

**Independent Auditor's Report on Restated Financial Statements**

To,  
**The Board of Directors**  
**NACDAC Infrastructure Limited**  
**(Formerly known as "UMA Infratech Limited")**  
KF 120,  
Kavi Nagar, Ghaziabad,  
Uttar Pradesh, India, 201002.

1. We have examined the attached restated financial information of **NACDAC Infrastructure Limited (Formerly known as "UMA Infratech Limited")** (hereinafter referred to as "**the Company**") comprising the restated statement of assets and liabilities as at October 31, 2024, March 31 2024, 2023 and 2022 restated statement of profit and loss and restated cash flow statement for the financial year/period ended on October 31 2024, March 31 2024, 2023 and 2022 the summary statement of significant accounting policies and other explanatory information (collectively referred to as the "**restated financial information**" or "**Restated Financial Statements**") annexed to this report and initiated by us for identification purposes. These Restated Financial Statements have been prepared by the management of the Company and approved by the board of directors at their meeting in connection with the proposed Initial Public Offering on SME Platform ("**IPO**" or "**SME IPO**") of BSE Limited ("**BSE**") of the company.
2. These restated summary statements have been prepared in accordance with the requirements of:
  - (i) Section 26 of Part – I of Chapter III of Companies Act, 2013 (the "**Act**") read with Companies (Prospectus and Allotment of Securities) Rules 2014;
  - (ii) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 ("**ICDR Regulations**") and related amendments / clarifications from time to time issued by the Securities and Exchange Board of India ("**SEBI**");
  - (iii) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("**Guidance Note**")
3. The Company's Board of Directors is responsible for the preparation of the Restated Financial Statements for inclusion in the Red-Herring Prospectus/ Prospectus ("**Offer Document**") to be filed with Securities and Exchange Board of India ("**SEBI**"), BSE and Registrar of Companies (Kanpur) in connection with the proposed IPO. The Restated Financial Statements have been prepared by the management of the Company on the basis of preparation stated in Annexure IV to the Restated Financial Statements. The responsibility of the board of directors of the Company includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Statements. The board of directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.
4. We have examined such Restated Financial Statements taking into consideration:
  - (i) The terms of reference and terms of our engagement letter requesting us to carry out the assignment, in connection with the proposed SME IPO;
  - (ii) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;





- (iii) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Statements;
- (iv) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.
5. The Restated Financial Statements of the Company have been compiled by the management from audited financial statements for the period / year ended on October 31 2024, March 31 2024, 2023 and 2022.
6. Audit for the financial period ended October 31, 2024 was audited by **us** vide our report dt. November 30, 2024. Audit for the financial year ended March 31, 2024 was conducted by **us** vide report dt. September 23, 2024. Audit for the financial year ended March 31, 2023 was conducted by L.M. Agarwal & Co vide report dt. September 1, 2023 and for the financial year ended March 31, 2022 was conducted by L.M. Agarwal & Co vide report dt. July 31, 2022. There are no audit qualifications in the audit reports issued by previous auditors and which would require adjustments in the Restated Financial Statements of the Company. The financial report included for these period/years is based solely on the report submitted by him.
7. Based on our examination and according to information and explanations given to us, we are of the opinion that the Restated Financial Statements:
- a) Have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping / reclassifications retrospectively in the financial year/period ended on October 31, 2024, March 31, 2024, 2023 and 2022.
- b) do not require any adjustment for modification as there is no modification in the underlying audit reports;
- c) Have no extra-ordinary items that need to be disclosed separately in the accounts and requiring adjustments.
- d) Have been prepared in accordance with the Act, ICDR Regulations and Guidance Note.
8. In accordance with the requirements of the Act including the rules made there under, ICDR Regulations, Guidance Note and engagement letter, we report that:
- (i) The “**restated statement of asset and liabilities**” of the Company as at October 31 2024, March 31 2024, 2023 and 2022 examined by us, as set out in **Annexure I** to this report read with significant accounting policies in **Annexure IV** has been arrived at after making such adjustments and regroupings to the audited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to the restated summary statements to this report.
- (ii) The “**restated statement of profit and loss**” of the Company for the financial year/period ended as at October 31 2024, March 31 2024, 2023 and 2022 examined by us, as set out in **Annexure II** to this report read with significant accounting policies in **Annexure IV** has been arrived at after making such adjustments and regroupings to the audited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to the restated summary statements to this report.
- (iii) The “**restated statement of cash flows**” of the Company for the financial year/period ended as at, October 31 2024, March 31 2024, 2023 and 2022 examined by us, as set out in **Annexure III** to this report read with significant accounting policies in **Annexure IV** has been arrived at after making such adjustments and regroupings to the audited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to restated summary statements to this report.





9. We have also examined the following other financial information relating to the Company prepared by the management and as approved by the board of directors of the Company and annexed to this report relating to the Company for the financial year/period ended as at October 31 2024, March 31 2024, 2023 and 2022 proposed to be included in the Offer Document.

**Annexure to Restated Financial Statements of the Company:-**

- I. Summary statement of assets and liabilities, as restated as appearing in ANNEXURE I;
- II. Summary statement of profit and loss, as restated as appearing in ANNEXURE II;
- III. Summary statement of cash flows as restated as appearing in ANNEXURE III;
- IV. Corporate Information, Significant accounting policies as restated and Notes to reconciliation of restated profits and net worth as appearing in ANNEXURE IV;
- V. Details of share capital as restated as appearing in ANNEXURE V to this report;
- VI. Details of reserves and surplus as restated as appearing in ANNEXURE VI to this report;
- VII. Details of long-term borrowings as restated as appearing in ANNEXURE VII to this report;
- VIII. Details of long term provisions as restated as appearing in ANNEXURE VIII to this report;
- IX. Details of short term borrowings as restated as appearing in ANNEXURE IX to this report;
- X. Details of trade payables as restated as appearing in ANNEXURE X to this report;
- XI. Details of other current liabilities as restated as appearing in ANNEXURE XI to this report;
- XII. Details of short term provisions as appearing in ANNEXURE XII to this report;
- XIII. Details of property, plant & equipment and intangible assets as appearing in ANNEXURE XIII to this report;
- XIV. Details of non current investments as restated as appearing in ANNEXURE XIV to this report;
- XV. Details of deferred Tax Assets (Net) as restated as appearing in ANNEXURE XV to this report;
- XVI. Details of other non-current assets as restated as appearing in ANNEXURE XVI to this report;
- XVII. Details of inventories as restated as appearing in ANNEXURE XVII to this report;
- XVIII. Details of trade receivables as restated as appearing in ANNEXURE XVIII to this report;
- XIX. Details of cash and bank balances as restated as appearing in ANNEXURE XIX to this report;
- XX. Details of short term loan and advances as restated as appearing in ANNEXURE XX to this report;
- XXI. Details of other current assets as restated as appearing in ANNEXURE XXI to this report;
- XXII. Details of revenue from operations as restated as appearing in ANNEXURE XXII to this report;
- XXIII. Details of other income as restated as appearing in ANNEXURE XXIII to this report;
- XXIV. Details of cost of Material Consumed as restated as appearing in ANNEXURE XXIV to this report
- XXV. Details of direct Expenses as restated as appearing in ANNEXURE XXV to this report;
- XXVI. Details of changes in inventories of work in progress as restated as appearing in ANNEXURE XXVI to this report;
- XXVII. Details of employee benefits expenses as restated as appearing in ANNEXURE XXVII to this report;
- XXVIII. Details of finance costs as restated as appearing in ANNEXURE XXVIII to this report;
- XXIX. Details of depreciation and amortization expenses as restated as appearing in ANNEXURE XXIX to this report;
- XXX. Details of other expenses as restated as appearing in ANNEXURE XXX to this report;
- XXXI. Details of bifurcation of other income as restated as appearing in ANNEXURE XXXI to this report;
- XXXII. Details of Terms of borrowings as restated as appearing in ANNEXURE XXXII to this report;
- XXXIII. Ageing of trade payables as restated as appearing in ANNEXURE XXXIII to this report;
- XXXIV. Ageing of trade receivables as restated as appearing in ANNEXURE XXXIV to this report;
- XXXV. Details of related party transaction as restated as appearing in ANNEXURE XXXV to this report;
- XXXVI. Disclosure under AS-15 as restated as appearing in ANNEXURE XXXVI to this report;
- XXXVII. Details of accounting ratios as restated as appearing in ANNEXURE XXXVII to this report;
- XXXVIII. Details of statement of tax shelters as restated as appearing in ANNEXURE XXXVIII to this report;
- XXXIX. Details of contingent liabilities & commitments as restated as appearing in ANNEXURE XXXIX to this report;
- XL. Dues of small enterprises and micro enterprises as restated as appearing in ANNEXURE XL to this report;
- XLI. Additional Regulatory Information as per Para Y of Schedule III to Companies Act, 2013 as restated as appearing in ANNEXURE XLI to this report;
- XLII. Capitalisation Statement as at October 31, 2024 as restated as appearing in ANNEXURE XLII to this report;



10. The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by any other firm of Chartered Accountants nor should this report be construed as a new opinion on any of the financial statements referred to therein.
11. We have no responsibility to update our report for events and circumstances occurring after the date of the report.
12. Our report is intended solely for use of the board of directors for inclusion in the offer document to be filed with SEBI, BSE and Registrar of Companies (Kanpur) in connection with the proposed SME IPO. Our report should not be used, referred to or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

**For Piyush Kothari & Associates**  
**Chartered Accountants**  
**FRN-140711W**

*Piyush*

**CA Piyush Kothari**  
**Partner**  
**M. No. - 158407**  
**UDIN - 24158407BKBIXT2228**



**Place: GHAZIABAD**  
**Date: December 02, 2024**



**NACDAC Infrastructure Limited**  
(Formerly known as "Uma Infratech Limited")  
CIN: U45400UP2012PLC051081

STATEMENT OF ASSETS AND LIABILITIES AS RESTATED

ANNEXURE - I  
(₹ In Lakhs)

