

Suntech Infra Solutions Limited*(Formerly Known as Suntech Infra Solutions Private Limited)*

CIN NO: U45400DL2009PTC189765

Balance Sheet as at March 31 , 2025*(All amounts in Lakhs , unless otherwise stated)*

Particulars	Note	As at 'March 31,2025	As at 'March 31, 2024
EQUITY AND LIABILITIES			
Shareholders' Funds			
Share Capital	3	1,538.82	256.47
Reserves and Surplus	4	3,496.82	3,567.81
		5,035.64	3,824.28
Non-Current Liabilities			
Long-term Borrowings	5	5,605.91	3,303.52
Long-term Provisions	6	107.48	93.25
		5,713.39	3,396.77
Current liabilities			
Short-term Borrowings	7	1,575.34	2,334.81
Trade Payables	8		
Dues of small enterprises and micro enterprises		672.61	243.99
Dues of creditors other than small enterprises and micro enterprises		1,973.72	1,395.89
Other Current Liabilities	9	909.22	632.99
Short-term Provisions	6	203.24	185.16
		5,334.12	4,792.84
Total		16,083.16	12,013.88
ASSETS			
Non-current Assets			
Property, Plant and Equipment and Intangible assets	10		
- Property, Plant and Equipment		6,602.12	6,230.39
- Intangible asset under development		5.50	-
Long-term loan and advances	11	-	-
Deferred Tax Assets	12	151.31	179.44
Other non-current assets	13	519.40	328.42
		7,278.33	6,738.25
Current assets			
Inventories	14	1,731.28	-
Trade Receivables	15	4,686.60	4,008.08
Cash and Bank Balances	16	835.17	1,009.82
Short-term Loans and Advances	11	1,155.77	257.73
Other Current Assets	13	396.00	-
		8,804.82	5,275.63
Total		16,083.16	12,013.88

Corporate Information	1
Summary of Significant Accounting Policies	2
Additional Information & Notes to Accounts	24-33

The accompanying notes are an integral part of the financial statements.

As per our Audit Report of even date attached

For G S R A & Associates

Chartered Accountants

FRN 0028347N

Ravi Sachdeva

Partner

M.No. : 522022

Place : New Delhi

Date : 21-07-2025

UDIN: 25522022BHURJ2688

For and on behalf of Board of Directors of
Suntech Infra Solutions Limited

Gaurav Gupta

Director

DIN: 00548898

Parveen Kumar Gupta

Director

DIN: 00710207

Kanika

Company Secretary

PAN: BLNPK1333F

Riyank Pratap Singh
CFO

Suntech Infra Solutions Limited*(Formerly Known as Suntech Infra Solutions Private Limited)***CIN NO: U45400DL2009PTC189765****Statement of Profit & Loss for the year ended March 31, 2025***(All amounts in Lakhs , unless otherwise stated)*

PARTICULARS	Note No.	For the year ended March 31,2025	For the year ended March 31, 2024
Income:			
Revenue from Operations	17	15,265.10	9,559.45
Other Income	18	177.48	66.02
Total Income		15,442.58	9,625.48
Expenses:			
Cost of material Consumed	19	5,120.69	2,077.50
Changes in inventories of work-in-progress		(1,104.42)	-
Employee Benefits Expenses	20	2,510.32	1,843.78
Finance Costs	21	653.89	378.13
Depreciation and Amortization	10	1,355.83	1,082.08
Other Expenses	22	5,094.49	2,965.77
Total Expenses		13,630.79	8,347.27
Profit before exceptional and prior period items and tax		1,811.79	1,278.21
Exceptional items		-	379.01
Profit before tax		1,811.79	1,657.22
Tax expense:			
Current Tax		519.48	482.53
Taxes for earlier years		52.82	22.47
Deferred Tax		28.13	(49.86)
Profit / (Loss) for the year after tax		1,211.36	1,202.08
Earnings per equity share:			
Basic	23	7.98	48.47
Diluted	23	7.98	8.08
Corporate Information	1		
Summary of significant Accounting Policies	2		
Additional Information & Notes to Accounts	24-33		

The accompanying notes are an integral part of the financial statements.

As per our Audit Report of even date attached

For G S R A & Associates

Chartered Accountants

FRN 0028347N

Ravi Sachdeva

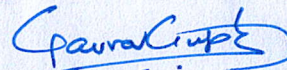
Partner

M.No. : 522022

Place : New Delhi

Date : 21-07-2025

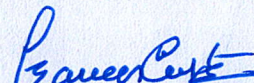
UDIN: 25522022BMIURJ2688

For and on behalf of Board of Directors of
Suntech Infra Solutions Limited

Gaurav Gupta

Director

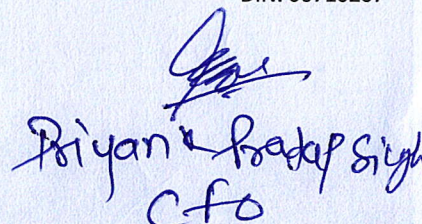
DIN: 00548898



Parveen Kumar Gupta

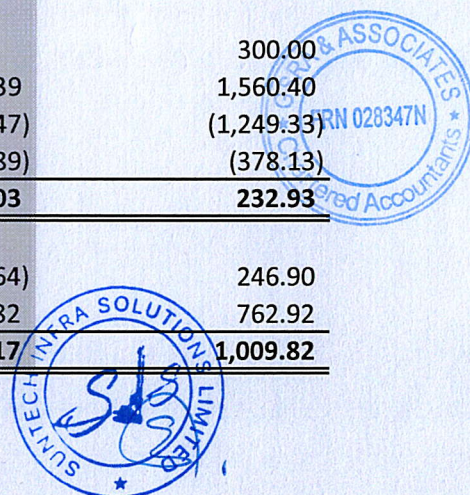
Director

DIN: 00710207

Kanika
Company Secretary
PAN: BLNPK1333F
Priyanka Badap Singh
CFO

Suntech Infra Solutions Limited*(Formerly Known as Suntech Infra Solutions Private Limited)***CIN NO: U45400DL2009PTC189765****Cash Flow statement for the year ended 31st March 2025***(All amounts in Lakhs , unless otherwise stated)*

