

SETUBANDHAN INFRASTRUCTURE LIMITED

Date: 09.11.2020

To,

NSE Limited

Exchange Plaza Block G, C1,
Bandra Kurla Complex, G Block BKC,
Bandra Kurla Complex,
Bandra East,
Mumbai-400 051
Scrip Symbol: SETUINFRA

BSE Limited

25th Floor,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001
Scrip Code: 533605

Sub. : Outcome of the Meeting of Board of Directors held on 9th November, 2020 at 3.00 P.M.

Sir/ Madam,

Pursuant to the requirements of Regulation 30 of the SEBI Listing Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on 09.11.2020 which commenced at 3.00 p.m. and concluded at 10.30 p.m., inter-alia transacted the following:

1. Appointed Ms. Prachi Jaju as Additional Director of the company.
2. Appointed Mr. Prashant Borse as Additional Director of the company.
3. Appointed Mr. Sanjay Sonar as Additional Director of the company.
4. Considered and Approved Unaudited Financial Results for Quarter and half year ended 30th September, 2020 with Limited Review Report thereon.
5. Noted resignation tendered by M/s. GAG and Associates from position of Statutory Auditor of company. Auditors explained difficulty in conducting Audits in the sight of ongoing pandemic situation and geographical distance as reason for their resignation.
6. Noted Resignation of Mr. Alok Singh, Company Secretary & Compliance Officer.

Kindly take on record and acknowledge receipt.

Thanking you,

Yours faithfully,

For Setubandhan Infrastructure Limited

Sd/-

Prakash Laddha

Director

DIN: 00126825

Add: Nashik

Setubandhan Infrastructure Limited

(Formerly known as Prakash Constrowell Limited)

Registered Office : The Exchange, Near VedMandir, Tidke Colony, Trimbak Road, Nashik - 422002

CIN : L45200MH1996PLC095941 | Email : info@prakashconstro.com | Website : www.prakashconstro.com

SETUBANDHAN INFRASTRUCTURE LIMITED

Brief Profile of Directors pursuant to Regulation 29 of SEBI (LODR) Regulations, 2015

1. Prachi Jaju – Prachi Jaju is a management graduate and has been in business since few years. She is capable of handling business situations and making able decisions.
2. Prashant Borse – He is civil engineer by profession and had been associated with reputed construction company. He has handles various projects and had been associated with
3. Sanjay Sonar – With decades of experience in Handling financial department of companies, Mr. Sonar is a commerce graduate.

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Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Setubandhan Infrastructure Limited
(Formerly Known as Prakash Constrowell Limited)

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Setubandhan Infrastructure limited (formerly known as Prakash Constrowell Limited) ("the Company") for the quarter ended September 30, 2020 and year to date from April 1, 2020 to September 30 , 2020 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ("the Circular").
2. This statement which is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility's to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. A working capital advance from Andhra bank and State bank of India has been declared Non -performing assets by bank in last financial year FY 2019-20 has been downgraded to doubtful assets as per income recognition and asset classification norms of RBI.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting

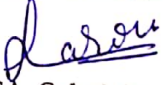


practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For GAG& Associates

Chartered Accountants

FRN : 009758C



CA. Sahaj Arora

Partner

M. No. 429634



Place : Ujjain

Date : 09.11.2020

UDIN : 20429634AAAAAS2152



Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Setubandhan Infrastructure Limited
(Formerly known as Prakash Constrowell Limited)**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Setubandhan Infrastructure Limited ("the Parent"), which includes its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group'), and its share of the net profit after tax and total comprehensive income of its associates and joint ventures for the quarter ended September 30, 2020 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No.CIRICFD/CMD1/44/2019 dated March 29,2019 ('the Circular').
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.



