Annexure 8A

The Standalone financial details of Demerged Company for the previous 3 years as per the audited statement of Accounts:

Name of the Company: **Shristi Infrastructure Development Corporation Limited (Standalone)**

(Rs. in Crores)

Particulars	As per last Audited Financial Year	1 year prior to the last Audited Financial Year	2 years prior to the last Audited Financial Year
	As on March 31, 2026	As on March 31, 2025	As on March 31, 2024
Equity Paid up Capital	22.20	22.20	22.20
Reserves and surplus (Note 1)	(96.13)	(79.15)	(68.87)
Carry forward losses (Note 2)	(337.25)	(320.27)	(309.99)
Net Worth (Note 3)	(73.93)	(56.95)	(46.67)
Miscellaneous Expenditure	-	-	-
Secured Loans	361.10	371.71	399.32
Unsecured Loans	-	4.55	8.05
Fixed Assets (Note 4)	103.28	103.34	103.41
Income from Operations	69.76	87.12	101.26
Total Income	71.02	153.68	109.49
Total Expenditure	88.37	163.33	160.88
Profit before Tax (Note 5)	(17.34)	(9.65)	(14.29)
Profit after Tax	(17.27)	(10.01)	(18.40)
Cash profit (Note 6)	(17.28)	(8.73)	(14.15)
EPS	(7.78)	(4.51)	(8.29)
Book value per share (Note 7)	(33.30)	(25.65)	(21.02)

Note:

1. Reserve and Surplus balance includes the balance of Other Equity as reflected in the Financial Statements of the Company

2. For the purpose of balance of 'Carry forward losses', the balance of 'Retained Earnings' has been considered

3. Net Worth in the above table is calculated as defined under Section 2(57) of the Companies Act, 2013. Net worth means the aggregate value of the paid-up share capital and all reserves created out of the profits and securities premium account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per

SHRISTI INFRASTRUCTURE DEVELOPMENT CORPORATION LTD. KOLKATA

the audited books of account, but does not include reserves created out of revaluation of assets, write-back of depreciation and amalgamation. Accordingly, Capital reserve, Equity/Debt instrument through Other Comprehensive Income and Equity portion of debt instruments have not been considered.

4. Fixed assets include Property, Plant and Equipment (PPE), Investment Property, Intangible Assets (excluding Goodwill), Capital Work-In-Progress (CWIP), Intangible Assets under Development and Right of Use (ROU) Assets.

5. Profit before tax is after exceptional items and before other comprehensive income.

6. Cash profit= Profit after tax plus depreciation and deferred tax

7. Book Value per share is computed as sum of equity paid up share capital, and Other Equity divided by number of shares outstanding.

For and on behalf of **Shristi Infrastructure Development Corporation Limited**

Krishna K Pandey
Company Secretary & Compliance Officer

SHRISTI INFRASTRUCTURE DEVELOPMENT CORPORATION LTD. KOLKATA

Date: Kolkata
Place: 14.10.2026