BAL	ANCE SHEET AS ON.	31-03-2024	
			(Amount in Rs.)
PARTICULARS	NOTE No.	Current Year	Previous Year
		31-03-2024	31-03-2023
I. EQUITY & LIABILITIES			
(1) Share Holders Funds			
(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			
(2) Share application money pending allotme	ent	-	-
(3) Non-Current Liabilities			
(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
(4) Current Liabilities		22.17.40.016	10 59 47 444
(a) Short Term Borrowings	8	23,15,48,016 27,61,74,495	19,58,47,444 24,44,13,444
(b) Trade Payables(c) Other Current Liabilities	10	81,68,938	59.08,890
(d) Short Term Provisions	10	49,94,907	25,95,611
TOTA	L	67,29,54,206	60,36,80,778
II. ASSETS			
(1) Non-current Assets		1 1	
(a) Fixed Assets			
(i) Tangible Assets	11	7,20,31,758	7,67,28,832.48
(ii) Intangible Assets		2,040	2,040,00
(b) Non-current Investments	13		
(c) Deffered tax Assets (Net)	5	10,32,413	11,49,771.00
(d) Long-term loans & advances	14	- 1	
(e) Other non-current assets	15	15,74,871	10,02,434.00
(2) Current Assets			
(a) Current Investments			
(b) Inventories	16	47,34,34,253	40,01,14,512.00
(c) Trade receivables	17	6,94,08,448	7,48,01,167.21
(d) Cash & Bank Balances	18	61,27,298	28,51,089.88
(e) Short Term Loans & Advances	19	3,26,90,163	3.25,74,255.84
(f) Other Current Assets	20	1,66,52,962	1,44,56,675.12
TOTA	L	67,29,54,206	60,36,80,778

See accompanying notes to financial statements

As per our report of even date attached

for Anurag Awasthi & Coasthi

Chartered Accountants Firm Registration No. 017445@

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 Arvinder Pal Singh DIN-01952285 DIN-01952134

Director

BIRD	MACHINES LIMITED	21.02.2024	
PROFIT & LOSS ACCO	UNT FOR THE YEAR ENDING	G 31-03-2024	Amount in Rs.
	NOTE No.	Current Year	Previous Year
PARTICULARS	NOTE No.	70,43,92,615.20	70,09,16,832.33
I. Revenue from Operations	20	70,43,72,010.23	
	21	5,664.00	87,331.00
II. Other Income			
The province (I + II)		70,43,98,279.20	70,10,04,163.33
III. TOTAL REVENUE (I + II)	Tan Hill		
W. DYDENCEC			
IV. EXPENSES		(0.04.27.252.21	54,53,94,496.77
(a) Cost of material purchased	22	69,04,27,353.31 (14,07,58,392.00)	13,90,344.00
(b) Changes in Inventories	23	5,88,94,281.00	5,13,97,748.00
(c) Employee Benefits expense	24	2,67,98,749.65	2,55,64,401.29
(d) Finance Costs	25 26	75,46,748.04	84,73,367.04
(e) Depreciation and amortisation expenses	27	4,36,93,752.59	5,95,38,209.52
(f) Other Expenses	- T 57 -	68,66,02,492.59	69,17,58,566.62
Total Expenses	- 1500 100		
	Les (III IV)	1,77,95,786.61	92,45,596.71
V. Profit before Exceptional and Extraordinary items an	d tax (III-IV)	,,,,,	
	- 10-2		
VI. Exceptional items -	83.50		22,117.00
Profit on Sale of Fixed Assets			
Liter (V.VI)		1,77,95,786.61	92,67,713.71
VII. Profit before Extraordianry Items and tax (V-VI)			
VIII. Extraordinary Items			92,67,713.71
IX. Profit before tax (VII-VIII)		1,77,95,786.61	92,07,713.71
			0.5 (11 00
X. Tax Expense:		49,94,907.00	25,95,611.00
(1) Current tax (2) Deferred tax		1,17,358.00	(1,97,528.00)
XI. Profit/ (loss) for the period from continuing operation	ons (VII-VIII)	1,26,83,521.61	68,69,630.71
XII. Profit/ (loss) for the period from discontinuing oper	rations	-	
XIII. Tax expense of discontinuing operations			
l .	4> (VII VIII)	-	
XIV. Profit/ (loss) from discontinuing operations (after	tax) (All-Alli)	1,26,83,521.61	68,69,630.71
XV. Profit/ (Loss) for the period (XI + XIV)		1,20,00,021.01	
VVI Fornings per equity share:		70 27 500 00	79,27,500.00
Paid up equity share capital (Face Value of Rs.10)		79,27,500.00	8.67
Basic Earnings Per Share	11 (2)	7,92,750.00	7,92,750.00
No. of Share (Face Value of Rs. 10)		1,72,77	

