# सूचना अधिकार अधिनियम–2005 के अध्याय –2 की धारा–4 (1) ख (11)

मैनुअल संख्या –11

## अपने प्रत्येक अभिकरणों का बजट जो उनसे सम्बन्धित हैं, जिसमें सभी योजनाओं, प्रस्तावित व्यय और किये गये भुगतानों का विवरण

इस मैनुअल को तैयार करने में यद्यपि यथोचित सावधानियॉ बरती गयी है, तथापि इसके प्रकाशन में यदि कोई त्रुटि/सुझाव रह गयी हो तो कृपया अवस्थापना भवन, 583, राजकीय आई0टी0आई0 निरंजनपुर के सामने, माजरा, सहारनपुर रोड, देहरादून– 248001 को डाक द्वारा या टैलीफोन नम्बर 0135-2522941 या ई–मेल bridcul@gmail.com पर सूचित करें ।

**Bridge, Ropeway, Tunnel and Other Infrastructure Development Corp. of Uttarakhand Ltd.**
**Opp.-ITI , Niranjanpur, Majara, Saharanpur Raod, Dehradun**

**Detail of Income & Expenditure for the financial year 2024-25**

| Sr No | Particulars/ Heads of Income | Income for F.Y. 2024-25 |
|---|---|---|
| 1 | Direct Income (Centage ect.) | 578.00 |
| 2 | Other Income | 1505.00 |
| | **Total** | **2083.00** |

| Sr No | Particulars/ Heads of Expenditure | Expenditure for F.Y. 2024-25 |
|---|---|---|
| 1 | Salary Expenses | 623.76 |
| 2 | Wages Expenses | 90.01 |
| 3 | EPF & Other Contribution Expenses | 15.24 |
| 4 | Bank Charges | 0.90 |
| 5 | Insurance | 2.03 |
| 6 | Car Hire Expenses | 102.80 |
| 7 | Office Rent | 13.40 |
| 8 | Legal & Professional Fees | 6.01 |
| 9 | Advertisement & Publicity | 17.68 |
| 10 | Office Expense | 16.31 |
| 11 | Communication Expenses | 3.02 |
| 12 | Electricity & Water Expenses | 6.88 |
| 13 | Repair & Maintenance Expenses | 23.69 |
| 14 | Printing & Stationery Expenses | 3.74 |
| 15 | Travelling & Conveyance | 36.69 |
| 16 | Business Promotion Expenses | 6.33 |
| 17 | Property Tax | 0.85 |
| 18 | Postage & Telegram Expenses | 0.57 |
| 19 | Interest Expenses | 1.16 |
| 20 | Conference Expenses | 12.35 |
| 21 | CSR Expenses | 13.23 |
| 22 | Traning Expenses | 9.78 |
| 23 | Water Expenses | 0.28 |
| 24 | Contingency Exp. -PMGSY | 9.17 |
| | **Total** | **1015.87** |

Chief General Manager (Finance)
Bridge, Ropeway, Tunnel & Other Infrastructure
Development Corporation of
Uttarakhand Ltd. (BRIDCUL),
Dehradun

Bridges, Ropeway, Tunnel, and Other Infrastructure Development Corporation of Uttarakhand Ltd.
BALANCE SHEET AS AT MARCH 31, 2025

Figures in Lakhs

| Particulars | Note | Figures at the end of current reporting period (₹) | Figures at the end of previous reporting period (₹) |
|---|---|---|---|
| I EQUITY AND LIABILITIES | | | |
| (1) **Shareholders' Funds** | | | |
| (a) Share capital | 2 | 400.00 | 400.00 |
| (b) Reserves and Surplus | 3 | 3,765.00 | 2,996.20 |
| | | 4,165.00 | 3,396.20 |
| (2) **Non Current Liabilities** | | | |
| (a) Deffered Tax Liabilities | 4 | 69.00 | 66.36 |
| (3) **Current Liabilities** | | | |
| (a) Trade payables | 5 | 1,484.00 | 936.59 |
| (b) Other current liabilities | 6 | 33,807.00 | 24,449.46 |
| (c) Short Term Provisions | 7 | 4,066.00 | 2,881.89 |
| | | 39,357.00 | 28,267.95 |
| | | 43,591.00 | 31,730.50 |
| II ASSETS | | | |
| (1) **Non-Current Assets** | | | |
| (a) Property, Plant and Equipment and Intangible assets | | | |
| (i) Property, Plant and Equipment | 8 | 788.53 | 800.32 |
| (ii) Intangible assets under development | 8 (a) | 34.00 | 33.81 |
| | | 822.53 | 834.13 |
| (2) **Current Assets** | | | |
| (a) Trade Receivables | 9 | 1,292.00 | 1,015.87 |
| (b) Cash and Bank Balances | 10 | 35,619.00 | 23,551.36 |
| (c) Short-term loan and advances | 11 | 2,124.00 | 321.68 |
| (d) Other Current Assets | 12 | 3,733.00 | 6,007.46 |
| | | 42,768.00 | 30,896.37 |
| | | 43,591.00 | 31,730.50 |
| **Significant accounting policies** | 1 | | |