Sr. No.	Particulars	Annexure No.	As at October 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
	<b>EQUITY AND LIABILITIES</b>					
1)	<u>Shareholders Funds</u>					
	a. Share Capital	V	766.51	766.51	464.15	437.58
	b. Reserves & Surplus	VI	594.71	434.29	117.05	47.19
2)	<u>Non - Current Liabilities</u>					
	a. Long-term Borrowings	VII	128.35	49.84	-	-
	b. Long-term Provisions	VIII	10.73	9.10	6.57	5.90
3)	<u>Current Liabilities</u>					
	a. Short Term Borrowings	IX	682.82	593.40	9.49	189.92
	b. Trade Payables	X	-	-	-	-
	- Due to Micro and Small Enterprises		-	-	-	-
	- Due to other than Micro and Small Enterprises		234.36	215.61	102.21	136.91
	c. Other Current liabilities	XI	574.71	364.06	545.83	82.62
	d. Short Term Provisions	XII	30.59	26.95	0.79	0.68
	<b>TOTAL</b>		<b>3,022.78</b>	<b>2,459.76</b>	<b>1,246.09</b>	<b>900.80</b>
	<b>ASSETS</b>					
1)	<u>Non Current Assets</u>					
	a. Property, Plant & Equipment and Intangible Assets	XIII				
	- Property, Plant & Equipment		307.56	225.59	177.58	188.67
	b. Non-Current Investments	XIV	7.50	7.50	-	-
	c. Deferred Tax Assets (Net)	XV	7.86	6.43	4.74	4.34
	d. Other Non-current assets	XVI	72.20	93.41	41.60	23.95
2)	<u>Current Assets</u>					
	a. Inventories	XVII	1,472.96	991.54	416.41	302.35
	b. Trade Receivables	XVIII	327.09	392.05	237.46	143.60
	c. Cash and Bank Balance	XIX	340.21	187.27	56.04	36.33
	d. Short term loan and advances	XX	486.86	555.43	312.26	201.56
	e. Other current assets	XXI	0.54	0.54	-	-
	<b>TOTAL</b>		<b>3,022.78</b>	<b>2,459.76</b>	<b>1,246.09</b>	<b>900.80</b>

See accompanying annexures forming part of the restated financial statements (Refer Annexure No. IV to XLII)

For Piyush Kothari & Associates  
Chartered Accountants  
FRN - 140711W

*Piyush Kothari*



CA Piyush Kothari  
Partner  
Mem No- 158407  
UDIN - 24158407BKBIXT2228

Place : Ghaziabad  
Date : December 02, 2024

For and on behalf of the Board of Directors of  
Nacdac Infrastructure Limited

*Hemant Sharma*

Hemant Sharma  
(Managing Director)  
DIN - 05304685

*Shashi Raman*  
Shashi Raman  
(Chief Financial officer)

Place : Ghaziabad  
Date : December 02, 2024

*Ashish Saxena*

Ashish Saxena  
(Whole-Time Director)  
DIN - 07941108

*Pradeep Singh*  
Pradeep Singh  
(Company Secretary)



**NACDAC Infrastructure Limited**  
(Formerly known as "Uma Infratech Limited")  
CIN: U45400UP2012PLC051081

STATEMENT OF PROFIT AND LOSS AS RESTATED

ANNEXURE - II

(₹ In Lakhs)

Sr. No.	Particulars	Annexure No.	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
<b>A</b>	<b>INCOME</b>					
	Revenue from Operations	XXII	1,371.95	3,629.68	1,172.19	1,030.73
	Other Income	XXIII	4.27	3.54	1.73	1.37
	<b>Total Income (A)</b>		<b>1,376.22</b>	<b>3,633.22</b>	<b>1,173.92</b>	<b>1,032.10</b>
<b>B</b>	<b>EXPENDITURE</b>					
	Cost of Material Consumed	XXIV	1,167.67	3,004.38	820.98	503.36
	Direct Expenses	XXV	245.98	365.45	192.79	95.72
	Changes in inventories of work in progress	XXVI	(466.49)	(480.00)	(99.71)	232.33
	Employee benefits expense	XXVII	85.50	125.23	96.69	89.10
	Finance costs	XXVIII	60.96	59.91	22.97	21.88
	Depreciation and amortization expense	XXIX	15.83	24.26	12.49	13.90
	Other expenses	XXX	49.83	105.94	52.34	34.24
	<b>Total Expenses (B)</b>		<b>1,159.28</b>	<b>3,205.17</b>	<b>1,098.55</b>	<b>990.53</b>
<b>C</b>	<b>Profit before tax(A-B)</b>		<b>216.94</b>	<b>428.05</b>	<b>75.37</b>	<b>41.57</b>
<b>D</b>	<b>Tax Expense:</b>					
	(i) Current tax	XXXVIII	57.94	112.85	19.61	11.44
	(ii) Deferred tax expenses/(credit)	XV	(1.42)	(1.70)	(0.39)	(1.42)
	<b>Total Expenses (D)</b>		<b>56.52</b>	<b>111.15</b>	<b>19.22</b>	<b>10.02</b>
<b>E</b>	<b>Profit for the year (C-D)</b>		<b>160.42</b>	<b>316.90</b>	<b>56.15</b>	<b>31.55</b>
<b>F</b>	<b>Earnings per share (Face value of ₹ 10/- each):</b>					
	i. Basic		2.09	4.14	0.75	0.44
	ii. Diluted		2.09	4.14	0.75	0.44

See accompanying annexures forming part of the restated financial statements (Refer Annexure No. IV to XLII)

For Piyush Kothari & Associates  
Chartered Accountants  
FRN - 140711W

CA Piyush Kothari  
Partner  
Mem No- 158407  
UDIN - 24158407BKBIXT2228

Place : Ghaziabad  
Date : December 02, 2024



For and on behalf of the Board of Directors of  
Nacdac Infrastructure Limited

Hemant Sharma  
(Managing Director)  
DIN - 05304685

Shashi Ram  
(Chief Financial officer)

Place : Ghaziabad  
Date : December 02, 2024

Ashish Saxena  
(Whole-Time Director)  
DIN - 07941108

Pradeep Singh  
(Company Secretary)





**NACDAC Infrastructure Limited**  
(Formerly known as "Uma Infratech Limited")  
CIN: U45400UP2012PLC051081

STATEMENT OF CASH FLOW AS RESTATED

ANNEXURE - III  
(₹ In Lakhs)

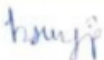
Particulars	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
<b>Cash Flow From Operating Activities:</b>				
Net Profit before tax as per Profit And Loss A/c	216.94	428.05	75.37	41.57
<b>Adjustments for:</b>				
Finance Cost	60.96	59.91	22.97	21.88
Gratuity Provision	1.71	2.70	0.83	1.73
Interest Income	(3.08)	(2.86)	(1.13)	(1.33)
Interest on income tax refund	-	-	-	(0.04)
Depreciation and Amortisation Expense	15.83	24.26	12.49	13.90
<b>Operating Profit Before Working Capital Changes</b>	<b>292.36</b>	<b>512.06</b>	<b>110.53</b>	<b>77.71</b>
Adjusted for (Increase)/Decrease in operating assets				
Inventories	(481.42)	(575.13)	(114.06)	250.66
Trade Receivables	64.96	(154.59)	(93.86)	(140.58)
Loans and Advances	68.57	(243.17)	(110.70)	(54.17)
Other Non Current Assets	21.21	(51.81)	(17.65)	(14.63)
Other Current Assets (Including Other Bank balances)	6.08	(93.72)	(18.66)	(15.51)
Adjusted for Increase/(Decrease) in operating liabilities:				
Trade Payables	18.75	113.40	(34.70)	(42.46)
Other Current Liabilities & Provisions	216.75	(181.77)	463.21	(196.90)
<b>Cash Generated From Operations Before Extra-Ordinary Items</b>	<b>207.26</b>	<b>(674.73)</b>	<b>184.11</b>	<b>(135.88)</b>
Net Income Tax paid/ refunded	(60.49)	(86.85)	(19.67)	(11.26)
<b>Net Cash Flow from/(used in) Operating Activities: (A)</b>	<b>146.77</b>	<b>(761.58)</b>	<b>164.44</b>	<b>(147.14)</b>
<b>Cash Flow from Investing Activities:</b>				
Purchase of property, plant & equipment and intangible assets	(97.80)	(72.27)	(1.40)	(5.87)
Purchase of Investment	-	(7.50)	-	-
Interest Income Received	3.08	2.86	1.13	1.33
<b>Net Cash Flow from/(used in) Investing Activities: (B)</b>	<b>(94.72)</b>	<b>(76.91)</b>	<b>(0.27)</b>	<b>(4.54)</b>
<b>Cash Flow from Financing Activities:</b>				
Proceeds from Borrowings	2,028.03	4,275.82	1,131.90	1,781.41
Repayment of Borrowings	(1,860.10)	(3,642.07)	(1,312.33)	(1,829.79)
Capital issued during the year	-	302.70	40.28	149.99
Finance Cost Paid	(60.96)	(59.91)	(22.97)	(21.88)
<b>Net Cash Flow from/(used in) Financing Activities: (C)</b>	<b>106.97</b>	<b>876.54</b>	<b>(163.12)</b>	<b>79.73</b>
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	159.02	38.05	1.05	(71.95)
Cash & Cash Equivalents As At Beginning of the Year	59.42	21.37	20.32	92.27
<b>Cash &amp; Cash Equivalents As At End of the Year</b>	<b>218.45</b>	<b>59.42</b>	<b>21.37</b>	<b>20.32</b>
<b>Components of cash and cash equivalents</b>				
Cash-in-Hand	132.02	39.04	15.25	3.55
Bank Balance	55.59	20.38	6.12	16.77
Cheques in hand	30.84	-	-	-
<b>Total</b>	<b>218.45</b>	<b>59.42</b>	<b>21.37</b>	<b>20.32</b>

See accompanying annexures forming part of the restated financial statements (Refer Annexure No. IV to XI.II)

Note: The Cash Flow Statements has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under section 133 of the Companies Act, 2013.

For Piyush Kothari & Associates

Chartered Accountants  
FRN - 140711W

  
CA PIYUSH KOTHARI  
Partner  
Mem No- 158407  
UDIN - 24158407BKBIXT2226




Date : December 02, 2024

Place : Ghaziabad

For and on behalf of the Board of Directors of  
Nacdac Infrastructure Limited

  
Hemant Sharma  
(Managing Director)  
DIN - 05304685

  
Ashish Saxena  
(Whole-Time Director)  
DIN - 07941108

  
Shashi Raman  
(Chief Financial officer)

  
Pradeep Singh  
(Company Secretary)

Place : Ghaziabad  
Date : December 02, 2024



**NACDAC Infrastructure Limited**  
**(Formerly known as "Uma Infratech Limited")**  
**CIN: U45400UP2012PLC051081**

**ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH**

**1. CORPORATE INFORMATION**

NACDAC Infrastructure Limited having CIN:U45400UP2012PTC051081 was incorporated on June 19, 2012 under the name of "Uma Infratech Private Limited" under the provisions of the Companies Act 1956, and is having its registered office at KF-120, KAVI NAGAR, GHAZIABAD, UTTAR PRADESH - 201 002, India. Subsequently, Company was converted into Public Limited Company vide special resolution passed by our shareholders at the Extra Ordinary General Meeting held on 18/02/2022 and the name of the Company was changed to Uma Infratech Limited ("the Company" or the "Issuer") pursuant to issuance of Fresh Certificate of Incorporation dated 13/12/2021 under Companies Act 2013 by Registrar of Companies, Uttar Pradesh with Corporate Identification Number U45400UP2012PLC051081.

Subsequently, name of the company was changed to NACDAC Infrastructure Limited pursuant to change of name dated 19/03/2023 under Companies Act 2013 by Registrar of Companies, Uttar Pradesh with Corporate Identification Number U45400UP2012PLC051081.

