



AnuragAwasthi&Co.
CharteredAccountants

INDEPENDENT AUDITOR'S REPORT

To the Members of Bird Machines Limited

CIN : U34101HR2008PTC037800

Report on the Audit of the Financial Statements

Opinion

We have audited the standalone financial statements of **Bird Machines Limited, Killa No.21/2,22/1,22/2 Bhagola Tatarpur Road, Bhagola Palwal** which comprise the balance sheet as at 31st March 2024, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, its profit/loss accounts its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information obtained at the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.



Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

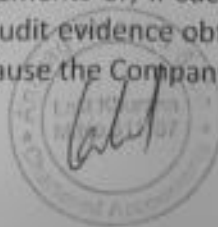
Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



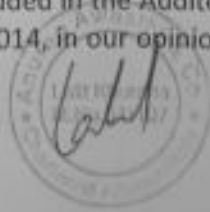
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

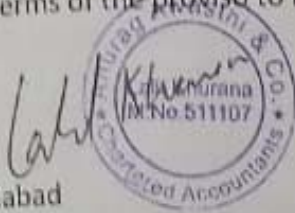
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure A statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
 - (c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
 - (f) This report does not include Report on the internal financial controls under clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the 'Report on internal financial controls'), since in our opinion and according to the information and explanation given to us, the said report on internal financial controls is not applicable to the Company basis the exemption available to the Company under MCA notification no. G.S.R. 583(E) dated June 13, 2017, read with corrigendum dated July 13, 2017 on reporting on internal financial controls over financial reporting;
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:



- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. Based on our examination, the company has used accounting software for maintaining of its books of account which does not have the feature of recording audit trail (edit log) facility in terms of the proviso to rule 3(1) of the companies (Accounts) Rules, 2014.



Place : Faridabad
Date : 04/09/2024

For Anurag Awasthi & Co.
Chartered Accountants
Firm's Registration No.: 017445C

Lalit Khurana
Designation: Partner
Membership No.: 511107

Annexure to the Independent Auditor's Report of even date to the members of **Bird Machines**

Limited on the financial statements for the year ended 31st March 2024

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

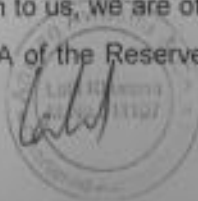
- (i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- (b) The major fixed assets of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.
- (c) According to the information and explanation given to us, the title deeds of the immovable properties are held in the name of the company.
- (ii) The Company does not have any inventory. Accordingly, the provisions of clause 3(ii) of the Order are not applicable.
- (iii) The Company has not granted any loan, secured or unsecured to companies, firms, Limited Liability Partnership or other parties covered in the register maintained under Section 189 of the Act. Accordingly, the provisions of clauses 3(iii)(a) to (c) of the Order are not applicable.
- (iv) According to the information and explanation given to us, the company has complied with requirements of section 185 and 186 in respect of loans, investments, guarantees or security made by it during the year under audit;
or
According to the information and explanation given to us, the company has no loans, investments, guarantees or security where provisions of section 185 and 186 of the Companies Act, 2013 are to be complied with.
- (v) The Company has not accepted any deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.
- (vii) (a) The Company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable, with the

appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

- (b) There are no dues in respect of income-tax or sales-tax or service tax or duty of customs or duty of excise or value added tax that have not been deposited with the appropriate authorities on account of any dispute.
- (viii) In our opinion, the Company has not defaulted in repayment of dues to any financial institution or a bank or to debenture-holders during the year.

The Company has no dues payable to a financial institution or a bank or debenture-holders during the year. Accordingly, the provisions of clause 3(viii) of the Order are not applicable.

- (x) No fraud by the Company and on the Company by its officers or employees has been noticed or reported during the period covered by our audit.
- (xi) The provisions of the Clause 3(xi) of the Order in respect of Managerial Remuneration is not applicable to the company.
- (xii) Company is not a Nidhi company, accordingly provisions of the Clause 3(xii) of the Order is not applicable to the company.
- (xiii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013.
- (xiv) According to the information and explanations given to us, we are of the opinion the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3(xiv) of the Order is not applicable.
- (xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.
- (xvi) According to the information and explanations given to us, we are of the opinion the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934



and accordingly the provisions of clause 3(xvi) of the Order is not applicable.

Place : Faridabad

Date : 04/09/2024

For **Anurag Awasthi & Co.**

Chartered Accountants

Firm's Registration No.: 017445C

A circular stamp of the firm "Anurag Awasthi & Co. Chartered Accountants" is visible. Overlaid on the stamp is a handwritten signature in black ink that reads "Lalit Khurana".

Lalit Khurana

Designation: Partner

Membership No.: 511107

BIRD MACHINES LIMITED			
BALANCE SHEET AS ON 31-03-2024			
PARTICULARS	NOTE No.	(Amount in Rs.)	
		Current Year	Previous Year
		31-03-2024	31-03-2023
I. EQUITY & LIABILITIES			
(1) Share Holders Funds			
(a) Share Capital	2	97	97
(b) Reserves & Surplus	3	1,136	819
(c) Money received against share warrant		-	-
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	4	172	498
(b) Deferred Tax Liability(Net)	5	-	-
(c) Other Long-term liabilities	7	93	113
(d) Long Term Provisions	6	22	22
(4) Current Liabilities			
(a) Short Term Borrowings	8	2,315	1,958
(b) Trade Payables	9	2,762	2,444
(c) Other Current Liabilities	10	82	59
(d) Short Term Provisions		50	26
TOTAL		6,730	6,037
II. ASSETS			
(1) Non-current Assets			
(a) Fixed Assets			
(i) Tangible Assets	11	720	767.29
(ii) Intangible Assets		0.02	0.02
(b) Non-current Investments	13	-	-
(c) Deffered tax Assets (Net)	5	10	11.50
(d) Long-term loans & advances	14	-	-
(e) Other non-current assets	15	16	10.02
(2) Current Assets			
(a) Current Investments			
(b) Inventories	16	4,734	4,001.15
(c) Trade receivables	17	694	748.01
(d) Cash & Bank Balances	18	61	28.51
(e) Short Term Loans & Advances	19	327	325.74
(f) Other Current Assets	20	167	144.57
TOTAL		6,730	6,037
See accompanying notes to financial statements			
As per our report of even date attached			
for Anurag Awasthi & Co.		For and on behalf of the Board	
Chartered Accountants			
Firm Registration No.: 017445C			
CA. Lalit Khurana			
(Partner)			
MRN: 511107			
Place: Faridabad			
Date: 04-09-2024			
UDIN:24511107BKARBK8122			
		Director	Director
		Prabhjyoti Singh Bhagat	Arvinder Pal Singh
		DIN-01952285	DIN- 01952134

BIRD MACHINES LIMITED			
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31-03-2024			
PARTICULARS	NOTE No.	Amount in Rs.	
		Current Year	Previous Year
I. Revenue from Operations	20	7,043.93	7,009.17
II. Other Income	21	0.06	0.87
III. TOTAL REVENUE (I + II)		7,043.98	7,010.04
IV. EXPENSES			
(a) Cost of material purchased	22	6,904.27	5,453.94
(b) Changes in Inventories	23	(1,407.58)	13.90
(c) Employee Benefits expense	24	588.94	513.98
(d) Finance Costs	25	267.99	255.64
(e) Depreciation and amortisation expenses	26	75.47	84.73
(f) Other Expenses	27	436.94	595.38
Total Expenses		6,866.02	6,917.59
V. Profit before Exceptional and Extraordinary items and tax (III-IV)		177.96	92.46
VI. Exceptional items - Profit on Sale of Fixed Assets		-	0.22
VII. Profit before Extraordinary Items and tax (V-VI)		177.96	92.68
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII-VIII)		177.96	92.68
X. Tax Expense :			
(1) Current tax		49.95	25.96
(2) Deferred tax		1.17	(1.98)
XI. Profit/ (loss) for the period from continuing operations (VII-VIII)		126.84	68.70
XII. Profit/ (loss) for the period from discontinuing operations		-	-
XIII. Tax expense of discontinuing operations		-	-
XIV. Profit/ (loss) from discontinuing operations (after tax) (XII-XIII)		-	-
XV. Profit/ (Loss) for the period (XI + XIV)		126.84	68.70
XVI. Earnings per equity share:			
Paid up equity share capital (Face Value of Rs.10)		79,27,500.00	79,27,500.00
Basic Earnings Per Share		0.00	0.00
No. of Share (Face Value of Rs. 10)		7,92,750.00	7,92,750.00