The notes referred to above form an integral part of the provisional financial statements

As per our report attached

**A.K. KASHYAP & CO.**
*Chartered Accountants*
Firm Reg. No. : 000101C

A.K. KASHYAP & CO. 37, Rajpur Road Dehradun 248001 CHARTERED ACCOUNTANTS

**(VIPUL NAGPAL)**
**(FCA Partner)**
**Membership No. : 401185**

*Place : Dehradun*
*Date:* 14.08.2025
UDIN: 25401185BMLMFB3559

*For and on behalf of the Board of Directors of*
**Bridges, Ropeway, Tunnel, and Other Infrastructure Development Corporation of Uttarakhand Ltd.**

**Narendra Pal Singh**
**(Managing Director)**
**Din- 10742917**

**Rajesh Chandra Sharma**
**(Director)**
**Din- 10935879**

**Jaipal Singh Tomar**
**(Chief General Manager - Finance)**

Bridges, Ropeway, Tunnel, and Other Infrastructure Development Corporation of Uttarakhand Ltd.

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED MARCH 31,2025

Figures in Lakhs

| | Particulars | Note | Figures at the end of current reporting period (₹) | Figures at the end of previous reporting period (₹) |
|---|---|---|---|---|
| I | Revenue from Operations | 13 | 30,580.00 | 22,351.94 |
| II | Other Revenue | 14 | 1,505.00 | 1,380.00 |
| III | **Total Income I + II** | | 32,085.00 | 23,731.94 |
| IV | **Expenses:** | | | |
| | Cost of material consumed | 15 | 30,002.00 | 22,234.13 |
| | Employee benefits expense | 16 | 729.00 | 637.08 |
| | Finance costs | 17 | 1.00 | 0.22 |
| | Depreciation and amortisation expenses | 8 | 35.74 | 38.66 |
| | Other Expenses | 18 | 286.00 | 153.10 |
| | **Total expenses** | | 31,053.74 | 23,063.19 |
| V | **Profit/(Loss) before exceptional and extraordinary items (III-IV)** | | 1,031.26 | 668.64 |
| VI | Prior Period Items | 19 | - | - |
| VII | Exceptional items | | - | - |
| VIII | **Profit/(Loss) before extraordinary items (V-VI-VII)** | | 1,031.26 | 668.64 |
| IX | Exraordinary items | | | |
| X | **Profit / (Loss) Before Tax (VIII-IX)** | | 1,031.26 | 668.64 |
| XI | Tax expense: | | | |
| | (1) Current Tax | | 260.58 | 183.46 |
| | (2) Deferred Tax | | 2.30 | 2.55 |
| XII | **Profit/ (Loss) after Tax (X-XI)** | | 768.38 | 482.63 |
| XIII | **Earnings per equity share (face value of Rs. 1000 per share)** | | | |
| | (1) Basic | | 0.02 | 0.01 |
| | (2) Diluted | | 0.02 | 0.01 |

**Significant accounting policies** 1

The notes referred to above form an integral part of the provisional financial statements

**A.K. KASHYAP & CO.**
Chartered Accountants
Firm Reg. No. : 000101C

A.K. KASHYAP & CO. 37, Rajpur Road Dehradun 248001 CHARTERED ACCOUNTANTS

**(VIPUL NAGPAL)**
**(FCA Partner )**
**Membership No. : 401185**
*Place : Dehradun*
*Date:* 14.08.2025
UDIN: 25401185BMLMFB3559