The Company is engaged in the business of civil construction and development of lands, dwelling units, flats, shops, house, bungalows, commercial complexes, multiplex, swimming pools, clubs, develop, pull don, improve, repair, renovate, work, build, plan, layout, sell, transfer, mortgage, lease, charge, assign, let out, sub lease all types of lands, plots, building, hereditaments, quarters, offices, flats, chawls, watch houses, godowns, shops, stalls, market structure, undertake activities of builders, estate developers and work contractors for tenements, roads, bridges, forests, estates, assets and properties, movable or immovable freehold or lease hold or whatever nature and description and where ever situated. Further, the company is engaged in the business of executing all kinds of work contracts and infrastructure projects.

**2. SIGNIFICANT ACCOUNTING POLICIES**

**2.01 BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS**

The restated summary statement of assets and liabilities of the Company as at October 31, 2024, March 31, 2024, March 31, 2023, March 31, 2022 and 2021 and the related restated summary statement of profits and loss and cash flows for the year/period ended October 31, 2024, March 31, 2024, March 31, 2023, March 31, 2022 and 2021 (herein collectively referred to as "Restated Summary Statements") have been compiled by the management from the audited Financial Statements of the Company for the year/period ended on October 31, 2024, March 31, 2024, March 31, 2023, March 31, 2022 and 2021 approved by the Board of Directors of the Company. Restated Summary Statements have been prepared to comply in all material respects with the provisions of Part I of Chapter III of the Companies Act, 2013 (the "Act") read with Companies (Prospectus and Allotment of Securities) Rules, 2014, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations") issued by SEBI and Guidance note on Reports in Companies Prospectuses (Revised 2019) ("Guidance Note"). Restated Summary Statements have been prepared specifically for inclusion in the offer document to be filed by the Company with the BSE in connection with its proposed SME IPO. The Company's management has recast the Financial Statements in the form required by Schedule III of the Companies Act, 2013 for the purpose of restated Summary Statements.

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has determined its operating cycle as twelve months for the purpose of current - non-current classification of assets and liabilities.

**2.02 USE OF ESTIMATES**

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

**2.03 PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS**

**(i) Property, Plant & Equipment**

All Property, Plant & Equipment are recorded at cost including taxes, duties, freight and other incidental expenses incurred in relation to their acquisition and bringing the asset to its intended use.

**(ii) Intangible Assets**

Intangible Assets are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses, if any.





**NACDAC Infrastructure Limited**  
**(Formerly known as "Uma Infratech Limited")**  
**CIN: U45400UP2012PLC051081**

**ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH**

**2.04 DEPRECIATION / AMORTISATION**

Depreciation on fixed assets is calculated on a Written - Down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013. Individual assets cost of which doesn't exceed Rs. 5,000/- each are depreciated in full in the year of purchase.

Intangible assets including internally developed intangible assets are amortised over the year for which the company expects the benefits to accrue. Intangible assets are amortized on straight line method basis over 10 years in pursuance of provisions of AS-26.

**2.05 INVENTORIES**

Inventories comprises of Raw materials and Work-in-Progress.

Inventories are measured at the lower of cost and net realisable value. The cost of inventories is based on the first-in, first-out principle.

Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

**2.06 IMPAIRMENT OF ASSETS**

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. Recoverable amount is the higher of an asset's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of the asset and from its disposal at the end of its useful life. Net selling price is the amount obtainable from sale of the asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting periods is reversed if there has been a change in the estimate of the recoverable value.

**2.07 INVESTMENTS:**

Non-current investments are carried at cost less any other-than-temporary diminution in value, determined on the specific identification basis.

Profit or loss on sale of investments is determined as the difference between the sale price and carrying value of investment, determined individually for each investment. Cost of investments sold is arrived using average method.

**2.08 FOREIGN CURRENCY TRANSLATIONS**

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Any income or expense on account of exchange difference either on settlement or on translation at the balance sheet date is recognized in Profit & Loss Account in the year in which it arises.

**2.09 BORROWING COSTS**

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are recognised in Statement of Profit and Loss in the period in which they are incurred.

**2.10 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

Provision involving substantial degree of estimation in measurement is recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

**2.11 REVENUE RECOGNITION**

The Company follows Percentage of completion method of accounting. As per this method, revenue is recognised in Statement of Profit & Loss in proportion to the actual cost incurred as against the total estimated cost of projects under execution with the Company on transfer of significant risk & rewards to the buyer.

Determination of revenues under the percentage of completion method necessarily involves making estimates, some of which are of a technical nature, concerning, where relevant, the percentages of completion, costs to completion, the expected revenues from the project or activity and the foreseeable losses to completion. Estimates of project income, as well as project costs, are reviewed periodically. The effect of changes, if any, to estimates is recognised in the financial statements for the period in which such changes are determined.



**NACDAC Infrastructure Limited**  
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**ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH**

**2.12 OTHER INCOME**

Interest Income on fixed deposit is recognized on time proportion basis. Other Income is accounted for when right to receive such income is established.

**2.13 TAXES ON INCOME**

Income taxes are accounted for in accordance with Accounting Standard (AS-22) – "Accounting for taxes on income", notified under Companies (Accounting Standard) Rules, 2014. Income tax comprises of both current and deferred tax.

Current tax is measured on the basis of estimated taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961.

The tax effect of the timing differences that result between taxable income and accounting income and are capable of reversal in one or more subsequent periods are recorded as a deferred tax asset or deferred tax liability. They are measured using substantially enacted tax rates and tax regulations as of the Balance Sheet date.

Deferred tax assets arising mainly on account of brought forward losses and unabsorbed depreciation under tax laws, are recognized, only if there is virtual certainty of its realization, supported by convincing evidence. Deferred tax assets on account of other timing differences are recognized only to the extent there is a reasonable certainty of its realization.

**2.14 CASH AND BANK BALANCES**

Cash and cash equivalents comprises Cash-in-hand, Current Accounts, Fixed Deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value. Other Bank Balances are short-term balance ( with original maturity is more than three months but less than twelve months).

**2.15 EARNINGS PER SHARE**

Basic earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity share outstanding during the year. Diluted earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

**2.16 EMPLOYEE BENEFITS**

**Defined Contribution Plan:**

Contributions payable to the recognised provident fund, which is a defined contribution scheme, are charged to the statement of profit and loss.

**Defined Benefit Plan:**

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service without any monetary limit. Vesting occurs upon completion of five years of service. Provision for gratuity has been made in the books as per actuarial valuation done as at the end of the year.

**2.17 SEGMENT REPORTING**

The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors. Revenue and expenses have been identified to segments on the basis of their relationship to the operating activities of the segment.

Revenue, expenses, assets and liabilities which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue / expenses / assets / liabilities".





**NACDAC Infrastructure Limited**  
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ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

3. NOTES ON RECONCILIATION OF RESTATED PROFITS

(₹ in Lakhs)

Particulars	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Net Profit/(Loss) after Tax as per Audited Profit & Loss Account	173.76	298.19	55.99	34.49
Adjustments for:				
Depreciation and Amortization Expense	-	-	0.06	0.02
Other expense	-	-	0.94	(2.05)
Gratuity expense	-	-	(0.85)	(1.72)
Interest on income tax	(5.78)	5.78	-	-
Prior Period Item	-	10.16	-	-
Income tax expense	(7.56)	5.32	0.05	(0.13)
Deferred tax expense	-	(2.55)	(0.04)	0.94
Net Profit/(Loss) After Tax as Restated	160.42	316.90	56.15	31.55

*Explanatory notes to the above restatements to profits made in the audited Financial Statements of the Company for the respective years:*

- a. **Depreciation and Amortization Expense:** The Company has inappropriately calculated depreciation using WDV method and useful life as per Schedule II of Companies Act, 2013 which has now been restated.
- b. **Other expense:** The company has inappropriately written off preliminary expense as per companies act 2013 which has been now restated
- c. **Gratuity Expense:** The Company has not recognised gratuity liability as per AS-15 which has now been provided for and restated.
- d. **Interest on income tax:** The Company has incorrectly calculated interest on income tax which has been restated to respective year.
- e. **Prior period:** The Company has given prior period impact of previous years other than income tax.
- f. **Income Tax Expense:** The Company has inappropriately calculated income tax liability which has now been restated for restatement adjustment as above and provided for using tax rates related to the respective financial year as per Statement of tax shelters.
- g. **Deferred Tax:** The Company has incorrectly calculated the deferred tax impact, which has now been restated.

4. NOTES ON RECONCILIATION OF RESTATED NET-WORTH

(₹ in Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Networth as audited (a)	1,363.55	1,189.77	588.88	492.61
Adjustments for:				
Opening Balance of Adjustments	11.03	(7.68)	(7.84)	-
Reversal of depreciation expenses	-	-	-	(0.47)
Deferred Tax Debit for previous years	-	-	-	1.65
Preliminary expenses written off				(1.36)
Gratuity Expense Recognised				(4.72)
Change in Profit/(Loss)	(13.36)	18.71	0.16	(2.94)
Closing Balance of Adjustments (b)	(2.33)	11.03	(7.68)	(7.84)
Networth as restated (a +b)	1,361.22	1,200.80	581.20	484.77

*Explanatory notes to the above restatements to networth made in the audited Financial Statements of the Company for the respective years:*

- a. **Reversal of depreciation expenses:** The Company has inappropriately calculated depreciation using WDV method and useful life as per Schedule II of Companies Act, 2013 which has now been restated and debited to opening reserves for impact related to period on or before March 31, 2021.
- b. **Deferred Tax Credit for previous years:** The Company has not calculated correctly the deferred tax impact on WDV of property, plant & equipment, Gratuity and preliminary expenses w.off which has now been restated.
- c. **Preliminary expenses written off for previous years:** Preliminary expenses was not correctly recognized for earlier years and now restated.
- d. **Gratuity Expense recognised:** Gratuity Expense which was not recognised for earlier years is now recognised and restated.
- e. **Change in Profit/(Loss):** Refer Note 3 above.

5. ADJUSTMENTS HAVING NO IMPACT ON NETWORTH AND PROFIT:

a. **Material Regrouping**

Appropriate regroupings have been made in the Restated Summary Statements, wherever required, by a reclassification of the corresponding items of income, expenses, assets, liabilities and cash flows in order to bring them in line with the groupings as per the audited Financial Statements of the Company, prepared in accordance with Schedule III and the requirements of the Securities and Exchange Board of India (Issue of Capital & Disclosure Requirements) Regulations, 2018 (as amended).



