current Liabilities 2,18,701.45 7,59,008 (c) Detrent Liabilities 7,7,79.45 98,074 (c) Detrent Liabilities 7,7,79.45 98,074 (c) Borowings 1,22,654.69 1,65,309 (ii) Lease Liabilities 558.59 357 (iii) Acceptances / Factoring Liabilities 558.59 357 (iii) Acceptances / Factoring Liabilities 558.59 357,302,63 (v) Other Financial Liabilities 11,469,06 12,151 (b) Total outstanding dues of micro enterprises and small enterprises. 81,302,63 1,17,488 (v) Other Financial Liabilities 10,625.20 36,765 (v) Other Financial Liabilities (Net) 52,600,0 1,52,600,0 (v) Provisions 1,52,601,00 1,52,600 (v) Other Financial Liabilities (Net) 52,621,05,33 6,22,105,33 (v) Other Financial Liabilities (Net) 52,523 3,224 (v) Other Financial Liabilities (Net) 52,21,05,33 <td< td=""><td></td><td></td><td>2,72,017.24</td></td<>			2,72,017.24
e) Other Non-Current Liabilities 2.18,701.45 7,59,608 3) Current Liabilities 77,79.45 9,6074 a) Contract Liabilities 77,79.45 98,074 b) Financial Liabilities 1,22,654.69 1,65,309 (i) Borowings 1,22,654.69 1,65,309 (ii) Acese Liabilities 29,395.20 27,686 (iii) Aceptances / Factoring Liabilities 29,395.20 27,686 (iv) Tade Payables 29,395.20 27,686 (v) Other Financial Liabilities 87,302.63 1,17,488 (v) Other Financial Liabilities 11,660,000 15,250,000 1,52,600,00 (v) Other Financial Liabilities 11,626,000 1,52,600,00 1,52,600,00 1,52,600,00 (v) Other Current Liabilities 1,52,600,00 1,			
Total Non-Current Liabilities 2,18,701.45 7,59,608 a) Current Liabilities 7,7,749.45 98,074 b) Financial Liabilities 77,749.45 98,074 (i) Borowings 77,749.45 98,074 (ii) Lease Liabilities 77,749.45 98,074 (iii) Acceptances / Factoring Liabilities 1,22,654.69 1,65,309 (iii) Acceptances / Factoring Liabilities 558.59 357 (iv) Trade Payables 11,469.06 12,151 (ii) Acceptances / Factoring Liabilities 11,669.06 12,151 (v) Other Financial Liabilities 11,669.06 1,52,600.00 1,52,600.00 (v) Other Financial Liabilities 1,52,600.00		20,106.44	211.65
a) Contract Liabilities 77,749.45 98,074 b) Financial Liabilities 1,22,654.69 1,65,309 (i) Borrowings 558.59 357 (ii) Lease Liabilities 558.59 357 (iii) Acceptances / Factring Liabilities 558.59 357 (iv) Trade Payables 11,469.06 12,151 (A) Total outstanding dues of micro enterprises and small enterprises. 87,302.63 11,7488 (v) Other Financial Liabilities 10,625.20 36,765 (v) Other Financial Liabilities 10,625.20 36,765 (v) Other Financial Liabilities 1,52,600.00 1,52,600.00 (v) Other Financial Liabilities (Net) 5,215.90 7,018 Oprovisions 2,579.97 3,224 (e) Current Liabilities (Net) 502,105.93 6,22,609 Jabilities Held For Sale (Refer Note 5) 9,40,248.95 2,87,759 Cotal Liabilities 9,40,248.95 2,87,759 Cotal Liabilities 9,40,248.95 2,87,759	(e) Outer Nor-Outer Labolities	2,18,701.45	7,59,608.40