*For and on behalf of the Board of Directors of*
***Bridges, Ropeway, Tunnel, and Other Infrastructure Development Corporation of Uttarakhand Ltd.***

**Narendra Pal Singh**
**(Managing Director)**
**Din- 10742917**

**Rajesh Chandra Sharma**
**(Director)**
**Din- 10935879**

**Jaipal Singh Tomar**
**(Chief General Manager - Finance)**

**Bridges, Ropeway, Tunnel, and Other Infrastructure Development Corporation of Uttarakhand Ltd.**
**BALANCE SHEET AS AT MARCH 31, 2024**

| Particulars | Note | Figures at the end of current reporting period (₹) | Figures at the end of previous reporting period (₹) |
|---|---|---|---|
| **I EQUITY AND LIABILITIES** | | | |
| **(1) Shareholders' Funds** | | | |
| (a) Share capital | 2 | 4,00,00,000 | 4,00,00,000 |
| (b) Reserves and Surplus | 3 | 29,96,19,874 | 25,13,57,311 |
| | | 33,96,19,874 | 29,13,57,311 |
| **(2) Non Current Liabilities** | | | |
| (a) Deffered Tax Liabilities | 4 | 66,35,527 | 63,80,219 |
| **(3) Current Liabilities** | | | |
| (a) Trade payables | 5 | 9,36,58,861 | 5,53,66,212 |
| (b) Other current liabilities | 6 | 2,44,49,46,311 | 1,66,24,06,176 |
| (c) Short Term Provisions | 7 | 28,81,89,443 | 17,43,87,732 |
| | | 2,82,67,94,615 | 1,89,21,60,120 |
| | | 3,17,30,50,016 | 2,18,98,97,650 |
| **II ASSETS** | | | |
| **(1) Non-Current Assets** | | | |
| (a) Property, Plant and Equipment and Intangible assets | | | |
| (i) Property, Plant and Equipment | 8 | 8,00,32,169 | 8,32,29,639 |
| (ii) Intangible assets under development | 8 (a) | 33,81,045 | 33,81,045 |
| | | 8,34,13,214 | 8,66,10,684 |
| **(2) Current Assets** | | | |
| (a) Trade Receivables | 9 | 10,15,86,762 | 4,60,45,754 |
| (b) Cash and Bank Balances | 10 | 2,35,51,36,191 | 1,74,90,65,038 |
| (c) Short-term loan and advances | 11 | 3,21,67,839 | 2,01,16,855 |
| (d) Other Current Assets | 12 | 60,07,46,010 | 28,80,59,319 |
| | | 3,08,96,36,802 | 2,10,32,86,966 |
| | | 3,17,30,50,016 | 2,18,98,97,650 |
| **Significant accounting policies** | 1 | | |

The notes referred to above form an integral part of the financial statements

As per our report attached

*For and on behalf of the Board of Directors of*
**Bridges, Ropeway, Tunnel, and Other Infrastructure Development Corporation of Uttarakhand Ltd.**

**A.K. KASHYAP & CO.**
**CHARTERED ACCOUNTANTS**
**Firm Registration No: 000101C**

A.K. KASHYAP & CO. 37, Rajpur Road Dehradun 248001 CHARTERED ACCOUNTANTS

**(VIPUL NAGPAL)**
**FCA PARTNER**
**MembershipNo: 401185**

**Narendra Pal Singh**
**(Managing Director)**
**Din- 10742917**

**Vineet Kumar**
**(Director)**
**Din-09154578**

***Place : Dehradun***
***Date:*** 05-02-2025
***UDIN :*** 25401185BMLLXK6847

**Jaipal Singh Tomar**
**(Chief General Manager - Finance)**

**Bridges, Ropeway, Tunnel, and Other Infrastructure Development Corporation of Uttarakhand Ltd.**
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED MARCH 31,2024