See accompanying notes to financial statements

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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

Prabhjyoti Singh Bhagat

DIN-01952285

Director **Arvinder Pal Singh**

DIN-01952134

BIRD MACHINE I CASH FLOW STATEMENT FOR THE YEA	IMITED R ENDING ON 31st MARC	H 2024
CASH FLOW STATEMENT FOR THE TEA	IK ENDING ON SIST MATTE	Amount in Rs.
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax		1,77,95,787
Adjustments for:		
Depreciation	75,46,748	
Interest & Finance Charges	2,67,98,750	ah *
Provision for Gratuity		2 42 45 400
Profit on Sale of Fixed Assets		3,43,45,498
Operating Profit before Working Capital Changes Adjustments for:		5,21,41,284
Decrease/(Increase) in Trade Receivables	53,92,719	
Decrease/(Increase) in Other Current Assets	(21,96,287)	1
(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 CASH FLOW FROM INVESTING ACTIVITIES Sale/(Purchase) of Fixed Asstes Interest Received on Income Tax Refund	(28,49,674)	
Net Cash flow from Investing activities	(B)	(28,49,674)
C CASH FLOW FROM FINANCING ACTIVITIES Increase/ (Decrease) in Share Capital Increase/ (Decrease) in Long Term Borrowings Increase/ (Decrease) in Short Term Borrowings Interest paid	1,93,05,000 (3,25,59,780) 3,57,00,572 (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 Cash at Bank Margin With Banks	28,30,954 32,96,345	10,68,924 17,82,166
Cash & Cash equivalents as stated	61,27,298	28,51,090
Cash & Cash equivalents as stated		

See accompanying notes to financial statements

As per our report of even date attached for Anurag Awasthi & Co.

Chartered Accountants

Firm Registration No: 017445 Curana

(Partner) MRN: 511107

Place: Faridabad Date: 04-09-2024

UDIN:24511107BKARBK8122

For and on behalf of the Board

Director Arvinder Pal Singh DIN- 01952134

Director

Prabhjyoti Singh Bhagat DIN-01952285

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

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

NOTE A CHARE CARITAL	Amount in	Rs.
NOTE - 2 : SHARE CAPITAL PARTICULAR	31-03-2024	31-03-2023
Authorised Share Capital S000000 Equity Shares of Rs. 10/- each 1250000 Equity Shares of Rs. 10/- each	5,00,00,000.00	5,00,00,000.00
Issued, Subscribed & Paid up Capital 966548 Equity Shares of Rs. 10/- each (Current Year) 896348 Equity Shares of Rs. 10/- each (Last Year)	96,65,480.00	96,65,480.00
TOTAL	96,65,480.00	96,65,480.0

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

Equity Shares	31-03-	2024	31-03-2023	
At the beginning of the period Issued during the period Redemed or bought back during the period	No. of Shares 9,66,548.00	Amount 96,65,480.00	No. of Shares 8,96,348.00 70,200.00	Amount 89,63,480.00 7,02,000.00
Outstanding at end of the period	9,66,548.00	96,65,480.00	9,66,548.00	96,65,480.00

Right,Prefrences and Restriction attached to 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	Shareholders	No. of Shares	% of Holding	No. of Shares	% of Holding
shares	Difference of the second	3,84,398.00	39.77	3,84,398.00	39.77
Equity	Iqbal Singh Bhagat	2,96,412.00	30,67	2,96,412.00	30.67
Equity	Prabhjot Singh Bhagat	1.63.058.00	16.87	1,63,058.00	16.87
Equity	Sandeep Singh	1,15,805.00	11.98	1,15,805.00	11.98
Equity	Arvinder Pal Singh Arundeen 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.

bulkhurana M.No.511107

The company has not reserved any shares for issue under options and contracts/commitments for the sale of shares/disinvestments
 For the period of five years immediately precedings the date as at which the Balance Sheet is prepared

a) The company has not allowed any fully paid up shares pursuant to the contract(s) without payment being received in eash b) The company has no shared any fully paid up shares by way of bonus shares c) The company has no shared any fully paid any class of shares