a) Contract Liabilities 77,749.45 98,074 b) Financial Liabilities 1,22,654.69 1,65,309 (i) Borrowings 558.59 357 (ii) Lease Liabilities 558.59 357 (iii) Acceptances / Factring Liabilities 558.59 357 (iv) Trade Payables 11,469.06 12,151 (A) Total outstanding dues of micro enterprises and small enterprises. 87,302.63 11,7488 (v) Other Financial Liabilities 10,625.20 36,765 (v) Other Financial Liabilities 10,625.20 36,765 (v) Other Financial Liabilities 1,52,600.00 1,52,600.00 (v) Other Financial Liabilities (Net) 5,215.90 7,018 Oprovisions 2,579.97 3,224 (e) Current Liabilities (Net) 502,105.93 6,22,609 Jabilities Held For Sale (Refer Note 5) 9,40,248.95 2,87,759 Cotal Liabilities 9,40,248.95 2,87,759 Cotal Liabilities 9,40,248.95 2,87,759	3) Current Liabilities		
b) Financial Liabilities 1,22,654.69 1,65,309 (i) Borrowings 1,52,654.69 357 (ii) Acceptances / Factoring Liabilities 29,395.20 27,689 (ii) Trade Payables 11,469.06 12,151 (A) Total outstanding dues of micro enterprises and small enterprises. 87,302.63 11,74.88 (v) Other Financial Liabilities 10,625.20 36,765 (vi) Other Survent In Subsidiary 1,52,600.00 1,52,600 (vi) Other Current Liabilities 6,215.90 7,018 (a) Provisions 6,215.90 7,018 (a) Provisions 5,02,105.93 6,22,609 (b) Current Tax Liabilities (Net) 5,02,105.93 6,22,609 Fotal Current Liabilities Held For Sale (Refer Note 5) 9,40,248.95 2,87,759 Total Liabilities Held For Sale (Refer Note 5) 9,40,248.95 2,87,759		77.749.45	98,074.21
(i) Borrowings 1,22,654,69 1,65,309 (ii) Lease Liabilities 558.59 357 (iii) Acceptances / Factoring Liabilities 22,939.20 227,689 (iv) Trade Payables 11,469.06 12,151 (A) Total outstanding dues of micro enterprises and small enterprises. 87,302.63 11,74.88 (v) Other Financial Liabilities 10,625.20 267,689 (vi) Other Financial Liabilities 10,625.20 367,502.63 (vi) Other Financial Liabilities 10,625.20 367,502.63 (vi) Other Financial Liabilities 10,625.20 367,502.63 (vi) Other Financial Liabilities 6,215.90 7.018 (v) Other Financial Liabilities 6,215.90 7.018 (b) Provisions 6,215.90 7.018 (c) Other Current Liabilities 6,215.90 7.018 (b) Corvisions 5,02,105.93 6,22,609 (c) Current Liabilities 5,02,105.93 6,22,609 (abilities Held For Sale (Refer Note 5) 9,40,248.95 2,87,759 Cotal Liabilities 16,61,056.33 16,69,977	(b) Financial Liabilities		
(iii) Acceptances / Factoring Liabilities 29,395.20 27,689 (iv) Trade Payables 11,469.06 12,151 (A) Total outstanding dues of micro enterprises and small enterprises. 87,302.63 11,7488 (v) Other Financial Liabilities 10,625.20 36,765 (vi) Obligation Towards Investor In Subsidiary 11,52,600 15,25,000 (vi) Obligation Towards Investor In Subsidiary 6,215.90 7,018 (vi) Obligation Towards Investor In Subsidiary 6,215.90 7,018 (vi) Obligation Towards Investor In Subsidiary 5,02,105.93 6,22,609 (vi) Obligation Towards Investor In Subsidiary 5,02,105.93 6,22,609 (vi) Obligation Towards In Subsidiary 9,40,248.95 2,87,759 (vi) Obligation Towards In Subsidiary 9,40,248.95 2,87,759 (vi) Obligation Towards In Subsidiary 9,40,248.95 2,87,759 (vi) Obligation Subsect In Subsidiary 9,40,248.95 2,87,759 (vi) Obligation Subsect In Subsidiary 16,69,977 16,61,056.33 (vi) Obligation Towards In Subsect In Subs		1,22,654.69	1,65,309.43