We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

- a.) Bhumit Real Estate Private Limited
- b.) Unique Vastu-Nirman and Project private Limited
- c.) Godavari Project JV

5. The accompanying statement includes the unaudited interim financial results and other financial information , in respect of 2 subsidiaries and a joint venture, whose unaudited interim financial results , without giving effect to elimination of intra- group transactions reflects for subsidiaries and a joint venture : Group share of total revenues of Rs 64.94 lakhs , Group Share of total loss is Rs 0.76 lakhs and for subsidiaries and a joint venture total comprehensive loss is Rs 3.26 lakhs for the quarter ended 30th September 2020 respectively.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, readwith the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For GAG & Associates

Chartered Accountants

FRN: 009758C



CA Sahaj Arora

(Partner)

M. No. 429634

Place of Signature: Ujjain

Date: 09.11.2020

UDIN : 20429634AAAAAT9794



SETUBANDHAN INFRASTRUCTURE LIMITED

Statement of Standalone and Consolidated Financial Results for the Quarter and Half Year ended 30 September, 2020

(Rs. In Lakh)

Particulars	Standalone						Consolidated					
	Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended		
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	666.25	840.10	2,880.45	1,506.36	5,508.28	13,033.59	731.19	928.71	2,880.45	1,659.90	5,508.28	15,435.01
II. Other income	9.83	3.63	21.02	13.46	32.59	161.86	9.97	6.02	21.02	15.99	32.59	177.55
III Total Revenue	676.08	843.73	2,901.46	1,519.82	5,540.87	13,195.44	741.16	934.74	2,901.46	1,675.89	5,540.87	15,612.55
IV. Expenses:												
Cost of materials \Construction expenses	651.94	835.90	2,530.14	1,487.85	5,055.71	12,500.84	799.79	979.54	2,530.14	1,779.33	5,055.71	14,495.52
Change in inventory	-	1,140.26	51.05	1,140.26	358.01	446.92	(127.79)	1,047.92	51.05	920.13	358.01	556.03
Employee benefit expense	1.91	1.26	18.37	3.17	47.30	65.22	15.91	13.92	18.37	29.83	47.30	148.08
Financial costs	2.91	0.03	44.69	2.93	247.51	284.33	9.98	6.29	44.69	16.27	247.51	330.64
Depreciation and amortization expense	27.76	26.70	41.23	54.47	76.40	136.25	28.86	27.66	41.23	56.52	76.40	138.89
Other expenses	124.20	1,257.58	1,179.24	1,381.77	1,694.69	4,145.40	147.81	1,268.66	1,179.24	1,416.46	1,694.69	4,313.07
V Total Expenses	808.72	3,261.73	3,864.73	4,070.45	7,479.62	17,578.96	874.56	3,343.98	3,864.73	4,218.54	7,479.62	19,982.24
VI. Profit before exceptional items and tax	(132.64)	(2,418.00)	(963.26)	(2,550.63)	(1,938.75)	(4,383.51)	(133.40)	(2,409.24)	(963.26)	(2,542.65)	(1,938.75)	(4,369.69)
VII. Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-
VIII. Profit before tax	(132.64)	(2,418.00)	(963.26)	(2,550.63)	(1,938.75)	(4,383.51)	(133.40)	(2,409.24)	(963.26)	(2,542.65)	(1,938.75)	(4,369.69)
IX. Tax expense:												
(1) Current tax	-	-	-	-	-	-	2.49	-	-	2.49	-	4.38
(2) Previous Tax	-	-	-	-	-	-	-	-	-	-	-	-
(3) Deferred tax	-	-	-	-	-	25.10	-	-	-	-	-	25.10
X. Profit/(Loss) for the period	(132.64)	(2,418.00)	(963.26)	(2,550.63)	(1,938.75)	(4,408.62)	(135.90)	(2,409.24)	(963.26)	(2,545.14)	(1,938.75)	(4,399.17)
XI. Share of Profit(Loss) of subsidiaries transferred to non controlling interest	-	-	-	-	-	-	-	-	-	-	-	-
XII. Other Comprehensive Income (OCI)												
Remeasurement of post-employment benefit obligations	-	-	-	-	-	(40.87)	-	-	-	-	-	(40.87)
XIII. Total Comprehensive Income (X+XI)	(132.64)	(2,418.00)	(963.26)	(2,550.63)	(1,938.75)	(4,367.75)	(135.90)	(2,409.24)	(963.26)	(2,545.14)	(1,938.75)	(4,358.31)
XV. Earning per equity share:												
Basic and Diluted	(0.11)	(1.92)	(0.77)	(2.03)	(1.54)	(3.48)	(0.11)	(1.92)	(0.77)	(2.03)	(1.54)	(3.47)

