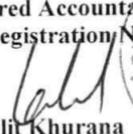
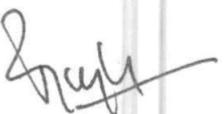


BIRD MACHINES LIMITED			
BALANCE SHEET AS ON 31-03-2024			
		(Amount in Rs.)	
PARTICULARS	NOTE No.	Current Year 31-03-2024	Previous Year 31-03-2023
<b>I. EQUITY &amp; LIABILITIES</b>			
<b>(1) Share Holders Funds</b>			
(a) Share Capital	2	96,65,480	96,65,480
(b) Reserves & Surplus	3	11,36,10,862	8,19,43,619
(c) Money received against share warrant			
<b>(2) Share application money pending allotment</b>			
<b>(3) Non-Current Liabilities</b>			
(a) Long-Term Borrowings	4	1,72,16,737	4,97,76,517
(b) Deferred Tax Liability(Net)	5	-	-
(c) Other Long-term liabilities	7	93,38,181	1,12,88,181
(d) Long Term Provisions	6	22,36,591	22,36,591
<b>(4) Current Liabilities</b>			
(a) Short Term Borrowings	8	23,15,48,016	19,58,47,444
(b) Trade Payables	9	27,61,74,495	24,44,13,444
(c) Other Current Liabilities	10	81,68,938	59,08,890
(d) Short Term Provisions		49,94,907	25,95,611
<b>TOTAL</b>		<b>67,29,54,206</b>	<b>60,36,80,778</b>
<b>II. ASSETS</b>			
<b>(1) Non-current Assets</b>			
<b>(a) Fixed Assets</b>			
(i) Tangible Assets	11	7,20,31,758	7,67,28,832.48
(ii) Intangible Assets		2,040	2,040.00
<b>(b) Non-current Investments</b>			
(c) Deffered tax Assets (Net)	13	-	-
(d) Long-term loans & advances	5	10,32,413	11,49,771.00
(e) Other non-current assets	14	-	-
	15	15,74,871	10,02,434.00
<b>(2) Current Assets</b>			
(a) Current Investments	16	47,34,34,253	40,01,14,512.00
(b) Inventories	17	6,94,08,448	7,48,01,167.2
(c) Trade receivables	18	61,27,298	28,51,089.88
(d) Cash & Bank Balances	19	3,26,90,163	3,25,74,255.84
(e) Short Term Loans & Advances	20	1,66,52,962	1,44,56,675.12
(f) Other Current Assets			
<b>TOTAL</b>		<b>67,29,54,206</b>	<b>60,36,80,778</b>
See accompanying notes to financial statements			
As per our report of even date attached for Anurag Awasthi & Co. Chartered Accountants Firm Registration No.: 0174456		For and on behalf of the Board	
  CA. Lalit Khurana (Partner) MRN: 511107 Place: Faridabad Date: 04-09-2024 UDIN:24511107BKARBK8122		 Director Prabhjyoti Singh Bhagat DIN-01952285	
		 Director Arvinder Pal Singh 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
<b>I. Revenue from Operations</b>	<b>20</b>	70,43,92,615.20	70,09,16,832.33
<b>II. Other Income</b>	<b>21</b>	5,664.00	87,331.00
<b>III. TOTAL REVENUE (I + II)</b>		<b>70,43,98,279.20</b>	<b>70,10,04,163.33</b>
<b>IV. EXPENSES</b>			
(a) Cost of material purchased	22	69,04,27,353.31	54,53,94,496.77
(b) Changes in Inventories	23	(14,07,58,392.00)	13,90,344.00
(c) Employee Benefits expense	24	5,88,94,281.00	5,13,97,748.00
(d) Finance Costs	25	2,67,98,749.65	2,55,64,401.29
(e) Depreciation and amortisation expenses	26	75,46,748.04	84,73,367.04
(f) Other Expenses	27	4,36,93,752.59	5,95,38,209.52
<b>Total Expenses</b>		<b>68,66,02,492.59</b>	<b>69,17,58,566.62</b>
<b>V. Profit before Exceptional and Extraordinary items and tax (III-IV)</b>		1,77,95,786.61	92,45,596.71
<b>VI. Exceptional items -</b> Profit on Sale of Fixed Assets		-	22,117.00
<b>VII. Profit before Extraordinary Items and tax (V-VI)</b>		1,77,95,786.61	92,67,713.71
<b>VIII. Extraordinary Items</b>		-	-
<b>IX. Profit before tax (VII-VIII)</b>		1,77,95,786.61	92,67,713.71
<b>X. Tax Expense :</b>			
(1) Current tax		49,94,907.00	25,95,611.00
(2) Deferred tax		1,17,358.00	(1,97,528.00)
<b>XI. Profit/ (loss) for the period from continuing operations (VII-VIII)</b>		1,26,83,521.61	68,69,630.71
<b>XII. Profit/ (loss) for the period from discontinuing operations</b>		-	-
<b>XIII. Tax expense of discontinuing operations</b>		-	-
<b>XIV. Profit/ (loss) from discontinuing operations (after tax) (XII-XIII)</b>		-	-
<b>XV. Profit/ (Loss) for the period (XI + XIV)</b>		<b>1,26,83,521.61</b>	<b>68,69,630.71</b>
<b>XVI. Earnings per equity share:</b>			
Paid up equity share capital (Face Value of Rs.10)		79,27,500.00	79,27,500.00
Basic Earnings Per Share		16.00	8.67
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


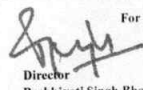
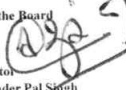
  
Director

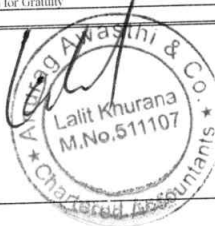
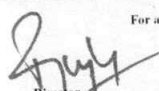
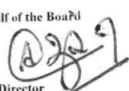
Prabhjyoti Singh Bhagat  
DIN-01952285

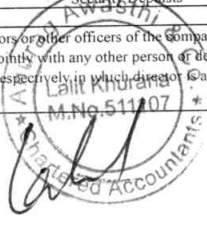
  
Director

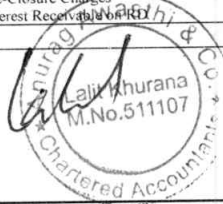
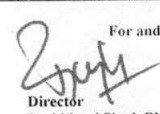
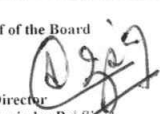
Arvinder Pal Singh  
DIN- 01952134

BIRD MACHINE LIMITED		
CASH FLOW STATEMENT FOR THE YEAR ENDING ON 31st MARCH 2024		
		Amount in Rs.
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax		1,77,95,787
Adjustments for:		
Depreciation	75,46,748	
Interest & Finance Charges	2,67,98,750	
Provision for Gratuity	-	
Profit on Sale of Fixed Assets	-	3,43,45,498
Operating Profit before Working Capital Changes		5,21,41,284
Adjustments for:		
Decrease/(Increase) in Trade Receivables	53,92,719	
Decrease/(Increase) in Other Current Assets	(21,96,287)	
(Increase)/ Decrease in Short Term Advances	(1,15,907)	
(Increase)/ Decrease in Long Term Advances	(5,72,437)	
Decrease/(Increase) in Inventories	(7,33,19,741)	
Increase/(Decrease) in Trade Payables	2,98,06,050	
Increase/(Decrease) in Other Current Liabilities	22,60,048	(3,87,45,555)
Cash generated from operations		1,33,95,730
Income Tax paid		29,16,889
Net Cash flow from Operating activities	(A)	1,04,78,840
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale/(Purchase) of Fixed Asstes	(28,49,674)	
Interest Received on Income Tax Refund	-	
Net Cash flow from Investing activities	(B)	(28,49,674)
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase/ (Decrease) in Share Capital	1,93,05,000	
Increase/ (Decrease) in Long Term Borrowings	(3,25,59,780)	
Increase/ (Decrease) in Short Term Borrowings	3,57,00,572	
Interest paid	(2,67,98,750)	
Net Cash flow from financing activities	(C)	(43,52,958)
Net increase in cash & Cash Equivalents	(D)=(A)+(B)+(C)	32,76,209
Cash and Cash equivalents as at the beginning of the year	(E)	28,51,090
Cash and Cash equivalents as at the end of the year	(D)+(E)	61,27,299
Cash & Cash Equivalents	As on 31.03.2024	As on 31.03.2023
Cash in Hand	28,30,954	10,68,924
Cash at Bank	32,96,345	17,82,166
Margin With Banks	-	-
Cash & Cash equivalents as stated	61,27,298	28,51,090
See accompanying notes to financial statements		
<p>As per our report of even date attached for Anurag Awasthi &amp; Co. Chartered Accountants Firm Registration No.: 017445C</p> <p>(Partner) MRN: 511107 Place: Faridabad Date: 04-09-2024 UDIN:24511107BKARBK8122</p>		
<p>For and on behalf of the Board</p> <p>Director Arvinder Pal Singh DIN- 01952134</p> <p>Director Prabhjyoti Singh Bhagat DIN-01952285</p>		

