

NAG INFRASTRUCTURE CONSULTING ENGINEERS PRIVATE LIMITED
8-3-684/3/12,LIC Colony,Shalivahana Nagar,Sri Nagar Colony, Hyderabad - 500073
CIN:U74200TG1999PTC031642
Balance sheet as at 31-03-2024

(Amount in Lakhs)

S.No.	Particulars	Note No.	As At 31-03-2024	As At 31-03-2023
I.	EQUITY AND LIABILITIES			
(1)	Shareholders' Funds			
	(a) Share Capital	2	48.03	48.03
	(b) Reserve and Surplus	3	1,064.79	1,060.42
(2)	Non-Current Liabilities			
	(a) Deferred Tax Liabilities (Net)	4	9.34	8.81
(3)	Current Liabilities			
	(c) Short-Term Borrowings	5	-	-
	(b) Trade Payables	6	2.08	90.88
	(c) Other Current Liabilities	7	19.43	85.27
	(d) Short-Term Provisions	8	35.43	91.15
	TOTAL		1,179.10	1,385.57
II.	ASSETS			
(1)	Non-Current Assets			
	(a) Property Plant & Equipment & intangible Assets			
	(i) Property Plant & Equipment	9	24.91	24.78
	(b) Other non-current assests	10	7.42	2.32
(2)	Current Assets			
	(a) Trade Receivables	11	522.29	577.02
	(b) Cash and cash equivalents	12	442.99	476.43
	(c) Other current assets	13	181.49	304.04
	TOTAL		1,179.10	1,385.57
	Notes to Accounts and Significant Accounting Policies	1		

For P R Datla & Co.,
Chartered Accountants
Firm Regd.No.006067S

[Signature]



V.L.Narasimha Rao
Partner
M.No.214251

Place: Hyderabad
Date: 26/08/2024

For and on behalf of the Board

[Signature]

(K.Nirmala)
Managing Director
(DIN:00176110)



[Signature]

V.V.Subrahmanyam
Director
(DIN : 01029479)

Nag Infrastructure Consulting Engineers Private Limited
8-3-684/3/12,LIC Colony,Shalivahana Nagar,Sri Nagar Colony, Hyderabad - 500073
CIN:U74200TG1999PTC031642

Profit and loss statement for the year ended 31-03-2024

(Amount in Lakhs)

S.No.	Particulars	Note No.	For the Year ended	
			31-03-2024	31-03-2023
	REVENUE			
I.	Revenue from Operations			
	Sales of services	14	132.00	519.87
II.	Other Income	15	16.28	6.69
III.	Total Revenue (I+II)		148.28	526.55
	EXPENSES			
	Employee benefits expense	16	114.17	157.34
	Finance Costs	17	-	5.96
	Depreciation and amortization expense	9	0.63	0.51
	Other expenses	18	26.33	253.18
IV.	Total Expenses		141.13	416.99
V	Profit before exceptional and extraordinary items (III-IV)		7.15	109.57
VI	Exceptional Items		-	-
VII	Profit before extraordinary items (V-VI)			
VIII	Extraordinary Items			
IX	Profit before Tax (PBT) (VII-VIII)		7.15	109.57
X	Tax Expense of continuing operations:			
	Current Tax		2.24	28.50
	Deferred Tax		(0.52)	(1.00)
XI	Profit/(loss) for the period from continuing operations (IX-X-XIV)		4.39	80.07
XII	Profit/(loss) from discontinuing operations			
	Prior Period Taxes			
XIII	Tax Expense of discontinuing operations			
XIV	Profit/(loss) from discontinuing operations (after tax) (XII-XIII)			
XV	Profit/(loss) for the period [Profit After Tax (PAT)] (XI+XIV)		4.39	80.07
XVI	Earnings per equity share			
	(1) Basic		0.91	16.67
	(2) Diluted		0.91	16.67

For P R Datla & Co.,
Chartered Accountants
Firm Regd.No.006067S



V.L.Narasimha Rao
Partner
M.No.214251

Place: Hyderabad
Date: 26/08/2024



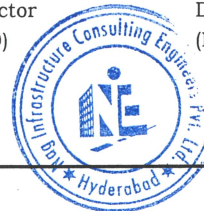
For and on behalf of the Board



(K.Nirmala)
Managing Director
(DIN:00176110)