(iv) Trade Payables 11,469,0 12,151 (A) Total outstanding dues of micro enterprises and small enterprises. 11,469,0 12,151 (B) Total outstanding dues of creditors other than micro enterprises and small enterprises. 10,625,20 10,625,20 (v) Other Financial Liabilities 10,625,20 1,52,600 1,52,600 (v) Other Current Liabilities 6,215,90 7,018 2,579,97 (e) Current Tax Liabilities (Net) 5,02,105,93 6,22,609 1,931 Total Current Liabilities 5,02,105,93 6,22,609 2,87,759 Liabilities Held For Sale (Refer Note 5) 9,40,248.95 2,87,759 2,87,759	(ii) Lease Liabilities	558.59	357.19
(A) Total outstanding dues of micro enterprises and small enterprises 11,469,06 12,151 (B) Total outstanding dues of creditors other than micro enterprises and small enterprises. 87,302,63 11,71,488 (v) Other Financial Liabilities 11,26,000 1,52,600,00 1,52,600,00 (vi) Obligation Towards Investor In Subsidiary 1,52,600,00 1,52,600,00 1,52,600,00 (c) Other Current Liabilities 2,579,97 3,224 (e) Current Tax Liabilities (Net) 955,24 1,931 Total Current Liabilities 5,02,105,93 6,22,609		29,395.20	27,689.69
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises. 87,302.63 1,17,488 (v) Other Financial Liabilities 10,625.20 36,765 (v) Obligation Towards Investor In Subsidiary 1,52,600 1,52,600 (v) Other Current Liabilities 6,215.90 7,018 (v) Over Tax Liabilities (Net) 6,215.91 7,018 Fotal Current Liabilities 5,02,105.93 6,22,609 Liabilities Held For Sale (Refer Note 5) 9,40,248.95 2,87,759 Total Liabilities 16,61,056.33 16,69,977			
(v) Other Financial Liabilities 10,625.20 36,765 (vi) Obligation Towards Investor In Subsidiary 11,626.00 1,52,600.00 (vi) Obligation Towards Investor In Subsidiary 6,215.50 7,018 (vi) Ovisions 2,579.97 3,224 (e) Current Liabilities (Net) 9955.24 1,931 Total Current Liabilities 5,02,105.93 6,22,609			12,151.24
(vi) Obligation Towards Investor In Subsidiary 1,52,600.00 1,52,600.00 1,52,600.00 6,215.90 7,018 (c) Other Current Liabilities 2,879.97 3,224 935.24 1,931 (e) Current Liabilities (Net) 955.24 1,931 5,022,105.93 6,226,009 Liabilities Held For Sale (Refer Note 5) 9,40,248.95 2,877,759 2,877,759 Total Liabilities 16,61,056.33 16,69,977 16,61,056.33 16,69,977			36,765.65
(c) Other Current Liabilities 6,215.90 7,018 (d) Provisions 2,579.97 3,224 (e) Current Tax Liabilities (Net) 95.524 1,931 Fotal Current Liabilities 5,02,105.93 6,22,609 Liabilities Held For Sale (Refer Note 5) 9,40,248.95 2,87,759 Fotal Liabilities 16,61,056.33 16,69,977			1,52,600.00
(d) Provisions 2,579.97 3,224 (e) Current Tax Liabilities (Net) 955.24 1,931 Fotal Current Liabilities 5,02,105.93 6,22,609 .iabilities Held For Sale (Refer Note 5) 9,40,248.95 2,87,759 Fotal Liabilities 16,61,056.33 16,69,977	(v) Congettor towards investor in Subsidiary (c) Other Current Liabilities		7,018.07
e) Current Tax Liabilities (Net) Total Current Liabilities 955.24 1,931 Intersection 5,02,105.93 6,22,609 Liabilities 9,40,248.95 2,87,759 Total Liabilities 16,61,056.33 16,69,977	(d) Provisions		3,224.69
Liabilities Held For Sale (Refer Note 5) 9,40,248.95 2,87,759 Total Liabilities 16,61,056.33 16,69,977	(e) Current Tax Liabilities (Net)	955.24	1,931.39
Total Liabilities			6,22,609.90
			2,87,759.06
Total Equity And Liabilities 20,76,962.34 19,12,436		16,61,056.33	16,69,977.36
	Total Equity And Liabilities	20,76,962.34	19,12,436.72