BIRD MACHINES LIMITED					
Notes to Financial statements for the year ended 31-03-2024					
The previous year figures have been regrouped/reclassified, wherever necessary to conform to the current year presentation					
NOTE - 2 : SHARE CAPITAL			Amount in Rs.		
PARTICULAR	31-03-2024		31-03-2023		
<u>Authorised Share Capital</u>					
500000 Equity Shares of Rs. 10/- each			5,00,00,000.00		5,00,00,000.00
1250000 Equity Shares of Rs. 10/- each					
<u>Issued, Subscribed &amp; Paid up Capital</u>					
966548 Equity Shares of Rs. 10/- each (Current Year)			96,65,480.00		96,65,480.00
896348 Equity Shares of Rs. 10/- each (Last Year)					
TOTAL			96,65,480.00		96,65,480.00
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	96,65,480.00	8,96,348.00	89,63,480.00	
Issued during the period	-	-	70,200.00	7,02,000.00	
Redeemed or bought back during the period	-	-	-	-	
Outstanding at end of the period	9,66,548.00	96,65,480.00	9,66,548.00	96,65,480.00	
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	Arundee 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 preceding 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  Director Prabhjot 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 - 3 : RESERVES & SURPLUS		Amount in Rs.	
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	<b>Profit &amp; Loss</b>		
	Opening Balance	3,20,08,093.16	2,52,30,263.45
	Add : Current Year Profit/( Loss)	1,26,83,521.61	68,69,630.71
	Less: Taxes Paid/Interest on Income Tax		91,801.00
	Add : Any other appropriation	3,21,278.37	-
	Closing Balance (A)	4,43,70,336.40	3,20,08,093.16
2	<b>Share Premium</b>		
	Opening Balance	4,99,35,526.00	4,99,35,526.00
	Addition during the year	1,93,05,000.00	-
	Deletion during the year		-
	Closing Balance (B)	6,92,40,526.00	4,99,35,526.00
	<b>GRAND TOTAL (A+B)</b>	<b>11,36,10,862.40</b>	<b>8,19,43,619.16</b>
NOTE-4 : LONG TERM BORROWINGS			
		Amount in Rs.	
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Bond/debenture		
2	Term loan		
	a) From Banks	98,99,928.00	1,71,67,389.00
	b) From Others	43,74,985.34	92,69,668.30
3	Loans and advance from related parties	29,41,823.59	2,33,39,459.91
	<b>TOTAL</b>	<b>1,72,16,736.93</b>	<b>4,97,76,517.21</b>
	The above amount includes		
	Secured Borrowings	98,99,928.00	1,71,67,389.00
	Unsecured Borrowings	73,16,808.93	3,26,09,128.21
	<b>TOTAL</b>	<b>1,72,16,736.93</b>	<b>4,97,76,517.21</b>
NOTE-5 : DEFERRED TAX LIABILITIES/(ASSETS) (NET)			
		Amount in Rs.	
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
	Opening Balance	(11,49,771.00)	(9,52,243.00)
	Add : Deferred Tax Provision for current year	1,17,358.00	(1,97,528.00)
	<b>TOTAL</b>	<b>(10,32,413.00)</b>	<b>(11,49,771.00)</b>
NOTE-6 : Long Term Provisions			
		Amount in Rs.	
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Provision for Gratuity	22,36,591.00	22,36,591.00
	<b>TOTAL</b>	<b>22,36,591.00</b>	<b>22,36,591.00</b>
<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 Prabhjyoti Singh Bhagat DIN-01952285</p> </div> <div style="text-align: center;">  <p>Director Arvind Pal Singh DIN- 01952134</p> </div> </div>			

BIRD MACHINES LIMITED			
Notes to Financial statements for the year ended 31-03-2024			
NOTE-7 : OTHER LONG TERM LIABILITIES			Amount in Rs.
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Trade payables (Refer Note-7 point a)	93,38,181.00	1,12,88,181.00
	<b>TOTAL</b>	<b>93,38,181.00</b>	<b>1,12,88,181.00</b>
NOTE-8 : SHORT TERM BORROWINGS			Amount in Rs.
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Loans repayable on demand		
	From Bank	20,82,53,446.36	17,09,11,779.63
	From Others	53,51,580.28	54,00,382.28
2	Current Maturities of long term debt	1,79,42,989.26	1,95,35,281.63
	<b>TOTAL</b>	<b>23,15,48,015.90</b>	<b>19,58,47,443.54</b>
The above amount includes			
	Secured Borrowings	21,53,64,884.36	18,03,59,135.63
	Unsecured Borrowings	1,08,31,551.26	1,00,87,925.63
	<b>TOTAL</b>	<b>22,61,96,435.62</b>	<b>19,04,47,061.26</b>
NOTE-9 : TRADE PAYABLES			Amount in Rs.
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.	27,61,74,494.88	24,44,18,444.40
	<b>TOTAL</b>	<b>27,61,74,494.88</b>	<b>24,44,18,444.40</b>
NOTE-10 : OTHER CURRENT LIABILITIES			Amount in Rs.
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Interest accrued but not due on borrowings		4,11,588.74
2	Advance from Customers	2,58,369.00	2,58,369.00
3	Other Payables	79,10,568.77	52,38,932.48
	<b>TOTAL</b>	<b>81,68,937.77</b>	<b>59,08,890.22</b>
NOTE-11 : SHORT TERM PROVISIONS			Amount in Rs.
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Provision for Tax	49,94,907.00	25,95,611.00
	<b>TOTAL</b>	<b>49,94,907.00</b>	<b>25,95,611.00</b>
NOTE-13 : NON CURRENT INVESTMENTS			Amount in Rs.
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
	<b>TOTAL</b>		
	Cost	Market Value	
	Aggregate value of Quoted Investment	Nil	Nil
	Aggregate value of Unquoted Investment	Nil	Nil
NOTE-14 : LONG TERM LOANS & ADVANCES			Amount in Rs.
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		
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
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 in Rs.
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	15,74,870.68	10,02,434.00
	<b>TOTAL</b>	<b>15,74,870.68</b>	<b>10,02,434.00</b>
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			
		<p>For and on behalf of the Board</p> <p>Director Prabhjyoti Singh Bhagat DIN-01952285</p> <p>Director Arvinder Pal Singh DIN- 01952134</p>	