V.V.Subrahmanyam
Director
(DIN : 01029479)



Nag Infrastructure Consulting Engineers Private Limited
CIN:U74200TG1999PTC031642
Cash Flow Statement for the Year ended March 31,2024

(Amount in Lakhs)

		Year ended March 31, 2024	Year ended March 31, 2023
A.	CASH FLOW FROM OPERATIVE ACTIVITIES		
	Net Profit before Tax	7.15	109.57
	Adjustments for		
	Depreciation	0.63	0.51
	Profit on sale of Fixed Assets	-	-
	Operating Profit before Working Capital Changes	7.78	110.08
	Adjustments for changes in		
	Increase/Decrease in Receivables	54.73	338.57
	Increase/Decrease in Other Current Assets	117.46	(57.20)
	Increase/Decrease in Current Liabilities	(210.40)	6.91
	Income tax	(2.24)	(28.50)
	Net Cash (used) generated in operating activities	(32.66)	398.36
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets (Net of deletions)	(0.77)	-
	Net Cash used in Investing Activities	(0.77)	(28.50)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	New Term Loan Received		
	Repayment of Long Term Loan		
	Investments	-	-
	Net cash from Financing Activities	-	-
	Net change in cash and cash equivalents (A+B+C)	(33.43)	369.86
	Cash and Cash Equivalents as at April 1 (Opening Balance)	476.42	106.56
	Cash and Cash Equivalents as at March 31,(Closing Balance)	442.99	476.42
	NET CASH FLOW	(33.43)	369.86
Notes:			
1	The Cash Flow statement is prepared in accordance with the indirect method stated in Accounting Standard 3 on Cash Flow Statements and presents the cash flows by operating,investing,and financing activities		
2	Cash and Cash Equivalents consist of cash and bank balances.		
3	Figures in bracket represents cash outflows		

As per our report of even date attached

For P R Datla & Co.,
Chartered Accountants
Firm Regd.No.006067S

[Signature]



V.L.Narasimha Rao
Partner
M.No.214251

Place: Hyderabad
Date: 26/08/2024

For and on behalf of the Board

[Signature: K. Nirmala] *[Signature: V.V. Subrahmanyam]*

(K.Nirmala) V.V.Subrahmanyam
Managing Director Director
(DIN:00176110) (DIN : 01029479)



NAG INFRASTRUCTURE CONSULTING ENGINEERS PRIVATE LIMITED
8-3-684/3/12,LIC Colony,Shalivahana Nagar,Sri Nagar Colony, Hyderabad - 500073

NOTES TO THE ACCOUNTS

Note: 2 SHARE CAPITAL

(A) **Authorised Issued,Subscribed and paid-up share capital and par value per share** (Amount in Lakhs)

Particulars	As at 31st March 2024	As at 31st March 2023
Authorised Share Capital		
10,00,000 equity shares of Rs. 10/- each	100.00	100.00
(Previous year 10,00,0000 equity shares of Rs. 10/- each)	100.00	100.00
Issued, Subscribed and Paidup Share Capital		
480288 equity shares of Rs. 10/- each	48.03	48.03
(Previous year 480288 equity shares of Rs. 10/- each)	48.03	48.03

(B) **Reconciliation of number of equity shares outstanding at the beginning and at the end of the year**

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
Number of shares outstanding as at the beginning of the year	4.803	4.803
Add : Number of shares allotted during the year	-	-
Number of shares outstanding as at the end of the year	4.803	4.803

(C) **Shares in the company held by Promotors**

Name of the shareholder	No. of shares held in the company	Percentage of shares held
1) K.Nirmala	4.801	99.97

Note: 3 RESERVES AND SURPLUS

Particulars	As at 31st March 2023	Additions during the year	Deductions during the year	As at 31st March 2024
Surplus (Profit and Loss Account)	1,060.40	4.39	-	1,064.79
Total	1,060.40	4.39	-	1,064.79