PARTICULARS	For the year ended March 31,2025	For the year ended March 31, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	1,811.79	1,657.22
Adjustments for:		
Depreciation	1,355.83	1,082.08
(Profit)/loss on sale of assets	(38.83)	128.62
Gratuity	22.52	8.40
Balance written off	23.92	-
Liability written back	(46.78)	-
Interest paid	653.89	378.13
Interest Received	(70.96)	(42.65)
Operating Profit before working capital changes	3,711.38	3,211.80
Adjustments for :		
Inventories	(1,731.28)	
Provisions	9.79	119.37
Other Assets	(481.19)	(649.70)
Trade Receivables	(678.51)	(832.02)
loans and advances	(554.91)	(161.77)
Trade Payables	1,006.45	11.29
Other Current Liabilities	(196.47)	393.23
Cash generated from Operations	1,085.25	2,092.20
Direct Taxes Paid	(343.13)	(306.16)
Net Cash from Operating Activities	742.12	1,786.04
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase)/ Sale of Fixed Assets (Net)	(1,869.72)	(2,461.50)
Proceeds from Sale of Fixed Assets	175.49	651.01
Fixed Deposit movement	(182.52)	(27.61)
Interest Received	70.96	66.02
Net Cash used in investing activities	(1,805.79)	(1,772.08)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase in Share Capital including securities premium	-	300.00
(Repayment)/Availed Long Term Borrowings	2,302.39	1,560.40
(Repayment)/Availed Short term borrowings	(759.47)	(1,249.33)
Interest Paid	(653.89)	(378.13)
Net cash used in Financing Activities	889.03	232.93
Net increase in Cash and Cash Equivalents (A+B+C)	(174.64)	246.90
Opening Balance of Cash & Cash Equivalents	1,009.82	762.92
Closing Balance of Cash & Cash Equivalents	835.17	1,009.82



Suntech Infra Solutions Limited*(Formerly Known as Suntech Infra Solutions Private Limited)***CIN NO: U45400DL2009PTC189765****Cash Flow statement for the year ended 31st March 2025***(All amounts in Lakhs , unless otherwise stated)*

Components of cash and cash equivalents	As at 'March 31,2025	As at 'March 31, 2024
Cash on hand	22.62	1.43
Balances with scheduled banks		
On current accounts	44.00	183.48
Deposit accounts	768.55	824.91
Total	835.17	1,009.82

The accompanying notes are the integral part of the financial statements.

For G S R A & Associates**Chartered Accountants****FRN 0028347N****Ravi Sachdeva****Partner****M.No. : 522022****Place : New Delhi****Date : 21-07-2025****UDIN: 25522022BM1URJ2688****For and on behalf of Board of Directors of****Suntech Infra Solutions Limited****Gaurav Gupta****Director****DIN: 00548898****Kanika****Company Secretary****PAN: BLNPK1333F****Parveen Kumar Gupta****Director****DIN: 00710207****Riyan K Pratap Singh**
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(All amounts in Lakhs , unless otherwise stated)

	As at March 31, 2025	As at March 31, 2024
Note 3 : Share Capital		
Authorised Share Capital		
2,10,00,000 (Previous year 26,00,000) Equity Shares of Rs.10/-each (*)	2,100.00	260.00
Total	2,100.00	260.00

(*) In the Extra-Ordinary General Meeting of shareholders held on 11th July, 2024, The Authorized Share Capital of the Company has been increased to Rs. 21,00,00,000/- divided into 2,10,00,000/- Equity Shares of Rs. 10/- each.

Issued, Subscribed & Paid-up Shares

Equity Share Capital

1,53,88,200 Equity Shares of Rs.10/-each (Previous Year 25,64,700/- Equity Shares) (*)

1,538.82 256.47

Total Issued, Subscribed & Paid-up Capital

Total 1,538.82 256.47

(*) In the Board Meeting of Board of Directors held on 06.04.2024, Company has issued 1,28,23,500 Bonus Equity Shares of face value of Rs. 10/- per share fully paid-up to the existing Shareholders in the Ratio of 5:1. Other than this Company has not issued any Bonus shares or share without consideration in last five years.

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

	As at March 31, 2025		As at March 31, 2024	
Equity Shares	No. of shares	Amount (INR)	No. of shares	Amount (INR)
Balance of Shares at the beginning of year	25.65	256.47	24.15	241.53
Add:- Addition during the year	-	-	1.49	14.94
Add:- Bonus Shares Issued during the year	128.24	1,282.35	-	-
Less:- Buy back during the year	-	-	-	-
Balance of Shares at the end of the year	153.88	1,538.82	25.65	256.47

b. Terms/rights attached to equity shares

The company has only one class of equity shares having par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c. Details of equity shareholder holding more than 5 percent shares in the company

S No	Name of shareholders	As at March 31, 2025		As at March 31, 2024	
		No. of shares	% holding	No. of shares	% holding
1	Gaurav Gupta	120.64	0.78	20.11	0.78
2	Shikha Gupta	14.08	0.09	2.35	0.09
3	Gaurav Gupta & Sons HUF	10.19	0.07	1.70	0.07
	Total	144.92	0.94	24.15	0.94

d. Details of Shares held by promoters at the end of the year

S No	Name of Promoters	As at March 31, 2025		As at March 31, 2024		% Change during the year
		Number of shares held	% of holdings	Number of shares held	% of holdings	
1	Gaurav Gupta	120.64	78%	20.11	0.78	500%
2	Shikha Gupta	14.08	9%	2.35	0.09	500%
3	Gaurav Gupta & Sons HUF	10.19	7%	1.70	0.07	500%
	Total	144.92	94%	24.15	0.94	1500%

Note 4 : Reserves and Surplus

(a) Share Premium Account

As per last Balance Sheet

Add: Addition during the year

Less: Bonus Share Issued

	As at March 31, 2025	As at March 31, 2024
	674.83	389.77
	-	285.06
	674.83	
Total (a)	-	674.83

(b) Surplus / Profit & Loss Account

Balances at the beginning of year

Add: Profit / (Loss) for the period (year)

Less: Bonus Share issued during the period (year)

Balances at the end of year

	As at March 31, 2025	As at March 31, 2024
	2,892.98	1,690.90
	1,211.36	1,202.08
	607.52	
Total (b)	3,496.82	2,892.98
Total [a+b]	3,496.82	3,567.81



Suntech Infra Solutions Limited
(Formerly Known as Suntech Infra Solutions Private Limited)
Notes to financial statements for the year ended March 31 , 2025
(All amounts in Lakhs , unless otherwise stated)

	As at March 31, 2025	As at March 31, 2024
Note 5 : Long Term Borrowings		
Secured Loans		
-Term Loan from Banks	3,912.81	3,292.28
-Term Loans from NBFC	1,693.10	11.24
Total	5,605.91	3,303.52