BIRD MACHINES LIMITED			
Notes to Financial statements for the year ended 31-03-2024			
NOTE - 16 : INVENTORIES		Amount in Rs.	
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Raw Material	20,23,35,128.00	28,36,09,254.00
2	Work in Progress	22,70,93,045.00	7,86,45,211.00
3	Finished Goods	2,75,26,021.00	3,52,15,463.00
4	Stores & Spares	1,64,80,059.00	26,44,584.00
	<b>TOTAL</b>	<b>47,34,34,253.00</b>	<b>40,01,14,512.00</b>
1 As per the inventory taken, valued and certified by the management			
2 Stock is valued at Cost or Net Realizable value whichever is less			
NOTE - 17 : TRADE RECEIVABLES		Amount in Rs.	
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Current		
	Secured, Considered Good		
	Unsecured Considered Good		
	0-6 months	6,62,16,378.35	7,24,28,848.76
	6 months -1 year	72,480.00	22,23,628.00
	1-2 years	29,70,899.15	1,48,690.45
	2-3 years	1,48,690.45	
	more than 3 years		
	Doubtful		
	Doubtful		
	<b>TOTAL (A)</b>	<b>6,94,08,447.95</b>	<b>7,48,01,167.21</b>
2	Non Current		
	Secured, Considered Good		
	Unsecured Considered Good		
	Doubtful		
	<b>TOTAL (B)</b>	<b>-</b>	<b>-</b>
	<b>TOTAL (A + B)</b>	<b>6,94,08,447.95</b>	<b>7,48,01,167.21</b>
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			
NOTE - 18 : CASH & CASH EQUIVALENTS		Amount in Rs.	
Sr. No.	PARTICULAR	31-03-2024	31-03-2020
1	Current		
	Cash in Hand	28,30,953.81	10,68,923.88
	Balance with Bank	32,96,344.64	17,82,166.00
	<b>TOTAL (A)</b>	<b>61,27,298.45</b>	<b>28,51,089.88</b>
2	Non- Current		
	Term deposits for remaining maturity more than 12 months	-	-
	<b>TOTAL (B)</b>	<b>-</b>	<b>-</b>
	<b>TOTAL (A+B)</b>	<b>61,27,298.45</b>	<b>28,51,089.88</b>
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-19 : SHORT TERM LOANS & ADVANCES		Amount in Rs.	
Sr. No.	PARTICULAR	31-03-2024	31-03-2020
1	Secured Loans & Advances, Considered Good	Nil	Nil
2	Unsecured Loans & Advances, Considered Good		
	Advances to Suppliers	3,26,11,563.94	3,25,31,656.84
	Advance to Related Parties	-	-
	Advances to Others	78,599.00	42,599.00
	Branch Account/Division	-	-
3	Doubtful		
	<b>TOTAL</b>	<b>3,26,90,162.94</b>	<b>3,25,74,255.84</b>
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 - 20 : OTHER CURRENT ASSETS		Amount in Rs.	
Sr. No.	PARTICULAR	31-03-2024	43,921.00
1	GST Recoverable	51,61,817.70	32,61,201.62
2	GST Claimable	51,80,741.02	50,90,110.86
3	Prepaid Expenses	51,074.00	19,422.00
4	Prepaid Insurance	3,22,650.00	3,32,486.27
5	TCS Recoverable	16,205.03	3,06,249.19
6	TDS Recoverable	9,98,781.38	6,87,180.18
7	TDS Recoverable from NBFC.S & Others	7,18,088.00	5,45,430.00
8	Pre-Closure Charges	42,03,605.00	42,03,605.00
9	Interest Receivable	-	10,990.00
	<b>TOTAL</b>	<b>1,66,52,962.13</b>	<b>1,44,56,675.12</b>
For and on behalf of the Board			
		 Director Prabhjyoti Singh Bhagat DIN-01952285	 Director Arvinder Pal Singh DIN- 01952134

BIRD MACHINES LIMITED							
Note - 4 : LONG TERM BORROWINGS							
		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	-	-	-	1,10,873.00	-	1,10,873.00
2	Deewan Housing Finance Limited (02489)	-	-	-	10,37,182.00	-	10,37,182.00
3	Deewan Housing Finance Limited (50225)	-	-	-	3,68,966.00	-	3,68,966.00
6	IDFC First Crane Loan	1,96,582.00	-	1,96,582.00	3,13,372.00	1,96,591.00	5,09,963.00
8	Indian Bank GECL-671	40,02,689.00	24,521.00	40,27,210.00	64,04,001.00	40,40,448.00	1,04,44,449.00
9	Indian Bank GECL-5397	17,67,533.00	41,35,211.00	59,02,744.00	-	60,42,689.00	60,42,689.00
10	Indian Bank GECL-7270	11,44,634.00	57,40,196.00	68,84,830.00	-	68,87,661.00	68,87,661.00
11	Indian Bank GECL-8945	-	-	-	12,12,962.00	-	12,12,962.00
TOTAL (a)		71,11,438.00	98,99,928.00	1,70,11,366.00	94,47,356.00	1,71,67,389.00	2,66,14,745.00
From Others							
TOTAL (b)		-	-	-	-	-	-
TOTAL (A) (a + b)		71,11,438.00	98,99,928.00	1,70,11,366.00	94,47,356.00	1,71,67,389.00	2,66,14,745.00
UNSECURED LOAN							
From Banks							
From Others							
	Aditya Birla Finance	15,40,895.00	2,57,717.00	17,98,612.00	13,24,073.00	16,82,521.00	30,06,594.00
	Bajaj Finance	4,82,574.00	8,57,657.40	13,40,231.40	4,01,635.00	13,37,154.40	17,38,789.40
	Clix	17,27,834.00	11,60,013.00	28,87,847.00	-	-	-
	Deutsche bank	11,22,955.77	5,28,042.94	16,50,998.71	13,48,764.00	12,22,759.71	25,71,523.71
	Growth Source	11,03,433.00	15,71,555.00	26,74,988.00	-	-	-
	HDFC bank	2,69,828.30	-	2,69,828.30	13,87,548.31	-	13,87,548.31
	ICICI Bank	-	-	-	-	-	-
	IDFC First	7,42,319.19	-	7,42,319.19	19,01,317.32	7,42,319.19	26,43,636.51
	Indusind Bank	9,91,648.00	-	9,91,648.00	8,31,548.00	14,34,850.00	22,66,398.00
	Kotak bank	-	-	-	-	-	-
	Tata Capital Finserv	14,41,623.00	-	14,41,623.00	17,15,018.00	14,41,623.00	31,56,641.00
	Yes Bank	14,08,441.00	-	14,08,441.00	11,78,022.00	14,08,441.00	25,86,463.00
TOTAL (B)		1,08,31,551.26	43,74,985.34	1,52,06,536.60	1,00,87,925.63	92,69,668.30	1,93,57,593.93
GRAND TOTAL (A + B)		1,79,42,989.26	1,42,74,913.34	3,22,17,902.60	1,95,35,281.63	2,64,37,057.30	4,59,72,338.93
		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	Arun Deep Kaur	-	65,000.00	65,000.00	-	65,000.00	65,000.00
2	Arvinder Pal Singh	-	5,33,831.00	5,33,831.00	-	22,07,872.00	22,07,872.00
3	I.S.Bhagat	-	-	-	-	52,14,358.15	52,14,358.15
6	Jyoti Bhagat	-	3,64,299.15	3,64,299.15	-	1,10,800.00	1,10,800.00
7	Prabhjot Singh	-	4,36,567.10	4,36,567.10	-	1,19,24,680.76	1,19,24,680.76
8	Sandeep Singh	-	3,01,566.34	3,01,566.34	-	25,76,189.00	25,76,189.00
9	SURKSHIT INVESTMENTS PVT LTD	-	12,40,560.00	12,40,560.00	-	12,40,560.00	12,40,560.00
TOTAL (B)		-	29,41,823.59	29,41,823.59	-	2,33,39,459.91	2,33,39,459.91
From Others							
TOTAL (C)		-	-	-	-	-	-
TOTAL (A + B + C)		-	29,41,823.59	29,41,823.59	-	2,33,39,459.91	2,33,39,459.91
		For and on behalf of the Board					
		<div><div><div>Anurag Khurana No.511107 Chartered Accountants</div></div><div><div>Prabhjyoti Singh Bhagat DIN-01952285</div><div>Arvinder Pal Singh DIN- 01952134</div></div></div>					

**BIRD MACHINES LIMITED**

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

**NOTE: 21 : REVENUE FROM OPERATIONS**

Amount in Rs.

Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Gross Sales	71,87,11,916.06	72,31,02,653.01
	Less: Sales Return & Rate Difference	1,43,19,300.86	2,21,85,820.68
		70,43,92,615.20	70,09,16,832.33
	Less: GST	-	-
	Net Sales	70,43,92,615.20	70,09,16,832.33
3	Jobwork	-	-
	<b>TOTAL</b>	<b>70,43,92,615.20</b>	<b>70,09,16,832.33</b>

**NOTE:22 : OTHER INCOME**

Amount in Rs.

Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Interest Income	5,664.00	87,331.00
2	Excise Duty - Draw Back	-	-
3	Misc Income	-	-
	<b>TOTAL</b>	<b>5,664.00</b>	<b>87,331.00</b>

**NOTE :23- COST OF MATERIAL PURCHASED**

Amount in Rs.

	PARTICULAR	31-03-2024	31-03-2023
	Opening stock	28,36,09,254.00	27,45,35,651.00
	Add: Raw Material Purchased	60,92,61,217.11	55,97,55,549.30
		89,28,70,471.11	83,42,91,200.30
	Less : Rebate and Discount on purchase	1,07,989.80	52,87,449.53
	Less: Closing Stock	20,23,35,128.00	28,36,09,254.00
	<b>TOTAL</b>	<b>69,04,27,353.31</b>	<b>54,53,94,496.77</b>

**NOTE :24 - (INCREASE)/DECREASE IN STOCK**

Amount in Rs.