10 CONSOLIDATED SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED:

		Year Er	nded			
	31-Mar-25	Quarter Ended 31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24	
Particulars	Audited (Refer Note 2)	Unaudited	Audited (Refer Note 2)	Audited	Audited	
1. Segment Revenue			(,			
Construction & Contract	1,70,312.60	1,63,527.61	2,09,071.64	6,32,629.78	6,16,467.42	
BOT / Annuity Projects (Refer Note c)	92,622.99	68,317.20	86,785.36	2,99,493.40	3,20,969.05	
Sale of Goods (Refer Note d)	6,506.03	6,943.99	9,329.98	71,539.60	42,409.75	
Total	2,69,441.62	2,38,788.80	3,05,186.98	10,03,662.78	9,79,846.22	
2. Segment Results						
Construction & Contract	8,300.76	7,591.79	17,629.75	29,221.92	40,560.69	
BOT / Annuity Projects (Refer Note c)	35,695.32	20,290.12	10,557.37	80,316.27	38,745.86	
Sale of Goods (Refer Note d)	1,008.33	1,358.13	3,233.91	41,939.50	4,363.28	
Total	45,004.41	29,240.04	31,421.04	1,51,477.69	83,669.83	
3. Add / (Less):			,			
Unallocable Interest expenses	1,005.95	59.18	(4,337.38)	(1,500.78)	(15,492.38	
Unallocable Expenses	(3,488.19)	(2,187.87)	(2,455.97)	(9,803.13)	(7,101.24	
Unallocable Income (Including share of profit/(loss) from associate and joint ventures)	5,605.40	3,553.80	6,409.29	15,304.40	15,228.18	
Exceptional Items (Refer Note 8)	-	-	10,692.17	-	10,692.16	
Total	3,123.15	1,425.11	10,308.11	4,000.49	3,326.72	
4. Profit before Tax	48,127.56	30,665.15	41,729.15	1,55,478.18	86,996.55	
5.Segment Assets						
Construction & Contract	5,26,388.27	5,26,241.10	4,30,927.71	5,26,388.27	4,30,927.71	
BOT / Annuity Projects	1,86,136.45	2,34,015.82	8,15,602.32	1,86,136.45	8,15,602.32	
Sale of Goods	46,100.03	43,753.64	42,734.29	46,100.03	42,734.29	
Unallocated	1,12,124.67	1,03,293.71	89,823.09	1,12,124.67	89,823.09	
Assets Held for Sale (Refer Note 5)	12,06,212.92	11,36,191.28	5.33.349.32	12.06.212.92	5.33.349.32	
Total	20,76,962.34	20,43,495.55	19,12,436.73	20.76.962.34	19,12,436.73	
6.Segment Liabilities		., .,	., ,	., .,	-, ,	
Construction & Contract	3,36,433.71	3,41,542.90	3,17,320.63	3,36,433.71	3,17,320.63	
BOT / Annuity Projects	2,35,604.87	2,84,372.70	9,33,195.42	2,35,604.87	9,33,195.42	
Sale of Goods	30,450.69	25,487.40	19,739.45	30,450.69	19,739.45	
Unallocated	1,18,318.11	1,12,020.86	1,11,962.81	1,18,318.11	1,11,962.81	
Liabilities Held for Sale (Refer Note 5)	9,40,248.95	9,09,473.79	2,87,759.06	9,40,248.95	2,87,759.06	
Total	16,61,056.33	16,72,897.65	16,69,977.37	16,61,056.33	16,69,977.37	
7. Capital Employed (Segment Assets (5) - Segment Liabilities (6))	4,15,906.01	3.70.597.90	2.42.459.36	4,15,906.01	2,42,459.36	

a. The Group has reported segment information as per Indian Accounting Standard 108 "Operating Segments" (IND AS 108). The identification of operating segments is consistent with performance assessment and resource allocation by the management.

b. Operating Segments of the Group are as below:
i. "Construction & Contract " includes Engineering, Procurement and Construction activity for Road, Rail, Power projects etc.
ii. "BOT / Annuity Projects" includes business operation with respect to Toll collection and Hybrid Annuity road projects.
iii. "Sale of Goods" primarily includes all of Ready Mix Concrete, Real Estate and City Gas Distribution (up to January 31, 2024).
c. Bot / Annuity projects includes an amount of Rs. 16,324.12 Lakhs, for the quarter and year ended March 31, 2025, pursuant to revenue dispute settlement agreement entered with Ministry of Road Transport and Highways relating to earlier years.

d. Sale of Goods for the year ended March 31, 2025 includes sale of land of INR 45,300 lakhs.