| | Particulars | Note | Figures at the end of current reporting period (₹) | Figures at the end of previous reporting period (₹) |
|---|---|---|---|---|
| I | Revenue from Operations | 13 | **2,23,51,93,850** | 1,82,71,15,461 |
| II | Other Revenue | 14 | **13,79,89,113** | 7,89,79,699 |
| **III** | **Total Income I + II** | | **2,37,31,82,963** | 1,90,60,95,160 |
| **IV** | **Expenses:** | | | |
| | Cost of material consumed | 15 | **2,22,34,12,825** | 1,76,25,84,152 |
| | Employee benefits expense | 16 | **6,37,07,637** | 5,82,34,435 |
| | Finance costs | 17 | **22,310** | 32,819 |
| | Depreciation and amortisation expenses | 8 | **38,66,497** | 37,89,609 |
| | Other Expenses | 18 | **1,53,09,515** | 1,40,31,281 |
| | **Total expenses** | | **2,30,63,18,784** | 1,83,86,72,296 |
| V | **Profit/(Loss) before exceptional and extraordinary items (III-IV)** | | **6,68,64,179** | 6,74,22,864 |
| VI | Prior Period Items | 19 | - | - |
| VII | Exceptional items | | - | - |
| VIII | **Profit/(Loss) before extraordinary items (V-VI-VII)** | | **6,68,64,179** | 6,74,22,864 |
| IX | Exraordinary items | | | |
| X | **Profit / (Loss) Before Tax (VIII-IX)** | | **6,68,64,179** | 6,74,22,864 |
| XI | Tax expense: | | | |
| | (1) Current Tax | | **1,83,46,308** | 1,81,45,194 |
| | (2) Deferred Tax | | **2,55,308** | 4,01,459 |
| XII | **Profit/ (Loss) after Tax (X-XI)** | | **4,82,62,563** | 4,88,76,211 |
| **XIII** | **Earnings per equity share (face value of Rs. 10 per share)** | | | |
| | (1) Basic | | **1,207** | 1,222 |
| | (2) Diluted | | **1,207** | 1,222 |

**Significant accounting policies** **1**

The notes referred to above form an integral part of the financial statements

*For and on behalf of the Board of Directors of*
***Bridges, Ropeway, Tunnel, and Other Infrastructure Development Corporation of Uttarakhand Ltd.***

**A.K. KASHYAP & CO.**
**CHARTERED ACCOUNTANTS**
**Firm Registration No: 000101C**

**(VIPUL NAGPAL)**
**FCA PARTNER**
**MembershipNo: 401185**

A.K. KASHYAP & CO. 37, Rajpur Road Dehradun 248001 CHARTERED ACCOUNTANTS

***Place : Dehradun***
***Date:*** 05-02-2025
***UDIN :*** 25401185BMLLXK6847

**Narendra Pal Singh**
**(Managing Director)**
**Din- 10742917**

**Vineet Kumar**
**(Director)**
**Din-09154578**

**Jaipal Singh Tomar**
**(Chief General Manager - Finance)**

**Bridges, Ropeway, Tunnel, and Other Infrastructure Development Corporation of Uttarakhand Ltd.**
**BALANCE SHEET AS AT MARCH 31, 2023**

| Particulars | Note | Figures at the end of current reporting period (₹) | Figures at the end of previous reporting period (₹) |
|---|---|---|---|
| **I EQUITY AND LIABILITIES** | | | |
| **(1) Shareholders' Funds** | | | |
| (a) Share capital | 2 | 4,00,00,000 | 4,00,00,000 |
| (b) Reserves and Surplus | 3 | 25,13,57,311 | 20,24,81,100 |
| | | 29,13,57,311 | 24,24,81,100 |
| **(2) Non Current Liabilities** | | | |
| (a) Deffered Tax Liabilities | 4 | 63,80,219 | 59,78,760 |
| **(3) Current Liabilities** | | | |
| (a) Trade payables | 5 | 5,53,66,212 | 6,51,94,799 |
| (b) Other current liabilities | 6 | 1,66,24,06,176 | 1,56,30,01,418 |
| (c) Short Term Provisions | 7 | 17,43,87,732 | 9,96,08,408 |
| | | 1,89,21,60,120 | 1,72,78,04,625 |
| | | 2,18,98,97,650 | 1,97,62,64,485 |
| **II ASSETS** | | | |
| **(1) Non-Current Assets** | | | |
| (a) Property, Plant and Equipment and Intangible assets | | | |
| (i) Property, Plant and Equipment | 8 | 8,32,29,639 | 8,67,42,983 |
| (ii) Intangible assets under development | 8 (a) | 33,81,045 | 33,81,045 |
| | | 8,66,10,684 | 9,01,24,028 |
| **(2) Current Assets** | | | |
| (a) Trade Receivables | 9 | 4,60,45,754 | 2,79,59,174 |
| (b) Cash and Bank Balances | 10 | 1,74,90,65,038 | 1,74,63,78,760 |
| (c) Short-term loan and advances | 11 | 2,01,16,855 | 3,72,01,526 |
| (d) Other Current Assets | 12 | 28,80,59,319 | 7,46,00,997 |
| | | 2,10,32,86,966 | 1,88,61,40,457 |
| | | 2,18,98,97,650 | 1,97,62,64,485 |