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DETAILS OF SHARE CAPITAL AS RESTATED

ANNEXURE - V  
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
<b>AUTHORISED:</b>				
1,10,00,000 Equity Shares of ₹ 10 each				
(FY 23-24 : 1,10,00,000 Equity Shares of ₹ 10 each)				
(FY 22-23 : 1,00,00,000 Equity Shares of ₹ 10 each)				
(FY 21-22 : 50,00,000 Equity Shares of ₹ 10 each)				
	1,100.00	1,100.00	1,000.00	500.00
<b>ISSUED, SUBSCRIBED AND PAID UP</b>				
4375798 Equity Shares of Rs. 10/- each fully paid up	-	-	-	437.58
4641547 Equity Shares of Rs. 10/- each fully paid up	-	-	464.15	-
7665136 Equity Shares of Rs. 10/- each fully paid up	766.51	766.51		
<b>TOTAL</b>	<b>766.51</b>	<b>766.51</b>	<b>464.15</b>	<b>437.58</b>

Reconciliation of number of shares outstanding at the end of the year:

Particulars	As at October 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Equity Shares at the beginning of the year	76,65,136	46,41,547	43,75,798	2,10,518
Add: Shares issued during the year	-	30,23,589	2,65,749	41,65,280
<b>Equity Shares at the end of the year</b>	<b>76,65,136</b>	<b>76,65,136</b>	<b>46,41,547</b>	<b>43,75,798</b>

Note:

- 1) Terms/Rights attached to Equity Shares: The company has only one class of Equity Shares having a par value of ₹ 10/- per share. Each holder of Equity share is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity share 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 Share holders.
- 2) The equity shares are not repayable except in the case of a buy back, reduction of capital or winding up in terms of the provisions of the Companies Act, 2013.
- 3) Every member of the company holding equity shares has a right to attend the General Meeting of the Company and has a right to speak and on a show of hands, has one vote if he is present in person and on a poll shall have the right to vote in proportion to his share of the paid-up capital of the company.

Issue of Shares for consideration other than cash:

Particulars	As at October 31, 2024
Bonus shares	59,53,463
Conversion of loan into equity shares	3,35,360

Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at October 31, 2024	
	No. of Shares Held	% of Holding
<b>Equity Share Holders</b>		
Hemant Sharma	57,01,425	74.38%
Ashish Saxena	5,12,926	6.69%
Uma Sharma	5,36,560	7.00%

Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at March 31, 2024	
	No. of Shares Held	% of Holding
<b>Equity Share Holders</b>		
Hemant Sharma	57,29,425	74.75%
Ashish Saxena	5,12,926	6.69%
Uma Sharma	5,36,560	7.00%

Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at March 31, 2023	
	No. of Shares Held	% of Holding
<b>Equity Share Holders</b>		
Hemant Sharma	19,31,566	41.61%
Ashish Saxena	3,86,476	8.33%
Uma Sharma	18,02,664	38.84%
NACDAC Foods Private Limited	2,85,712	6.16%

Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at March 31, 2022	
	No. of Shares Held	% of Holding
<b>Equity Share Holders</b>		
Hemant Sharma	19,31,566	44.14%
Ashish Saxena	2,84,060	6.49%
Uma Sharma	17,42,664	39.83%
NACDAC Foods Private Limited	2,85,712	6.53%





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**Details of equity shares held by promoters:**

Name of Promoter	As at October 31, 2024		% Change during the period
	No. of Shares Held	% of Holding	
Hemant Sharma	57,01,425	74.38%	(0.37%)
Ashish Saxena	5,12,926	6.69%	-
Uma Sharma	5,36,560	7.00%	-

**Details of equity shares held by promoters:**

Name of Promoter	As at March 31, 2024		% Change during the year
	No. of Shares Held	% of Holding	
Hemant Sharma	57,29,425	74.75%	33.13%
Ashish Saxena	5,12,926	6.69%	(1.63%)
Uma Sharma	5,36,560	7.00%	(31.84%)

**Details of equity shares held by promoters:**

Name of Promoter	As at March 31, 2023		% Change during the year
	No. of Shares Held	% of Holding	
Hemant Sharma	19,31,566	41.61%	(2.53%)
Ashish Saxena	3,86,476	8.33%	1.83%
Uma Sharma	18,02,664	38.84%	(0.99%)

**Details of equity shares held by promoters:**

Name of Promoter	As at March 31, 2022		% Change during the year
	No. of Shares Held	% of Holding	
Hemant Sharma	19,31,566	44.14%	(10.09%)
Ashish Saxena	2,84,060	6.49%	(3.15%)
Uma Sharma	17,42,664	39.83%	23.93%

**DETAILS OF RESERVE & SURPLUS AS RESTATED**

ANNEXURE - VI  
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
<b>Securities Premium</b>				
Opening Balance	14.05	13.71	-	264.71
Add: Received during the year	-	180.34	13.71	139.78
Less: Capitalization of reserve due to issue of Bonus Share	-	(180.00)	-	(404.49)
Closing Balance	14.05	14.05	13.71	-
<b>Balance in profit &amp; Loss A/c</b>				
Opening Balance	420.24	103.34	47.19	22.37
Add: Net profit / (Loss) after Tax for the year	160.42	316.90	56.15	31.55
Add: Reversal of depreciation expenses of earlier year	-	-	-	(0.47)
Less: Previous year gratuity expense	-	-	-	(4.72)
Less: preliminary expenses w/off	-	-	-	(1.36)
Less: Bonus Share issue	-	-	-	(1.83)
Less: Deferred Tax for previous years	-	-	-	1.65
Closing Balance	580.66	420.24	103.34	47.19
<b>TOTAL</b>	<b>594.71</b>	<b>434.29</b>	<b>117.05</b>	<b>47.19</b>



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**DETAILS OF LONG TERM BORROWINGS AS RESTATED**

ANNEXURE - VII  
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
<b>Secured</b>				
<i>Term Loan</i>				
- Banks	-	34.70	-	-
<i>Vehicle Loan</i>				
- Banks	12.80	15.14	-	-
<b>Unsecured</b>				
<i>Term Loan</i>				
- Banks	77.01	-	-	-
- Others	38.54	-	-	-
<b>TOTAL</b>	<b>128.35</b>	<b>49.84</b>	<b>-</b>	<b>-</b>

(Refer Annexure for terms of security, repayment and other relevant details)

**DETAILS OF LONG TERM PROVISIONS AS RESTATED**

ANNEXURE - VIII  
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Provision for Gratuity	10.73	9.10	6.57	5.90
<b>TOTAL</b>	<b>10.73</b>	<b>9.10</b>	<b>6.57</b>	<b>5.90</b>

**DETAILS OF SHORT TERM BORROWINGS AS RESTATED**

ANNEXURE - IX  
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
<b>Unsecured</b>				
Loan from Directors and its related parties	12.50	-	-	14.82
<i>Overdraft facility</i>				
- Bank	7.83	16.87	-	175.10
- others	76.99	75.56	-	-
<i>Cash Credit Facility</i>				
- Bank	473.75	458.77	9.49	-
Current maturities of long-term debt	111.75	42.20	-	-
<b>TOTAL</b>	<b>682.82</b>	<b>593.40</b>	<b>9.49</b>	<b>189.92</b>

(Refer Annexure for terms of security, repayment and other relevant details)

\*Loan from Directors and its related parties are interest-free and shall be repayable within 12 months from the reporting date

**DETAILS OF TRADE PAYABLES AS RESTATED**

ANNEXURE - X  
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Due to Micro and Small Enterprises	-	-	-	-
Due to other than Micro and Small Enterprises	234.36	215.61	102.21	136.91
<b>TOTAL</b>	<b>234.36</b>	<b>215.61</b>	<b>102.21</b>	<b>136.91</b>

(Refer Annexure - XXXIII for ageing)





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**DETAILS OF OTHER CURRENT LIAIBILITIES AS RESTATED**

ANNEXURE - XI  
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Security Deposit	15.92	2.68	3.88	4.92
Statutory dues payable	6.93	5.26	3.90	4.16
Creditors for Expenses	4.40	5.91	6.64	6.23
Petty Contractor	13.24	9.56	1.98	10.72
Customer advances*	526.38	325.36	515.74	46.45
Audit Fee Payable	0.80	1.40	0.60	0.55
Legal & Professional Fee	0.77	-	0.23	0.05
Director remuneration payable	1.72	5.15	-	-
Salary & Wages Payable	4.55	8.74	12.86	9.54
<b>TOTAL</b>	<b>574.71</b>	<b>364.06</b>	<b>545.83</b>	<b>82.62</b>

\*Including mobilization advances

**DETAILS OF SHORT TERM PROVISIONS AS RESTATED**

ANNEXURE - XII  
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Provision for Taxation (Net of Advance Tax, TDS and TCS)	23.52	26.07	0.08	0.13
Provision for Audit fees	0.30	-	-	-
Provision for Other expenses	5.81	-	-	-
Provision for Gratuity	0.96	0.88	0.71	0.55
	<b>30.59</b>	<b>26.95</b>	<b>0.79</b>	<b>0.68</b>

**DETAILS OF NON CURRENT INVESTMENTS AS RESTATED**

ANNEXURE - XIV  
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
<i>Unquoted, Non-Trade (At Cost)</i>				
<i>A. Investment in Others</i>				
Gold Coins of 100 grams (22 Karat)	5.00	5.00	-	-
Gold Jewellery Purchase of 48.50 grams (22 Karat)	2.50	2.50	-	-
<b>TOTAL</b>	<b>7.50</b>	<b>7.50</b>	<b>-</b>	<b>-</b>
Aggregate value of quoted investments	-	-	-	-
Aggregate market value of quoted investments	-	-	-	-
Aggregate carrying value of unquoted investments	7.50	7.50	-	-
Aggregate provision for diminution in value of investments	-	-	-	-

**DETAILS OF DEFERRED TAX ASSETS (NET) AS RESTATED**

ANNEXURE - XV  
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
<i>Deferred Tax Assets arising on account of:</i>				
-Difference in WDV as per Companies Act, 2013 and Income Tax Act, 1961	4.76	3.53	2.28	1.86
-Expenses disallowed under Income Tax Act, 1961	3.10	2.90	2.46	2.48
<b>TOTAL</b>	<b>7.86</b>	<b>6.43</b>	<b>4.74</b>	<b>4.34</b>

**DETAILS OF OTHER NON CURRENT ASSETS AS RESTATED**

ANNEXURE - XVI  
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Security Deposit	72.20	93.41	20.50	11.70
Capital Advances against property	-	-	21.10	12.25
<b>TOTAL</b>	<b>72.20</b>	<b>93.41</b>	<b>41.60</b>	<b>23.95</b>

**DETAILS OF INVENTORIES AS RESTATED**

ANNEXURE - XVII  
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Raw Material	152.53	137.60	42.47	28.12
Work In Progress	1,320.43	853.94	373.94	274.23
<b>TOTAL</b>	<b>1,472.96</b>	<b>991.54</b>	<b>416.41</b>	<b>302.35</b>