See accompanying notes to financial statements



As per our report of even date attached
for Anurag Awasthi & Co.
Chartered Accountants
Firm Registration No.: 017445C

CA. Lalit Khurana
(Partner)
MRN: 511107
Place: Faridabad
Date: 04-09-2024
UDIN:24511107BKARBK8122

For and on behalf of the Board

Director
Prabhjyoti Singh Bhagat
DIN-01952285

Director
Arvinder Pal Singh
DIN- 01952134

BIRD MACHINE LIMITED		
CASH FLOW STATEMENT FOR THE YEAR ENDING ON 31st MARCH 2024		
		Amount (Rs. In Laacs)
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax		178
Adjustments for:		
Depreciation	75	
Interest & Finance Charges	268	
Provision for Gratuity	-	
Profit on Sale of Fixed Assets	-	343
Operating Profit before Working Capital Changes		521
Adjustments for:		
Decrease/(Increase) in Trade Receivables	54	
Decrease/(Increase) in Other Current Assets	(22)	
(Increase)/ Decrease in Short Term Advances	(1)	
(Increase)/ Decrease in Long Term Advances	(6)	
Decrease/(Increase) in Inventories	(733)	
Increase/(Decrease) in Trade Payables	298	
Increase/(Decrease) in Other Current Liabilities	23	(387)
Cash generated from operations		134
Income Tax paid		29
Net Cash flow from Operating activities	(A)	105
B CASH FLOW FROM INVESTING ACTIVITIES		
Sale/(Purchase) of Fixed Assets	(28)	
Interest Received on Income Tax Refund	-	
	-	
Net Cash flow from Investing activities	(B)	(28)
C CASH FLOW FROM FINANCING ACTIVITIES		
Increase/ (Decrease) in Share Capital	193	
Increase/ (Decrease) in Long Term Borrowings	(326)	
Increase/ (Decrease) in Short Term Borrowings	357	
Interest paid	(268)	
Net Cash flow from financing activities	(C)	(44)
Net increase in cash & Cash Equivalents	(D)=(A)+(B)+(C)	33
Cash and Cash equivalents as at the beginning of the year	(E)	29
Cash and Cash equivalents as at the end of the year	(D)+(E)	61
Cash & Cash Equivalents	As on 31.03.2024	As on 31.03.2023
Cash in Hand	28	11
Cash at Bank	33	18
Margin With Banks	-	-
Cash & Cash equivalents as stated	61	29
See accompanying notes to financial statements		
As per our report of even date attached for Anurag Awasthi & Co. Chartered Accountants Firm Registration No: 017445C		
For and on behalf of the Board		
(Partner) MRN: 511107 Place: Faridabad Date: 04-09-2024 UDIN:24511107BKARBK8122	 Director Arvinder Pal Singh DIN- 01952134	
	 Director Prabhjyoti Singh Bhagat DIN-01952285	

BIRD MACHINES LIMITED

Notes to Financial statements for the year ended 31-03-2024

The previous year figures have been regrouped/reclassifieds, wherever necessary to conform to the current year presentation

NOTE - 2 : SHARE CAPITAL	Amount in Rs.	
	31-03-2024	31-03-2023
PARTICULAR		
<u>Authorised Share Capital</u>		
5000000 Equity Shares of Rs. 10/- each	500.00	500.00
1250000 Equity Shares of Rs. 10/- each	-	-
<u>Issued, Subscribed & Paid up Capital</u>		
966548 Equity Shares of Rs. 10/- each (Current Year)	96.65	96.65
896348 Equity Shares of Rs. 10/- each (Last Year)	-	-
TOTAL	96.65	96.65

Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Equity Shares

	31-03-2024		31-03-2023	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	9,66,548.00	96.65	8,96,348.00	89.63
Issued during the period	-	-	70,200.00	7.02
Redeemed or bought back during the period	-	-	-	-
Outstanding at end of the period	9,66,548.00	96.65	9,66,548.00	96.65

Right, Preferences and Restriction attached to shares

Equity Shares

The company has only class of Equity shares having a par value of Rs. 10/-each. Holders of equity shares is entitled to one vote per share. In the event of liquidation, the equity shareholders are eligible to receive the 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 shareholders

List of Shareholders holding more than 5% share

Type of shares	Shareholders	No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	Iqbal Singh Bhagat	3,84,398.00	39.77	3,84,398.00	39.77
Equity	Prabhjot Singh Bhagat	2,96,412.00	30.67	2,96,412.00	30.67
Equity	Sandeep Singh	1,63,058.00	16.87	1,63,058.00	16.87
Equity	Arvinder Pal Singh	1,15,805.00	11.98	1,15,805.00	11.98
Equity	Arundeeep Kaur	6,875.00	0.71	6,875.00	0.71

Note:- The aforesaid disclosure is based upon percentage computed as at Balance sheet date:

1.1

The company has not reserved any shares for issue under options and contracts/commitments for the sale of shares/disinvestments.

1.2

For the period of five years immediately precedings the date as at which the Balance Sheet is prepared

- a) The company has not allotted any fully paid up shares pursuant to the contract(s) without payment being received in cash.
- b) The company has not allotted any fully paid up shares by way of bonus shares
- c) The company has not bought back any class of shares



For and on behalf of the Board

[Signature]

Director
Prabhjoti Singh Bhagat
DIN-01952285

[Signature]

Director
Arvinder Pal Singh
DIN- 01952134

BIRD MACHINES LIMITED

Notes to Financial statements for the year ended 31-03-2024

NOTE - 3 : RESERVES & SURPLUS

Amount (Rs in Laacs.)

Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	<u>Profit & Loss</u>		
	Opening Balance	320.08	252.30
	Add : Current Year Profit/(Loss)	126.84	68.70
	Less: Taxes Paid/Interest on Income Tax	-	0.92
	Add : Any other appropriation	3.21	-
	Closing Balance (A)	443.70	320.08
2	<u>Share Premium</u>		
	Opening Balance	499.36	499.36
	Addition during the year	193.05	-
	Deletion during the year	-	-
	Closing Balance (B)	692.41	499.36
	GRAND TOTAL (A+B)	1,136.11	819.44

NOTE-4 : LONG TERM BORROWINGS

Amount (Rs in Laacs.)

Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Bond/debenture		
2	Term loan		
	a) From Banks	99.00	171.67
	b) From Others	43.75	92.70
3	Loans and advance from related parties	29.42	233.39
	TOTAL	172.17	497.77
	The above amount includes		
	Secured Borrowings	99.00	171.67
	Unsecured Borrowings	73.17	326.09
	TOTAL	172.17	497.77

NOTE-5 : DEFERRED TAX LIABILITIES/(ASSETS) (NET)

Amount (Rs in Laacs.)

Sr. No.	PARTICULAR	31-03-2024	31-03-2023
	Opening Balance	(11.50)	(9.52)
	Add : Deferred Tax Provision for current year	1.17	(1.98)
	TOTAL	(10.32)	(11.50)

NOTE-6 : Long Term Provisions


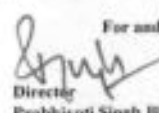
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Provision for Gratuity	22.37	22.37
	TOTAL	22.37	22.37