Note 5.1

Sanctioned Amount (INR Lakhs)	Bank Name	Repayment terms	Security
90.27	Axis Bank Ltd.	47 instalments from 20/04/2023 to 20/02/2027	Boom No. 12
90.27	Axis Bank Ltd.	47 instalments from 20/04/2023 to 20/02/2027	Boom No. 13
93.45	Axis Bank Ltd.	47 instalments from 10/01/2024 to 10/11/2027	Boom No. 14
93.45	Axis Bank Ltd.	47 instalments from 10/01/2024 to 10/11/2027	Boom No. 15
34.65	Axis Bank Ltd.	48 instalments from 01/02/2023 to 01/01/2027	Chasis of Boom No. 12
34.65	Axis Bank Ltd.	48 instalments from 01/02/2023 to 01/01/2027	Chasis of Boom No. 13
35.85	Axis Bank Ltd.	47 instalments from 20/10/2023 to 20/08/2027	Chasis of Boom No. 14
35.85	Axis Bank Ltd.	47 instalments from 20/10/2023 to 20/08/2027	Chasis of Boom No. 15
253.30	Axis Bank Ltd.	47 instalments from 15/01/2023 to 15/11/2026	SR-185 No. 3
39.53	Axis Bank Ltd.	47 instalments from 20/07/2024 to 20/05/2028	Excavator XE 140 No. 1
39.53	Axis Bank Ltd.	47 instalments from 20/07/2024 to 20/05/2028	Excavator XE 140 No. 2
100.89	Axis Bank Ltd.	47 instalments from 20/10/2024 to 20/08/2028	Sany Crane 45 Tons No. 9
100.89	Axis Bank Ltd.	47 instalments from 20/10/2024 to 20/08/2028	Sany Crane 45 Tons No. 10
25.49	Axis Bank Ltd.	47 instalments from 20/10/2024 to 20/08/2028	Stationery Concrete Pump
234.37	Federal Bank	42 instalments from 26/08/2023 to 26/01/2027	Sany Shotcrete Machine
95.89	Federal Bank	48 instalments from 22/01/2025 to 22/12/2028	Sany Crane 45 Ton No. 11
95.89	Federal Bank	48 instalments from 22/01/2025 to 22/12/2028	Sany Crane 45 Ton No. 11
7.77	HDB	29 instalments from 04/09/2023 to 04/01/2026	Jackson Genset 125 Kva
254.88	HDB	47 instalments from 04/06/2024 to 04/04/2028	Sany SR-185 No. 4
254.88	HDB	47 instalments from 04/06/2024 to 04/04/2028	Sany SR-185 No. 5
62.87	HDB	35 instalments from 10/08/2023 to 10/06/2026	Schwing Stteter Batching Plant
119.18	HDB	47 instalments from 04/08/2023 to 04/06/2027	XEMG Crawler Crane 55 No. 1
6.00	HDFC Bank	60 instalments from 07/06/2022 to 07/05/2027	Renault Kiger
6.95	HDFC Bank	60 instalments from 07/08/2022 to 07/07/2027	Tiago
7.00	HDFC Bank	48 instalments from 05/06/2022 to 05/05/2026	Venue Car
187.66	HDFC Bank	60 instalments from 07/12/2023 to 07/09/2024	Vibro No. 4
13.12	ICICI Bank	47 instalments from 01/06/2021 to 01/04/2025	Batching Plant CILO
38.41	ICICI Bank	47 instalments from 01/06/2021 to 01/04/2025	Batching Plant Concrete
207.09	ICICI Bank	47 instalments from 01/08/2021 to 01/06/2025	Sany 155 No. 6
191.16	ICICI Bank	47 instalments from 01/08/2021 to 01/06/2025	Sany 155 No. 7
169.00	ICICI Bank	47 instalments from 01/04/2022 to 01/02/2026	Sany 205 No. 1
76.05	ICICI Bank	47 instalments from 01/04/2022 to 01/02/2026	Sany Crawler Crane 450A
30.69	ICICI Bank	47 instalments from 01/03/2022 to 01/01/2026	Sany Excavator 120 No. 1
345.15	ICICI Bank	47 instalments from 07/11/2022 to 07/09/2026	Sany 235 No. 1
195.00	ICICI Bank	47 instalments from 01/04/2023 to 01/02/2027	Sany Rigs SR 155C10 8th
344.00	ICICI Bank	47 instalments from 07/06/2023 to 07/04/2027	Sany Crawler Crane-150 No. 1
340.00	ICICI Bank	47 instalments from 01/07/2023 to 01/05/2027	Sany Crawler Crane-150 No. 2
228.33	ICICI Bank	47 instalments from 01/09/2023 to 01/07/2027	Sany Rigs SR 155C10 9th
95.50	ICICI Bank	47 instalments from 20/10/2024 to 20/08/2028	Sany Crane 45 Ton No. 7
95.50	ICICI Bank	47 instalments from 20/10/2024 to 20/08/2028	Sany Crane 45 Ton No. 8
222.16	ICICI Bank	40 instalments from 07/03/2019 to 07/01/2022	Sanry SR-185 No. 6
24.81	ICICI Bank	40 instalments from 07/03/2019 to 07/01/2022	Sanry SR-185 No. 7
360.00	Indusind Bank	54 instalments from 22/09/2023 to 21/02/2028	Sany Crane 150 Ton No. 3
31.75	Indusind Bank	47 instalments from 21/01/2023 to 21/10/2026	Sany Excavator-120 No. 2
95.58	Kotak Bank	53 instalments from 10/09/2021 to 10/01/2026	Boom 10
93.46	Kotak Bank	47 instalments from 20/06/2022 to 20/03/2026	Boom 11
31.75	Kotak Bank	47 instalments from 01/05/2022 to 01/03/2026	Boom 11 Chasis
95.58	Kotak Bank	53 instalments from 10/09/2021 to 10/01/2026	Boom 9
254.88	Kotak Bank	47 instalments from 20/04/2022 to 20/02/2026	Sany 185 1st
100.00	Kotak Bank	35 instalments from 25/03/2019 to 25/01/2022	All assets secured under other loans.
45.18	Sundaram Finance Ltd.	35 instalments from 10/06/2024 to 10/04/2027	Batching Plant 2
45.18	Sundaram Finance Ltd.	35 instalments from 10/06/2024 to 10/04/2027	Batching Plant 3
27.26	Sundaram Finance Ltd.	35 instalments from 10/06/2024 to 10/04/2027	Cement CILO 2
27.26	Sundaram Finance Ltd.	35 instalments from 10/06/2024 to 10/04/2027	Cement CILO 3
130.00	Sundaram Finance Ltd.	47 instalments from 03/02/2025 to 03/12/2028	SR155 Refinance No. 1
130.00	Sundaram Finance Ltd.	47 instalments from 10/02/2025 to 10/12/2028	SR285 Refinance No. 1
140.00	Sundaram Finance Ltd.	47 instalments from 03/01/2025 to 03/11/2028	SR285 Refinance No. 2
260.78	Tata Capital	47 instalments from 05/08/2024 to 05/05/2028	SR 185 No. 8
260.78	Tata Capital	47 instalments from 05/08/2024 to 05/05/2028	SR 185 No. 9



(All amounts in Lakhs , unless otherwise stated)

				As at March 31, 2025	As at March 31, 2024
112.10	Tata Capital	47 instalments from 05/08/2024 to 05/05/2028	Crane 45 Ton No. 6		
34.03	Yes Bank	41 instalments from 22/02/2024 to 22/06/2027	Boom No. 16 Chassis		
158.28	Yes Bank	41 instalments from 22/05/2024 to 22/09/2027	Boom No. 1 (42 Mtr.)		
97.42	Yes Bank	47 instalments from 22/04/2024 to 22/02/2028	Sany Crane 45 Ton No. 3		
97.42	Yes Bank	47 instalments from 22/04/2024 to 22/02/2028	Sany Crane 45 Ton No. 4		
97.42	Yes Bank	47 instalments from 22/04/2024 to 22/02/2028	Sany Crane 45 Ton No. 5		
231.63	Yes Bank	47 instalments from 22/04/2024 to 22/02/2028	Sany Shotcrete No. 2		
136.00	Yes Bank	47 instalments from 22/03/2023 to 22/01/2027	Vibro No. 3		
36.72	Yes Bank	47 instalments from 22/03/2023 to 22/01/2027	Vibro No. 3 Custom Duty		
269.00	Yes Bank	47 instalments from 22/11/2022 to 22/09/2026	Yes Bank-Sany SR-185 No. 2		
130.00	Sundaram Finance Ltd.	47 instalments from 10/03/2025 to 10/01/2029	SR155 Refinance No. 2		

Note 5.2

-Term Loan obtained from Banks against the Capital Equipments are secured by first and exclusive charge on specific equipment described above financed by the banks.