**NACDAC Infrastructure Limited**  
(Formerly known as "Uma Infratech Limited")  
CIN: U45400UP2012PLC051081

**DETAILS OF TRADE RECEIVABLES AS RESTATED**

ANNEXURE - XVIII  
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
<b>Unsecured, Considered Good</b>				
Trade Receivable More than Six Months	24.36	332.79	16.71	-
Trade Receivable Less than Six Months	302.73	59.26	220.75	143.60
<b>TOTAL</b>	<b>327.09</b>	<b>392.05</b>	<b>237.46</b>	<b>143.60</b>

(Refer Annexure - XXXIV for ageing)

**DETAILS OF CASH & BANK BALANCE AS RESTATED**

ANNEXURE - XIX  
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
<b>a. Cash and Cash Equivalents</b>				
Cash-in-Hand	132.02	39.04	15.25	3.55
Bank Balance	55.59	20.38	6.12	16.77
Cheques in hand	30.84	-	-	-
<b>b. Other Bank Balances</b>				
Balance with Banks in Fixed Deposits	121.76	127.85	34.67	16.01
<b>TOTAL</b>	<b>340.21</b>	<b>187.27</b>	<b>56.04</b>	<b>36.33</b>

**DETAILS OF SHORT TERM LOAN AND ADVANCES AS RESTATED**

ANNEXURE - XX  
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Balance with Government Authorities	41.09	31.06	4.11	16.29
Prepaid expenses	0.32	2.44	-	1.11
Advance to staff	10.37	7.43	4.57	0.10
Vendor advances	435.08	514.50	303.58	184.06
<b>TOTAL</b>	<b>486.86</b>	<b>555.43</b>	<b>312.26</b>	<b>201.56</b>

**DETAILS OF OTHER CURRENT ASSETS AS RESTATED**

ANNEXURE - XXI  
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
TDS reimbursements deducted on loan from others	0.54	0.54	-	-
<b>TOTAL</b>	<b>0.54</b>	<b>0.54</b>	<b>-</b>	<b>-</b>





**NACDAC Infrastructure Limited**  
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CIN: U45400UP2012PLC051081

DETAILS OF PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS AS RESTATED

ANNEX

Particulars	GROSS BLOCK				DEPRECIATION				AS AT 31.10.2024
	AS AT 01.04.2024	ADDITIONS	DEDUCTIONS	AS AT 31.10.2024	UPTO 01.04.2024	FOR THE PERIOD	DEDUCTIONS	UPTO 31.10.2024	
<b>Property, Plant &amp; Equipment</b>									
Furniture	3.42	1.69	-	5.11	2.83	0.22	-	3.05	
Land	125.29	93.26	-	218.55	-	-	-	-	
Office Equipments	9.26	1.96	-	11.22	4.98	1.34	-	6.32	
Computers	6.62	0.35	-	6.97	2.46	1.59	-	4.05	
Plant & Machinery	102.20	0.54	-	102.74	49.63	5.61	-	55.24	
Motor cycle	0.69	-	-	0.69	0.14	0.08	-	0.22	
Motor Car	50.87	-	-	50.87	12.72	6.99	-	19.71	
<b>Total</b>	<b>298.35</b>	<b>97.80</b>	<b>-</b>	<b>396.15</b>	<b>72.76</b>	<b>15.83</b>	<b>-</b>	<b>88.59</b>	

Particulars	GROSS BLOCK				DEPRECIATION				AS AT 30.03.2024
	AS AT 01.04.2023	ADDITIONS	DEDUCTIONS	AS AT 31.03.2024	UPTO 01.04.2023	FOR THE YEAR	DEDUCTIONS	UPTO 31.03.2024	
<b>Property, Plant &amp; Equipment</b>									
Furniture	3.30	0.12	-	3.42	2.63	0.20	-	2.83	
Land	125.29	-	-	125.29	-	-	-	-	
Office Equipments	3.28	5.98	-	9.26	2.41	2.57	-	4.98	
Computers	1.60	5.02	-	6.62	0.94	1.52	-	2.46	
Plant & Machinery	87.49	14.71	-	102.20	38.43	11.20	-	49.63	
Motor cycle	-	0.69	-	0.69	-	0.14	-	0.14	
Motor Car	5.12	45.75	-	50.87	4.09	8.63	-	12.72	
<b>Total</b>	<b>226.08</b>	<b>72.27</b>	<b>-</b>	<b>298.35</b>	<b>48.50</b>	<b>24.26</b>	<b>-</b>	<b>72.76</b>	

Particulars	GROSS BLOCK				DEPRECIATION				AS AT 31.03.2023
	AS AT 01.04.2022	ADDITIONS	DEDUCTIONS	AS AT 31.03.2023	UPTO 01.04.2022	FOR THE YEAR	DEDUCTIONS	UPTO 31.03.2023	
<b>Property, Plant &amp; Equipment</b>									
Furniture	3.30	-	-	3.30	2.39	0.24	-	2.63	
Land	125.29	-	-	125.29	-	-	-	-	
Office Equipments	2.96	0.32	-	3.28	1.82	0.59	-	2.41	
Computers	0.61	0.99	-	1.60	0.58	0.36	-	0.94	
Plant & Machinery	87.40	0.09	-	87.49	27.60	10.83	-	38.43	
Motor Car	5.12	-	-	5.12	3.62	0.47	-	4.09	
<b>Total</b>	<b>224.68</b>	<b>1.40</b>	<b>-</b>	<b>226.08</b>	<b>36.01</b>	<b>12.49</b>	<b>-</b>	<b>48.50</b>	

Particulars	GROSS BLOCK				DEPRECIATION				AS AT 31.03.2021
	AS AT 01.04.2021	ADDITIONS	DEDUCTIONS	AS AT 31.03.2022	UPTO 01.04.2021	FOR THE YEAR	DEDUC	UPTO 31.03.2022	
<b>Property, Plant &amp; Equipment</b>									
Furniture	3.30	-	-	3.30	2.07	0.32	-	2.39	
Land	125.29	-	-	125.29	-	-	-	-	
Office Equipments	2.15	0.81	-	2.96	1.44	0.38	-	1.82	
Computers	0.61	-	-	0.61	0.58	-	-	0.94	
Plant & Machinery	82.34	5.06	-	87.40	15.09	12.51	-	38.43	
Motor Car	5.12	-	-	5.12	2.93	0.69	-	4.09	
<b>Total</b>	<b>218.81</b>	<b>5.87</b>	<b>-</b>	<b>224.68</b>	<b>22.11</b>	<b>13.90</b>	<b>-</b>	<b>48.50</b>	



**NACDAC Infrastructure Limited**  
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DETAILS OF REVENUE FROM OPERATIONS AS RESTATED

ANNEXURE - XXII  
(₹ In Lakhs)

Particulars	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Income from works contract	1,371.95	3,629.68	1,172.19	1,030.73
<b>TOTAL</b>	<b>1,371.95</b>	<b>3,629.68</b>	<b>1,172.19</b>	<b>1,030.73</b>

DETAILS OF OTHER INCOME AS RESTATED

ANNEXURE - XXIII  
(₹ In Lakhs)

Particulars	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Interest Income	3.08	2.86	1.13	1.33
Interest on Income Tax Refund	-	-	-	0.04
Miscellaneous Income	1.19	0.68	0.60	-
<b>TOTAL</b>	<b>4.27</b>	<b>3.54</b>	<b>1.73</b>	<b>1.37</b>

DETAILS OF COST OF MATERIAL CONSUMED AS RESTATED

ANNEXURE - XXIV  
(₹ In Lakhs)

Particulars	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Opening Stock	137.60	42.47	28.12	46.45
Add: Purchase During the year	1,182.60	3,099.51	835.33	485.03
Less: Closing Stock	(152.53)	(137.60)	(42.47)	(28.12)
<b>TOTAL</b>	<b>1,167.67</b>	<b>3,004.38</b>	<b>820.98</b>	<b>503.36</b>

DETAILS OF DIRECT EXPENSES AS RESTATED

ANNEXURE - XXV  
(₹ In Lakhs)

Particulars	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Power and Fuel	3.58	6.82	0.63	1.99
Project Expense	125.95	92.50	-	-
Job work charges	4.50	14.11	1.65	2.66
Labour & charges	104.49	221.59	167.99	85.89
Rates & taxes	7.46	14.26	5.01	5.18
Installation expenses	-	16.17	17.51	-
<b>TOTAL</b>	<b>245.98</b>	<b>365.45</b>	<b>192.79</b>	<b>95.72</b>

DETAILS OF CHANGES IN INVENTORIES OF WORK IN PROGRESS AS RESTATED

ANNEXURE - XXVI  
(₹ In Lakhs)

Particulars	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Work in Progress				
Opening Stock	853.94	373.94	274.23	506.56
Less: Closing Stock	(1,320.43)	(853.94)	(373.94)	(274.23)
<b>TOTAL</b>	<b>(466.49)</b>	<b>(480.00)</b>	<b>(99.71)</b>	<b>232.33</b>





**NACDAC Infrastructure Limited**  
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DETAILS OF EMPLOYEE BENEFIT EXPENSES AS RESTATED

ANNEXURE - XXVII  
(₹ In Lakhs)

Particulars	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Salaries, Wages and Bonus	59.28	78.92	59.97	51.93
Directors Remuneration Expenses	18.25	34.85	28.80	28.80
Gratuity expense	1.71	2.70	0.83	1.73
Contribution towards PF, ESIC etc	4.37	5.88	2.84	3.13
Staff Welfare Expenses	1.89	2.88	4.25	3.51
<b>TOTAL</b>	<b>85.50</b>	<b>125.23</b>	<b>96.69</b>	<b>89.10</b>

DETAILS OF FINANCE COST AS RESTATED

ANNEXURE - XXVIII  
(₹ In Lakhs)

Particulars	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Interest on late payment of taxes	5.35	3.02	0.24	0.03
Bank Charges	7.43	3.83	4.40	2.58
Loan processing fees	5.79	6.97	0.95	1.38
Interest on borrowings	42.39	46.09	17.38	17.89
<b>TOTAL</b>	<b>60.96</b>	<b>59.91</b>	<b>22.97</b>	<b>21.88</b>

DETAILS OF DEPRECIATION AND AMORTIZATION EXPENSE AS RESTATED

ANNEXURE - XXIX  
(₹ In Lakhs)

Particulars	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Depreciation and Amortization Expenses	15.83	24.26	12.49	13.90
<b>TOTAL</b>	<b>15.83</b>	<b>24.26</b>	<b>12.49</b>	<b>13.90</b>

DETAILS OF OTHER EXPENSES AS RESTATED

ANNEXURE - XXX  
(₹ In Lakhs)