For and on behalf of the Board



Prabhjyoti Singh Bhagat
 Director
 Prabhjyoti Singh Bhagat
 DIN-01952285

Arvinder Pal Singh
 Director
 Arvinder Pal Singh
 DIN- 01952134

BIRD MACHINES LIMITED			
Notes to Financial statements for the year ended 31-03-2024			
NOTE-7 : OTHER LONG TERM LIABILITIES		Amount (Rs in Laacs.)	
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Trade payables (Refer Note-7 point a)	93.38	112.88
		-	-
	TOTAL	93.38	112.88
NOTE-8 : SHORT TERM BORROWINGS		Amount (Rs in Laacs.)	
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Loans repayable on demand		
	From Bank	2,082.53	1,709.12
	From Others	53.52	54.00
2	Current Maturities of long term debt	179.43	195.35
	TOTAL	2,315.48	1,958.47
The above amount includes			
	Secured Borrowings	2,153.65	1,803.59
	Unsecured Borrowings	161.83	154.88
	TOTAL	2,315.48	1,958.47
NOTE-9 : TRADE PAYABLES		Amount (Rs in Laacs.)	
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Trade Payables having Schedule Payments beyond 12 months/normal Operating Cycle after the Reporting date.	-	-
2	Trade Payables due within normal Operating Cycle after the Reporting date.	2,761.74	2,444.18
	TOTAL	2,761.74	2,444.18
NOTE-10 : OTHER CURRENT LIABILITIES		Amount (Rs in Laacs.)	
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Interest accrued but not due on borrowings	-	4.12
2	Advance from Customers	2.58	2.58
3	Other Payables	79.11	52.39
	TOTAL	81.69	59.09
NOTE-11 : SHORT TERM PROVISIONS		Amount (Rs in Laacs.)	
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Provision for Tax	49.95	25.96
	TOTAL	49.95	25.96
NOTE-12 : NON CURRENT INVESTMENTS		Amount (Rs in Laacs.)	
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
	TOTAL		
	Cost	Market Value	
	Aggregate value of Quoted Investment	Nil	Nil
	Aggregate value of Unquoted Investment	Nil	Nil
NOTE-14 : LONG TERM LOANS & ADVANCES		Amount (Rs in Laacs.)	
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Secured Loans & Advances, Considered Good	Nil	Nil
2	Unsecured Loans & Advances, Considered Good		
	1) Capital Advance	-	-
	2) Advances to related parties	-	-
3	Doubtful	-	-
	TOTAL	-	-
Loans & Advance due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which director is a partner or a director or a member		-	-
NOTE-15 : OTHER NON-CURRENT ASSETS		Amount (Rs in Laacs.)	
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Long Term Trade Receivables		
	Secured, Considered Good	-	-
	Unsecured, Considered Good	-	-
	Doubtful	-	-
2	Others Non- Current Assets		
	Preliminary Expenses	-	-
	Security Deposits	15.75	10.02
	TOTAL	15.75	10.02
Debts due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which director is a partner or a director or a member		-	-
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  <p>Director Prabhjot Singh Bhagat DEN-01952285</p> </div> <div style="text-align: center;"> <p>For and on behalf of the Board</p>  <p>Director Arvinder Pal Singh DEN- 01952134</p> </div> </div>			

BIRD MACHINES LIMITED							
Note - 4 : LONG TERM BORROWINGS				(Rs. In Lacs)			
		As on 31st March 2024			As on 31 March 2023		
TERM LOAN	Current Maturities	Non-current	Total	Current Maturities	Non-current	Total	
SECURED LOAN							
From Banks							
1 Axis bank Car Loan	-	-	-	1.11	-	1.11	
2 Deewan Housing Finance Limited (02489)	-	-	-	10.37	-	10.37	
3 Deewan Housing Finance Limited (50225)	-	-	-	3.69	-	3.69	
6 IDFC First Coase Loan	1.97	-	1.97	3.13	1.97	5.10	
8 Indian Bank GECL-671	40.05	0.25	40.27	64.04	40.40	104.44	
9 Indian Bank GECL-5397	17.68	41.35	59.03	-	60.43	60.43	
10 Indian Bank GECL-7270	11.45	57.40	68.85	-	68.88	68.88	
11 Indian Bank GECL-8945	-	-	-	12.13	-	12.13	
	-	-	-	-	-	-	
TOTAL (a)	71.11	99.00	170.11	94.47	171.67	266.15	
From Others	-	-	-	-	-	-	
	-	-	-	-	-	-	
TOTAL (b)	-	-	-	-	-	-	
TOTAL (A) (a + b)	71.11	99.00	170.11	94.47	171.67	266.15	
UNSECURED LOAN							
From Banks	-	-	-	-	-	-	
	-	-	-	-	-	-	
From Others	-	-	-	-	-	-	
Aditya Birla Finance	15.41	2.58	17.99	13.24	16.83	30.07	
Bajaj Finance	4.83	8.58	13.40	4.02	13.37	17.39	
Clix	17.28	11.60	28.88	-	-	-	
Deutsche bank	11.23	5.28	16.51	13.49	12.23	25.72	
Growth Source	11.03	15.72	26.75	-	-	-	
HDFC bank	2.70	-	2.70	13.88	-	13.88	
ICICI Bank	-	-	-	-	-	-	
IDFC First	7.42	-	7.42	19.01	7.42	26.44	
Indusind Bank	9.92	-	9.92	8.32	14.35	22.66	
Kotak bank	-	-	-	-	-	-	
Tata Capital Finserv	14.42	-	14.42	17.15	14.42	31.57	
Yes Bank	14.08	-	14.08	11.78	14.08	25.86	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
TOTAL (B)	108.32	43.78	152.07	100.88	92.70	193.58	
GRAND TOTAL (A + B)	179.43	142.78	322.18	195.35	264.37	459.72	
		As on 31st March 2024			As on 31 March 2023		
Sr. No	From Directors, Shareholders & their relatives	Current Maturities	Non-current	Total	Current Maturities	Non-current	Total
Secured							
TOTAL (A)		-	-	-	-	-	-
Unsecured							
1	Anu Deep Kaur	-	0.65	0.65	-	0.65	0.65
2	Arvinder Pal Singh	-	5.34	5.34	-	22.08	22.08
3	LS Bhagat	-	-	-	-	52.14	52.14
6	Jyoti Bhagat	-	3.64	3.64	-	1.11	1.11
7	Prabhjot Singh	-	4.37	4.37	-	119.25	119.25
8	Sandeep Singh	-	3.02	3.02	-	25.76	25.76
9	SURKSHIT INVESTMENTS PVT LTD	-	12.41	12.41	-	12.41	12.41
TOTAL (B)		-	29.42	29.42	-	233.39	233.39
From Others		-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL (C)		-	-	-	-	-	-
TOTAL (A + B + C)		-	29.42	29.42	-	233.39	233.39

Chartered Accountant

Salil Khurana

M.No.511107

For and on behalf of the Board

Prabhjoti Singh Bhagat

Arvinder Pal Singh

DIN-01952285

DIN-01952134



For and on behalf of the Board

Prabhjot Singh Bhagat
Director
DIN-01952285

Arvinder Pal Singh
Director
DIN-01952134

BIRD MACHINES LIMITED

Notes to Financial statements for the year ended 31-03-2024

NOTE: 21 : REVENUE FROM OPERATIONS

		Amount (Rs. In Laacs)	
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Gross Sales	7,187.12	7,231.03
	Less: Sales Return & Rate Difference	143.19	221.86
		7,043.93	7,009.17
	Less: GST	-	-
	Net Sales	7,043.93	7,009.17
3	Jobwork	-	-
	TOTAL	7,043.93	7,009.17

NOTE:22 : OTHER INCOME

		Amount (Rs. In Laacs)	
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Interest Income	0.06	0.87
2	Excise Duty - Draw Back	-	-
3	Misc Income	-	-
	TOTAL	0.06	0.87

NOTE :23- COST OF MATERIAL PURCHASED

		Amount (Rs. In Laacs)	
	PARTICULAR	31-03-2024	31-03-2023
	Opening stock	2,836.09	2,745.36
	Add: Raw Material Purchased	6,092.61	5,597.56
		8,928.70	8,342.91
	Less : Rebate and Discount on purchase	1.08	52.87
	Less: Closing Stock	2,023.35	2,836.09
	TOTAL	6,904.27	5,453.94

NOTE :24 - (INCREASE)/DECREASE IN STOCK

		Amount (Rs. In Laacs)	
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
	Closing Stock		
	Finished Goods	275.26	352.15
	Work in Progress	2,270.93	786.45
	Total (a)	2,546.19	1,138.61
	Opening Stock	-	0
	Finished Goods	352.15	354.52
	Work in Progress	786.45	797.99
	Total (b)	1,138.61	1,152.51
	TOTAL (b-a)	(1,407.58)	13.90



For and on behalf of the Board

Director
Prabhjyoti Singh Bhagat
DIN-01952285

Director
Arvinder Pal Singh
DIN- 01952134

BIRD MACHINES LIMITED

Notes to Financial statements for the year ended 31-03-2024

NOTE-25 : EMPLOYEE BENEFIT EXPENSES

Amount (Rs. In Lacs)

Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Bonus	5.49	0.11
2	Director Remuneration	70.20	70.20
3	Employer Contribution ESI	2.12	2.23
4	Employer Contribution PF	9.25	8.69
5	Salary	113.62	103.57
6	Staff Welfare	4.90	5.24
7	Wages	382.97	319.32
8	Gratuity	-	4.30
9	Worker Welfare Fund	0.39	0.31
	TOTAL	588.94	513.98