**Significant accounting policies** 1

The notes referred to above form an integral part of the financial statements

As per our report attached

**FOR GOYAL BHANOT & CO.**
*Chartered Accountants*
Firm Reg. No. : 012376C

Rajnish Bhanot

**CA Rajnish Bhanot**
**( Partner )**
**Membership No. 402787**

*Place : Dehradun*
Date: 26.11.2024
*UDIN :* 24402787BKAPFQ9730

GOYAL BHANOT & CO. DEHRADUN Chartered Accountants

*For and on behalf of the Board of Directors of*
**Bridges, Ropeway, Tunnel, and Other Infrastructure Development Corporation of Uttarakhand Ltd.**

**Narendra Pal Singh**
**(Managing Director)**
**Din- 10742917**

Vineet Kumar
**(Director)**
Din: 09154578

**Jaipal Singh Tomar**
**(Chief General Manager - Finance)**

**Bridges, Ropeway, Tunnel, and Other Infrastructure Development Corporation of Uttarakhand Ltd.**
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED MARCH 31,2023

| | Particulars | Note | Figures at the end of current reporting period (₹) | Figures at the end of previous reporting period (₹) |
|---|---|---|---|---|
| I | Revenue from Operations | 13 | **1,82,71,15,461** | 1,54,12,61,479 |
| II | Other Revenue | 14 | **7,89,79,699** | 6,16,11,010 |
| **III** | **Total Income I + II** | | **1,90,60,95,160** | 1,60,28,72,489 |
| **IV** | **Expenses:** | | | |
| | Cost of material consumed | 15 | **1,76,25,84,152** | 1,46,71,40,420 |
| | Employee benefits expense | 16 | **5,82,34,435** | 5,88,69,642 |
| | Finance costs | 17 | **32,819** | 20,351 |
| | Depreciation and amortisation expenses | 8 | **37,89,609** | 44,66,695 |
| | Other Expenses | 18 | **1,40,31,281** | 97,99,351 |
| | **Total expenses** | | **1,83,86,72,296** | 1,54,02,96,459 |
| V | **Profit/(Loss) before exceptional and extraordinary items (III-IV)** | | **6,74,22,864** | 6,25,76,030 |
| VI | Prior Period Items | 19 | - | -16,60,550 |
| VII | Exceptional items | | - | - |
| VIII | **Profit/(Loss) before extraordinary items (V-VI-VII)** | | **6,74,22,864** | 6,42,36,580 |
| IX | Exraordinary items | | | |
| X | **Profit / (Loss) Before Tax (VIII-IX)** | | **6,74,22,864** | 6,42,36,580 |
| XI | Tax expense: | | | |
| | (1) Current Tax | | **1,81,45,194** | 1,70,62,783 |
| | (2) Deferred Tax | | **4,01,459** | 3,65,433 |
| XII | **Profit/ (Loss) after Tax (X-XI)** | | **4,88,76,211** | 4,68,08,364 |
| **XIII** | **Earnings per equity share (face value of Rs. 10 per share)** | | | |
| | (1) Basic | | **1,222** | 1,170 |
| | (2) Diluted | | **1,222** | 1,170 |

**Significant accounting policies** 1

The notes referred to above form an integral part of the financial statements

**FOR GOYAL BHANOT & CO.**
Chartered Accountants
Firm Reg. No. : 012376C

**CA Rajnish Bhanot**
**( Partner )**
**Membership No. 402787**

*Place : Dehradun*
*Date: 26.11.2024*
*UDIN :* 24402787BKAPFQ9730

GOYAL BHANOT & CO. DEHRADUN Chartered Accountants

*For and on behalf of the Board of Directors of*
***Bridges, Ropeway, Tunnel, and Other Infrastructure Development Corporation of Uttarakhand Ltd.***