Particulars	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Annual Fee	-	0.09	-	-
Auditor Remuneration	0.30	0.80	0.28	0.35
Asset written off	-	0.06	-	-
Business Promotion	1.13	3.86	1.02	0.19
Commission paid	-	1.05	1.37	3.70
Conveyance Expense	5.77	9.82	7.78	3.48
Festival Celebration Expense	1.03	-	-	-
Insurance	8.43	2.76	1.82	0.64
GST Balance written off	-	11.42	0.19	1.00
Late/Penalty Fees for GST	-	0.50	-	0.01
Loading and freight charges	5.66	13.04	5.93	3.24
Office Expense	-	-	-	0.04
Medical Expense	0.03	0.04	1.76	0.06
Postage and Courier Expense	0.03	0.01	-	0.01
Printing & stationary exp.	1.28	2.25	2.99	0.82
Professional & Legal Fees	9.52	33.89	15.39	10.15
Rent Expense	9.29	14.51	6.51	3.99
Repair and Maintenance Expense	3.24	2.93	4.15	1.22
ROC Fees Payment	1.23	4.89	0.24	0.25
Telephone & Internet Exp.	0.16	0.28	0.56	0.31
Water Expenses	0.69	0.44	-	-
Miscellaneous Expense	1.85	1.75	1.11	0.12
Testing Charges	0.08	1.20	0.50	3.11
Tender Fee	0.11	0.35	0.74	1.55
<b>Total</b>	<b>49.83</b>	<b>105.94</b>	<b>52.34</b>	<b>34.24</b>



**NACDAC Infrastructure Limited**  
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**DETAILS OF OTHER INCOME AS RESTATED**

ANNEXURE - XXXI  
(₹ In Lakhs)

Particulars	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022	Nature
Other Income	4.27	3.54	1.73	1.37	
Net Profit Before Tax as Restated	216.94	428.05	75.37	41.57	
<b>Percentage</b>	<b>1.97%</b>	<b>0.83%</b>	<b>2.30%</b>	<b>3.30%</b>	

**Source of Income**

Interest Income on FD	3.08	2.86	1.13	1.33	Recurring and not related to Business Activity
Interest on Income Tax Refund	-	-	-	0.04	Non-Recurring and not related to Business Activity
Miscellaneous Income	1.19	0.68	0.60	-	Non-Recurring and not related to Business Activity
<b>Total Other income</b>	<b>4.27</b>	<b>3.54</b>	<b>1.73</b>	<b>1.37</b>	



**NACDAC Infrastructure Limited**  
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**ANNEXURE FOR TERMS OF BORROWINGS AS RESTATED:**

S.No	Name of Lender	Nature of Security	Repayment Terms	Sanction (₹ In Lakhs)	Rate of Interest	Tenure (Months)	No of O Instalme
1	ICICI Bank Limited	Self Occupied Residential property owned by Uma Sharma & Hemant Sharma - Freehold Residential Property No.KF/120, Residential Colony Kavi Nagar, Tehsil & District Ghaziabad-201002, UTTAR PRADESH. Personal guarantees of Ashish saxena, Hemant sharma and Uma sharma	Repayment on demand	270.00	8.50%	12	
2	ICICI Bank Limited*			28.68			
3	Punjab and Sindh Bank	1)Equitable mortgage of residential property no KF 120 Block F,Kavi nagar,Ghaziabad measuring 443.69 sq yds. 2)Equitable mortgage of residential property flat no C 020401 4TH floor without any roof rights in housing project Ebony Greens Crescent Part C, Village shalpur Bamheta Ghaziabad measuring covered area 69 sq mtr. 3)Residential property no SD 335,Shastri nagar,Ghaziabad measuring 139.45 sq mtr. 4)Residential property no house no FB 7 Entire first floor Block F Sec18 Kavi nagar,Ghaziabad,UP. Guarantor are Ashish saxena, Uma sharma, Deepali walia, Hemant sharma, Mansi priya, Krishan saxena and Ramwati sharma	Repayment on demand	500.00	RR(6.5)+Mark up(1.95)+CRP(0.24)+BSP(0.31)+9.0%	12	
4	IDFC First bank ltd	Unsecured loan	Limit will be reduced by Rs 106,250 per month	25.50	16.60%	24	





**NACDAC Infrastructure Limited**  
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CIN: U45400UP2012PLC051081

**ANNEXURE FOR TERMS OF BORROWINGS AS RESTATED:**

S.No	Name of Lender	Nature of Security	Repayment Terms	Sanction (₹ In Lakhs)	Rate of Interest	Tenure (Months)	No of Instalments
5	HDFC Bank Limited	Hypothecation of vehicle	Monthly EMI	21.20	Interest rate amounting to interest amount of Rs 508,120	60	
6	ICICI Bank Limited	Unsecured loan	Monthly EMI	50.00	15.00%	48	
7	Kisetsu saisonfn india ltd	Unsecured business loan	Monthly EMI	35.70	16.00%	25	
8	oxyzo financial services private limited	1 A demand promissory note and a letter of continuity. 2 Security cheque/s 3 NACH Mandate 4 Unconditional and Irrevocable Bank Guarantee for an amount of Rs. 50,00,000/- and the Bank Guarantee in (Rupees Fifty Lakh Only) favor of OFB TECH PRIVATE LIMITED given/shall be given by the Financed Party stands as the Guarantee under this Facility. The outstanding amount under this Facility shall have a priority repayment and shall not be subordinated to any other Facility by any other Financed Party	120 days from the date of each Draw Down	75.00	14.20%	12 Months or the BG expiry date whichever is earlier	
9	TATA Capital fn services	Unsecured loan	1st 12 months no deduction in overdraft amount then every month deduction of Rs 69,792(Total tenure 48 months)	25.13	17.00%	48	
10	Kisetsu saisonfn india ltd	Unsecured loan	Monthly EMI	25.50	16.00%	24	
11	Deutsche Bank AG	Unsecured loan Guarantor is Ashish saxena and Hemant sharma	Monthly EMI	75.00	16.50%	24	
12	SMFG India Credit Company Ltd.	Unsecured loan	Monthly EMI	40.29	16.50%	37	
13	Yes Bank	Unsecured loan	Monthly EMI		%	24	

\*Note: For above such borrowing facility, Sanction letter or repayment schedule are not available.  
Aggregate amount of loans guaranteed by directors or others



**NACDAC Infrastructure Limited**  
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**CIN: U45400UP2012PLC051081**

AGEING OF TRADE PAYABLES AS RESTATED

ANNEXURE - XXXIII  
(₹ In Lakhs)

**I. Ageing of Creditors as at October 31, 2024**

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	-	-	-	-	-
(b) Others	178.32	0.95	34.84	20.24	234.36
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
<b>Total</b>	<b>178.32</b>	<b>0.95</b>	<b>34.84</b>	<b>20.24</b>	<b>234.36</b>

**II. Ageing of Creditors as at March 31, 2024**

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	-	-	-	-	-
(b) Others	137.77	43.59	34.25	-	215.61
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
<b>Total</b>	<b>137.77</b>	<b>43.59</b>	<b>34.25</b>	<b>-</b>	<b>215.61</b>

**III. Ageing of Creditors as at March 31, 2023**

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	-	-	-	-	-
(b) Others	64.51	37.70	-	-	102.21
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
<b>Total</b>	<b>64.51</b>	<b>37.70</b>	<b>-</b>	<b>-</b>	<b>102.21</b>

**IV. Ageing of Creditors as at March 31, 2022**

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	-	-	-	-	-
(b) Others	136.91	-	-	-	136.91
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
<b>Total</b>	<b>136.91</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136.91</b>



**NACDAC Infrastructure Limited**  
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CIN: U45400UP2012PLC051081

AGEING OF TRADE RECEIVABLES AS RESTATED

ANNEXURE - XXXIV  
(₹ In Lakhs)

**I. Ageing of Debtors as at October 31, 2024**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(a) Undisputed Trade receivables - considered good	24.36	258.26	-	27.76	16.71	327.09
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
<b>Total</b>	<b>24.36</b>	<b>258.26</b>	<b>-</b>	<b>27.76</b>	<b>16.71</b>	<b>327.09</b>

**II. Ageing of Debtors as at March 31, 2024**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(a) Undisputed Trade receivables - considered good	332.79	-	42.56	16.71	-	392.05
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
<b>Total</b>	<b>332.79</b>	<b>-</b>	<b>42.56</b>	<b>16.71</b>	<b>-</b>	<b>392.05</b>

**III. Ageing of Debtors as at March 31, 2023**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(a) Undisputed Trade receivables - considered good	220.75	-	16.71	-	-	237.46
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
<b>Total</b>	<b>441.50</b>	<b>-</b>	<b>16.71</b>	<b>-</b>	<b>-</b>	<b>237.46</b>

**IV. Ageing of Debtors as at March 31, 2022**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(a) Undisputed Trade receivables - considered good	143.60	-	-	-	-	143.60
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
<b>Total</b>	<b>143.60</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>143.60</b>





NACDAC Infrastructure Limited  
(Formerly known as "Uma Infracore Limited")  
CIN: U45400UP2012PLC051081

DETAILS OF RELATED PARTY TRANSACTIONS AS REVEALED

ANNEXURE -  
(A. B. (a)(ii))

XXV

Name of Related Party	Nature of Relationship	Nature of Transaction	Amount of transaction during the period ended October 31, 2014	Amount outstanding as on October 31, 2014 (Payable Receivable)	Amount of transaction during the year ended March 31, 2014	Amount outstanding as on March 31, 2014 (Payable Receivable)	Amount of transaction during the year ended March 31, 2013	Amount outstanding as on March 31, 2013 (Payable Receivable)	Amount of transaction during the year ended March 31, 2012	Amount outstanding as on March 31, 2012 (Payable Receivable)	
Uma Sharma	Director	Remuneration	2.10	8.20	-	6.00	-	0.71	6.00	(5.89)	
		Loan Taken	-	164.06	-	164.06	-	46.00	-	-	-
		Loan Repaid	-	164.06	-	-	46.00	-	-	-	-
		Advance Given	-	-	-	-	-	-	44.85	-	-
Aashish Saxena	Director	Advance repaid	-	-	-	-	-	-	47.87	-	
		Remuneration	7.35	12.45	-	12.45	-	10.80	-	13.40	
		Loan Taken	-	-	-	-	-	-	-	-	-
		Loan Repaid	-	-	-	-	-	-	-	-	-
Ravi Dutt Sharma	Relative of director	Remuneration	7.69	18.80	-	18.80	-	12.29	-	12.29	
		Reimbursements of expense	-	(0.70)	-	0.96	-	-	-	-	-
		Advance Given	-	-	-	-	-	-	-	-	-
		Advance repaid	15.12	41.38	-	15.12	-	-	-	-	-
Hemant Sharma	Director/Relative of director	Loan Taken	-	-	-	-	-	-	-	-	
		Advance Given	-	-	-	-	-	-	-	-	
		Advance repaid	-	-	-	-	-	-	-	-	
		Salary	8.80	14.20	-	14.20	-	12.00	-	12.00	(5.52)
Nisha Sharma	Relative of director	Loan Taken	-	117.29	-	117.29	-	45.03	-	45.79	
		Loan Repaid	-	117.29	-	-	45.03	-	-	-	
		Advance Given	10.97	7.53	-	7.53	-	44.23	-	50.22	
		Advance repaid	34.40	6.90	-	6.90	-	6.00	-	5.13	
Ramesh Sharma	Relative of director	Advance Given	0.14	0.14	-	0.14	-	-	-	-	
		Advance repaid	-	-	-	-	-	-	-	-	
		Loan Taken	-	-	-	-	-	-	-	-	
		Loan Repaid	-	-	-	-	-	-	-	-	
Praveen Sharma	Relative of director	Loan Taken	13.56	10.00	-	10.00	-	70.00	-	70.00	
		Loan Repaid	-	10.00	-	10.00	-	70.00	-	70.00	
		Advance Given	-	(13.56)	-	-	-	-	-	-	
		Advance repaid	-	1.65	-	30.84	-	0.85	-	103.22	
Praveen Sharma	Relative of director	Loan Taken	-	-	-	-	-	-	-	-	
		Advance Given	-	-	-	-	-	-	-	-	
		Advance repaid	-	-	-	-	-	-	-	-	
		Salary	13.56	16.71	-	16.71	-	17.45	-	16.71	
Praveen Sharma	Relative of director	Advance Given	2.00	12.00	-	12.00	-	49.00	-	36.00	
		Advance repaid	-	13.33	-	13.33	-	48.00	-	20.00	
		Loan Taken	-	0.91	-	0.91	-	-	-	-	
		Advance repaid	-	-	-	-	-	-	-	-	
Praveen Sharma	Relative of director	Advance Given	-	0.65	-	0.65	-	-	-	-	
		Advance repaid	-	-	-	-	-	-	-	-	
		Loan Taken	-	-	-	-	-	-	-	-	
		Advance repaid	-	-	-	-	-	-	-	-	