Note 5.3

-Term Loan obtained from Non Banking Financials Institutions (NBFCs) against the Capital Equipments are secured by first and exclusive charge on specific equipment described above financed by the NBFCs.

Note 5.4

- The above secured loans are being additionally secured by personal guarantee of the Director.

Note 6 : Provisions

		Non Current	Current	
		As at March 31, 2025	As at March 31, 2024	As at March 31, 2025
Provision for Employee Benefits				
Provision for Gratuity	(Refer Note 24)	107.48	93.25	25.09
Provision for Leave encashment				1.80
				-
Provision for Others				
Provision for Income Tax (net)		-	-	176.34
Provision for CSR	(Refer Note 6.1)	-	-	9.31
Total		107.48	93.25	203.24
				185.16

Note 6.1 Disclosure related to CSR

- a CSR amount required to be spent as per Section 135 of the Companies Act, 2013 read with Schedule VII thereof by the Company during the year is 19.34 Lakhs (Previous Year 9.31 Lakhs).
- b Expenditure related to Corporate Social Responsibility is 19.34 Lakhs (Previous Year 9.31 Lakhs).

Note 7 : Short-term Borrowings

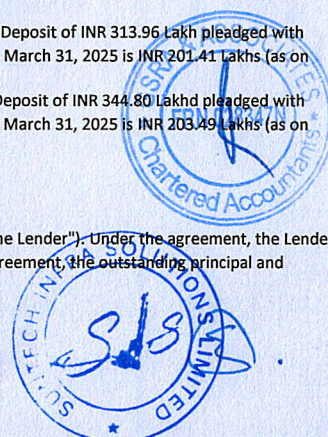
	As at March 31, 2025	As at March 31, 2024
Bank Overdraft (Refer note 7.1)	898.97	497.07
Current maturities of Long term borrowings	243.57	1,593.68
Short term loan from others	165.00	-
Unsecured Loans		
-From Directors & Relatives	267.79	244.06
Total	1,575.34	2,334.81

Note 7.1 : Credit facilities From Banks (Bank Overdraft)

- a The company has been availing Credit Facilities from Kotak Mahindra Bank for total amount of INR 2522.00 Lakhs (comprising of Term Loan of Rs. 22.00 Lakh, cash credit of Rs. 400.00 lakh and Non Fund Base facility including bank guarantee of Rs. 2100.00 lakhs) vide sanction letter dated 12.10.2023 and is secured by first and exclusive charge on all existing and future current assets the Company with further mortgaged on immoveable property at F-10, Second Floor, Green Park Main, Delhi 110016 owned by Director Mrs. Shikha Gupta . This credit facilities availed from Bank carry effective interest rates at 9.15% as per Sanctioned Letter. The outstanding balance as on March 31, 2025 of fund based facility is Rs. Nil and non fund based facility is Rs. 158.00 Lakhs given in form of Bank Gurantee.
- b. The company has been availing Credit Facilities from HDFC Bank for total amount of INR 5000.00 Lakhs (comprising of Overdraft Limit of Rs. 500.00 lakh and Non Fund Base facility including bank guarantee of Rs. 4500.00 lakhs) vide sanction letter dated 30.11.2024 and is secured by first charge on company's entire current Assets both at present and future along with equaltable mortgaged of immoveable property situated at F-10, Second Floor, Green Park Main, Delhi- 110016 owned by Shareholder and Director Mrs. Sneha Lata Gupta. Bank Gurantee issued by Bank are further secured by 15% Margin in the form of Fixed Deposit made with the Bank. The rate of interest on overdraft facility is 9.35% as at March 31 2025 (9.35% as at March 31 2024). The outstanding balance as on March 31, 2025 of fund based facility is Rs. 494.07 and non fund based facility is Rs. 850.90 Lakhs given in form of Bank Gurantee.
- c. Overdraft facility of INR 194.87 lakhs taken from ICICI Bank vide sanction letter dated 28.02.2023. It is secured against the Fixed Deposit of INR 313.96 Lakh pledged with Bank. The rate of interest on overdraft facility is 0.60% (Spread) Over and Above FD Rate in force. The outstanding amount as on March 31, 2025 is INR 201.41 Lakhs (as on March 31, 2024 INR 6.47 Lakhs).
- d. Overdraft facility of INR 500.00 lakhs taken from Yes Bank vide sanction letter dated 26.11.2021. It is secured against the Fixed Deposit of INR 344.80 Lakh pledged with Bank. The rate of interest on overdraft facility is 2.00% (Spread) Over and Above FD Rate in force. The outstanding amount as on March 31, 2025 is INR 203.49 Lakhs (as on March 31, 2024 INR 193.50 Lakhs).

Note 7.2 : Short term loan from others

- a. During the year, the Company entered into a loan agreement dated 08th November 2024 with Infraventures Private Limited ("the Lender"). Under the agreement, the Lender agreed to provide unsecured financial assistance of up to ₹125 lakhs at an annual interest rate of 9%. As per the terms of the agreement, the outstanding principal and accrued interest are repayable on or before 31st October 2025. The outstanding amount as on March 31 2025 is INR 100 Lakhs.



(All amounts in Lakhs , unless otherwise stated)

	As at March 31, 2025	As at March 31, 2024
b During the year, the Company entered into a loan agreement dated 20th September 2024 with Navantuc Trexim Private Limited ("the Lender"), a Non-Banking Financial Company (NBFC) registered with the Reserve Bank of India (RBI). As per the agreement, the Lender agreed to provide unsecured financial assistance of up to ₹200 lakhs, free of interest. The loan has been extended on an unsecured and interest-free basis in accordance with the terms specified in the agreement. The outstanding amount as on March 31 2025 is INR 50 Lakhs.		
c The remaining short-term unsecured loan of ₹115 lakhs has been availed from relatives of a Director and an entity controlled by them. No formal agreements have been executed in respect of these loan. These loans have been extended on an interest-free basis.		

Note 7.3 : Unsecured Loan From Directors & Relatives

-There are no Formal loan agreements present for the loans from Directors & Relatives.