Sr. No.	PARTICULAR	31-03-2024	31-03-2023
	Closing Stock		
	Finished Goods	2,75,26,021.00	3,52,15,463.00
	Work in Progress	22,70,93,045.00	7,86,45,211.00
	<b>Total (a)</b>	<b>25,46,19,066.00</b>	<b>11,38,60,674.00</b>
	Opening Stock		
	Finished Goods	3,52,15,463.00	3,54,52,157.00
	Work in Progress	7,86,45,211.00	7,97,98,861.00
	<b>Total (b)</b>	<b>11,38,60,674.00</b>	<b>11,52,51,018.00</b>
	<b>TOTAL (b-a)</b>	<b>(14,07,58,392.00)</b>	<b>13,90,344.00</b>



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 in Rs.

Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Bonus	5,48,922.00	11,157.00
2	Director Remuneration	70,20,000.00	70,20,000.00
3	Employer Contribution ESI	2,12,406.00	2,23,058.00
4	Employer Contribution PF	9,24,959.00	8,68,576.00
5	Salary	1,13,62,275.00	1,03,57,328.00
6	Staff Welfare	4,89,827.00	5,23,961.00
7	Wages	3,82,97,112.00	3,19,32,065.00
8	Gratuity	-	4,30,121.00
9	Worker Welfare Fund	38,780.00	31,482.00
	<b>TOTAL</b>	<b>5,88,94,281.00</b>	<b>5,13,97,748.00</b>

**NOTE :26 : FINANCE COST**

Amount in Rs.

Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Bank Charges & Interest	1,93,29,608.80	1,67,38,920.10
2	Interest on Term Loan	16,63,028.00	26,73,112.00
3	Interest on Loans from Banks & NBFC	31,44,058.93	56,39,479.19
4	Processing Charges	7,84,682.00	3,33,950.00
5	Interest on Unsecured loans	18,77,371.92	1,78,940.00
	<b>TOTAL</b>	<b>2,67,98,749.65</b>	<b>2,55,64,401.29</b>

**NOTE :27 : DEPRECIATION & AMORTISATION EXPENSES**

Amount in Rs.

Sr. No.	PARTICULAR	31-03-2024	31-03-2023
1	Depreciation	75,46,748.04	84,73,367.04
	<b>TOTAL</b>	<b>75,46,748.04</b>	<b>84,73,367.04</b>

**NOTE-28 : OTHER EXPENSES**

Amount in Rs.

SR. No.	PARTICULAR	31-03-2024	31-03-2023
	<b>DIRECT EXPENSES</b>		
	Opening Stock	26,44,584.00	24,58,456.00
	Add : Purchases During The Year	1,96,11,647.54	1,48,51,487.12
		2,22,56,231.54	1,73,09,943.12
	Less : Closing Stock	1,64,80,059.00	26,44,584.00
1	Consumable Store	57,76,172.54	1,46,65,359.12
2	Electricity Exp.	76,07,515.00	63,61,216.00
3	Electroplating Expense		65,41,018.36
4	Freight & Cartage Inward	28,86,274.78	20,76,021.50
5	Generator Running Exp.	31,70,975.03	24,81,940.21
6	Loading & Unloading Charges	7,24,374.00	5,09,276.00
7	Manufacturing Expenses	20,61,187.35	75,78,693.13
8	Plant & Machinery Hiring Charges	7,17,677.00	5,89,250.00
9	Repair & Maintenance	2,26,034.00	2,45,588.00
10	Testing & Calibration	12,06,607.00	6,70,775.00
	<b>TOTAL (A)</b>	<b>2,43,76,816.70</b>	<b>4,17,19,137.32</b>

For and on behalf of the Board



Director

Prabhjyoti Singh Bhagat  
DIN-01952285

Director

Arvinder Pal Singh  
DIN- 01952134

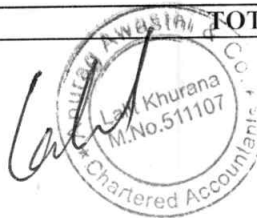
**BIRD MACHINES LIMITED**

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

**NOTE-28 : OTHER EXPENSES**

Amount in Rs.

SR. No.	PARTICULAR	31-03-2024	31-03-2023
	<b>INDIRECT EXPENSES</b>		
1	Advertisement	3,89,550.00	-
2	AMC Charges	17,315.00	53,267.91
3	Audit Fee	-	-
4	Amount Written off	-	15,483.06
5	Additional Demand Direct tax	4,060.00	4,060.00
6	Additional Demand GST	-	16,88,504.00
7	Consultancy Charges	4,22,847.00	3,58,400.00
8	Diwali Expenses	7,03,472.00	3,68,870.00
9	Fees & Taxes	19,000.00	74,548.00
10	Freight & Cartage Outward	51,62,938.56	44,61,317.63
11	Insurance Expenses	5,17,623.27	4,25,443.73
12	Interest on GST	-	-
13	Interest on TDS	22,352.53	1,30,720.00
14	Interest on Late Payment	9,89,795.00	19,40,245.28
15	Legal & Professional Charges	36,05,290.00	26,92,780.66
16	Membership & Subscription	16,500.00	79,553.00
17	Misc Expenses	4,17,293.00	81,838.00
18	Packing Expenses	8,91,782.50	7,01,852.70
19	Printing & Stationary	1,16,810.00	1,50,086.96
20	Repair & Maintenance	36,39,828.52	22,43,448.25
21	ROC Fees	1,14,741.93	4,80,234.28
22	Round Off	2,284.98	714.75
23	Security Charges	18,63,625.20	16,63,486.56
24	Telephone Expenses	1,35,134.75	1,30,238.67
25	Tour & Travelling and Conveyance Exp.	2,64,691.65	73,978.76
25	Website Expense	-	-
	<b>TOTAL (B)</b>	<b>1,93,16,935.89</b>	<b>1,78,19,072.20</b>
	<b>TOTAL (A+B)</b>	<b>4,36,93,752.59</b>	<b>5,95,38,209.52</b>