11 CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025

	For the ye		
Particulars	As at	As at	
	31-Mar-2025 Audited	31-Mar-2024 Audited	
	, autou	riduitod	
A CASH FLOW FROM OPERATING ACTIVITIES :			
Profit before tax	1,55,478.18	87,025.5	
Non-cash and non-operating adjustment to reconcile profit before tax to net cash flows			
Depreciation and amortisation expenses	28,970.84	36,663.3	
Expected credit loss / Impairment Allowance Reversal	6,100.32	4,634.7	
Finance cost	1,24,531.08	1,30,674.03	
Receivables and advances written off	1,332.47	252.24	
Operating Liabilities written back	(2,701.27)	(1,612.8	
Exceptional Items (Refer Note 8)	-	(10,692.1)	
Loss / (Profit) from partnership firms, associate and joint ventures	(91.07)	1,521.7	
Interest and finance income	(12,655.45)	(13,076.1)	
Profit on sale of Investments	(460.67)	(4,543.73	
Finance income on financial asset carried at amortised cost	(81,361.42)	(67,014.72	
Loss / (Gain) on disposal of property, plant and equipment (net)	(1,240.47)	21.3	
Operating profit before changes in working capital	2,17,902.54	1,63,853.5	
Adjustments for changes in operating assets & liabilities:			
(Increase) / decrease in inventories	15,823.90	(13,572.6	
(Increase) / decrease in trade receivables, contract assets, other financial and non-financial Assets	(4,989.70)	(1,25,250.0	
Increase / (decrease) in acceptances / factoring liabilities	1,705.50	8,227.92	
Increase / (decrease) in trade payables	(19,238.06)	43,808.74	
Increase / (decrease) in current and non-current provisions	11,329.56	(2,276.74	
Increase / (decrease) in contract liabilities, other financial and non-financial liabilities	(22,839.39)	23,970.86	
Cash generated from operations	1,99,694.35	98,761.71	
Income tax paid (net of refunds)	(32,349.07)	(23,877.54	
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES (A)	1,67,345.28	74,884.18	
B CASH FLOW FROM INVESTING ACTIVITIES :			
Purchase of property plant and equipment, intangible assets including capital work in progress and capital advances	(11,862.22)	(14,622.73	
Proceeds from sale of property plant and equipment	1,789.32	376.89	
Sale / (Purchase) of non-current investment (net)	-	29,819.72	
Proceeds from sale of investment in joint ventures	802.79	20,010	
Loans given to others (net)	(9,845.02)	(436.49	
Proceeds from / (Investment in) fixed deposits (net)	(51,040.88)	(19,283.29	
Interest received	7,558.04	29,983.80	
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES (B)	(62,597.97)	25,837.90	
C CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from long term borrowings	00 140 10	1 00 710 4	
Proceeds from long term borrowings Repayment of long term borrowings	98,149.19	1,28,719.4	
	(83,876.96)	(1,07,769.40	
Proceeds from / (Repayment of) current borrowings (net)	(26,202.10)	25,527.1	
Lease payments	(1,166.00)	(337.20	
Interest paid on lease liabilities	(52.96)	(101.12	
Interest paid NET CASH FLOW FROM/ (USED IN) FINANCING ACTIVITIES (C)	(92,030.38) (1,05,179.21)	(86,781.8 (40,743.1	
Net increase / (decrease) In Cash & Cash Equivalents (A+B+C)	(431.90)	59,978.97	
	(431.30)	55,570.5	
Cash and Cash Equivalents at the beginning of the period	89,394.86	29,415.90	
Cash and Cash Equivalents at the end of the period	88,962.96	89,394.86	
COMPONENTS OF CASH AND CASH EQUIVALENTS (INCLUDING HELD FOR SALE ENTITIES)			
Balances with Banks			
On current accounts	34,784.82	60,484.6	
On deposit accounts	33,248.14	19,192.2	
Cash on hand	121.58	75.7	
cash ciriland	68,154.54	79,752.6	
	20,808.42	9,642.2	
Add: Investments in Liquid Mutual Funds			

For & on behalf of the Board of Directors

(Satish D Parakh) Managing Director DIN : 00112324