Note 8 :Trade Payables for Goods & Services

	As at March 31, 2025	As at March 31, 2024
Total Outstanding dues of Micro Enterprises and Small Enterprises (MSME)	672.61	243.99
Total Outstanding Dues of Creditors other than MSME	1,973.72	1,395.89
Total	2,646.33	1,639.88

Ageing for trade payable as on March 31, 2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3	Total
(i) MSME	672.61	-	-	-	672.61
(ii) Others	1,815.28	114.09	44.34	-	1,973.71
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	2,487.89	114.09	44.34	-	2,646.32

Ageing for trade payable as on March 31, 2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3	Total
(i) MSME	243.99	-	-	-	243.99
(ii) Others	1,232.62	108.67	54.60	-	1,395.89
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	1,476.61	108.67	54.60	-	1,639.88

(#) The Company has received information from vendors regarding their status under Micro, Small and Medium Enterprises Development Act,2006 and hence the disclosure pursuant to aforesaid Act for dues to Micro and small enterprises as at March 31, 2025 and March 31, 2024 is as under:

Particulars	As at March 31, 2025	As at March 31, 2024
Principal	672.61	243.99
Interest on the above	-	-
Amount of interest paid in terms of section 16 of the MSMED Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
Amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed	-	-
Amount of interest accrued and remaining unpaid.	-	-
Amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23 of	-	-

* The company has not accounted for interest provision as per MSMED Act, 2006 . The company has made payments to MSME vendors within contractual Period which is exceeding the contractual time-limit as per MSMED Act, 2006 and the amount payable to them are agreed between the company and the vendor considering the contractual credit period and hence, no interest is payable.

* Sundry Creditors – Total Outstanding Dues of Creditors other than MSME includes INR 131.46 lakhs payable to a Director and relatives (refer Note 25 – Related Party Transactions).

Note 9 : Other Current Liabilities

	As at March 31, 2025	As at March 31, 2024
Advance from Customers (Refer note below 9.1)	339.40	363.50
Employee Payable	157.00	146.54
Interest accrued but not Due on borrowings	32.98	-
Expenses Payable (Refer note below 9.2)	335.89	69.85
Statutory dues	43.94	53.10
Total	909.22	632.99

Note 9.1

The balance of Advance from Customers includes an amount of ₹322.25 lakhs which is currently under dispute with certain parties. The Company is closely monitoring the progress of these matters and shall take appropriate accounting action based on the outcome of the resolution.

Note 9.2

Suntech Infra Solutions Limited

Notes to financial statements for the year ended March 31, 2025

(All amounts in Lakhs , unless otherwise stated)

10(a) Property, plant and equipment:						
Particulars	Plant and Equipment	Office Equipment	Computers	Furniture & fixtures	Vehicles	Total
(i) Gross Block						
As at March 31, 2023	10,677.42	48.26	19.36	10.67	165.54	10,921.25
Additions	2,451.40	7.32	2.78	-	-	2,461.50
Disposal	(1,414.95)	-	-	-	-	(1,414.95)
Adjustment/reclassification	46.55	(22.45)	(6.77)	(7.35)	(9.99)	-
As at March 31, 2024	11,760.41	33.14	15.38	3.32	155.55	11,967.80
Additions	1,848.40	6.14	8.96	0.71	-	1,864.22
Disposal	(1,078.67)	-	-	-	-	(1,078.67)
Adjustment/reclassification	-	-	-	-	-	-
As at March 31, 2025	12,530.14	39.28	24.34	4.03	155.55	12,753.35
(ii) Depreciation/ Amortization						
As at March 31, 2023	5,556.89	33.76	15.44	9.48	136.58	5,752.15
Additions	1,062.15	8.20	2.96	0.07	8.69	1,082.08
Disposal	(635.33)	-	-	-	-	(635.33)
Adjustment/reclassification	(414.19)	(22.02)	(6.85)	(6.53)	(11.91)	(461.49)
As at March 31, 2024	5,569.53	19.94	11.56	3.02	133.37	5,737.41
Additions	1,336.47	7.46	5.84	0.10	5.96	1,355.83
Disposal	(942.01)	-	-	-	-	(942.01)
Adjustment/reclassification	-	-	-	-	-	-
As at March 31, 2025	5,963.99	27.40	17.40	3.12	139.32	6,151.23
(iii) Net Block						
As at March 31, 2025	6,566.15	11.88	6.95	0.91	16.23	6,602.12
As at March 31, 2024	6,190.88	13.19	3.82	0.30	22.19	6,230.39

10(b) Intangible assets under development

Particulars	Software
Opening balance	
Add: expenditure during the year	
Less: Capitalized during the year	
As at March 31, 2024	-
Add: expenditure during the year	5.50
Less: Capitalized during the year	-
As at March 31, 2025	5.50



(All amounts in Lakhs , unless otherwise stated)

	As at March 31, 2025	As at March 31, 2024
Expense payable include amount payable to relatives of Rs. 63.90 lacs (Previous year 60.07 Lacs). (refer Note 25 – Related Party Transactions).		

Note 11 : Loans and Advances	Non Current		Current	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
Unsecured - Considered Good				
Advances to Suppliers		-	459.93	50.33
Capital advances		-	-	50.00
Balance with govt. authorities		-		
- Balance with GST authorities Refer note 11.1		-	631.92	131.08
- Amount Recoverable From Ministry of corporate affairs		-	4.13	-
- TDS/TCS Recoverable		-	28.87	10.80
Prepaid Expenses		-	30.92	15.51
Total	-	-	1,155.77	257.73

Note 11.1

The GST input tax credit primarily pertains to purchase of goods and services made for construction services provided to a customer located in a Special Economic Zone (SEZ). Since supplies made to SEZ units are zero-rated under GST, the input tax credit related to such projects could not be utilised against output GST liability.

Note 12: Deferred Tax Assets (net)

	As at March 31, 2025	As at March 31, 2024
Deferred Tax Liability		
on difference between tax depreciation and depreciation /amortization charged to P&L account	-	-
Deferred Tax Assets		
on difference between tax depreciation and depreciation /amortization charged to P&L account	117.95	179.44
On disallowance of expenses	33.37	-
Total	151.31	179.44

Note 13 : Other assets

	Non Current		Current	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
Security Deposits, unsecured considered good	23.94	15.48	-	-
Fixed Deposit with Bank having remaining maturity of more than 12 months*	337.00	154.48	-	-
Unbilled Revenue (Refer note 13.1)	158.46	158.46	396.00	-
Total	519.40	328.42	396.00	-

Note 13.1

This amount represents revenue from machinery hiring services and construction services (excluding material) rendered up to March 2025, for which invoices had not been issued as of that date. It also includes an amount of Rs 158.46 lakhs relating to construction services provided in the previous year to a customer, with whom a dispute has arisen. Due to the ongoing dispute, the invoice for this portion has not yet been raised. The management believes that the revenue recognition is appropriate based on the stage of completion and the work performed.

(*) Lien created by Bank against bank guarantee issued and Overdraft facilities given.