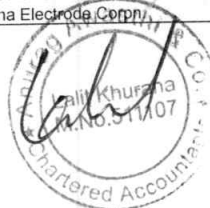
For and on behalf of the Board

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 in (Rs.)	
Sr. No.	PARTICULARS	Current	Non- Current
1	Aarth Ispat Pvt. Ltd.	3,68,13,817.08	-
2	ACTIVE AUTOMATION	3,69,758.02	-
3	A.K. Engineers	3,360.00	-
4	A.K ENTERPRISES	1,42,958.50	-
5	AKHIL ENGINEERING	98,784.00	-
6	A.K.J Associates	4,22,049.00	-
7	ALLIED ENGINEERS	84,333.42	-
8	Amar Auto Engineering Pvt Ltd	15,828.87	-
9	A.M. EMPLOYMENT SERVICES PVT LTD	5,33,937.00	-
10	Amit Industries	1,64,948.00	-
11	ANIL PATHAK	10,000.00	-
12	ANSHIKA ENTERPRISES	9,086.00	-
13	ANUPAM GLASS & PLYWOOD CO.	40,137.00	-
14	Arcelor Mittal Nippon Steel India Limited	2,97,721.36	-
15	Arya Trading Company	74,726.00	-
16	ASHIF ELECTRICALS WORKS	27,775.00	-
17	Ashish Enterprises	1,40,740.00	-
18	ASHOK PACKAGING INDUSTRIES	1,79,130.36	-
19	Ashutosh Steels (P) Ltd	13,000.00	-
20	ASIAN CALIBRATION & TEST LABORATORY	10,571.90	-
21	Associated Technocrats (P) Ltd.	25,000.00	-
22	ATUL AUTOCOMP PRIVATE LTD.	69,306.90	-
23	AutoScan India Pvt. Ltd.	51,040.00	-
24	Bajrang Engineering	8,741.00	-
25	Bareja Steel Sales	80,973.00	-
26	Berger Paints India Limited	2,50,595.00	-
27	BHARDWAJ SERVICE & SPARE	439.00	-
	Sub Total (A)	3,99,38,756.41	-
		Amount in (Rs.)	
Sr. No.	PARTICULARS	Current	Non- Current
28	Bhartiya Enterprises	73,952.00	-
29	Bhavyam Enterprises	28,544.20	-
30	BHAVYA TRADING COMPANY	62,019.00	-
31	Ca Lalit Khurana	1,48,620.00	-
32	CALIBER SCALES(INDIA)PVT. LTD.	4,87,665.15	-
33	CARRIER ENGINEERS PVT LTD	5,05,387.36	-
34	Chadha Engineers	3,67,779.50	-
35	DARPAN KUMAR	29,400.00	-
36	Deepak Marketing	2,596.00	-
37	DELHI TOOLS	1,440.00	-
38	Demand Engineering	2,06,373.56	-
39	DEVENDER KUMAR TRADERS	19,649.00	-
40	ELXIRE COMMUNICATIONS LIMITED	3,540.00	-
41	ESCORTS KUBOTA LIMITED(PURCHASE)	9,27,042.41	-
42	ESHIKA ENTERPRISES	1,53,071.00	-
43	EUPHORIA FACILITY SOLUTION PVT LTD	1,136.00	-
44	Faridabad Industries Association	11,800.00	-
45	F C Traders	84,949.00	-
46	Fire Safety Devices (P) Ltd.	13,157.00	-
47	Gajender Singh Ro Water Supplier	4,680.00	-
48	GAUTAM MAURYA	36,300.00	-
49	G.C. Chauhan & Associates	54,000.00	-
50	G.D Enterprises	1,42,153.16	-
51	GLOBAL INDIA SOLUTIONS	26,751.00	-
52	G.N. Corporation	91,700.00	-
53	Gopal Fuels	2,75,265.71	-
54	Greatway India Automotive	1,04,633.58	-
55	Gupta Keshav & Company (New)	1,47,960.00	-
56	Guru Ji Enterprises	54,752.00	-
57	Hari Cup Grindings	1,18,047.50	-
58	HARSH ENGINEERING & TRADING CO.	3,12,360.00	-
59	Haryana Electrode Corpn.	41,300.00	-

Cont Pg 2



60	Haryana Steel Mongers Pvt. Ltd.	2,78,03,823.98	-
61	HELLA INFRA MARKET PVT. LTD.	28,28,877.58	-
62	Himank Crane Service	81,092.00	-
63	HINDUSTAN INVESTIGATION & SECURITY SERVICES	3,07,750.00	-
64	Hitech Engineering Automotive Company	3,20,614.00	-
65	HP OM SAI RAM OIL CO.	1,06,796.00	-
66	HWB Technologies	6,99,308.80	-
67	International Loha Bhandar (P) Ltd.	4,40,74,956.80	-
68	ISHU Hardware Store	2,88,188.64	-
69	JANVI MACHINE TOOLS	2,184.00	-
70	JAY CEE AUTOFAB (P) LTD.-Purch.	7,139.00	-
71	Jay Emm Gases (P) Ltd.	1,80,633.60	-
72	Jaykay Computer	500.00	-
73	J.B. ENTERPRISES	70,501.00	-
74	JCB INDIA LTD-SECTOR-58 FBD (PURCHASE F.Y2020-21)	64,776.75	-
75	JMD FORKLIFT SPARES	17,748.00	-
76	J R ENTERPRISES	16,185.00	-
77	JSD ENGINEERING	64,137.80	-
78	Jugal Arora & Company	27,000.00	-
79	Kansal Gears	21,476.00	-
80	Khan & Sons	94,309.00	-
81	KRISHNA SECURITY SERVICES	34,649.00	-
82	KSP PETROLLING PRIVATE LIMITED	5,900.00	-
83	Kukreja Industrial Tools	12,744.00	-
84	KUMAR SANJAY & ASSOCIATES	1,97,000.00	-
85	LAKSH ENTERPRISES	13,654.00	-
86	LAKSHMI ENTERPRISES	18,220.00	-
87	LALIT(SAMART COOL)	11,450.00	-
88	LANDMARK LIFESTYLE CARS PVT LTD	35,786.00	-
89	Linde India Ltd-FBD	7,17,405.04	-
90	Lucky Trading Co.	12,37,751.14	-
91	Maa Durga Gauge & Fixture	4,40,169.20	-
92	MAA JYOTIRMAI ENTERPRISES	19,026.18	-
93	MAA TARA ENGINEERS	18,066.40	-
94	MAA VAISHNO BRIGHT BAR & STEEL	19,647.00	-
95	MAGGU MARBLES	10,332.00	-
96	Manish Auto Industries	1,02,73,440.35	-
97	Manoj Traders	78,942.00	-
98	Mansoori Weldarc (India) Pvt. Ltd.	2,82,371.00	-
99	MARS STEEL FAB INDUSTRIES	9,03,158.00	-
100	MCAM SURLON INDIA LTD	5,065.00	-
101	METAL FIT AUTO PVT LTD	16,04,032.00	-
102	M.G.Enterprises	39,970.80	-
103	MICROCAM TECHNO WORLD	57,922.16	-
104	Microns India	1,12,570.00	-
105	Mittal Chemical	8,850.00	-
106	M.P. Engineers	48,890.00	-
107	MS ENTERPRISES	69,013.00	-
108	Naresh Auto Service	11,29,069.50	-
109	National Computer Services	1,770.00	-
110	ND ABS HP GAS AGENCIES	10,719.00	-
111	N.D. ENGINEERS	64,158.00	-
112	Novel Crane Services	23,200.00	-
113	NRS WELDING TECHNOLOGIES	2,360.00	-
114	OM AIR SPECIAL GASES	10,91,627.42	-
115	OMEC AUTO INDUSTRIES	14,730.20	-
116	OMEGA BRIGHT STEEL PVT LTD(IMT)	1,85,854.08	-
117	Omprakash Fabricators	2,29,447.58	-
118	OM Sons Jewellers	30,400.00	-
119	OPB PRECITECH INDUSTRIES	64,505.42	-
120	OSR ROHAN TRADING COMPANY	46,45,935.42	-
121	PANCHAL COATING INDUSTRIES	3,04,290.02	-

Cont Pg 3



122	Panchal Manufacturing Co. Pvt. Ltd.	3,65,061.92	-
123	Panth Engg. Works	3,21,222.80	-
124	Parul Trade Links	16,767.20	-
125	POWER TECH WELDING TECHNOLOGY	62,468.40	-
126	Pradeep Gas Service	12,890.00	-
127	PRAKASH WEBTECH PVT LTD	12,096.00	-
128	PRECISION IND PVT LTD	30,975.00	-
129	PV MARKETING	2,360.00	-
130	Raj Hardware Store	11,918.00	-
131	Rajinder Singh	67,500.00	-
132	Rani Electrodes Limited	50,66,889.57	-
133	R K Enterprises	55,996.60	-
134	RS Fabricator & Engineers	34,027.60	-
135	SACHKAND MACHINE TOOLS	49,560.00	-
136	SAHIL INDUSTRIES	32,922.43	-
137	Sai Network Inc	31,716.00	-
138	Sanjeev Industries	31,506.00	-
139	SAPRA CASTING	39,759.84	-
140	Sardar Bolt House	1,67,190.00	-
141	Satguru Enginners	50,526.00	-
142	SAV AUTO	70,790.84	-
143	Sgs Technology (Capital Adv)	1,39,234.56	-
144	Shaar Systems & Services	6,535.00	-
145	SHEKHAR ENGG. WORKS	68,853.00	-
146	SHINE METAL INDIA	24,46,353.87	-
147	Shiva Enterprises	15,323.00	-
148	Shivam Test House	51,408.00	-
149	Shivam Tools	36,936.98	-
150	Shivangi Enterprises	17,504.11	-
151	SHIV ENTERPRISES	64,965.29	-
152	SHIV GANESH STEEL	28,993.00	-
153	SHIV VIDHANT STEEL TRADERS	13,14,842.00	-
154	SHREE RADHE ENG	4,999.00	-
155	SHRI GANESH ENTERPRISES	1,12,913.70	-
156	Shri Shyam Transport Co.	7,930.00	-
157	SHRI VISHWKARMA DHARAM KANTA	3,068.00	-
158	SIGMA INDIA	1,25,805.50	-
159	SNKH ENGINEERING WORKS	45,500.00	-
160	Sonu Engineering Works-PC	12,74,406.47	-
161	Spire India	21,32,304.50	-
162	S.P. IRON PRIVATE LIMITED	3,76,52,194.71	-
163	S.P.IRON PVT LTD Creditor	5,70,00,000.00	-
164	S.S. AEROSOLS PVT LTD	36,875.00	-
165	S.S ENTERPRISES	40,000.00	-
166	STAR CNC SOLUTIONS	42,968.00	-
167	STEEL FAB ENGINEERS	32,166.00	-
168	Steel Kart	1,47,49,753.32	-
169	Sukhraj Electrical Works	5,12,630.02	-