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SETUBANDHAN INFRASTRUCTURE LIMITED

Unaudited Standalone & Consolidated Statement of Assets & Liabilities

(Rs In Lakh)

Particulars	Standalone		Consolidated	
	30.09.2020	31.03.2020	30.09.2020	31.03.2020
	Unaudited	Audited	Unaudited	Audited
ASSETS:				
Non Current Assets				
Property, Plant and Equipment	3,061.96	3,132.68	3,301.60	3,157.99
Capital Work In Progress	-	215.97	-	215.97
Goodwill	-	-	-	-
Other Intangible Assets	2.57	2.89	2.57	2.89
Financial Assets:				
Investments	107.18	101.74	111.03	105.59
Other Financial Assets	2,518.37	2,691.00	2,710.63	2,950.89
Deferred Tax Assets (Net)	-	-	-	-
Other Non Current Assets	2,371.80	3,541.80	2,305.69	3,475.69
Total Non Current Assets	8,061.89	9,686.09	8,431.52	9,909.02
Current Assets				
Inventories	3,831.56	4,971.82	4,573.29	5,493.42
Financial Assets:				
Investments	-	-	-	-
Trade Receivables	1,459.14	1,339.01	1,462.65	1,340.88
Cash and Cash Equivalents	96.12	73.31	99.86	466.64
Other Financial Assets	43.79	43.77	43.79	43.77
Current Tax Assets (Net)	2,219.96	2,205.46	2,459.60	2,377.01
Other Current Assets	813.74	618.50	1,079.07	1,216.09
Total Current Assets	8,464.30	9,251.87	9,718.26	10,937.81
TOTAL ASSETS	16,526.19	18,937.96	18,149.78	20,846.83
EQUITY AND LIABILITIES:				
EQUITY				
Equity Share Capital	1,256.78	1,256.78	1,256.78	1,256.78
Other Equity	4,444.94	6,995.58	4,604.56	7,149.75
Total Equity	5,701.73	8,252.36	5,861.34	8,406.53
Non Controlling Interest	-	-	3.61	3.56
LIABILITIES				
Non Current Liabilities				
Financial Liabilities:				
Borrowings	-	-	321.83	429.05
Other Financial Liabilities	2,030.61	2,493.20	2,058.66	2,519.72
Provisions	4.94	4.94	4.94	4.94
Deferred Tax Liabilities	55.70	55.70	55.60	55.60
Other Non Current Liabilities	69.20	69.00	69.20	69.00
Total Non Current Liabilities	2,160.44	2,622.83	2,513.85	3,078.32
Current Liabilities				
Financial Liabilities:				
Borrowings	7,123.93	6,806.43	7,123.93	6,806.43
Trade Payables	310.56	106.87	867.55	883.44
Other Financial Liabilities	30.00	30.00	66.80	66.80
Other Current Liabilities	1,195.62	1,115.26	1,703.12	1,584.31
Provisions	3.91	4.21	13.19	17.44
Current Tax Liabilities	-	-	-	-
Total Current Liabilities	8,664.02	8,062.77	9,774.59	9,358.42
TOTAL EQUITY AND LIABILITIES	16,526.19	18,937.96	18,149.78	20,846.83

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SETUBANDHAN INFRASTRUCTURE LIMITED

