



TO WHOMSOEVER IT MAY CONCERN

This is to certify that the following is the Financial Resources Statement of M/s. BSCPL Infrastructure Limited (formerly known as B.Seenaiah & Company (Projects) Limited), M.No. 8-2-502/1/A, JIVI Towers, Road No.7, Banjara Hills, Hyderabad - 500 034 as on 31st March, 2024.

(All Figures in INR Millions)

S.No.	Description	Amount Rs.	Amount Rs.
A	Liquid Assets		
	Cash on Hand & bank Balance	777.30	
	Current investments	2.12	
	Trade receivables	4,838.18	5,617.60
B	Unencumbered Real Assets		
	Trade receivables - long term	310.66	
	Non-current investments	7,245.91	
	Other financial assets	2,975.52	
	Loans	110.92	
	Other Assets	7,422.41	
	Fixed assets (Net of secured borrowings)	1,540.16	19,605.58
C	Other Financial Means - Funded	Limit	
	Cash credit	372.27 Crs	
	Other Financial Means - Unfunded		
	Bank Guarantees (B.G's)	1341.99 Crs	
	Letter of Credit (L.G's)		

The above is as per books of accounts and other documents produced before us for verification.

For B Srinivasa Rao & Co

Chartered Accountants

FRN : 008763S

M. Ranga Rai Chowdary

Partner

Membership No. 243733

UDIN:24243733BKESBU4375

Date: 14-08-2024

Place: Hyderabad

Branch Office : 01

No. 19 & 19/1, 5th Floor,
BRV Layout, Kumara Park West,
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Cell: 09481565397, P: 080-23565997
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Branch Office : 02

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Branch Office : 03

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4th Floor, 3rd Lane, Dwaraknagar,
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Cell : 9441754487, 0891-7961950
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Certificate for Financial Capacity of the Applicant

We B Srinivasa Rao & Co. Statutory Auditors of **M/s. BSCPL Infrastructure Limited** [Formerly known as M/s. B. Seenaiiah & Company (Projects) Limited] having its registered Office at M.No.8-2-502/1/A, JIVI Towers, Road No 7, Banjara Hills, Hyderabad - 500 034, hereby certify that the Net Cash Accruals, Net Worth as at March 31, 2024 is as per audited financial statements for the year ended March 31, 2024.

Applicant type	Member Code	Net Cash Accruals (Rs. In crores)					Net Worth
		Year 1	Year 2	Year 3	Year 4	Year 5	Year
		2023-24	2022-23	2021-22	2020-21	2019-20	(2023-24)
		58.08	51.08	41.42	74.56	89.21	1,138.01
Net Worth Total							1,138.01

Methodology for calculation of Net Worth (Rs. in Crores)

1. Issued and Paid up share capital	24.86
2. Securities premium accounts	194.29
3. General Reserve	126.56
4. Foreign currency translation reserve	0.00
5. Surplus in the statement of profit and loss	791.52
6. Other comprehensive income	0.78
7. Revaluation reserves	0.00
8. Deferred expenditure and miscellaneous expenditure not written off	0.00
9. Write bak of deprecion and amalgamation	0.00
10. Reserves not available for distibution to equity share holders	0.00
Net Worth = (10 = (1+2+3+4+5)-(6+7+8+9))	1138.01

Methodology for calculation of Net Cash Accruals in Rs. Crores

	Year 1	Year 2	Year 3	Year 4	Year 5
Financial Year	2023-24	2022-23	2021-22	2020-21	2019-20
Profit After Tax	27.95	17.28	2.44	30.24	40.09
Depreciation	30.14	33.80	38.98	44.32	49.12
Net Cash Accruals	58.08	51.08	41.42	74.56	89.21

For B Srinivasa Rao & Co
Chartered Accountant
FRN : 008763S

M. Ranga Rai Chowdary

Partner

Membership No. 243733

UDIN:24243733BKESBS8672

Place: Hyderabad

Date : 14-08-2024



Branch Office : 01

No. 19 & 19/1, 5th Floor,
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Ph : 9550096524. 9652342538

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hyderabad@bsrco.in

CERTIFICATE

This is to certify that M/s. BSCPL Infrastructure Limited (formerly known as B.Seenaiah &Company (Projects) Limited), M.No. 8-2-502/1/A, JIVI Towers, Road No.7, Banjara Hills, Hyderabad - 500 034 has executed the following turnovers for the last five years .