Cont Pg 4

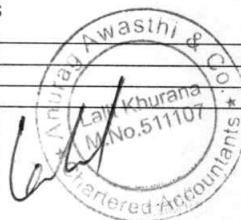
170	SUMER MAHTO (HR38AAD9622)	4,720.00	-
171	SUNDER KUMAR (TRANSPORTS)	7,000.00	-
172	Sunder Mangna Service	7,892.00	-
173	SUPER BRIGHT PLATERS	1,33,594.00	-
174	Super M.M. Industries	19,474.72	-
175	Super Products	8,975.00	-
176	Super Wire Industries	5,29,572.12	-
177	Swastik Laser	1,79,494.00	-
178	TALAN LOGISTIC	2,63,369.20	-
179	TMTC SOLUTIONS	2,54,081.00	-
180	TRIKUTA METALS	4,60,912.00	-
181	TRITECH ENTERPRISES	3,62,528.00	-
182	UNIPACK ENTERPRISES	16,08,498.00	-
183	Unique Coaters	12,868.54	-
184	UNIQUE ENTERPRISES	66,177.00	-
185	VAISHNAVI ENTERPRISES	7,08,976.00	-
186	VAISHNAVI SALES CORPORATION	1,94,120.20	-
187	VENUS METAL	19,795.68	-
188	VEPS INDUSTRIES PRIVATE LIMITED	1,19,686.90	-
189	VIKAS ENTERPRISES	3,74,980.60	-
190	VISHAL ENGINEERING WORKS	42,180.00	-
191	Vishav Engg. & Services	39,778.00	-
192	VISHNU TRADING COMP	3,25,857.00	-
193	Weather Comfort Engineers (P) Ltd.	54,991.83	-
194	Weldarc Products Industries	82,591.46	-
195	YASH ENTERPRISES	1,64,905.00	-

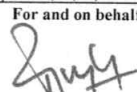
23,62,35,738.47

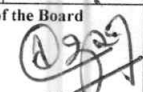
Grand Total (A) + (B)


27,61,74,494.88

For and on behalf of the Board



  
 Director  
 Prabhjot Singh  
 DIN-01952285

  
 Director  
 Arvinder Pal Singh  
 DIN-01952134


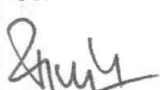

BIRD MACHINES LIMITED			
		Amount in Rs.	
Loan Repayable on Demand		31.03.2024	31.03.2023
<b>SECURED</b>			
<b>From Banks</b>			
1	Dena Bank OCC A/c	-	-
2	Indian Bank OCC A/c	20,82,53,446.36	17,09,11,779.63
3	Axis bank WCTL		
4	Axis Bank Ltd cc a/c 918030089778787		
5	Axis bank OD		
<b>TOTAL (a)</b>		<b>20,82,53,446.36</b>	<b>17,09,11,779.63</b>
<b>From Others</b>		-	-
<b>TOTAL (b)</b>		-	-
<b>TOTAL - A (a + b)</b>		<b>20,82,53,446.36</b>	<b>17,09,11,779.63</b>
<b>UNSECURED</b>			
From Banks		-	-
From Others		53,51,580.28	54,00,382.28
<b>TOTAL - B</b>		<b>53,51,580.28</b>	<b>54,00,382.28</b>
		<b>21,36,05,026.64</b>	<b>17,63,12,161.91</b>
<b>LIST OF EXPENSES PAYABLE</b>			
Sr. No.	PARTICULARS	31.03.2024	31.03.2023
1	Audit Fee Payable	-	-
2	Bonus	-	44,174.00
3	Electricity Expenses	5,75,901.00	5,74,757.00
4	ESI	18,993.00	23,281.00
5	PF	1,53,698.00	1,42,276.00
7	Director's Remuneration Payable	53,50,973.23	24,27,453.23
9	TDS	4,30,647.54	7,45,910.25
10	Wages	13,75,753.00	12,76,640.00
11	Worker Welfare Fund	4,603.00	4,441.00
<b>TOTAL</b>		<b>79,10,568.77</b>	<b>52,38,932.48</b>
<b>LIST OF ADVANCE FROM CUSTOMERS</b>			
Sr. No.	PARTICULARS	31.03.2024	31.03.2023
1	ESCORTS LIMITED-CONSTRUCTION EQUIPMENT(F.Y2021-22)		
2	Normet India Private Limited		
3	Shri Krishna Enterprises		
4	Sonalika Industries	2,58,369.00	2,58,369.00
<b>TOTAL</b>		<b>2,58,369.00</b>	<b>2,58,369.00</b>
<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</p>  <p>Director</p> <p><b>Prabhjyoti Singh Bhag Arvinder Pal Singh</b> DIN-01952285      DIN- 01952134</p> </div> </div>			

<b>BIRD MACHINES LIMITED</b>
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LIST OF BALANCE WITH BANK			
Sr. No.	PARTICULARS	31.03.2024	31.03.2023
1	Axis bank-6127	-	7,76,400.00
2	Dena Bank-3772	6,833.13	6,833.13
3	Axis bank-8787	-	885.00
4	Indian Bank Current Account	32,71,613.39	9,80,149.75
5	Allahabad bank	17,898.12	17,898.12
	<b>TOTAL</b>	<b>32,96,344.64</b>	<b>17,82,166.00</b>

LIST OF LONG TERM LOANS & ADVANCES			
Sr. No.	PARTICULARS	31.03.2024	31.03.2023
<b>CAPITAL ADVANCE</b>			
1	Boss Automotive technology	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>ADVANCE TO RELATED PARTY</b>			
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>SECURITY DEPOSIT</b>			
1	Security (DHBVNL)	2,45,136.00	2,45,136.00
2	Security (DHBVNL) Bhagola	6,33,808.00	6,33,808.00
3	Security (HSEB)	1,05,990.00	1,05,990.00
4	Security (HSEB) P.No. 22	17,500.00	17,500.00
5	Adani Total Gas	5,72,436.68	
	<b>TOTAL</b>	<b>15,74,870.68</b>	<b>10,02,434.00</b>