**Narendra Pal Singh**
**(Managing Director)**
**Din- 10742917**

**(Director)** Vineet Kumar
Din: 09154578

**Jaipal Singh Tomar**
**(Chief General Manager - Finance)**

**Bridges, Ropeway, Tunnel, and Other Infrastructure Development Corporation of Uttarakhand Ltd.**
**BALANCE SHEET AS AT MARCH 31, 2022**

| Particulars | Note | Figures at the end of current reporting period (₹) | Figures at the end of previous reporting period (₹) |
|---|---|---|---|
| **I EQUITY AND LIABILITIES** | | | |
| **(1) Shareholders' Funds** | | | |
| (a) Share capital | 2 | 4,00,00,000 | 4,00,00,000 |
| (b) Reserves and Surplus | 3 | 20,24,81,100 | 15,56,72,736 |
| | | 24,24,81,100 | 19,56,72,736 |
| **(2) Non Current Liabilities** | | | |
| (a) Deffered Tax Liabilities | 4 | 59,78,760 | 56,13,327 |
| **(3) Current Liabilities** | | | |
| (a) Trade payables | 5 | 6,51,94,799 | 6,59,83,450 |
| (b) Other current liabilities | 6 | 1,56,30,01,418 | 1,16,29,82,698 |
| (c) Short Term Provisions | 7 | 9,96,08,408 | 7,32,27,510 |
| | | 1,72,78,04,625 | 1,30,21,93,658 |
| | | 1,97,62,64,485 | 1,50,34,79,721 |
| **II ASSETS** | | | |
| **(1) Non-Current Assets** | | | |
| (a) Property, Plant and Equipment and Intangible assets | | | |
| (i) Property, Plant and Equipment | 8 | 8,67,42,983 | 8,90,17,150 |
| (ii) Intangible assets under development | 8 (a) | 33,81,045 | 33,81,045 |
| | | 9,01,24,028 | 9,23,98,195 |
| **(2) Current Assets** | | | |
| (a) Trade Receivables | 9 | 2,79,59,174 | 2,64,24,264 |
| (b) Cash and Bank Balances | 10 | 1,74,63,78,760 | 1,26,00,54,955 |
| (c) Short-term loan and advances | 11 | 3,72,01,526 | 5,56,00,836 |
| (d) Other Current Assets | 12 | 7,46,00,997 | 6,90,01,471 |
| | | 1,88,61,40,457 | 1,41,10,81,526 |
| | | 1,97,62,64,485 | 1,50,34,79,721 |
| **Significant accounting policies** | 1 | | |

The notes referred to above form an integral part of the financial statements

As per our report attached

**FOR ANURAG SANGAL & CO.**
*Chartered Accountants*
Firm Reg. No. : 004670C

ANURAG SANGAL & CO. DEHRADUN CHARTERED ACCOUNTANTS

**SANDEEP JINDAL**
**( Partner )**
**Membership No.403560**

*Place : Dehradun*
*Date:03-01-2024*
*UDIN :*

*For and on behalf of the Board of Directors of*
**Bridges, Ropeway, Tunnel, and Other Infrastructure Development Corporation of Uttarakhand Ltd.**

**Deepak K Yadav**
**(Managing Director)**
**Din-10093804**

**Vineet Kumar**
**(Director)**
**Din: 09154578**

**Jaipal Singh Tomar**
**(Chief General Manager - Finance)**

**Bridges, Ropeway, Tunnel, and Other Infrastructure Development Corporation of Uttarakhand Ltd.**
**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED MARCH 31,2022**