NOTE :26 : FINANCE COST

Amount (Rs. In Lacs)

Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Bank Charges & Interest	193.30	167.39
2	Interest on Term Loan	16.63	26.73
3	Interest on Loans from Banks & NBFC	31.44	56.39
4	Processing Charges	7.85	3.34
5	Interest on Unsecured loans	18.77	1.79
	TOTAL	267.99	255.64

NOTE :27 : DEPRECIATION & AMORTISATION EXPENSES

Amount (Rs. In Lacs)

Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Depreciation	75.47	84.73
	TOTAL	75.47	84.73

NOTE-28 : OTHER EXPENSES

Amount (Rs. In Lacs)

Sr. No.	PARTICULAR	31-03-2024	31-03-2023
	DIRECT EXPENSES		
	Opening Stock	26.45	24.58
	Add : Purchases During The Year	196.12	148.51
		222.56	173.10
	Less : Closing Stock	164.80	26.45
1	Consumable Store	57.76	146.65
2	Electricity Exp.	76.08	63.61
3	Electroplating Expense	-	65.41
4	Freight & Cartage Inward	28.86	20.76
5	Generator Running Exp.	31.71	24.82
6	Loading & Unloading Charges	7.24	5.09
7	Manufacturing Expenses	20.61	75.79
8	Plant & Machinery Hiring Charges	7.18	5.89
9	Repair & Maintenance	2.26	2.46
10	Testing & Calibration	12.07	6.71
	TOTAL (A)	243.77	417.19



For and on behalf of the Board

[Signature]
Director
Prabhjyoti Singh Bhagat
DIN-01952285

[Signature]
Director
Arvinder Pal Singh
DIN- 01952134

BIRD MACHINES LIMITED

Notes to Financial statements for the year ended 31-03-2024

NOTE-28 : OTHER EXPENSES

		Amount (Rs. In Lacs)	
SR. No.	PARTICULAR	31-03-2024	31-03-2023
	INDIRECT EXPENSES		
1	Advertisement	3.90	-
2	AMC Charges	0.17	0.53
3	Audit Fee	-	-
4	Amount Written off	-	0.15
5	Additional Demand Direct tax	0.04	0.04
6	Additional Demand GST	-	16.89
7	Consultancy Charges	4.23	3.58
8	Diwali Expenses	7.03	3.69
9	Fees & Taxes	0.19	0.75
10	Freight & Cartage Outward	51.63	44.61
11	Insurance Expenses	5.18	4.25
12	Interest on GST	-	-
13	Interest on TDS	0.22	1.31
14	Interest on Late Payment	9.90	19.40
15	Legal & Professional Charges	36.05	26.93
16	Membership & Subscription	0.17	0.80
17	Misc Expenses	4.17	0.82
18	Packing Expenses	8.92	7.02
19	Printing & Stationary	1.17	1.50
20	Repair & Maintenance	36.40	22.43
21	ROC Fees	1.15	4.80
22	Round Off	0.02	0.01
23	Security Charges	18.64	16.63
24	Telephone Expenses	1.35	1.30
25	Tour & Travelling and Conveyance Exp.	2.65	0.74
25	Website Expense	-	-
	TOTAL (B)	193.17	178.19
	TOTAL (A+B)	436.94	595.38



For and on behalf of the Board

Director
Prabhjyoti Singh Bhagat
DIN-01952285

Director
Arvinder Pal Singh
DIN- 01952134

BIRD MACHINES LIMITED
List of Sundry Creditors as on 31-03-2024

		Amount (Rs. In Lacs)	
		Current	Non- Current
Sr. No.	PARTICULARS		
1	Aarth Ispat Pvt. Ltd.	368.14	
2	ACTIVE AUTOMATION	3.70	
3	A.K. Engineers	0.03	
4	A.K ENTERPRISES	1.43	
5	AKHIL ENGINEERING	0.99	
6	A.K.J Associates	4.22	
7	ALLIED ENGINEERS	0.84	
8	Amar Auto Engineering Pvt Ltd	0.16	
9	A.M. EMPLOYMENT SERVICES PVT LTD	5.34	
10	Amit Industries	1.65	
11	ANIL PATHAK	0.10	
12	ANSHIKA ENTERPRISES	0.09	
13	ANUPAM GLASS & PLYWOOD CO.	0.40	
14	Arcelor Mittal Nippon Steel India Limited	2.98	
15	Arya Trading Company	0.75	
16	ASHIF ELECTRICALS WORKS	0.28	
17	Ashish Enterprises	1.41	
18	ASHOK PACKAGING INDUSTRIES	1.79	
19	Ashutosh Steels (P) Ltd	0.13	
20	ASIAN CALIBRATION & TEST LABORATORY	0.11	
21	Associated Technocrats (P) Ltd.	0.25	
22	ATUL AUTOCOMP PRIVATE LTD.	0.69	
23	AutoScan India Pvt. Ltd.	0.51	
24	Bajrang Engineering	0.09	
25	Bareja Steel Sales	0.81	
26	Berger Paints India Limited	2.51	
27	BHARDWAJ SERVICE & SPARE	0.00	
	Sub Total (A)	399.39	

		Amount (Rs. In Lacs)	
		Current	Non- Current
Sr. No.	PARTICULARS		
28	Bhartiya Enterprises	0.74	
29	Bhavyam Enterprises	0.29	
30	BHAVYA TRADING COMPANY	0.62	
31	Ca Lalit Khurana	1.49	
32	CALIBER SCALES(INDIA)PVT. LTD.	4.88	
33	CARRIER ENGINEERS PVT LTD	5.05	
34	Chadha Engineers	3.68	
35	DARPAN KUMAR	0.29	
36	Deepak Marketing	0.03	
37	DELHI TOOLS	0.01	
38	Demand Engineering	2.06	
39	DEVENDER KUMAR TRADERS	0.20	
40	ELXIRE COMMUNICATIONS LIMITED	0.04	
41	ESCORTS KUBOTA LIMITED(PURCHASE)	9.27	
42	ESHIKA ENTERPRISES	1.53	
43	EUPHORIA FACILITY SOLUTION PVT LTD	0.01	
44	Faridabad Industries Association	0.12	



45	F C Traders	0.85
46	Fire Safety Devics (P) Ltd.	0.13
47	Gajender Singh Ro Water Supplier	0.05
48	GAUTAM MAURYA	0.36
49	G.C. Chauhan & Associates	0.54
50	G.D Enterprises	1.42
51	GLOBAL INDIA SOLUTIONS	0.27
52	G.N. Corporation	0.92
53	Gopal Fuels	2.75
54	Greatway India Automotive	1.05
55	Gupta Keshav & Company (New)	1.48
56	Guru Ji Enterprises	0.55
57	Hari Cup Grindings	1.18
58	HARSH ENGINEERING & TRADING CO.	3.12
59	Haryana Electrode Corpn.	0.41

Cont Pg 2

Pg --2--

60	Haryana Steel Mongers Pvt. Ltd.	278.04
61	HELLA INFRA MARKET PVT. LTD.	28.29
62	Himank Crane Service	0.81
63	HINDUSTAN INVESTIGATION & SECURITY SERVICES	3.08
64	Hitech Engineering Automotive Company	3.21
65	HP OM SAI RAM OIL CO.	1.07
66	HWB Technologies	6.99
67	International Loha Bhandar (P) Ltd.	440.75
68	ISHU Hardware Store	2.88
69	JANVI MACHINE TOOLS	0.02
70	JAY CEE AUTOFAB (P) LTD.-Purch.	0.07
71	Jay Emm Gases (P) Ltd.	1.81
72	Jaykay Computer	0.01
73	J.B. ENTERPRISES	0.71
74	JCB INDIA LTD-SECTOR-58 FBD (PURCHASE F.Y2020-21)	0.65
75	JMD FORKLIFT SPARES	0.18
76	J R ENTERPRISES	0.16
77	JSD ENGINEERING	0.64
78	Jugal Arora & Company	0.27
79	Kansal Gears	0.21
80	Khan & Sons	0.94
81	KRISHNA SECURITY SERVICES	0.35
82	KSP PETROLLING PRIVATE LIMITED	0.06
83	Kukreja Industrial Tools	0.13
84	KUMAR SANJAY & ASSOCIATES	1.97
85	LAKSH ENTERPRISES	0.14
86	LAKSHMI ENTERPRISES	0.18
87	LALIT(SAMART COOL)	0.11
88	LANDMARK LIFESTYLE CARS PVT LTD	0.36
89	Linde India Ltd-FBD	7.17
90	Lucky Trading Co.	12.38
91	Maa Durga Gauge & Fixture	4.40
92	MAA JYOTIRMAI ENTERPRISES	0.19
93	MAA TARA ENGINEERS	0.18
94	MAA VAISHNO BRIGHT BAR & STEEL	0.20
95	MAGGU MARBLES	0.10
96	Manish Auto Industries	102.73
97	Manoj Traders	0.79
98	Mansoori Weldarc (India) Pvt. Ltd.	2.82
99	MARS STEEL FAB INDUSTRIES	9.03
100	MCAM SURLON INDIA LTD	0.05
101	METAL FIT AUTO PVT LTD	16.04