Note : 4 DEFERRED TAX LIABILITIES(NET)

(Amount in Lakhs)

Particulars	As at 31st March 2024	As at 31st March 2023
Deferred Tax Liabilities	8.81	7.81
Deferred Tax Assets		
Deferred Tax Liabilities (Net)	(0.52)	0.60
Total	9.34	8.42

Note: 5 SHORT-TERM BORROWINGS

(Amount in Lakhs)

Particulars	As at 31st March 2024	As at 31st March 2023
(A) LOANS REPAYABLE ON DEMAND		
Secured		
Equitable mortgage of immovable property of the company and Hypothecation of Stocks, book debts and all the movable assets of the company	-	-
Total	-	-

Note: There is no default, as at the balance sheet date, in repayment of any of the above loans

Note : 6 TRADE PAYABLE

(Amount in Lakhs)

Particulars	As at 31st March 2024	As at 31st March 2023
Trade Payables	2.08	90.88
Total	2.08	90.88

Note : 7 OTHER CURRENT LIABILITIES

(Amount in Lakhs)

Particulars	As at 31st March 2024	As at 31st March 2023
Statutory liabilities		
TDS	11.60	34.28
ESI	-	-
PF	0.07	0.07
Prof. tax	0.30	0.29
GST payable	7.45	50.64
Total	19.43	85.27

Note: 8 SHORT-TERM PROVISIONS

(Amount in Lakhs)

Particulars	As at 31st March 2024	As at 31st March 2023
Provision for employee benefits	16.84	2.86
Provision for income tax	2.24	77.60
Audit fee	16.36	10.69
Total	35.43	91.16

Note: 10 OTHER NON CURRENT ASSETS

(Amount in Lakhs)

Particulars	As at 31st March 2024	As at 31st March 2023
Electricity Deposit	1.31	1.31
EMD	5.40	0.30
Telephone Deposit	0.71	0.71
Total	7.42	2.32

Note 11 TRADE RECEIVABLES

(Amount in Lakhs)

Particulars	As at 31st March 2024	As at 31st March 2023
a) Trade receivables outstanding for a period less than 180 days	-	97.83
b) Trade receivables outstanding for a period exceeding 180 days	522.29	479.19
Total	522.29	577.02

Note : 12 CASH AND CASH EQUIVALENTS

(Amount in Lakhs)

Particulars	As at 31st March 2024	As at 31st March 2023
Cash on hand	0.10	0.10
Fixed Deposits	326.72	104.78
Balances with Scheduled banks	116.16	371.52
Total	442.99	476.41

Note: 13 OTHER CURRENT ASSETS

(Amount in Lakhs)

Particulars	As at 31st March 2024	As at 31st March 2023
TDS receivable	106.19	198.58
Prepaid insurance	0.66	-
Cenvat credits	-	11.19
Diesel Advance	1.31	1.31
Rent Advance	0.61	0.61
Staff & Salary Advances	11.56	11.59
Security Deposit	28.13	32.55
GST Input	30.84	48.01
Other loans & advances	2.18	0.20
Total	181.49	304.04

Note14 : REVENUE FROM OPERATIONS

(Amount in Lakhs)

Particulars	As at 31st March 2024	As at 31st March 2023
Revenue from Services	155.76	613.45
Less: Goods and Service Tax	(23.76)	(93.58)
Net Revenue from Services	132.00	519.87

Note 15 OTHER INCOME

(Amount in Lakhs)

Particulars	As at 31st March 2024	As at 31st March 2023
Interest Income	15.21	6.68
Interest on IT Refund	1.07	0.01
Total	16.28	6.69

Note: 16 EMPLOYEE BENEFIT EXPENSES

(Amount in Lakhs)

Particulars	As at 31st March 2024	As at 31st March 2023
Salaries, Wage and Bonus	114.17	157.34
Staff welfare	-	-
Total	114.17	157.34

Note: 17 FINANCE COST

(Amount in Lakhs)

Particulars	As at 31st March 2024	As at 31st March 2023
Interest expense	-	5.96
Total	-	5.96

Note : 18 OTHER EXPENSES

(Amount in Lakhs)