Note 14 : Inventories

	As at March 31, 2025	As at March 31, 2024
(As certified by the management)		
Raw Material	324.92	-
Work in progress	1,104.42	-
Consumables	169.56	-
Equipment, Store and Spares	132.38	-
	1,731.28	-
Less: Provision for Inventories	-	-
	1,731.28	-

Note 15 : Trade Receivables

	As at March 31, 2025	As at March 31, 2024
- Secured Considered Good	-	-
- Unsecured Considered Good	4,686.60	4,008.08
- Doubtful	-	-
Less: Provision for bad and doubtful debts	-	-
Total	4,686.60	4,008.08

Note 15.1

Trade receivables include retention money as per the contractual terms.



(All amounts in Lakhs , unless otherwise stated)

As at March 31, 2025 As at March 31, 2024

Note 15.2

The Company does not have a policy of creating provisions against old trade receivables and trade receivables under disputes, as the management believes that the amounts are fully recoverable based on ongoing communications. Further, based on legal advice and internal assessment, is confident that the outcome of the disputes will be in the Company's favour and the amounts will be ultimately recovered.

Ageing for trade receivable as on March 31, 2025

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade receivables – considered good	3,223.62	189.18	518.83	477.02	-	4,408.66
Undisputed Trade Receivables considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables considered good	2.00	35.32	9.69	275.94	-	322.94
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total (i) to (iv)	3,225.62	35.32	528.52	752.96	-	4,731.60

Ageing for trade receivable as on March 31, 2024

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade receivables – considered good	2,454.38	476.39	786.31	-	-	3,717.08
Undisputed Trade Receivables considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	291.00	291.00
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total (i) to (iv)	2,454.38	476.39	786.31	-	291.00	4,008.08

Note 16 : Cash and Bank Balances

a) Cash and Bank Balances

Balance with Banks

On Current Accounts

Cash on Hand

b) Other bank balances

Fixed Deposits (with original maturity for more than 3 months but remaining maturity less than 12 months) *

	As at March 31, 2025	As at March 31, 2024
Balance with Banks		
On Current Accounts	44.00	183.48
Cash on Hand	22.62	1.43
	66.62	184.91
Other bank balances		
Fixed Deposits	768.55	824.91
	768.55	824.91
Total	835.17	1,009.82

(*) Lien created by Bank against bank guarantee issued and Overdraft facilities given.

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Suntech Infra Solutions Limited*(Formerly Known as Suntech Infra Solutions Private Limited)***Notes to financial statements for the year ended March 31 , 2025***(All amounts in Lakhs , unless otherwise stated)*

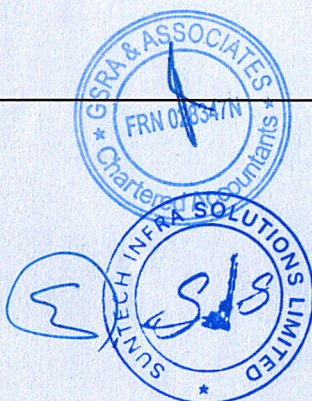
Note 17 : Revenue from Operations		For the year ended March 31,2025	For the year ended March 31, 2024
Job work		13,788.08	7,986.29
Equipment rental		1,477.02	1,573.16
Revenue from Operations	Total	15,265.10	9,559.45

Note 18 : Other Income		For the year ended March 31,2025	For the year ended March 31, 2024
Amount written back which no longer payable as per management		46.78	-
Interest on Deposit		70.96	42.65
Profit on Sale of Fixed Asset		38.83	-
Miscellaneous Income		20.91	23.38
	Total	177.48	66.02

Note 19 : Cost of material Consumed		For the year ended March 31,2025	For the year ended March 31, 2024
Opening Stock of Raw material		-	-
Add: Purchases		5,137.33	1,824.78
Add: Custom duty and Freights		308.28	252.72
		5,445.61	2,077.50
Less : Closing Stock of Raw material		(324.92)	-
	Total	5,120.69	2,077.50

Note 20 : Employee Benefit Expense		For the year ended March 31,2025	For the year ended March 31, 2024
Salaries, Wages & Allowances		2,195.51	1,666.85
Directors Remuneration		101.50	54.75
Contribution to Provident fund and ESI		55.21	28.23
Gratuity		22.52	8.40
Staff Welfare including site labour accommodation		135.57	85.54
	Total	2,510.32	1,843.78

Note 21 : Finance Cost		For the year ended March 31,2025	For the year ended March 31, 2024
Interest on :			
-Secured Loan		598.38	353.13
-Unsecured loan		6.73	-
Bank Charges & Others		48.78	25.01
	Total	653.89	378.13



Suntech Infra Solutions Limited
(Formerly Known as Suntech Infra Solutions Private Limited)
Notes to financial statements for the year ended March 31 , 2025

(All amounts in Lakhs , unless otherwise stated)

Note 17 : Revenue from Operations	For the year ended March 31,2025	For the year ended March 31, 2024
Note 22 : Other Expenses	For the year ended March 31,2025	For the year ended March 31, 2024
Job Work Charges	1,536.72	910.16
Machine Hire Charges	1,185.33	381.27
Consumables, store and machinery parts	1,871.42	1,171.56
Rent	41.54	23.77
Travelling and Conveyance	66.97	57.32
Legal & Professional/Technical Charges	72.75	78.60
Electricity & Water	87.45	13.51
Corporate social responsibility (CSR)	19.35	9.31
<u>Repair & Maintenance</u>		-
Plant and Machinery Repair & Maintenance	49.27	42.40
Office Repair & Maintenance	17.25	26.34
Vehicle Running & Maintenance	7.42	3.28
Fees & Subscription	26.95	5.36
Insurance Charges	22.51	29.17
Rates & Taxes	25.22	45.38
Printing & Stationery	8.35	5.36
Commission	1.25	6.08
Advertisement	-	4.41
Loss on Sale of Fixed Asset	-	128.62
Telephone and Internet Charges	4.14	3.43
Foreign Exchange Fluctuation	-	2.03
Balance written off	23.92	-
Postage & Courier Charges	1.19	0.79
Auditors Remuneration	7.00	1.00
Miscellaneous Expenses	18.50	16.65
Total	5,094.49	2,965.77

Note 23: Earnings Per Share(EPS)	For the year ended March 31,2025	For the year ended March 31, 2024
Profit after Tax (a)	1,211.36	1,202.08
Profit/Loss attributable to the equity shareholders (b)	1,211.36	1,202.08
Number of equity shares at the end of year (c)	153.88	24.80
Weighted Average number of equity shares (d)	151.77	148.79
Basic earning per share in rupees ₹ = (b/d)	7.98	48.47
Face value per shares (INR)	10.00	10.00
Diluted Earnings per share in rupees	7.98	8.08



Note 24: Gratuity (unfunded)

The Company operates defined benefit plan of gratuity for its employees. Under the gratuity plan, every employee who has completed at least five years of service gets a gratuity on departure @ 15 days of last drawn salary for each completed year of service. The plan is not funded by the Company. The Company makes provision of such liability in the books of accounts on the basis of actuarial valuation.

The following tables summarize the components of net benefit expense recognized in the statement of profit and loss for the respective plans.