\*Note : All reimbursement claims balance receivable showing debit balance are presented in loans & advances



**NACDAC Infrastructure Limited**  
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DISCLOSURE UNDER AS-15 AS RESTATED

ANNEXURE - XXXVI

**A. DEFINED CONTRIBUTION PLAN**

Particulars	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
Employers' Contribution to Provident Fund and ESIC	4.37	5.88	2.84	3.13

**B. DEFINED BENEFIT OBLIGATION**

**1) Gratuity**

The gratuity benefit payable to the employees of the Company is as per the provisions of the Payment of Gratuity Act, 1972, as amended. Under the gratuity plan, every employee who has completed at least 5 years of service gets gratuity on separation or at the time of superannuation calculated for equivalent to 15 days salary for each completed year of service calculated on last drawn basic salary. The Company does not have a funded plan for gratuity liability.

**I. ASSUMPTIONS:**

	For the period ended October 31, 2024	For the year ended March 31, 2024	For the Year ended March 31, 2023	For the year ended March 31, 2022
Discount Rate	6.95%	7.20%	7.30%	6.90%
Salary Escalation	7.00%	7.00%	10.00%	7.00%
Expected Return on Plan Asset	NA	NA	7.30%	NA
Withdrawal Rates	10.00%	10.00%	30.00%	10.00%
Mortality Table	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.
Retirement Age	60 years	60 years	60 years	60 years

**II. CHANGE IN THE PRESENT VALUE OF DEFINED BENEFIT OBLIGATION:**

	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
Present Value of Benefit Obligation as at the beginning of the year	9.98	7.28	6.45	4.72
Transfer in/(out) obligation	-	-	-	-
Current Service Cost	1.43	1.87	2.18	1.47
Interest Cost	0.40	0.51	0.43	0.31
(Benefit paid)	-	-	-	-
Actuarial (gains)/losses	(0.12)	0.32	(1.78)	(0.05)
<b>Present value of benefit obligation as at the end of the year</b>	<b>11.69</b>	<b>9.98</b>	<b>7.28</b>	<b>6.45</b>

**III. FAIR VALUE ON PLAN ASSET:**

	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
Fair Value of Plan Asset as at the beginning of the year	-	-	-	-
Actual/Expected Return on Plan Asset	-	-	-	-
Employer Contribution	-	-	-	-
Actuarial gains/(losses)	-	-	-	-
(Benefit paid)/(Differences and Fund charges)	-	-	-	-
Transfer in / (out) Plan Asset	-	-	-	-
<b>Fair Value of Plan Asset as at the end of the year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Funded Status	-	-	-	-
Excess of Actual over estimated return on Plan Asset	-	-	-	-

**IV. ACTUARIAL GAINS/LOSSES ON PLAN ASSET**

	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
Expected Return on Plan Assets	-	-	-	-
Actual Return on Plan Assets	-	-	-	-
<b>Actuarial gains/(losses) recognized in income &amp; expenses Statement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**NACDAC Infrastructure Limited**  
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DISCLOSURE UNDER AS-15 AS RESTATED

ANNEXURE - XXXVI

IV. ACTUARIAL GAINS/LOSSES:	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
Actuarial (gains)/losses on obligation for the year	(0.12)	0.32	(1.78)	(0.05)
Actuarial (gains)/losses on asset for the year	-	-	-	-
<b>Actuarial (gains)/losses recognized in income &amp; expenses Statement</b>	<b>(0.12)</b>	<b>0.32</b>	<b>(1.78)</b>	<b>(0.05)</b>

V. EXPENSES RECOGNISED	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
Current Service Cost	1.43	1.87	2.18	1.47
Interest cost	0.40	0.51	0.43	0.31
Expected return on Plan Asset	-	-	-	-
Actuarial (gains)/losses	(0.12)	0.32	(1.78)	(0.05)
<b>Expense charged to the Statement of Profit and Loss</b>	<b>1.71</b>	<b>2.70</b>	<b>0.83</b>	<b>1.73</b>

VI. BALANCE SHEET RECONCILIATION:	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
Opening net liability	9.98	7.28	6.45	4.72
Expense as above	1.71	2.70	0.83	1.73
Transfer in / (out) Obligation	-	-	-	-
Transfer in / (out) Plant Asset	-	-	-	-
Contributions to Plan Asset	-	-	-	-
<b>Net liability/(asset) recognized in the balance sheet</b>	<b>11.69</b>	<b>9.98</b>	<b>7.28</b>	<b>6.45</b>

VII. EXPERIENCE ADJUSTMENTS	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
On Plan Liability (Gains)/Losses	(0.12)	0.32	(1.52)	0.12
On Plan Asset (Gains)/Losses	-	-	-	-

VIII. The estimates of rate of salary increase considered in the actuarial valuation takes into account inflation, seniority, promotion and all other relevant factors including supply and demand in the employment market.





**NACDAC Infrastructure Limited**  
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DETAILS OF ACCOUNTING RATIOS AS RESTATED

ANNEXURE - XXXVII  
(₹ In Lakhs, except per share data and ratios)

Particulars	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Restated Profit after Tax as per Profit & Loss Statement (A)	160.42	316.90	56.15	31.55
Tax Expense (B)	56.52	111.15	19.22	10.02
Depreciation and amortization expense (C)	15.83	24.26	12.49	13.90
Interest Cost (D)	47.74	49.11	17.62	17.92
Weighted Average Number of Equity Shares at the end of the Year (Pre Bonus) (E-1)*	76,65,136	76,63,361	56,92,166	55,01,196
Weighted Average Number of Equity Shares at the end of the Year (Post Bonus) (E-2)*	76,65,136	76,63,361	74,39,082	71,89,503
Number of Equity Shares outstanding at the end of the Year (F1)(Pre Bonus)	76,65,136	76,65,136	46,41,547	43,75,798
Number of Equity Shares outstanding at the end of the Year (F2)(Post Bonus)	76,65,136	76,65,136	60,66,030	57,18,723
Nominal Value per Equity share (₹) (G)	10.00	10.00	10.00	10.00
Restated Net Worth of Equity Share Holders as per Statement of Assets and Liabilities (H)	1,361.22	1,200.80	581.20	484.77
Current Assets (I)	2,627.66	2,126.83	1,022.17	683.84
Current Liabilities (J)	1,522.48	1,200.02	658.32	410.13
Earnings Per Share - Basic & Diluted <sup>1 &amp; 2</sup> (₹) (Pre-Bonus)	2.09	4.14	0.99	0.57
Earnings Per Share - Basic & Diluted <sup>1 &amp; 2</sup> (₹) (Post-Bonus)	2.09	4.14	0.75	0.44
Return on Net Worth <sup>1 &amp; 2</sup> (%)	11.79%	26.39%	9.66%	6.51%
Net Asset Value Per Share <sup>1</sup> (₹) (Pre Bonus) (₹)	17.76	15.67	12.52	11.08
Net Asset Value Per Share <sup>1</sup> (₹) (Post Bonus) (₹)	17.76	15.67	9.58	8.48
Current Ratio <sup>1</sup>	1.73	1.77	1.55	1.67
Earning before Interest, Tax and Depreciation and Amortization <sup>1</sup> (EBITDA)	280.51	501.42	105.48	73.39

\* EPS has been adjusted for right factor as per AS 20 for the right issues allotment during FY 23-24 and FY 21-22.

Notes -

1. Ratios have been calculated as below:

Earnings Per Share (₹) (EPS):  $\frac{A}{E1 \text{ OR } E2}$

Return on Net Worth (%):  $\frac{A}{H}$

Net Asset Value per equity share (₹):  $\frac{H}{F1 \text{ or } F2}$

Current Ratio:  $\frac{I}{J}$

Earning before Interest, Tax and Depreciation and Amortization (EBITDA):  $A + (B+C+D)$



2. Ratios are not annualised.

3. Bonus note

The company has issued bonus of 13 shares for every 1 shares on 31st march 2022

The company has issued bonus of 3 shares for every 10 shares on 30 th march 2024

4. Right issue

The company has issued shares via right issue on September 09, 2021 at the rate of Rs 147

The company has issued shares via right issue on October 20, 2021 at the rate of Rs 147

The company has issued shares via right issue on April 06, 2023 at the rate of Rs 22

The company has issued shares via right issue on May 06, 2023 at the rate of Rs 25

The company has issued shares via right issue on May 31, 2023 at the rate of Rs 25

The company has issued shares via right issue on July 28, 2023 at the rate of Rs 25

The company has issued shares via right issue on February 28, 2024 at the rate of Rs 30

The company has issued shares via right issue on March 12, 2024 at the rate of Rs 30



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STATEMENT OF TAX SHELTERS

ANNEXURE - XXXVIII  
(₹ In Lakhs)