Particulars	As at 31st March 2024	As at 31st March 2023
Tender filing Fee	0.22	0.34
Conveyance Expenses	-	-
Postage, Telephone & Telegram	0.07	0.04
Fees, Rates & Taxes	0.02	0.07
Auditors' Remuneration	6.30	5.73
Vehicle Maintenance Exp	-	-
Rent	9.14	8.60
Office & Lab Maintenance	-	-
General expenses	2.38	1.40
Bank Charges	0.01	0.66
BG Comission	-	1.35
Interest on Delayed Payments	3.46	5.29
Management & Consultancy Fees	3.39	205.46
Survey Expenses	-	22.76
Insurance	1.35	1.48
Total	26.33	253.18

Note - 9 Property Plant and Equipment

Property, plant and equipment										
	Description	Gross Block				Accumulated Depreciation			Net Block	
		Balance as at 1 April 2023	Additions	Deductions during the year	Balance as at 31 March 2024	Balance as at 1 April 2023	Depreciation charge for the year	Deductions / Adjustments during the year	Balance as at 31 March 2024	Balance as at 31 March 2023
i	Tangible Assets									
	Computer Systems	106.73	0.77		107.50	102.24	0.12		102.36	5.14
	Office equipment	69.91			69.91	66.09	-		66.09	3.83
	Furniture & Fixtures	57.39			57.39	54.04			54.04	3.35
	Survey Equipment	26.66			26.66	25.17	-		25.17	1.49
	Vehicles	4.77			4.77	3.99	-		3.99	0.77
	Buildings	31.29			31.29	20.45	0.51		20.96	11.35
	Total	296.76	0.77	-	297.53	271.99	0.63	-	272.62	24.91
	Previous Year	296.76	-	-	296.76	271.47	0.51	-	271.99	24.78
										25.28

Assessment Year: 2024-25
Previous Year: 2023-24

Nag Infrastructure Consulting Engineers Pvt Ltd 8-3-833/50, Kamalapuri Colony, Yellareddyguda, Hyderabad-500082

Particulars of Depreciation allowable as per Income Tax Act 1961.

S. No.	Particulars	Rate of Depreciation	WDV as on 01.04.2022	Additions during the year		Deletions During the Year	Balance as on 31.03.2023	Depreciation Allowable	WDV as on 31.03.2023
				Before 30th Sept'2022	After 30th Sept'2023				
1	Computers	40	0.00443		0.77		0.77	0.16	0.62
2	Office Equipment	15	4.56				4.56	0.68	3.88
3	Furniture & Fixtures	10	9.39				9.39	0.94	8.45
4	Survey Equipment	15	3.84				3.84	0.58	3.27
5	Vehicles	15	-			-	-	-	-
6	Buildings	10	3.25				3.25	0.33	2.93
	Total		21.05	-	0.77	-	21.82	2.68	19.14

(Amount in Lakhs)

Nag Infrastructure Consulting Engineers Pvt Ltd

8-3-833/50,
Kamalapuri Colony
Phase - I
Hyderabad - 500 073
Andhra Pradesh

Financial year 23-24

Assessment Year 2024-25

A domestic company - public not substantial

Resi. Status : Resident

PAN/GIR : AABCN1119M

Method of ACC : Mercantile

Due Date : 30-09-2024

DOI : 06-05-1999

COMPUTATION OF TOTAL INCOME

Particulars	Amount(Rs.)	
Profit as per Profit & Loss A/c	7.15	
Add: Depreciation As per Companies Act	0.63	
Add: Interest on Delayed Payments	3.46	
Add: pf Disallowance	0.04	
Add: Donations	0	
Add: Leave Encashment for 2017-18	0	11.28
Less: Depreciation as per IT Act	2.68	
Less: Leave Encashment Paid	0	
Less: Profit on sale of asset	0	2.68
Net Income		8.60
Tax (at 25%)		2.15
Surcharge (at 10%)		-
Educational Cess (at 4%)		0.09
Total Tax		2.24
Less: TDS Received as per 26AS	14.72	
Ledgers		
Tax Refundable		(12.49)