Statement of profit and loss

Net employee benefit expense recognized in the employee cost

Particulars	March 31, 2025	March 31, 2024
	INR Lakhs	INR Lakhs
Current service cost	33.80	27.09
Interest cost on benefit obligation	7.65	7.27
Net actuarial (gain)/loss recognized in the year	(18.93)	(25.96)
Net benefit expense	22.52	8.40

Balance sheet**Benefit asset/ (liability)**

Particulars	March 31, 2025	March 31, 2024
	INR Lakhs	INR Lakhs
Present value of defined benefit obligation	132.57	110.05
Plan liability	132.57	110.05

Changes in the present value of the defined benefit obligation are as follows:

Particulars	March 31, 2025	March 31, 2024
	INR Lakhs	INR Lakhs
Opening defined benefit obligation	110.05	101.66
Current service cost	33.80	27.09
Interest cost	7.65	7.27
Benefits paid	-	-
Actuarial (gains) on obligation	(18.93)	(25.96)
Closing defined benefit obligation	132.57	110.05

The principal assumptions used in determining gratuity benefit obligations for the company's plans are shown below:

Particulars	March 31, 2025	March 31, 2024
Discount rate	6.50%	6.95%
Mortality rate	IALM (2012-14) Ult	IALM (2012-14) Ult
Withdrawal rate	10%	Upto 60 years- 10%

Amounts for the current year and previous five years are as follows:

Particulars	March 31, 2025	March 31, 2024	March 31, 2023	March 31, 2022	March 31, 2021
	INR Lakhs	INR Lakhs	INR Lakhs	INR Lakhs	INR Lakhs
Defined benefit obligation	132.57	(110.05)	(101.66)	(87.27)	(105.22)
Plan Assets	-	-	-	-	-
Deficit	132.57	(110.05)	(101.66)	(87.27)	(23.11)
Experience (gain)/ loss adjustments on plan assets	-	-	-	-	-
Assumptions (Gain)/Loss	4.71	(1.82)	0.92	3.30	-
Exp Adj - Plan Liabilities (Gains)/Loss	(23.64)	27.78	11.90	50.25	-
Total Actuarial (Gain)/Loss	(18.93)	25.96	12.82	53.55	-



Note 25: Related Party disclosure pursuant to AS-18**a) List of Related Parties and relationships**

- i Vishesh Gupta- Relative of Director & Shareholder, Mr. Gaurav Gupta
- ii Gaurav Gupta & Sons (HUF) - Karta of HUF is Mr. Gaurav Gupta
- iii Vishesh Enterprises (Proprietor, Mr. Vishesh Gupta)
- iv Advance Infrastructure Corp. (Proprietor, Mr. Gaurav Gupta)
- v Mrs. Sneha Lata Gupta - Relatives of Director & Shareholders

b) Key Managerial Personnel & Directors

- Mr Gaurav Gupta
- Mr Parveen Kumar Gupta
- Mrs Shikha Gupta
- CS Kanika
- Mr Yogesh Kumar Singhal
- Mr Varun Chugh
- Mr Priyank Pratap Singh

c) Related party transactions with above parties

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year and the balances outstanding as on the balance sheet date:

S. No.	Nature of transactions and name of party	For the year ended on March 31, 2025	For the year ended on March 31, 2024
1	Hiring Charges Receipts		
	- Advance Infrastructure Inc.	1,083.08	1,364.79
2	Director Remuneration		
	- Gaurav Gupta	60.00	42.00
	- Praveen Kr Gupta	24.00	12.75
	- Shikha Gupta	17.50	-
3	Rent		
	- Advance Infrastructure Inc.	16.00	7.20
	- Shikha Gupta	20.50	3.00
4	Loan Taken / (Repayment of loan)		
	- Gaurav Gupta Sons & HUF	30.00	-
	- Praveen Kr Gupta	24.30	(5.80)
	- Gaurav Gupta	-	(5.27)
	- Shikha Gupta	23.76	(39.30)
	- Sneha Lata Gupta	(54.32)	(8.95)
5	Salary		
	- Priyank Pratap Singh	5.30	-
	- Kanika	2.00	-
6	Reimbursement of Expenses		
	- Gaurav Gupta	51.43	60.63
	- Parveen Kumar Gupta	3.24	-
	- Vishesh Gupta	(3.82)	1.17
	- Shikha Gupta	6.62	-
	- Advance Infrastructure Inc.	1,317.85	-
7	Job work Charges		
	- Gaurav Gupta	Nil	19.38
	- Vishesh Gupta	Nil	66.12

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(d) Balances as at the year end

S. No.	Nature of transactions and name of party	As at March 31, 2025	As at March 31, 2024
1	Unsecured loan Payable		
	- Parveen Kumar Gupta	126.08	126.79
	- Sneha Iata Gupta	29.73	84.05
	- Vishesh Gupta	58.22	58.22
	- Shikha Gupta	23.76	-
	- Gaurav Gupta & Sons (HUF)	30.00	-
	Total	267.79	269.06
2	Receivable		
	- Advance Infrastructure Corp.	428.62	647.39
	- L.R. Sharma & Company	7.79	7.79
	- L.R. Suntech Infra Projects	95.25	95.25
	Total	531.65	750.43
3	Payables		
	- Gaurav Gupta & Sons (HUF)	53.48	53.48
	- Vishesh Enterprises	77.99	77.99
	- Gaurav Gupta	14.57	6.00
	- Praveen Kumar Gupta & Sons (HUF)	26.73	5.96
	- Vishesh Gupta	63.90	60.08
	- Shikha Gupta	31.39	-
	- Praveen Kumar Gupta	26.73	5.96
	Total	294.78	209.47

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Note 26: Contingent liabilities

Particulars	As at March 31, 2025	As at March 31, 2024
I. Tax Litigation		
Income tax liability against order under section 154 of the Income tax Act 1961. Company had filed response against the same. Management of the company believe that outcome of response will be in favour of the Company, hence no provision has been	62.64	62.64
Income tax liability against order under section 144 of the Income tax Act 1961. Company had filed appeal against the same. Management of the company believe that outcome of appeal will be in favour of the Company, hence no provision has been made.	48.35	48.35
GST liability against order under section 73 of the GST Act for FY 2017-18. Company had filed appeal against the same. Management of the company believe that outcome of appeal will be in favour of the Company, hence no provision has been made.	28.24	29.26
GST liability against mismatch of GST Input for FY 2021-22. Company yet to file its reply. Management of the company believe that outcome will be in favour of the Company, hence no provision has been made.	35.96	
II. Bank Guarantee issued to customer	1,197.63	
III. Contingent Liability on account of civil disputes	22.82	22.82

* The above amount shown are excluding interest amount.