| | Particulars | Note | Figures at the end of current reporting period (₹) | Figures at the end of previous reporting period (₹) |
|---|---|---|---|---|
| I | Revenue from Operations | 13 | 1,54,12,61,479 | 1,07,71,99,277 |
| II | Other Revenue | 14 | 6,16,11,010 | 6,22,22,628 |
| III | **Total Income I + II** | | 1,60,28,72,489 | 1,13,94,21,905 |
| IV | **Expenses:** | | | |
| | Cost of material consumed | 15 | 1,46,71,40,420 | 99,73,97,278 |
| | Employee benefits expense | 16 | 5,88,69,642 | 5,18,94,717 |
| | Finance costs | 17 | 20,351 | 21,598 |
| | Depreciation and amortisation expenses | 8 | 44,66,695 | 32,40,818 |
| | Other Expenses | 18 | 97,99,351 | 2,39,86,232 |
| | **Total expenses** | | 1,54,02,96,459 | 1,07,65,40,643 |
| V | **Profit/(Loss) before exceptional and extraordinary items (III-IV)** | | 6,25,76,030 | 6,28,81,262 |
| VI | Prior Period Items | 19 | -16,60,550 | 27,139 |
| VII | Exceptional items | | - | - |
| VIII | **Profit/(Loss) before extraordinary items (V-VI-VII)** | | 6,42,36,580 | 6,28,54,123 |
| IX | Exraordinary items | | | |
| X | **Profit / (Loss) Before Tax (VIII-IX)** | | 6,42,36,580 | 6,28,54,123 |
| XI | Tax expense: | | | |
| | (1) Current Tax | | 1,70,62,783 | 1,66,11,367 |
| | (2) Deferred Tax | | 3,65,433 | 10,60,896 |
| XII | **Profit/ (Loss) after Tax (X-XI)** | | 4,68,08,364 | 4,51,81,860 |
| XIII | **Earnings per equity share (face value of Rs. 10 per share)** | | | |
| | (1) Basic | | 1,170 | 1,130 |
| | (2) Diluted | | 1,170 | 1,130 |

**Significant accounting policies** 1

The notes referred to above form an integral part of the financial statements

**FOR ANURAG SANGAL & CO.**
Chartered Accountants
Firm Reg. No. : 004670C

**SANDEEP JINDAL**
**( Partner )**
**Membership No.403560**

*Place : Dehradun*
*Date:03-01-2024*
*UDIN :*

ANURAG SANGAL & CO. DEHRADUN CHARTERED ACCOUNTANTS

*For and on behalf of the Board of Directors of*
***Bridges, Ropeway, Tunnel, and Other Infrastructure Development Corporation of Uttarakhand Ltd.***

**Deepak K Yadav**
**(Managing Director)**
**Din-10093804**

**Vineet Kumar**
**(Director)**
**Din: 09154578**

**Jaipal Singh Tomar**
**(Chief General Manager - Finance)**

Bridges, Ropeway, Tunnel, and Other Infrastructure Development Corporation of Uttarakhand Ltd.
BALANCE SHEET AS AT MARCH 31, 2021

| Particulars | Note | Figures at the end of current reporting period (₹) | Figures at the end of previous reporting period (₹) |
|---|---|---|---|
| **I EQUITY AND LIABILITIES** | | | |
| **(1) Shareholders' Funds** | | | |
| (a) Share capital | 2 | 4,00,00,000 | 4,00,00,000 |
| (b) Reserves and Surplus | 3 | 15,56,72,736 | 11,04,90,876 |
| | | 19,56,72,736 | 15,04,90,876 |
| **(2) Non Current Liabilities** | | | |
| (a) Deffered Tax Liabilities | 4 | 56,13,327 | 45,52,431 |
| **(3) Current Liabilities** | | | |
| (a) Trade payables | 5 | 6,59,83,450 | 4,20,01,123 |
| (b) Other current liabilities | 6 | 1,16,29,82,698 | 1,06,09,38,390 |
| (c) Short Term Provisions | 7 | 7,32,27,510 | 4,76,42,656 |
| | | 1,30,21,93,658 | 1,15,05,82,169 |
| | | 1,50,34,79,721 | 1,30,56,25,476 |
| **II ASSETS** | | | |
| **(1) Non-Current Assets** | | | |
| (a) Property, Plant and Equipment and Intangible assets | | | |
| (i) Property, Plant and Equipment | 8 | 8,90,17,150 | 9,13,65,711 |
| (ii) Intangible assets under development | 8 (a) | 33,81,045 | 33,81,045 |
| | | 9,23,98,195 | 9,47,46,756 |
| **(2) Current Assets** | | | |
| (a) Trade Receivables | 9 | 2,64,24,264 | 2,72,25,977 |
| (b) Cash and Bank Balances | 10 | 1,26,00,54,955 | 1,09,65,52,724 |
| (c) Short-term loan and advances | 11 | 5,56,00,836 | 2,02,37,752 |
| (d) Other Current Assets | 12 | 6,90,01,471 | 6,68,62,267 |
| | | 1,41,10,81,526 | 1,21,08,78,720 |
| | | 1,50,34,79,721 | 1,30,56,25,476 |