Particulars	For the period ended October 31, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
Profit before tax as per books (A)	216.94	428.05	75.37	41.57
Income Tax Rate* (%)	25.168%	25.168%	25.168%	25.168%
MAT Rate* (%)	0.00%	0.00%	0.00%	0.00%
Tax at notional rate on profits	54.60	107.73	18.97	10.46
<b>Adjustments :</b>				
<b>Permanent Differences(B)</b>				
<i>Expenses disallowed under Income Tax Act, 1961</i>				
- Fines & penalty	-	-	-	0.01
- ROC expenses	-	3.81	-	-
- Interest on TDS & Income Tax	5.35	8.80	0.24	0.03
Disallowance under section 36				
- EPF Employee Share	2.27	0.98	0.77	1.19
- ESI Employee Share	-	-	-	0.02
<b>Total Permanent Differences(B)</b>	<b>7.62</b>	<b>13.59</b>	<b>1.01</b>	<b>1.25</b>
<b>Income considered separately (C)</b>				
Interest Income	(3.08)	(2.86)	(1.13)	(1.33)
Interest on Income Tax refund	-	-	-	(0.04)
<b>Total Income considered separately (C)</b>	<b>(3.08)</b>	<b>(2.86)</b>	<b>(1.13)</b>	<b>(1.37)</b>
<b>Timing Differences (D)</b>				
Depreciation as per Companies Act, 2013	15.83	24.26	12.49	13.90
Depreciation as per Income Tax Act, 1961	(10.94)	(19.27)	(10.85)	(12.05)
Preliminary expenses as per income tax act	(0.94)	(0.94)	(0.94)	(0.94)
Gratuity	1.71	2.70	0.84	1.73
<b>Total Timing Differences (D)</b>	<b>5.66</b>	<b>6.75</b>	<b>1.54</b>	<b>2.64</b>
<b>Net Adjustments E = (B+C+D)</b>	<b>10.20</b>	<b>17.48</b>	<b>1.42</b>	<b>2.52</b>
<b>Tax expense / (saving) thereon</b>	<b>2.57</b>	<b>4.40</b>	<b>0.36</b>	<b>0.63</b>
<b>Income from Other Sources (F)</b>				
Interest Income	3.08	2.86	1.13	1.33
Interest on Income Tax Refund	-	-	-	0.04
<b>Income from Other Sources (F)</b>	<b>3.08</b>	<b>2.86</b>	<b>1.13</b>	<b>1.37</b>
<b>Set-off from Brought Forward Losses (G)</b>				
Taxable Income/(Loss) as per Income Tax (A+E+F+G)	230.22	448.39	77.92	45.46
<b>Set-off from Brought Forward Losses for MAT (H)</b>				
Taxable Income/(Loss) as per MAT (A+H)	216.94	428.05	75.37	41.57
<b>Income Tax as returned/computed</b>	<b>57.94</b>	<b>112.85</b>	<b>19.61</b>	<b>11.44</b>
Tax paid as per normal or MAT	Normal	Normal	Normal	Normal

\*The Company has opted for income tax rates specified under section 115BAA of Income Tax Act, 1961.



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**ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS**

**DETAILS OF CONTINGENT LIABILITIES & COMMITMENTS AS RESTATED**

ANNEXURE - XXXIX  
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
<b>I. Contingent Liabilities</b>				
(a) claims against the company not acknowledged as debt;	-	-	-	-
(b) guarantees excluding financial guarantees; and	-	-	-	-
(c) other money for which the company is contingently liable*	41.32	41.32	-	-
<b>II. Commitments</b>				
(a) estimated amount of contracts remaining to be executed on capital account and not provided for			-	-
(b) uncalled liability on shares and other investments partly paid			-	-
(c) other commitments			-	-

\*1. On 21st September 2023, for the assessment year 2019, a Show cause notice was issued with amount of Rs. 29.45 lakhs, Further order was issued on 28th december 2023 of Rs 21.44 Lakhs against which appeal was filed on 27th March 2024

\*2. On 26 th December 2023, for the assessment year 2020, a Show cause notice was issued with amount of Rs. 35.02 lakhs, Further order was issued on 30th april 2024 of Rs 14.46 Lakhs against which the company shall contest the same based on management evaluation and advise of tax consultants.

\*3. On 25 th August 2024, for the assessment year 2021, order was issued for Rs 5.42 Lakhs against which the company shall contest the same based on management evaluation and advise of tax consultants.

**DUES OF SMALL ENTERPRISES AND MICRO ENTERPRISES AS RESTATED**

ANNEXURE - XL  
(₹ In Lakhs)

Particulars	As at October 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
	₹	₹	₹	₹
(a) Dues remaining unpaid to any supplier at the end of each accounting year				
-Principal	-	-	-	-
-Interest on the above	-	-	-	-
(b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	-	-	-	-
(c) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-	-	-
(d) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-	-	-
<b>Note 1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st October 2024, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.</b>				

**ADDITIONAL REGULATORY INFORMATION AS PER PARA Y OF SCHEDULE III TO COMPANIES ACT, 2013:**

ANNEXURE - XLI

- i. The Company does not have any immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company.
- ii. The Company has not revalued its Property, Plant and Equipment.
- iii. The Company does not have any capital work-in-progress.
- iv. The Company does not have any intangible assets under development .
- v. No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
- vi. The Company has borrowings from banks or financial institutions on the basis of security of current assets against which quarterly statements were not asked by Banks for submission which could not be verified by us as the same was not available





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**ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS**

- vii. The company is not declared as wilful defaulter by any bank or financial institution or other lender.
- viii. There are no charges which are yet to be registered or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.
- ix. The company does not have any investments and hence, compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable.
- x. Significant Accounting Ratios:

Ratios	For the Period ended October 31, 2024	For the year ended March 31, 2024	Variation (%)
(a) Current Ratio	1.73	1.77	(2.62%)
(b) Debt-Equity Ratio	0.60	0.54	11.25%
(c) Debt Service Coverage Ratio	0.38	0.78	(50.80%)
(d) Return on Equity Ratio	0.13	0.36	(64.79%)
(e) Inventory turnover ratio	0.77	4.11	(81.28%)
(f) Trade Receivables turnover ratio	3.82	11.53	(66.91%)
(g) Trade payables turnover ratio	6.35	21.80	(70.88%)
(h) Net capital turnover ratio	1.35	5.62	(75.99%)
(i) Net profit ratio	11.69%	8.73%	33.93%
(j) Return on Capital employed	12.18%	25.88%	(52.91%)
(k) Return on investment	0.00%	0.00%	0.00%

Reasons for Variation more than 25%: Since, comparative period is full financial year, hence, not comparable.

Ratios	For the year ended March 31, 2024	For the year ended March 31, 2023	Variation (%)
(a) Current Ratio	1.77	1.55	14.15%
(b) Debt-Equity Ratio	0.54	0.02	3180.66%
(c) Debt Service Coverage Ratio	0.78	3.89	(79.94%)
(d) Return on Equity Ratio	0.36	0.11	237.61%
(e) Inventory turnover ratio	4.11	2.54	61.40%
(f) Trade Receivables turnover ratio	11.53	6.15	87.44%
(g) Trade payables turnover ratio	21.80	8.60	153.56%
(h) Net capital turnover ratio	5.62	3.68	52.96%
(i) Net profit ratio	8.73%	4.79%	82.26%
(j) Return on Capital employed	25.88%	15.74%	64.37%
(k) Return on investment	0.00%	0.00%	0.00%

Reasons for Variation more than 25%:

- (a) Debt-Equity Ratio : Ratio is decreased mainly due to increase in Borrowings of the company.
- (b) Debt service coverage ratio : Ratio is increased mainly due to increase in profits during the year.
- (c) Return on Equity Ratio : Ratio is improved mainly due to good profits during the year.
- (d) Inventory turnover Ratio : Ratio is improved mainly due to increase in cost of materials consumed by the company.
- (e) Trade Receivables turnover ratio : Ratio is increased due to increase in sales of the company.
- (f) Trade payables turnover Ratio : Ratio is increased due to increase in cost of materials consumed and other expenses of the company.
- (g) Net capital turnover Ratio : Ratio is increased due to increase in sales of the company.
- (h) Net Profit Ratio : Ratio is increased due to increase in profits during the year.
- (i) Return on Capital Employed Ratio : Ratio increased due to increase in sales and profit during the year.

Ratios	For the year ended March 31, 2023	For the year ended March 31, 2022	Variation (%)
(a) Current Ratio	1.55	1.67	(6.88%)
(b) Debt-Equity Ratio	0.02	0.39	(95.83%)
(c) Debt Service Coverage Ratio	3.89	0.35	1001.88%
(d) Return on Equity Ratio	0.11	0.08	31.70%
(e) Inventory turnover ratio	2.54	1.94	30.84%
(f) Trade Receivables turnover ratio	6.15	14.06	(56.24%)
(g) Trade payables turnover ratio	8.60	3.67	134.16%
(h) Net capital turnover ratio	3.68	5.03	(26.86%)
(i) Net profit ratio	4.79%	3.06%	56.49%
(j) Return on Capital employed	15.74%	8.82%	78.54%
(k) Return on investment	0.00%	0.00%	0.00%

Reasons for Variation more than 25%:

- (a) Debt-Equity Ratio : Ratio is decreased mainly due to increase in share capital
- (b) Debt service coverage ratio : Ratio is increased mainly due to increase in borrowings during the year.
- (c) Return on Equity Ratio : Ratio is improved mainly due to good profits during the year.
- (d) Trade Receivables turnover ratio : Ratio is decreased due to increase in trade receivables
- (e) Trade payables turnover ratio : Ratio is increased due to decrease in trade payable
- (f) Net profit ratio : Ratio is increased due to increase in sales
- (g) Return on Capital employed : Ratio is increased due to increase in profits



**NACDAC Infrastructure Limited**  
(Formerly known as "Uma Infratech Limited")  
CIN: U45400UP2012PLC051081

**ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS**

- xiii. The Company does not have any scheme of arrangements which has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
- xiv. There is no income surrendered or disclosed as undisclosed income in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.
- xv. The Company has not traded or invested in crypto currency or virtual currency.
- xvi. A. No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- B. No funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

CAPITALISATION STATEMENT AS AT OCTOBER 31, 2024

ANNEXURE - XLII  
(₹ In Lakhs)

Particulars	Pre Issue	Post Issue
<b>Borrowings</b>		
Short term debt (A)	682.82	-
Long Term Debt (B)	128.35	-
<b>Total debts (C)</b>	<b>811.17</b>	<b>-</b>
<b>Shareholders' funds</b>		
Share capital	766.51	-
Reserve and surplus - as Restated	594.71	-
<b>Total shareholders' funds (D)</b>	<b>1,361.22</b>	<b>-</b>
<b>Long term debt / shareholders funds (B/D)</b>	<b>0.09</b>	<b>-</b>
<b>Total debt / shareholders funds (C/D)</b>	<b>0.60</b>	<b>-</b>

Signatures to Annexures Forming Part Of The Restated Financial Statements

For and on behalf of the Board of Directors

Hemant Sharma

(Managing Director)  
DIN - 05304685

Place : Gaziabad

Date : December 02, 2024





Ashish Saxena      Shashi Raman      Pradeep Singh

(Whole-Time Director)    (Chief Financial officer)    (Company Secretary)  
 DIN - 07941108