102	M.G. Enterprises	0.40
103	MICROCAM TECHNO WORLD	0.58
104	Microns India	1.13
105	Mittal Chemical	0.09
106	M.P. Engineers	0.49
107	MS ENTERPRISES	0.69
108	Naresh Auto Service	11.29
109	National Computer Services	0.02
110	ND ABS HP GAS AGENCIES	0.11
111	N.D. ENGINEERS	0.64
112	Novel Crane Services	0.23
113	NRS WELDING TECHNOLOGIES	0.02
114	OM AIR SPECIAL GASES	10.92
115	OMEC AUTO INDUSTRIES	0.15
116	OMEGA BRIGHT STEEL PVT LTD(IMT)	1.86
117	Omprakash Fabricators	2.29
118	OM Sons Jewellers	0.30
119	OPB PRECITECH INDUSTRIES	0.65
120	OSR ROHAN TRADING COMPANY	46.46
121	PANCHAL COATING INDUSTRIES	3.04

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122	Panchal Manufacturing Co. Pvt. Ltd.	3.65
123	Panth Engg. Works	3.21
124	Parul Trade Links	0.17
125	POWER TECH WELDING TECHNOLOGY	0.62
126	Pradeep Gas Service	0.13
127	PRAKASH WEBTECH PVT LTD	0.12
128	PRECISION IND PVT LTD	0.31
129	PV MARKETING	0.02
130	Raj Hardware Store	0.12
131	Rajinder Singh	0.68
132	Rani Electrodes Limited	50.67
133	R K Enterprises	0.56
134	RS Fabricator & Engineers	0.34
135	SACHKAND MACHINE TOOLS	0.50
136	SAHIL INDUSTRIES	0.33
137	Sai Network Inc	0.32
138	Sanjeev Industries	0.32
139	SAPRA CASTING	0.40
140	Sardar Bolt House	1.67
141	Satguru Enginners	0.51
142	SAV AUTO	0.71
143	Sgs Technology (Capital Adv)	1.39
144	Shaar Systems & Services	0.07
145	SHEKHAR ENGG. WORKS	0.89
146	SHINE METAL INDIA	24.46
147	Shiva Enterprises	0.15
148	Shivam Test House	0.51
149	Shivam Tools	0.37
150	Shivangi Enterprises	0.18
151	SHIV ENTERPRISES	0.65
152	SHIV GANESH STEEL	0.29
153	SHIV VIDHANT STEEL TRADERS	13.15
154	SHREE RADHE ENG	0.05
155	SHRI GANESH ENTERPRISES	1.13
156	Shri Shyam Transport Co.	0.08
157	SHRI VISHWKARMA DHARAM KANTA	0.03
158	SIGMA INDIA	1.26



159	SNKH ENGINEERING WORKS	0.46	-
160	Sonu Engineering Works-PC	12.74	-
161	Spire India	21.32	-
162	S.P. IRON PRIVATE LIMITED	376.52	-
163	S.P.IRON PVT LTD Creditor	570.00	-
164	S.S. AEROSOLS PVT LTD	0.37	-
165	S.S ENTERPRISES	0.40	-
166	STAR CNC SOLUTIONS	0.43	-
167	STEEL FAB ENGINEERS	0.32	-
168	Steel Kart	147.50	-
169	Sukhraj Electrical Works	5.13	-

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170	SUMER MAHTO (HR38AAD9622)	0.05	-
171	SUNDER KUMAR (TRANSPORTS)	0.07	-
172	Sunder Mangna Service	0.08	-
173	SUPER BRIGHT PLATERS	1.34	-
174	Super M.M. Industries	0.19	-
175	Super Products	0.09	-
176	Super Wire Industries	5.30	-
177	Swastik Laser	1.79	-
178	TALAN LOGISTIC	2.63	-
179	TMTC SOLUTIONS	2.54	-
180	TRIKUTA METALS	4.61	-
181	TRITECH ENTERPRISES	3.63	-
182	UNIPACK ENTERPRISES	10.08	-
183	Unique Coaters	0.13	-
184	UNIQUE ENTERPRISES	0.66	-
185	VAISHNAVI ENTERPRISES	7.09	-
186	VAISHNAVI SALES CORPORATION	1.94	-
187	VENUS METAL	0.20	-
188	VEPS INDUSTRIES PRIVATE LIMITED	1.20	-
189	VIKAS ENTERPRISES	3.75	-
190	VISHAL ENGINEERING WORKS	0.42	-
191	Vishav Engg. & Services	0.40	-
192	VISHNU TRADING COMP	3.26	-
193	Weather Comfort Engineers (P) Ltd.	0.55	-
194	Weldarc Products Industries	0.83	-
195	YASH ENTERPRISES	1.65	-
		2,363.36	-
		-	-
	Grand Total (A) + (B)	2,761.74	-



For and on behalf of the Board

[Signature]
Director

Prabhjyoti Singh Bhogat
DIN-01952285

[Signature]
Director

Prabhjot Singh
DIN-01952285


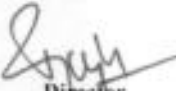

BIRD MACHINES LIMITED			
		Amount (Rs. In Laacs)	
Loan Repayable on Demand		31.03.2024	31.03.2023
SECURED			
From Banks			
1	Dena Bank OCC A/c	-	-
2	Indian Bank OCC A/c	2,082.53	1,709.12
3	Axis bank WCTL	-	-
4	Axis Bank Ltd cc a/c 918030089778787	-	-
5	Axis bank OD	-	-
	TOTAL (a)	2,082.53	1,709.12
From Others		-	-
	TOTAL (b)	-	-
	TOTAL - A (a + b)	2,082.53	1,709.12
UNSECURED			
From Banks		-	-
From Others		53.52	54.00
	TOTAL - B	53.52	54.00
		-	-
		2,136.05	1,763.12
LIST OF EXPENSES PAYABLE			
Sr. No.	PARTICULARS	31.03.2024	31.03.2023
1	Audit Fee Payable	-	-
2	Bonus	-	0.44
3	Electricity Expenses	5.76	5.75
4	ESI	0.19	0.23
5	PF	1.54	1.42
7	Director's Remuneration Payable	53.51	24.27
9	TDS	4.31	7.46
10	Wages	13.76	12.77
11	Worker Welfare Fund	0.05	0.04
	TOTAL	79.11	52.39
LIST OF ADVANCE FROM CUSTOMERS			
Sr. No.	PARTICULARS	31.03.2024	31.03.2023
1	ESCORTS LIMITED-CONSTRUCTION EQ	-	-
2	Normet India Private Limited	-	-
3	Shri Krishna Enterprises	-	-
4	Sonalika Industries	2.58	2.58
	TOTAL	2.58	2.58
		For and on behalf of the Board	
		 Director Prabhjyoti Singh Bhag DIN-01952285	 Director Arvinder Pal Singh DIN- 01952134

BIRD MACHINES LIMITED			
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LIST OF BALANCE WITH BANK			
Sr. No.	PARTICULARS	31.03.2024	31.03.2023
1	Axis bank-6127	-	7.76
2	Dena Bank-3772	0.07	0.07
3	Axis bank-8787	-	0.01
4	Indian Bank Current Account	32.72	9.80
5	Allahabad bank	0.18	0.18
	TOTAL	32.96	17.82