(All Figures in INR Millions)

S.No.	Financial year	Total Turnover From all sources	Turnover From Civil Construction Works sources	Turnover From Other sources
1	2023-24	16,072.61	14,042.81	2,029.80
2	2022-23	15,983.64	13,152.51	2,831.14
3	2021-22	14,537.46	12,686.28	1,851.18
4	2020-21	14,583.31	12,648.06	1,935.26
5	2019-20	16,438.06	14,996.05	1,442.00

For B Srinivasa Rao & Co
Chartered Accountants

FRN : 0087635



M.Ranga Rai Chowdary
Partner

Membership No. 243733

UDIN:24243733BKESBT5883



Date: 14-08-2024

Place:Hyderabad

Branch Office : 01

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BSCPL Infrastructure Limited

(Formerly known as B.Seenah & Company (Projects) Limited)

M.No.6-2-5021/A, JVI Towers, Road No.7, Banjara Hills, Hyderabad - 500034

(All Fig. in Millions)

Sl. No	Particulars	31-03-2024			31-03-2023			31-03-2022			31-03-2021			31-03-2020		
		INR	Conv Rate	US \$	INR	Conv Rate	US \$	INR	Conv Rate	US \$	INR	Conv Rate	US \$	INR	Conv Rate	US \$
a	Turnover from all sources	16,072.61	83.36	192.81	15,983.64	82.15	194.56	14,537.46	75.51	192.52	14,583.31	73.24	199.12	16,438.06	75.24	218.47
	- Construction Division	15,923.15	83.36	191.02	15,772.08	82.15	191.98	13,595.82	75.51	180.05	13,337.51	73.24	182.38	15,745.92	75.24	209.28
	- Real Estate	30.99	83.36	0.37	127.00	82.15	1.55	792.38	75.51	10.49	1,025.30	73.24	14.00	446.03	75.24	5.93
	- Metal Sales	118.47	83.36	1.42	84.56	82.15	1.03	149.26	75.51	1.98	200.50	73.24	2.74	246.11	75.24	3.27
b	Profit Before Depreciation, profit of equity accounted investees and tax	491.28	83.36	5.89	496.23	82.15	6.04	534.91	75.51	7.08	637.96	73.24	8.71	771.37	75.24	10.25
c	Depreciation	301.39	83.36	3.62	337.97	82.15	4.11	389.85	75.51	5.16	443.21	73.24	6.05	491.21	75.24	6.53
d	Profits before profit of equity accounted investees and tax (b-c)	189.89	83.36	2.28	158.25	82.15	1.93	145.07	75.51	1.92	194.75	73.24	2.66	280.15	75.24	3.72
	Exceptional items - profit on sale of investment	-	83.36	-	-	82.15	-	-	75.51	-	-	73.24	-	-	75.24	-
	Profit/ (loss) before share of profit of equity accounted investees and tax	189.89	83.36	2.28	158.25	82.15	1.93	145.07	75.51	1.92	194.75	73.24	2.66	280.15	75.24	3.72
	Share of (loss)/profit of integrated joint venture	16.69	83.36	0.20	(13.69)	82.15	(0.17)	4.37	75.51	0.06	(1.71)	73.24	(0.02)	44.63	75.24	0.59
e	Profit before tax	206.58	83.36	2.48	144.56	82.15	1.76	149.44	75.51	1.98	193.04	73.24	2.64	324.79	75.24	4.32
	a) Taxes	(118.83)	83.36	(1.43)	32.11	82.15	0.39	23.69	75.51	0.31	1.23	73.24	0.02	(58.41)	75.24	(0.78)
b	Deferred Tax Liability	45.96	83.36	0.55	(60.34)	82.15	(0.73)	101.39	75.51	1.34	(110.59)	73.24	(1.51)	(17.74)	75.24	(0.24)
f	Miscellaneous Expenditure written off	-	83.36	-	-	82.15	-	-	75.51	-	-	73.24	-	-	75.24	-