Unaudited Cash Flow Statement for the half year ended 30th September, 2020

Particulars	Standalone				Consolidated			
	30 September, 2020		31 March, 2020		30 September, 2020		31 March, 2020	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. CASH FLOW FROM OPERATING ACTIVITIES								
Net Profit / (Loss) before tax		(2,550.63)		(4,383.51)		(2,542.65)		(4,369.69)
Adjustments for:								
Depreciation and amortisation	54.47		136.25		56.52		138.89	
Finance costs	2.93		284.33		16.27		330.62	
TDS for the year included in income from operation			(261.46)		-		(309.39)	
Remeasurement of post-employment benefit obligations			40.87				40.87	
Interest income	(3.63)	53.77	(98.15)	101.84	(3.63)	69.16	(98.15)	102.83
OPERATING PROFIT / (LOSS) BEFORE WORKING CAPITAL CHANGES		(2,496.86)		(4,281.68)		(2,473.49)		(4,266.85)
Changes in working capital:								
Adjustments for (increase) / decrease in operating assets:								
Inventories	1,140.26		446.92		920.13		556.03	
Trade receivables	(120.13)		4,410.74		(121.77)		4413.06	
Other Financial Assets	(0.02)		(10.70)		(0.02)		(10.70)	
Current Tax Assets	(14.50)		(45.46)		(82.58)		(80.32)	
Other Current Assets	(195.24)		3,415.12		167.18		3172.75	
Decrease (Increase) in other Non current assets	1,342.63	2,153.00	523.66	8,740.27	1,410.26	2,293.19	382.80	8433.62
Adjustments for increase / (decrease) in operating liabilities:								
Trade payables	203.69		(4,439.48)		(46.05)		(4,210.50)	
Other Financial Liabilities	-		(585.48)		-		(591.98)	
Other Current Liabilities	80.36		(104.90)		80.36		131.56	
Short-Term Provisions	(0.30)		(8.63)		(4.25)		(8.10)	
Long Term Provisions	-		(37.63)		-		(37.43)	
Current Tax Liabilities	-		-		-		-	
Increase (Decrease) in other Non current liabilities	(462.39)	(178.63)	279.00	(4,897.12)	(422.41)	(392.35)	289.72	(4,426.73)
Net income tax (paid) /Provision/ Refunds						2.49		4.38
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES (A)		(522.50)		(438.52)		(575.14)		(264.35)
B. CASH FLOW FROM INVESTING ACTIVITIES								
Expenditure on Property, Plant & Equipment				(2,308.20)		(216.38)		(2,331.42)
Receipt from sale of Property, Plant & Equipment		232.55		276.74		232.55		276.74
Purchase of long-term investments								
- Subsidiaries				-		-		-
- Others		(5.44)		(9.47)		(5.44)		(9.47)
Proceeds on Sale of Long Term Investments								
- Subsidiaries				-		-		-
- Others				-		-		-
Proceeds on Sale of Short Term Investments				-		-		-
Interest received								
- Banks				98.15		-		98.15
- Others		3.63				3.63		
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES (B)		230.74		(1,942.77)		14.36		(1,966.00)
C. CASH FLOW FROM FINANCING ACTIVITIES								
Proceeds from Borrowings		317.50		2,736.94		317.50		2960.85
Repayment of Borrowings		-		(128.16)		(107.22)		(128.16)
Finance cost		(2.93)		(284.33)		(16.27)		(330.62)
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES (C)		314.57		2,324.45		194.01		2,502.06
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)		22.80		(56.85)		(366.78)		271.71
Cash and cash equivalents at the beginning of the year		73.31		130.17		466.64		133.47
Cash and cash equivalents at the beginning of the year of Subsidiary included in Consolidated Cash Flows during current year								61.45
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		96.12		73.31		99.87		466.64
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR *								
* Comprises:								
(a) Cash on hand		3.41		3.52		6.45		48.12
(b) Balances with banks								
(i) In current accounts		92.71		69.80		93.42		418.51
(ii) In deposit accounts								-