LIST OF LONG TERM LOANS & ADVANCES			
Sr. No.	PARTICULARS	31.03.2024	31.03.2023
CAPITAL ADVANCE			
1	Boss Automotive technology	-	-
	TOTAL	-	-
ADVANCE TO RELATED PARTY			
	TOTAL	-	-
SECURITY DEPOSIT			
1	Security (DHBVNL)	2.45	2.45
2	Security (DHBVNL) Bhagola	6.34	6.34
3	Security (HSEB)	1.06	1.06
4	Security (HSEB) P.No. 22	0.18	0.18
5	Adani Total Gas	5.72	-
	TOTAL	15.75	10.02



LIST OF SHORT TERM LOANS & ADVANCES			
(UNSECURED CONSIDERED GOOD)			
Sr. No.	PARTICULARS	31.03.2024	31.03.2023
ADVANCE TO SUPPLIERS			
		-	-
1	Aarth Ispat Pvt Ltd	41.13	-
2	Advance Engg.	0.45	-
3	Advocate Narinder Singh	1.45	-
4	Akshat Ground Water Consultant Service	0.25	-
5	Allied Generators	3.15	-
6	Arcelormittal Nippon Steel India Limited (Gujarat)	10.02	-
7	Associated Road Carriers Limited	-	0.07
8	B R Enterprises	28.64	-
9	Boss Automotive Technology	-	6.08
10	Citizen Marketing	-	0.03
11	DDPL Works Pvt. Ltd.	1.22	-
12	Deepak Fabricator	0.01	-
13	Deutsch Quality Systems (India) Pvt Ltd	-	0.13
14	Dream Enterprises	21.75	-
15	Elnova (P) Ltd.	0.01	-
16	Fluid Energy	-	0.05
17	Fortune Engineering	2.59	-
18	Hindustan Hydraulics Pvt Ltd.	-	0.04
19	Indra Financial Services	10.00	-
20	Ish Trading Co.	0.28	-
21	Jai Durga	-	0.13
22	Jindal Steel And Power Limited	1.15	1.15
23	Khan & Sons	-	0.49
24	Mata Anusuiya Tools	1.04	-
25	Messer Cutting Systems India Pvt. Ltd	5.95	-
26	Mongers Steel Processing	50.00	-
27	N Contractor	0.74	-
28	Off Tech Pvt. Ltd.	3.63	3.63
29	Ostara Legal	0.67	-
30	Parul Trade Links	-	0.11
31	Pradeep Gas Service	-	0.01
32	R K Enterprises	-	0.10
33	Ramhans Water Supply(Pawan)	-	0.03
34	S.S. Engg. Works	-	0.10
35	Sanjay Motors	-	0.07
36	Satish Kumar Arora	0.05	-
37	Shri Sai Engineering Works	40.68	38.50
38	Shubham Weld Corporation	1.34	-
39	Sm Infracon Private Limited	87.00	-
40	Tata Steel Limited	0.04	0.04
41	Unitech Cutting Solution	5.31	-
42	Unique Associates	0.05	-
43	Vaishnavi Steel	-	0.06
44	Vipin Gulati	1.73	1.73
45	Vishal Enterprises	0.00	-
46	Web Mavens	-	0.04
47	Yogsun Steel Company	0.35	0.20
		-	-
	TOTAL	320.67	52.77
	TOTAL	-	-
OTHER ADVANCES			
1	Advance to Employees	0.79	0.43
		-	-
	TOTAL	0.79	0.43
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  </div> <div style="text-align: center;"> <p>For and on behalf of the Board</p> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">  Director Prabhjyoti Singh Bhag DIN-01952285 </div> <div style="text-align: center;">  Director Arvinder Pal Singh DIN- 01952134 </div> </div> </div> </div>			

BIRD MACHINES LIMITED
List of Sundry Debtors as on 31-03-2024

Sr. No.	PARTICULARS	TOTAL	Current		1-2 yrs	2-3 yrs	more than 3 yrs	Amount(Rs. in Lacs)
			Less Than Six Months	More Than Six Months				Non-Current
1	Buckhoe Loaders Division -Export-Direct England(Uk)	8.24	8.24	-	-	-	-	-
2	Carrymore Housa Pvt Ltd (Usa-b)	54.95	54.95	-	-	-	-	-
3	Excorts Kubota Limited-Construction Equipment	49.15	49.15	-	-	-	-	-
4	Jcb Earthmovers Ltd -Export-Direct U.K	1.16	1.16	-	-	-	-	-
5	Jcb India Adjustent	0.27	-	-	0.27	-	-	-
6	Jcb India Ltd(Ass Embly - Jaipur)	14.23	14.23	-	-	-	-	-
7	Jcb India Ltd(Ass Embly Unit Jaipur)	2.46	-	-	2.46	-	-	-
8	Jcb India Ltd(Rajpur)	12.22	12.22	-	-	-	-	-
9	Jcb India Ltd-Kolkata Parts Center F.Y 2021-22	12.34	12.34	-	-	-	-	-
10	Jcb India Ltd. (Mfg Jaipur)	4.74	-	-	4.74	-	-	-
11	Jcb India Ltd Mfg Jaipur (F.Y 2021-22)	31.60	31.60	-	-	-	-	-
12	Jcb India Ltd(Pune Parts Center)(F.Y 2020-21)	0.57	0.57	-	-	-	-	-
13	Jcb India Ltd -Sector-58 Bldg (F.Y 2021-22)	50.99	50.99	-	-	-	-	-
14	Jcb Jaipur (M&A)Credit-Debit Notes A/C	0.53	0.53	-	-	-	-	-
15	Jcb-Sector-58 (Credit/ Debit Notes A/C)	3.48	3.48	-	-	-	-	-
16	Jcb Service Export Direct	0.05	0.05	-	-	-	-	-
17	Kamhey Enterprises	0.73	-	-	-	0.73	-	-
18	Masimo Equipment India Pvt. Ltd	20.68	20.68	-	-	-	-	-
19	M/S Empresa -Export-Direct Brazil	25.86	25.86	-	-	-	-	-
20	M/Sjcb Compact Products Ltd -Export-Direct U.K	1.07	1.07	-	-	-	-	-
21	M/S Jcb Heavy Products Ltd -Export-Direct U.K	0.85	0.12	0.73	-	-	-	-
22	M/S Jcb Manufacturing Inc -Export-Direct Usa	8.17	8.17	-	-	-	-	-
23	M/S Loadall Division -Export Direct England(Uk)	1.52	1.52	-	-	-	-	-
24	Normet India Private Limited	1.89	1.89	-	-	-	-	-
25	Sakar Metal Technosoft Pvt Ltd	0.75	-	-	-	0.75	-	-
26	Sri Krishna Enterprises	18.81	18.81	-	-	-	-	-
27	Siete Technologies India Pvt. Ltd	5.78	5.78	-	-	-	-	-
28	Spac Precision Pvt Ltd	22.24	-	-	22.24	-	-	-
29	Standard Sengul Ind Limited	281.40	281.40	-	-	-	-	-
30	Vandhean Trading Co	57.35	57.35	-	-	-	-	-
TOTAL		94.58	662.16	0.72	29.71	1.49	-	-

For and on behalf of the Board



Director
 Arvinder Pal Singh
 DIN- 01952134

A.P.S.

Prabhjot Singh
 DIN- 01952288

BIHD MACHINES LIMITED

FIXED ASSETS AS ON 31.03.2024 (AS PER INCOME TAX RULES)