g	Losses pertaining to Minority Interests	279.45	83.36	3.35	172.79	82.15	2.10	24.36	75.51	0.32	302.40	73.24	4.13	400.94	75.24	5.33
h	Profits after taxes	3.76	83.36	0.05	9.70	82.15	0.12	(5.92)	75.51	(0.08)	9.75	73.24	0.13	(6.22)	75.24	(0.08)
	Comprehensive income for the year	283.21	83.36	3.40	182.49	82.15	2.22	18.44	75.51	0.24	312.15	73.24	4.26	394.72	75.24	5.25
i	Other non cash expenses	301.39	83.36	3.62	337.97	82.15	4.11	389.85	75.51	5.16	443.21	73.24	6.05	491.21	75.24	6.53
j	Net Cash Accruals (h) + (i)	580.84	83.36	6.97	510.76	82.15	6.22	414.21	75.51	5.49	745.62	73.24	10.18	892.15	75.24	11.86
k	Total Assets	32,596.58	83.36	391.04	31,865.23	82.15	387.88	29,777.47	75.51	394.35	30,165.84	73.24	411.88	30,410.93	75.24	404.19
l	Current Assets	19,090.53	83.36	229.02	18,502.18	82.15	225.22	21,510.68	75.51	284.87	17,123.35	73.24	233.80	16,750.36	75.24	222.63
m	Cash, Temporary investments, Current Receivables and claims	5,617.60	83.36	67.39	3,598.15	82.15	43.80	3,234.89	75.51	42.84	3,543.02	73.24	48.38	3,543.90	75.24	47.10
n	Total liabilities	21,216.50	83.36	254.52	20,768.36	82.15	252.80	18,863.08	75.51	249.81	19,269.90	73.24	263.11	19,827.14	75.24	263.52
o	Current Liabilities	10,804.63	83.36	129.62	11,574.07	82.15	140.88	12,240.72	75.51	162.11	12,657.90	73.24	172.83	13,518.18	75.24	179.67
p	Net Worth (k-f-n)	11,380.08	83.36	136.52	11,096.87	82.15	135.08	10,914.38	75.51	144.54	10,895.94	73.24	148.77	10,583.79	75.24	140.67
q	Working capital (l) - (o)	8,285.90	83.36	99.40	6,928.12	82.15	84.33	9,269.96	75.51	122.76	4,465.45	73.24	60.97	3,232.19	75.24	42.96
r	Authorised Capital	800.00	83.36	9.60	800.00	82.15	9.74	800.00	75.51	10.59	800.00	73.24	10.92	800.00	75.24	10.63
s	Capital Issued and Paid up	248.57	83.36	2.98	248.57	82.15	3.03	248.57	75.51	3.29	248.57	73.24	3.39	248.57	75.24	3.30
t	Reserves and Surplus	11,131.51	83.36	133.54	10,848.29	82.15	132.05	10,665.81	75.51	141.25	10,647.37	73.24	145.38	10,335.22	75.24	137.36
u	Current ratio (l) / (o)	1.77	83.36	1.77	1.60	82.15	1.60	1.76	75.51	1.76	1.35	73.24	1.35	1.24	75.24	1.24
v	Acid Test ratio (m) / (o)	0.52	83.36	0.52	0.31	82.15	0.31	0.26	75.51	0.26	0.28	73.24	0.28	0.26	75.24	0.26
w	Total liability to network (Debt-Equity Ratio) (n) / (p)	1.86	83.36	1.86	1.87	82.15	1.87	1.73	75.51	1.73	1.77	73.24	1.77	1.87	75.24	1.87
x	Net Block of Assets	3,746.74	83.36	44.95	3,889.09	82.15	47.34	2,374.35	75.51	31.44	2,666.62	73.24	36.41	3,020.24	75.24	40.14
y	Turnover from Civil Construction Works	14,042.81	83.36	168.46	13,152.51	82.15	160.10	12,686.78	75.51	168.01	12,648.06	73.24	172.69	14,996.05	75.24	199.31
z	Total Revenue	16,072.61	83.36	192.81	15,983.64	82.15	194.56	14,537.46	75.51	192.52	14,583.31	73.24	199.12	16,438.06	75.24	218.47