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Note 27: Segment Reporting**Segment Reporting:**

The Company is engaged primarily in the business to construct, execute, carry out, develop civil constructional work and to carry on the business of drilling & blasting pipe jacking. Accordingly, there are two separate reportable segments i.e. Hiring business and Job Work business as per Accounting Standard 17 – “Segment Reporting”. Hence, the details of reportable segments for the Year 2025 and 2024 are as follows:

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

	Particulars	March 31, 2025	March 31, 2024
A.	Segment Revenue		
	i. Hiring business	1,477.02	1,573.16
	ii. Job Work business	13,788.08	7,986.29
	Total	15,265.10	9,559.45
B.	SEGMENT RESULTS (Profit before Tax & finance cost)	March 31, 2025	March 31, 2024
	i. Hiring business	557.00	484.21
	ii. Job Work business	1,908.68	1,156.01
	Total	2,465.68	1,052.81
	Less:-		
	i) Finance cost	653.89	384.48
	ii) Exceptional items	-	-
	Profit from ordinary activities before Tax	1,811.79	668.33
C.	SEGMENT ASSETS	March 31, 2025	March 31, 2024
	i. Hiring business	2,241.77	1,172.50
	ii. Job Work business	11,382.63	3,439.40
	Unallocated Corporate assets	2,458.76	7,415.71
	Total	16,083.16	12,027.61
D.	SEGMENT LIABILITIES	March 31, 2025	March 31, 2024
	i. Hiring business	2,325.52	171.63
	ii. Job Work business	8,115.64	1,181.80
	Unallocated Corporate liabilities	5,642.00	6,817.81
	Total	16,083.16	8,171.24
E.	SEGMENT DEPRECIATION	March 31, 2025	March 31, 2024
	i. Hiring business	565.67	278.94
	ii. Job Work business	766.23	783.22
	Unallocated Corporate liabilities	23.93	19.91
	Total	1,355.83	1,082.07
F.	SEGMENT CAPEX	March 31, 2025	March 31, 2024
	i. Hiring business	180.00	491.28
	ii. Job Work business	1,668.40	1960.11
	Unallocated Corporate liabilities	15.82	10.11
	Total	1,864.22	2,461.50



(3)

28 Ratio Analysis and its elements

Ratio	Numerator	Denominator	Numerator	Denominator	31-Mar-25	31-Mar-24	% change	Reason for variance
Current ratio (times)	Current Assets	Current Liabilities	8,804.82	5,334.12	1.65	1.10	50%	(i)
Debt- Equity Ratio (times)	Total Debt	Shareholder's Equity	7,181.24	5,035.64	1.43	1.12	27%	(ii)
Debt Service Coverage ratio (times)	Earnings for debt service = Net profit after taxes + Non-cash operating expenses + Interest	Debt service = Interest & Lease Payments + Principal Repayments	2,591.12	7,181.24	0.36	0.68	-47%	(iii)
Return on Equity ratio (%)	Net Profits after taxes – Preference Dividend	Average Shareholder's Equity	1,211.36	4,429.96	27%	31%	-13%	(iii)
Inventory Turnover ratio (times)	Cost of goods sold	Average Inventory	5,120.69	1,731.28	2.96	-	-	(iv)
Trade Receivable Turnover Ratio (times)	Net credit sales = Gross credit sales - sales return	Average Trade Receivable	15,265.10	4,347.34	3.51	2.39	47%	(iii)
Trade Payable Turnover Ratio (times)	Net credit purchases = Gross credit purchases - purchase return	Average Trade Payables	5,137.33	2,143.10	2.40	1.11	115%	(iii)
Net Capital Turnover Ratio (times)	Net sales = Total sales - sales return	Working capital = Current assets – Current liabilities	15,265.10	3,470.70	4.40	19.80	-78%	(iii)
Net Profit ratio (%)	Net Profit	Net sales = Total sales - sales return	1,211.36	15,265.10	0.08	0.13	-37%	
Return on Capital Employed (%)	Earnings before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax	3,167.62	12,065.57	26%	27%	-1%	

- (i) Due to unbilled revenue shown under current assets and Inventory.
(ii) Due to addition in new borrowings.
(iii) Due to increase in size of operation of the Company.
(iv) There was no inventory maintained in previous year.
(vi) Both Credit Purchase and Trade payables have increased but the rate of increase in credit purchase is more than the rate of increase in trade receivable.

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Note 29: Capital Commitment

Particulars	As at March 31, 2025	As at March 31, 2024
Capital Commitment	Nil	Nil
	-	-

Note 30: Details of Foreign Exchanges Earning/ Outgo during the year:

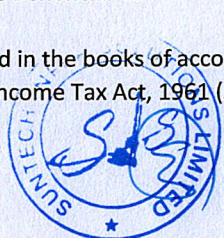
Particulars	For the year ended on March 31, 2025	For the year ended on March 31, 2024
a) Expenditures in Foreign Exchange	Nil	173.94
b) Income in foreign currency	Nil	Nil

Note 31: Imported and indigenous raw materials and spare parts consumed

Particulars	For the year ended on March 31, 2025	For the year ended on March 31, 2024
Raw Materials		
Imported	-	-
Indigenously obtained	5,120.69	2,077.50
Consumables, store and machinery parts		
Imported	-	-
Indigenously obtained	1,871.42	1,171.56

Note 32: Additional regulatory information not disclosed elsewhere in the financials statements

- (a) No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.
- (b) The Company has not been declared a 'Wilful Defaulter' by any bank or financial institution (as defined under the Companies Act, 2013) or consortium thereof, in accordance with the guidelines on wilful defaulter issued by Reserve Bank of India.
- (c) The Company does not have any transactions with companies struck off.
- (d) The Company has complied with the number of layers of companies prescribed under the Companies Act, 2013.
- (e) The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.
- (f) The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies (ROC) beyond the statutory period.
- (g) The Company has not advanced or loaned or invested funds to any other persons or entities, including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
- (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- The Company has not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
- (h) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961



Notes to financial statements for the year ended March 31, 2025

- (i) The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.
- (j) The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.
- (k) The title deeds for all immovable assets are registered in the name of the company.
- (l) The company currently has no capital work-in-progress.
- (m) The company has not advanced or loaned to any of the director, promoters, KMP and the related party (as defined under Companies Act, 2013,) either severally or jointly with any other person that are either repayable on demand or without specifying any terms or period of repayment or both.
- (n) The company currently holds an intangible asset under development, as detailed in the table below.

	To be Completed in (Amount in INR Lakhs)				
Intangible assets under development	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Projects in Progress	5.50	-	-	-	5.50
Projects temporarily suspended	-	-	-	-	-

Note 33:

The previous year figures have been regrouped/reclassified, wherever necessary to conform to the current year's presentation.

Signature to Notes '1' to '33'

As per our report of even date attached

For G S R A & Associates
Chartered Accountants
FRN 0028347N

Ravi Sachdeva
Partner
M.No. : 522022



For and on behalf of Board of Directors of
Suntech Infra Solutions Limited

Gaurav Gupta
Director
DIN: 00548898

Parveen Kumar Gupta
Director
DIN: 00710207

Place : New Delhi

Date : 21-07-2025

UDIN: 25522022 BMIURJ2688

Kanika
Company Secretary
PAN: BLNPK1333F

[Signature]
Rajendra Kumar
Singh
CFO