PARTICULAR	W.D.V. AS ON 1-04-2023	Addition Before 30.09.2023	Addition After 30.09.2023	Sales/Rejection During the year	Transferred	Total Amount	Rate of Depreciation	Depreciation	W.D.V. AS ON 31-03-2024
Air Compressor	0.27	-	-	-	-	0.27	15.00%	0.04	0.23
Air Conditioner	0.84	-	-	-	-	0.84	15.00%	0.13	0.72
Air Conditioner - Bhagola	1.90	-	-	-	-	1.90	15.00%	0.29	1.62
Building	5.76	-	-	-	-	5.76	10.00%	0.58	5.19
Building - Bhagola	199.02	-	-	-	-	199.02	10.00%	19.90	179.12
Camera	0.27	-	-	-	-	0.27	15.00%	0.04	0.23
Camera - Bhagola	4.96	-	-	-	-	4.96	15.00%	0.74	4.22
Motor vehicle	21.96	-	-	-	-	21.96	15.00%	3.29	18.66
Computer	0.73	-	-	-	-	1.19	40.00%	0.45	0.74
Cycle	0.05	-	-	-	-	0.05	15.00%	0.01	0.05
Electrical Fitting	1.48	-	-	-	-	1.48	15.00%	0.22	1.25
Electrical Fitting - Bhagola	14.13	0.59	0.40	-	-	15.21	15.00%	2.25	12.97
Fan & Cooler	0.54	-	-	-	-	0.54	15.00%	0.08	0.46
Fan & Cooler - Bhagola	0.60	-	-	-	-	0.60	15.00%	0.09	0.51
Furniture & Fixture	0.83	-	-	-	-	0.83	10.00%	0.08	0.75
Furniture & Fixture - Bhagola	3.43	-	-	-	-	3.43	10.00%	0.34	3.08
Generator Set	2.86	-	-	-	-	2.86	15.00%	0.43	2.43
L.C.D. TV	0.04	-	-	-	-	0.04	15.00%	0.01	0.04
Office Equipment	0.97	0.75	0.67	-	-	2.39	15.00%	0.31	2.08
Plant and Machinery	54.60	5.60	19.95	-	-	80.15	15.00%	10.53	69.62
Plant & Machinery	34.59	-	-	-	-	34.59	15.00%	5.19	29.40
Plant & Machinery - Bhagola	21.04	-	-	-	-	21.04	15.00%	3.16	17.89
Plastic Crane	0.04	-	-	-	-	0.04	15.00%	0.01	0.03
Scooter	1.00	-	-	-	-	1.00	15.00%	0.15	0.85
Tools & Dies	22.59	-	-	-	-	22.59	15.00%	3.39	19.20
Tools & Dies - Bhagola	145.08	-	-	-	-	145.08	15.00%	21.76	123.32
Trolley	3.65	-	-	-	-	3.65	15.00%	0.55	3.10
Trolley - Bhagola	0.24	-	-	-	-	0.24	15.00%	0.04	0.21
Water Cooler	0.17	-	-	-	-	0.17	15.00%	0.03	0.14
Water Cooler	0.12	-	-	-	-	0.12	15.00%	0.02	0.10
Land	272.50	-	-	-	-	272.50	-	-	272.50
TOTAL	816.36	7.35	21.25	-	-	844.76	-	74.07	770.68



For and on behalf of the Board

(Signature)
-Director-

(Signature)
-Director-

Arvinder Pal Singh
DIN: 01952134

Prabhat Singh
DIN: 01952285

BRM MACHINES LIMITED
FIXED ASSET REGISTER AS ON 31-03-2024

GROSS BLOCK											DEPRECIATION			WDV AS ON	
S.NO.	PARTICULARS	OPENING	ADDITION	Sale/ Adjustment	CLOSING	Op. Balance	Dep. For the Year	Adjustment at with Reserve & Surplus	Sale/ Adjustment	CL Balance	31-03-2024	31/03/2023			
1	Air Conditioner	10.14	-	-	10.14	9.43	0.12	-	-	9.55	0.59	0.71			
2	Electrical Installation and Fitting	61.06	1.08	-	62.14	49.98	2.96	0.00	-	52.94	9.19	11.08			
3	Fan, Cooler and AC	5.02	-	-	5.02	4.26	0.16	-	-	4.43	0.59	0.76			
4	Computer	14.48	0.45	-	14.94	13.43	0.45	-	-	13.88	1.06	1.05			
5	Motor Vehicle	35.73	-	-	35.73	30.07	1.53	-	-	31.59	4.14	5.66			
6	Furniture & Fixture	11.91	-	-	11.91	10.93	0.20	-	-	11.13	0.77	0.97			
7	Office Equipment	6.62	1.42	-	8.04	5.97	0.58	-	-	6.55	1.49	0.65			
8	Plant & Machinery	603.40	25.55	-	628.94	485.57	22.92	0.00	-	508.49	120.45	117.83			
9	Tools & Dies	501.01	-	-	501.01	362.27	25.01	-	-	387.28	113.73	136.74			
10	Generator	19.16	-	-	19.16	16.90	0.38	-	-	17.28	1.86	2.26			
11	Building	487.74	-	-	487.74	272.66	21.16	-	-	293.82	193.92	215.08			
	Land	272.50	-	-	272.50	-	-	-	-	-	272.50	272.50			
	Total	2,028.77	28.50	-	2,057.27	1,261.48	75.47	0.00	-	1,336.95	720.32	767.29			
12	Computer (Software)	0.41	-	-	0.41	0.39	-	-	-	0.39	0.02	0.02			
	Grand Total	2,029.18	28.50	-	2,057.68	1,261.87	75.47	0.00	-	1,337.34	720.34	767.31			

Annual General Meeting

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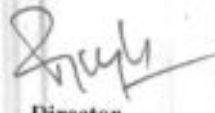
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For and on behalf of the Board
Prabhjyoti Singh Bhargat Director
 BBN-01952285
Arvinder Pal Singh Director
 BBN-01952114

(Rs. In Laacs)

BIRD MACHINES LIMITED			
Calculation of Deferred Tax Assets/Liabilities			
S.No.	Particulars	As on 31.03.2024	As on 31.03.2023
		Amount (Rs.)	Amount (Rs.)
	Deferred Tax Liability		
	W.D.V as per Companies Act	720.34	767.31
	W.D.V as per Income Tax Act	770.68	816.26
	Timing difference (A)	(50.35)	(48.95)
	Deferred Tax Assets		
	Brought Forward Losses After Current Year Set Off		
	Business Losses	-	-
	Unabsorbed Depreciation	-	-
	Disallowed U/s 43B	-	-
	Bonus	-	-
	Gratuity	-	4.30
	Allowed u/s 43B Bonus	-	-
	Timing difference (B)	-	4.30
	Net Timing Differences (A)-(B)	(50.35)	(53.25)
	Current Year Tax Rate	25.17%	26.00%
	Net Deferred tax Assets/(Liability)	12.67	13.85
	Less/(Add): Opening Deferred tax Asset/(Lia	13.85	11.87
	Current year provision for Deferred tax	(1.17)	1.98
		-	-
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  </div> <div style="text-align: center;"> <p>For and on behalf of the Board</p>  <p>Director Arvinder Pal Singh DIN- 01952134</p> </div> <div style="text-align: center;">  <p>Director Prabhjot Singh DIN-01952285</p> </div> </div>			

BIRD MACHINES LIMITED

Notes to Financial statements for the year ended 31-03-2024

NOTE: 28 : RELATED PARTY TRANSACTIONS

Rs. In Lacs

Sr. No.	NAME OF RELATED PARTY	RELATION	NATURE OF TRANSACTION	2023-24	2022-23
1	Arvinder Pal singh	Director	Loan Taken	9.00	19.60
2	Arvinder Pal singh	Director	Loan Repayment	26.39	36.28
3	Arvinder Pal singh	Director	Share Premium	17.88	-
4	Arvinder Pal singh	Director	Share Capital	-	0.65
5	Arvinder Pal singh	Director	Directors Remuneration	15.60	12.90
6	Iqbal Singh Bhagat	Director	Directors Remuneration	22.20	17.66
7	Iqbal Singh Bhagat	Director	Loan Repayment	52.14	0.76
8	Iqbal Singh Bhagat	Director	Share Premium	46.75	-
9	Iqbal Singh Bhagat	Director	Share Capital	-	1.70
10	Prabhjyoti Singh Bhagat	Director	Loan Taken	10.00	-
11	Prabhjyoti Singh Bhagat	Director	Loan Repayment	128.90	41.74
12	Prabhjyoti Singh Bhagat	Director	Share Premium	110.55	-
13	Prabhjyoti Singh Bhagat	Director	Share Capital	-	4.02
14	Prabhjyoti Singh Bhagat	Director	Directors Remuneration	18.00	15.66
15	Sandeep Singh	Director	Directors Remuneration	14.40	12.55
16	Sandeep Singh	Director	Loan Taken	22.60	21.86
17	Sandeep Singh	Director	Loan Repayment	46.00	24.31
18	Sandeep Singh	Director	Share Capital	-	0.65
19	Sandeep Singh	Director	Share Premium	17.88	-
TOTAL				558.28	210.33