**Significant accounting policies** 1

The notes referred to above form an integral part of the financial statements

As per our report attached

**FOR ANURAG SANGAL & CO.**
*Chartered Accountants*
Firm Reg. No. : 004670C

ANURAG SANGAL & CO. DEHRADUN CHARTERED ACCOUNTANTS

**Anurag Sangal**
**( Partner )**
**Membership No. 071539**

*Place : Dehradun*
*Date: 09-11-2022*
*UDIN :22071539BDEJQQ6400*

*For and on behalf of the Board of Directors of*
**Bridges, Ropeway, Tunnel, and Other Infrastructure Development Corporation of Uttarakhand Ltd.**

**Kundan Singh**
**(Managing Director)**
**Din-08895813**

**(Director)**

**Dinesh Chandra Lohni**
**(Chief General Manager - Finance)**

**Bridges, Ropeway, Tunnel, and Other Infrastructure Development Corporation of Uttarakhand Ltd.**
**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED MARCH 31,2021**

| | Particulars | Note | Figures at the end of current reporting period (₹) | Figures at the end of previous reporting period (₹) |
|---|---|---|---|---|
| I | Revenue from Operations | 13 | 1,07,71,99,277 | 74,06,46,930 |
| II | Other Revenue | 14 | 6,22,22,628 | 4,84,00,984 |
| III | **Total Income I + II** | | 1,13,94,21,905 | 78,90,47,914 |
| IV | **Expenses:** | | | |
| | Cost of material consumed | 15 | 99,73,97,278 | 69,51,36,191 |
| | Employee benefits expense | 16 | 5,18,94,717 | 4,74,17,745 |
| | Finance costs | 17 | 21,598 | 24,77,102 |
| | Depreciation and amortisation expenses | 8 | 32,40,818 | 29,90,376 |
| | Other Expenses | 18 | 2,39,86,232 | 1,09,97,824 |
| | **Total expenses** | | 1,07,65,40,643 | 75,90,19,238 |
| V | **Profit/(Loss) before exceptional and extraordinary items (III-IV)** | | 6,28,81,262 | 3,00,28,676 |
| VI | Prior Period Items | 19 | 27,139 | - |
| VII | Exceptional items | | - | - |
| VIII | **Profit/(Loss) before extraordinary items (V-VI-VII)** | | 6,28,54,123 | 3,00,28,676 |
| IX | Exraordinary items | | | |
| X | **Profit / (Loss) Before Tax (VIII-IX)** | | 6,28,54,123 | 3,00,28,676 |
| XI | Tax expense: | | | |
| | (1) Current Tax | | 1,66,11,367 | 81,19,749 |
| | (2) Deferred Tax | | 10,60,896 | 16,90,310 |
| XII | **Profit/ (Loss) after Tax (X-XI)** | | 4,51,81,860 | 2,02,18,617 |
| XIII | **Earnings per equity share (face value of Rs. 10 per share)** | | | |
| | (1) Basic | | 1,130 | 505 |
| | (2) Diluted | | 1,130 | 505 |

**Significant accounting policies** 1

The notes referred to above form an integral part of the financial statements

**FOR ANURAG SANGAL & CO.**
Chartered Accountants
Firm Reg. No. : 004670C

ANURAG SANGAL & CO. DEHRADUN CHARTERED ACCOUNTANTS

**Anurag Sangal**
**( Partner )**
**Membership No. 071539**

*Place : Dehradun*
*Date: 09-11-2022*
*UDIN :22071539BDEJQQ6400*

*For and on behalf of the Board of Directors of*
***Bridges, Ropeway, Tunnel, and Other Infrastructure Development Corporation of Uttarakhand Ltd.***

**Kundan Singh**
**(Managing Director)**
**Din-08895813**

**(Director)**

**Dinesh Chandra Lohni**
**(Chief General Manager - Finance)**