LIST OF SHORT TERM LOANS & ADVANCES			
(UNSECURED CONSIDERED GOOD)			
Sr. No.	PARTICULARS	31.03.2024	31.03.2023
<b>ADVANCE TO SUPPLIERS</b>			
1	Aarth Ispat Pvt Ltd	41,13,095.08	
2	Advance Engg.	45,240.00	
3	Advocate Narinder Singh	1,45,000.00	
4	Akshat Ground Water Consultant Service	25,000.00	
5	Allied Generators	3,15,410.72	
6	Arcelormittal Nippon Steel India Limited (Gujar	10,02,203.91	
7	Associated Road Carriers Limited	-	6,690.00
8	B R Enterprises	28,63,790.10	
9	Boss Automotive Technology	-	6,07,665.00
10	Citizen Marketing	-	2,643.00
11	DDPL Works Pvt. Ltd.	1,21,540.00	
12	Deepak Fabricator	988.18	
13	Deutsch Quality Systems (India) Pvt Ltd	-	12,748.00
14	Dream Enterprises	21,75,069.20	
15	Elnova (P) Ltd.	691.00	
16	Fluid Energy	-	5,015.00
17	Fortune Engineering	2,59,213.92	
18	Hindustan Hydraulics Pvt Ltd.	-	4,130.00
19	Indra Financial Services	10,00,000.00	
20	Ish Trading Co.	27,534.78	
21	Jai Durge	-	13,440.00
22	Jindal Steel And Power Limited	1,14,951.12	1,14,951.12
23	Khan & Sons	-	48,751.00
24	Mata Anusuiya Tools	1,03,544.50	
25	Messer Cutting Systems India Pvt. Ltd	5,94,600.00	
26	Mongers Steel Processing	50,00,000.00	
27	N Contractor	74,000.00	
28	Ofb Tech Pvt. Ltd.	3,62,590.00	3,62,592.00
29	Ostara Legal	66,840.00	
30	Parul Trade Links	-	10,921.00
31	Pradeep Gas Service	-	1,162.00
32	R K Enterprises	-	10,000.00
33	Ramhans Water Supply( Pawan)	-	2,840.00
34	S.S. Engg. Works	-	9,520.00
35	Sanjay Motors	-	6,500.00
36	Satish Kumar Arora	5,060.00	
37	Shri Sai Engineering Works	40,68,050.00	38,49,581.00
38	Shubham Weld Corporation	1,34,053.00	
39	Sm Infracon Private Limited	87,00,000.00	
40	Tata Steel Limited	4,060.16	4,060.16
41	Unitech Cutting Solution	5,30,684.27	
42	Unique Associates	4,600.00	
43	Vaishnavi Steel	-	5,644.00
44	Vipin Gulati	1,73,426.00	1,73,426.00
45	Vishal Enterprises	375.00	
46	Web Mavens	-	4,484.00
47	Yogsun Steel Company	34,953.00	20,324.00
	<b>TOTAL</b>	<b>3,20,66,563.94</b>	<b>52,77,087.28</b>
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>OTHER ADVANCES</b>			
1	Advance to Employees	78,599.00	42,599.00
	<b>TOTAL</b>	<b>78,599.00</b>	<b>42,599.00</b>
<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</p> </div> <div style="text-align: center;">  <p>Director</p> </div> </div> <div style="text-align: center; margin-top: 10px;"> <b>Prabhjyoti Singh Bhag Arvinder Pal Singh</b>  DIN-01952285      DIN- 01952134 </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 in Rs.
			Less Than Six Months	More Than Six Months				Non-Current
1	Backhoe Loaders Division -Export-Direct England(Uk)	8,23,813.00	8,23,813.00					
2	Carrymore Hoists Pvt Ltd (Unit-Ii)	54,95,223.00	54,95,223.00					
3	Escorts Kubota Limited-Construction Equipment	49,14,563.75	49,14,563.75					
4	Jcb Earthmovers Ltd -Export-Direct U.K	1,16,280.00	1,16,280.00					
5	Jcb India Adjustemt	27,242.15			27,242.15			
6	Jcb India Ltd( Ass Embly - Jaipur)	14,23,493.94	14,23,493.94					
7	Jcb India Ltd( Ass Embly Unit Jaipur)	2,45,798.00			2,45,798.00			
8	Jcb India Ltd(Jhajjar)	12,21,760.00	12,21,760.00					
9	Jcb India Ltd-Kolkata Parts Center F.Y 2021-22	12,33,787.00	12,33,787.00					
10	Jcb India Ltd. (Mfg Jaipur)	4,74,231.00			4,74,231.00			
11	Jcb India Ltd Mfg Jaipur (F.Y 2021-22)	31,60,444.70	31,60,444.70					
12	Jcb India Ltd(Pune Parts Center)F.Y 2020-21	57,127.00	57,127.00					
13	Jcb India Ltd -Sector-58 Bllb (F.Y2021-22)	50,98,973.46	50,98,973.46					
14	Jcb Jaipur (M&A)Credit-Debit Notes A/C	53,450.08	53,450.08					
15	Jcb-Sector-58 (Credit& Debit Notes A/C)	3,48,316.20	3,48,316.20					
16	Jcb Service Export Direct	4,521.00	4,521.00					
17	Kamboj Enterprises	73,475.57				73,475.57		
18	Manitou Equipment India Pvt. Ltd	20,68,076.43	20,68,076.43					
19	M/S Empresa -Export-Direct Brazil	25,86,428.00	25,86,428.00					
20	M/Sjcb Compact Products Ltd -Export-Direct U.K	1,06,704.00	1,06,704.00					
21	M/S Jcb Heavy Products Ltd -Export-Direct U.K	84,560.00		72,480.00				
22	M/S Jcb Manufacturing Inc -Export-Direct Usa	8,17,204.00	8,17,204.00					
23	M/S Loadall Division -Export Direct England(Uk)	1,51,983.00	1,51,983.00					
24	Normet India Private Limited	1,88,821.79	1,88,821.79					
25	Saket Metal Technocraft Pvt Ltd.	75,214.88				75,214.88		
26	Shri Krishna Enterprises	18,80,781.00	18,80,781.00					
27	Sietz Technologies India Pvt. Ltd	5,77,786.00	5,77,786.00					
28	Spac Precision Pvt Ltd	22,23,628.00			22,23,628.00			
29	Standard Strips Ind Limited	2,81,39,961.00	2,81,39,961.00					
30	Vardhman Trading Co	57,34,800.00	57,34,800.00					
<b>TOTAL</b>		<b>6,94,08,447.95</b>	<b>6,62,16,378.35</b>	<b>72,480.00</b>	<b>29,70,899.15</b>	<b>1,48,690.45</b>		



*Prabhjot Singh*  
Director  
Prabhjot Singh  
DIN-01952285

For and on behalf of the Board

*Arvinder Pal Singh*  
Director  
Arvinder Pal Singh  
DIN- 01952134

**BIRD 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	26,812.00	-	-	-	-	26,812.00	15.00%	4,022.00	22,790.00
Air Conditioner	84,122.14	-	-	-	-	84,122.14	15.00%	12,618.00	71,504.14
Air Conditioner - Bhagola	1,90,315.48	-	-	-	-	1,90,315.48	15.00%	28,547.00	1,61,768.48
Building	5,76,318.55	-	-	-	-	5,76,318.55	10.00%	57,633.00	5,18,686.55
Building - Bhagola	1,99,01,680.00	-	-	-	-	1,99,01,680.00	10.00%	19,90,168.00	1,79,11,512.00
Camera	26,856.00	-	-	-	-	26,856.00	15.00%	4,028.00	22,828.00
Camera - Bhagola	4,95,977.78	-	-	-	-	4,95,977.78	15.00%	74,397.00	4,21,580.78
Motor vehicle	21,95,744.04	-	-	-	-	21,95,744.04	15.00%	3,29,362.00	18,66,382.04
Computer	73,433.36	31,016.95	14,406.78	-	-	1,18,857.09	40.00%	44,661.00	74,196.09
Cycle	5,364.00	-	-	-	-	5,364.00	15.00%	805.00	4,559.00
Electrical Fitting	1,47,591.00	-	-	-	-	1,47,591.00	15.00%	22,139.00	1,25,452.00
Electrical Fitting - Bhagola	14,13,420.72	58,983.62	48,634.75	-	-	15,21,039.09	15.00%	2,24,508.00	12,96,531.09
Fan & Cooler	53,631.07	-	-	-	-	53,631.07	15.00%	8,045.00	45,586.07
Fan & Cooler - Bhagola	59,909.80	-	-	-	-	59,909.80	15.00%	8,986.00	50,923.80
Furniture & Fixture	82,870.00	-	-	-	-	82,870.00	10.00%	8,287.00	74,583.00
Furniture & Fixture - Bhagola	3,42,704.00	74,644.08	67,187.50	-	-	4,24,535.58	10.00%	42,915.00	3,81,620.58
Generator Set	2,86,097.00	-	-	-	-	2,86,097.00	15.00%	42,915.00	2,43,182.00
L.C.D. TV	4,364.00	-	-	-	-	4,364.00	15.00%	655.00	3,709.00
Office Equipment	96,874.00	-	-	-	-	96,874.00	15.00%	14,531.10	82,342.90
Plant and Machinery	54,60,008.44	5,60,000.00	19,94,800.00	-	-	70,14,808.44	15.00%	10,52,611.00	59,62,197.44
Plant & Machinery	34,58,720.03	-	-	-	-	34,58,720.03	15.00%	5,18,808.00	29,39,912.03
Plant & Machinery - Bhagola	21,04,277.06	-	-	-	-	21,04,277.06	15.00%	3,15,642.00	17,88,635.06
Plastic Crate	3,992.00	-	-	-	-	3,992.00	15.00%	599.00	3,393.00
Scouter	1,00,349.00	-	-	-	-	1,00,349.00	15.00%	15,052.00	85,297.00
Tools & Dies	22,58,881.00	-	-	-	-	22,58,881.00	15.00%	3,38,832.00	19,20,049.00
Tools & Dies - Bhagola	1,45,08,376.47	-	-	-	-	1,45,08,376.47	15.00%	21,76,256.00	1,23,32,120.47
Trolley	3,64,696.00	-	-	-	-	3,64,696.00	15.00%	54,704.00	3,09,992.00
Trolley - Bhagola	24,397.00	-	-	-	-	24,397.00	15.00%	3,660.00	20,737.00
Water Cooler	16,769.00	-	-	-	-	16,769.00	15.00%	2,515.00	14,254.00
Water Cooler	11,924.00	-	-	-	-	11,924.00	15.00%	1,789.00	10,135.00
Land	2,72,49,620.91	-	-	-	-	2,72,49,620.91	-	-	2,72,49,620.91
<b>TOTAL</b>	<b>8,16,26,095.85</b>	<b>7,24,644.65</b>	<b>21,25,029.03</b>	<b>-</b>	<b>-</b>	<b>8,44,75,769.53</b>	<b>-</b>	<b>74,07,280.00</b>	<b>7,70,68,489.53</b>