For and on behalf of the Board

Director
Prabhjyoti Singh Bhagat
DIN-01952285

Director
Arvinder Pal Singh
DIN- 01952134

BIRD MACHINE LIMITED

Notes to Financial statements for the year ended 31.03.2024


RATIO

RATIOS	FORMULA	CURRENT YEAR		PREVIOUS YEAR		VARIANCE	VARIANCE IN PERCENT
		2023-2024	2022-23	2022-23			
Current Ratio	Current Assets / Current liabilities	1.149	1.169		0.021		1.78
Debt-Equity Ratio	Total Debt / Total Equity	0.215	0.667		0.451		67.68
Return on Equity Ratio	Net Income / Total Equity	0.103	0.075		-0.028		-37.20
Inventory Turnover Ratio	Cost of Goods Sold / Average Inventory	1.637	3.593		1.957		56.45
Trade Receivables Turnover Ratio	Net Credit Sales / Average trade receivables	9.769	17.481		7.712		44.11
Trade Payables Turnover Ratio	Net Credit Purchases / Average Trade Payables	2.241	4.054		1.713		42.26
Net Capital Turnover Ratio	Net sales / Net capital employed	4.701	4.591		-0.110		-2.40
Net Profit Ratio	Net Profit after Tax / Net Sales	0.018	0.010		-0.008		-83.72
Return on Capital Employed	Earnings Before Interest and Taxes (EBIT) / Capital Employed	-0.060	-0.107		-0.047		43.71
Return on Investment	Net Profit / Investment * 100	0.085	0.045		-0.040		-88.13

For and on behalf of the Board




 Director
 Prabhjot Singh
 DIN-01952285


 Director
 Arvinder Pal Singh
 DIN-01952134

BIRD MACHINES LIMITED

Kila No.-21/2,22/1,22/2,Bhagola TatarPur Road, Palwal, 121102,Haryana

Notes forming part of financial statements for the year ending on 31-03-2024

General Information

Companies Act, 1956 and now governed by Companies Act, 2013. The company is engaged in the business of Fabrication Industry (in the field of machine tools).

Basis of Preparation of Financial Statements

Statement of Compliance

The Company has prepared these financial statements to comply in all material respects with the accounting standards notified u/s. 133 of Companies Act, 2013 ('the Act') read together with Rule 7 of the Companies (Accounts) Rules, 2014, accounting standards issued by the Institute of Chartered Accountants of India (ICAI) and the relevant provisions of the Companies Act, 2013.

Accounting Convention

The financial statements have been prepared on historical cost basis. The company prepares its financial statements on accrual basis in accordance with generally accepted accounting principles.

Operating Cycle

Based on the nature of product/activities of the company and the normal time between acquisition of assets and their realization in cash or cash equivalents, the company has determined its operating cycle as 12 months for the Purpose of classification of its assets and liabilities as current and non-current.

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 recognized in the periods in which the results are known/ materialize.

The Company will make necessary adjustments on receipt of balance confirmations from the parties who are yet to send their confirmations.

Previous year figures have also been reclassified to conform to this year's classification.

Significant Accounting Policies Revenue Recognition

Revenue from sale of goods is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable; the associated cost can be estimated reliably, there is no continuing effective control or managerial involvement with the goods, and the amount of revenue can be measured reliably account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government.

Inventories

Inventories are valued at Cost (Calculated using Retail Method prescribed in AS-2) or Net Realisable Value whichever is less.



Cash and cash equivalents (for purposes of Cash Flow Statement)

Cash comprises cash on hand and demand 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.

Cash flow statement

Adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

Revenue recognition

Revenue from sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated cost can be estimated reliably, there is no continuing effective control or managerial involvement with the goods, and the amount of revenue can be measured reliably.

Revenue from sale of goods is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government.

Other income

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.

Property, Plant and Equipment (Fixed Asset, Depreciation & Amortization)

Property, plant and equipment (Fixed Assets) are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net changes on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

Fixed assets acquired in full or part exchange for another asset are recorded at the fair market value or the netbook value of the asset given up, adjusted for any balancing cash consideration. Fair market value is determined either for the assets acquired or asset given up, whichever is more clearly evident. Fixed assets acquired in exchange for securities of the Company are recorded at the fair market value of the assets or the fair market value of the securities issued, whichever is more clearly evident.

Company has no policy for asset revaluation

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.



Depreciation on Fixed Assets is charged on the basis of use of assets as prescribed under Schedule II of Companies Act, 2013 on WDV basis. In case of Additions during the year, depreciation is charged for the period from which the said asset is put to use.

Intangible assets

Intangible assets are carried at cost less accumulated amortization and impairment losses, if any. The cost of an intangible asset comprises its purchase price, including any import duties and other taxes (other than those subsequently recoverable from the taxing authorities), and any directly attributable expenditure on making the asset ready for its intended use and net of any trade discounts and rebates. Subsequent expenditure on an intangible asset after its purchase / completion is recognized as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of the asset.

Foreign currency transactions and translations

Initial recognition

Transactions in foreign currencies entered into by the Company and its integral foreign operations are accounted at the RBI Reference Rates prevailing on the date of the transaction available on www.fbil.org.in

Measurement of foreign currency monetary items at the Balance Sheet date

Foreign currency monetary items (other than derivative contracts) of the Company and its net investment in non-integral foreign operations outstanding at the Balance Sheet date are restated at the year-end RBI Reference Rates. Exchange differences arising out of these translations are charged to the Statement of Profit and Loss.

Government grants, subsidies and export incentives

Government grants and subsidies are recognized when there is reasonable assurance that the Company will comply with the conditions attached to them and the grants/subsidy will be received. Government grants whose primary condition is that the Company should purchase, construct or otherwise acquire capital assets are presented by deducting them from the carrying value of the assets. The grant is recognized as income over the life of a depreciable asset by way of a reduced depreciation charge.

Other government grants and subsidies are recognized as income over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis.

Investments

Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage ,fees and duties Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalized and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.



Employee Benefits

Employee benefits include provident fund, ESI and gratuity fund.

Defined contribution plans

The Company's contributions to the provident fund and superannuation fund are considered as defined contribution plans and are charged as an expense as they fall due, based on the amount of contribution required to be made...

Defined benefit plans

Projected Unit Credit method, with actuarial valuations being carried out at each Balance Sheet date. Actuarial

Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. Borrowing costs include exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

All other borrowing costs are recognized in profit and loss in the period in which they are incurred

Segment Reporting

Since the company has only one trading division, segment reporting is not applicable to the company.

Leases

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognized as operating leases. Lease rentals under operating leases are recognized in the Statement of Profit and Loss on a straight-line basis.

Assets leased by the Company in its capacity as lessee, where substantially all the risks and rewards of ownership vest in the Company, are classified as finance leases. Such leases are capitalized at the inception of the lease at the lower of the fair value and the present value of the minimum lease payments, and a liability is created for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Earnings per Share (EPS)

Basic earnings per share are computed by dividing the profit after tax by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is computed by dividing the profit after tax, as adjusted for interest and other charges to expense or income relating to dilutive potential equity shares, by the weighted average number of equity shares considered for deriving earnings per share.

Taxes on Income

Current Taxes

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on tax rates and laws that are enacted or substantively enacted at the Balance Sheet date.



Deferred Taxes

Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognized for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognized only if there is virtual certainty that there will be sufficient future taxable income available to realize such assets. Deferred tax assets are recognized for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realized. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set-off. Deferred tax assets are reviewed at each Balance Sheet date for their reliability

Contingent Liabilities

A provision is recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

For ANURAG AWASTHI & Co.
CHARTERED ACCOUNTANTS
FRN:-017445C

(LALIT KHURANA)
PARTNER
M.NO:- 511107



PLACE: FARIDABAD
Date: - 04/09/2024

FOR BIRD MACHINES LIMITED

(ARVINDER PAL SINGH)
DIRECTOR
DIN:- 01952134
H.NO.2427 SECTOR-9
FARIDABAD-121006

A handwritten signature in black ink, appearing to read 'Arvinder Pal Singh'.

(PRABHJOT SINGH)
DIRECTOR
DIN:-01952285
H.NO.2427 SECTOR-9
FARIDABAD-121006

A handwritten signature in black ink, appearing to read 'Prabhjot Singh'.

HERD MACHINES PRIVATE LIMITED
Notes to Financial statements for the year ended 31.03.2024

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		CURRENT YEAR 2023-2024	PREVIOUS YEAR 2022-23		
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Return on Investment	Net Profit / Investment * 100	0.085	0.045	-0.040	-88.13

For and on behalf of the Board



Director
Prabhat Singh
DIN: 01952285

Director
Avinash Pal Singh
DIN: 01952134