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SETUBANDHAN INFRASTRUCTURE LIMITED

Segment-wise Revenue, Results, Assets and Liabilities												
Particulars	Standalone						Consolidated					
	Quarter Ended		Half Year Ended		Year Ended	Quarter Ended		Half Year Ended		Year Ended		
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue												
Works contract	676.09	843.73	2,875.44	1,519.82	5,503.28	13,182.72	741.16	934.74	2,875.44	1,675.89	5,503.28	15,599.83
Real Estate	-	-	5.00	-	5.00	12.72	-	-	5.00	-	5.00	12.72
Unallocable	-	-	-	-	-	-	-	-	-	-	-	-
Total	676.09	843.73	2,880.44	1,519.82	5,508.28	13,195.44	741.16	934.74	2,880.44	1,675.89	5,508.28	15,612.55
Segment Results												
Works contract	(129.62)	(2,417.75)	(918.57)	(2,547.37)	(1,691.24)	(4,082.42)	(123.32)	(2,402.73)	(918.57)	(2,526.05)	(1,691.24)	(4,022.16)
Real Estate	(0.11)	(0.216)	0.00	(0.33)	0.00	(16.77)	(0.11)	(0.216)	0.00	(0.33)	0.00	(16.89)
Unallocable	-	-	-	-	-	-	-	-	-	-	-	-
Total	(129.73)	(2,417.97)	(918.57)	(2,547.70)	(1,691.24)	(4,099.18)	(123.43)	(2,402.95)	(918.57)	(2,526.38)	(1,691.24)	(4,039.05)
Interest expense	2.90	0.03	44.70	2.93	247.51	284.33	9.98	6.29	44.70	16.27	247.51	330.64
Profit before tax	(132.63)	(2,418.00)	(963.27)	(2,550.63)	(1,938.75)	(4,383.51)	(133.41)	(2,409.24)	(963.27)	(2,542.65)	(1,938.75)	(4,369.69)
Segment Assets												
Works contract	11,272.92	11,601.75	15,909.74	11,272.92	15,909.74	13,555.66	13,000.40	13,177.45	15,909.74	13,000.40	15,909.74	15,598.58
Real Estate	2,980.14	2,884.23	3,816.81	2,980.14	3,816.81	3,116.46	3,092.44	2,884.23	3,929.06	3,092.44	3,929.06	3,228.77
Unallocable	2,273.13	2,181.60	2,772.40	2,273.13	2,772.40	2,265.84	2,273.13	2,181.60	2,772.40	2,273.13	2,772.40	2,265.84
Total	16,526.19	16,667.58	22,498.94	16,526.19	22,498.94	18,937.96	18,365.97	18,243.28	22,611.19	18,365.97	22,611.19	21,093.19
Segment Liabilities												
Works contract	10,729.17	10,732.64	11,774.54	10,729.17	11,774.54	10,581.41	12,295.15	12,142.53	11,774.54	12,295.15	11,774.54	12,468.33
Real Estate	10.77	16.12	-	10.77	-	15.91	116.26	16.12	105.40	116.26	105.40	121.49
Unallocable	84.53	84.46	43.10	84.53	43.10	88.28	84.62	84.46	43.10	84.62	43.10	88.28
Total	10,824.47	10,833.22	11,817.64	10,824.47	11,817.64	10,685.60	12,496.03	12,243.11	11,923.04	12,496.03	11,923.04	12,678.10

For Setubandhan Infrastructure Limited

Sd/-

Prakash Laddha

Director

DIN: 00126825

Add: Nashik

Setubandhan Infrastructure Limited

(Formerly known as Prakash Constrowell Limited)

Registered Office : The Exchange, Near VedMandir, Tidke Colony, Trimbak Road, Nashik - 422002

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