For and on behalf of the Board

Director  
Prabjot Singh  
DIN-01952285




Director  
Arvinder Pal Singh  
DIN-01952134

**BIRD 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 with Reserve & Surplus	Sale/ Adjustment	Cl. Balance	31-03-2023	31/03/2022
1	Air Conditioner	10,14,343.62	-	-	10,14,343.62	9,43,204.31	11,747.00	-	-	9,54,951.31	59,392.31	71,139.31
2	Electrical Installation and Fitting	61,06,214.64	1,07,618.37	-	62,13,833.01	49,98,202.14	2,96,235.00	0.04	-	52,94,437.18	9,19,395.83	11,08,012.50
2	Fan, Cooler and AC	5,01,893.87	-	-	5,01,893.87	4,26,328.80	16,336.00	-	-	4,42,664.80	59,229.07	75,565.07
3	Computer	14,48,219.90	45,423.73	-	14,93,643.63	13,43,016.67	44,647.00	-	-	13,87,663.67	1,05,979.96	1,05,203.23
4	Motor Vehicle	35,73,145.04	-	-	35,73,145.04	30,06,916.37	1,52,558.00	-	-	31,59,474.37	4,13,670.67	5,66,228.67
5	Furniture & Fixture	11,90,589.00	-	-	11,90,589.00	10,93,294.84	19,971.00	-	-	11,13,265.84	97,294.16	97,294.16
6	Office Equipment	6,62,133.25	1,41,831.58	-	8,03,964.83	5,96,972.35	58,427.00	-	-	6,55,399.35	1,48,565.48	65,160.90
7	Plant & Machinery	6,03,39,524.02	25,54,800.01	-	6,28,94,324.03	4,85,56,758.54	22,92,346.00	1.00	-	5,08,49,105.54	1,20,45,218.49	1,17,82,765.48
8	Tools & Machinery	5,01,01,100.43	-	-	5,01,01,100.43	3,62,27,261.56	25,00,725.00	-	-	3,87,27,986.56	1,13,73,113.87	1,38,73,838.87
9	Generator	19,16,274.00	-	-	19,16,274.00	16,90,170.11	37,650.00	-	-	17,27,820.11	1,88,453.89	2,26,103.89
10	Building	4,87,74,267.14	-	-	4,87,74,267.14	2,72,66,366.91	21,16,105.00	-	-	2,93,82,471.91	1,93,91,795.23	2,15,07,900.23
11	Land	2,72,49,620.91	-	-	2,72,49,620.91	-	-	-	-	-	2,72,49,620.19	2,72,49,620.19
	Total	20,28,77,325.82	28,49,673.69	-	20,57,26,999.51	12,61,48,492.62	75,46,747.00	1.04	-	13,36,95,240.65	7,20,31,758.14	7,67,28,832.48
12	Computer (Software)	40,800.00	-	-	40,800.00	38,760.00	-	-	-	38,760.00	2,040.00	2,040.00
	Grand Total	20,29,18,125.82	28,49,673.69	-	20,57,67,799.51	12,61,87,252.62	75,46,747.00	1.04	-	13,37,34,000.65	7,20,33,798.21	7,67,30,872.48

  
 Chartered Accountants  
 M. No. 511107

For and on behalf of the Board  
 Director  
 Prabhjyoti Singh Bhagat  
 DIN-01952285  
 Director  
 Arvinder Pal Singh  
 DIN-01952134

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.)
	<b>Deferred Tax Liability</b>		
	W.D.V as per Companies Act	7,20,33,798.21	7,67,30,872.48
	W.D.V as per Income Tax Act	7,70,68,489.53	8,16,26,095.85
	<b>Timing difference (A)</b>	<b>(50,34,691.32)</b>	<b>(48,95,223.37)</b>
	<b>Deferred Tax Assets</b>		
	Brought Forward Losses After Current Year Set Off		
	Business Losses	-	-
	Unabsorbed Depreciation	-	-
	Disallowed U/s 43B	-	-
	Bonus	-	-
	Gratuity	-	4,30,121.00
	Allowed u/s 43B Bonus	-	-
	<b>Timing difference (B)</b>	<b>-</b>	<b>4,30,121.00</b>
	<b>Net Timing Differences (A)-(B)</b>	<b>(50,34,691.32)</b>	<b>(53,25,344.37)</b>
	<b>Current Year Tax Rate</b>	<b>25.17%</b>	<b>26.00%</b>
	<b>Net Deferred tax Assets/(Liability)</b>	<b>12,67,232.00</b>	<b>13,84,590.00</b>
	<b>Less/(Add): Opening Deferred tax Asset/(Lia</b>	<b>13,84,590.00</b>	<b>11,87,062.00</b>
	<b>Current year provision for Deferred tax</b>	<b>(1,17,358.00)</b>	<b>1,97,528.00</b>
		-	-
		<b>For and on behalf of the Board</b>	
		 <b>Director</b> <b>Prabhjot Singh</b> <b>DIN-01952285</b>	 <b>Director</b> <b>Arvinder Pal Singh</b> <b>DIN- 01952134</b>

**BIRD MACHINES LIMITED**

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

**NOTE: 28 : RELATED PARTY TRANSACTION**

**Amount in Rs.**

Sr. No.	NAME OF RELATED PARTY	RELATION	NATURE OF TRANSACTION	2023-24	2022-23
1	Arvinder Pal singh	Director	Loan Taken	9,00,000.00	19,60,000.00
2	Arvinder Pal singh	Director	Loan Repayment	26,39,041.00	36,27,709.00
3	Arvinder Pal singh	Director	Share Premium	17,87,500.00	-
4	Arvinder Pal singh	Director	Share Capital	-	65,000.00
5	Arvinder Pal singh	Director	Directors Remuneration	15,60,000.00	12,90,000.00
6	Iqbal Singh Bhagat	Director	Directors Remuneration	22,20,000.00	17,66,000.00
7	Iqbal Singh Bhagat	Director	Loan Repayment	52,14,358.00	75,662.00
8	Iqbal Singh Bhagat	Director	Share Premium	46,75,000.00	-
9	Iqbal Singh Bhagat	Director	Share Capital	-	1,70,000.00
10	Prabhjyoti Singh Bhagat	Director	Loan Taken	10,00,000.00	-
11	Prabhjyoti Singh Bhagat	Director	Loan Repayment	1,28,90,114.00	41,73,815.90
12	Prabhjyoti Singh Bhagat	Director	Share Premium	1,10,55,000.00	-
13	Prabhjyoti Singh Bhagat	Director	Share Capital	-	4,02,000.00
14	Prabhjyoti Singh Bhagat	Director	Directors Remuneration	18,00,000.00	15,66,000.00
15	Sandeep Singh	Director	Directors Remuneration	14,40,000.00	12,55,000.00
16	Sandeep Singh	Director	Loan Taken	22,60,000.00	21,86,000.00
17	Sandeep Singh	Director	Loan Repayment	45,99,623.00	24,30,548.00
18	Sandeep Singh	Director	Share Capital	-	65,000.00
19	Sandeep Singh	Director	Share Premium	17,87,500.00	-
<b>TOTAL</b>				<b>5,58,28,136.00</b>	<b>2,10,32,734.90</b>



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

RATIOS	FORMULA	RATIO		VARIANCE	VARIANCE IN PERCENT
		CURRENT YEAR 2023-2024	PREVIOUS YEAR 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	54.45
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	2.341	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



*(Signature)*  
Director  
Prabjot Singh  
DIN-01952285

*(Signature)*  
Director  
Arvinder Pal Singh  
DIN-01952134