(A)A

Prabhjyoti Singh Bhagat DIN-01952285

Arvinder Pal Sing DIN- 01952134

	Notes to Financial s	MACHINES LIM tatements for the year	r ended 31-03-2024	
				Amount in Rs.
	3 : RESERVES & SURPLUS		31-03-2024	31-03-2023
r. No.	PARTICULAR Profit & Loss Opening Balance Add: Current Year Profit/(Loss)		3,20,08,093.16 1,26,83,521.61	2,52,30,263.45 68,69,630.71 91,801.00
	Less: Taxes Paid/Interest on Income Tax Add: Any other appropriation		3,21,278.37	3,20,08,093,16
2	Closing Balance Share Premium Opening Balance Addition during the year	(A)	4,43,70,336.40 4,99,35,526.00 1,93,05,000.00	4,99.35,526.00
	Deletion during the year Closing Balance	(B)	6,92,40,526.00	4,99,35,526.00
	GRAND TOTAL	(A+B)	11,36,10,862.40	8,19,43,619.16
NOTE-	4 : LONG TERM BORROWINGS		31-03-2024	Amount in Rs. 31-03-2023
Sr. No.	PARTICULAR		31-03-2024	0.000
1 2	Bond/debenture Term loan . a) From Banks b) From Others	*	98,99,928.00 43,74,985.34	1,71,67,389.00 92,69,668.30 2,33,39,459.91
3	Loans and advance from related parties	momit	29,41,823.59 1,72,16,736,93	4,97,76,517.21
The ab	ove amount includes Secured Borrowings Unsecured Borrowings	TOTAL	98,99,928.00 73,16,808.93 1,72,16,736.93	1,71,67,389.00 3,26,09,128.21 4,97,76,517,21
		TOTAL		
NOTE	5 : DEFFERED TAX LIABILITES/(ASSETS) (N	ET)	31-03-2024	Amount in Rs. 31-03-2023
Sr. No.	PARTICULAR Opening Balance Add: Deferred Tax Provison for current year	TOTAL	(11,49,771.00) 1,17,358.00 (10,32,413.00)	(9,52,243.00 (1,97,528.00 (11,49,771.00
	T. Berdelens			
Sr No	-6 : Long Term Provisions . PARTICULAR		31-03-2024	31-03-2023 22,36,591.00
1	Provision for Gratuity	TOTAL	22,36,591.00 22,36,591.00	22,36,591.00
1	Provision for Gratuity All All Khurana M.No.511107	TOTAL	22,36,591.00 For and on behalt the state of	

	Notes to Financial	D MACHINES LIN	ear ended 31-03-2024	
NOTE-	7 : OTHER LONG TERM LIABILITIES	statements for the y	car chick by 00 202,	Amount in Rs.
	PARTICULAR		31-03-2024	31-03-2023
1	Trade payables (Refer Note-7 point a)		93,38,181.00	1,12,88,181.00
	10 mm (10 mm)		22.20.101.00	1,12,88,181.00
		TOTAL	93,38,181.00	Amount in Rs.
	8 : SHORT TERM BORROWINGS		31-03-2024	31-03-2023
r. 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
-	Current Maturities of Jong term aces	TOTAL	23,15,48,015.90	19,58,47,443.54
he ab	ove 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
		TOTAL	22,61,96,435.62	19,04,47,061.26
OTE	9 : TRADE PAYABLES			Amount in Rs.
	Charles and Andreas and Andrea		31-03-2024	31-03-2023
r. No.	PARTICULAR Trade Payables having Schedule Payments Be	wond 12 months/		
1	normal Operating Cycle after the Reporting da	ta		
2	Trade Payables due within normal Operating G	Cycle after the	27,61,74,494.88	24,44,18,444.40
2		c yele unter the		
	Reporting date	TOTAL	27,61,74,494.88	24,44,18,444.40
LOCKE	10 OTHER CURRENT LIABILITIES	TOTAL	#1,01,17,100	Amount in Rs.
OTE	-10 : OTHER CURRENT LIABILITIES		31-03-2024	31-03-2023
	PARTICULAR Interest accrued but not due on borrowings		J1 05 2024	4,11,588.74
1			2,58,369.00	2,58,369.00
2	Advance from Customers		79,10,568.77	52,38,932.48
3	Other Payables	TOTAL	81,68,937.77	59,08,890,22
		1011115		
NOTE	-11 : SHORT TERM PROVISIONS			Amount in Rs.
	PARTICULAR		31-03-2024	31-03-2023
,,,,,,,,				
1	Provision for Tax		49,94,907.00	25,95,611.00
		TOTAL	49,94,907.00	25,95,611.00
-				
VOTE	-13 : NON CURRENT INVESTMENTS			Amount in Rs.
	PARTICULAR		31-03-2024	31-03-2023
31.110	TAKTICOLIN	TOTAL		
		Cost	Market Value	
	Aggregate value of Quoted Investment	Nil	Nil	
	Aggregate value of Unquoted Investment	Nil	Nil	
NOTE	2-14: LONG TERM LOANS & ADVANCES			Amount in Rs.
Sr No	T		21 02 2021	31-03-2023
1	. PARTICULAR		31-03-2024	
	. PARTICULAR Secured Loans & Advances, Considered G	ood	31-03-2024 Nii	Nil
4	Unsecured Loans & Advances, Considered G	ood Good		Nii
2	Secured Loans & Advances, Considered G	ood Good		-
2	Unsecured Loans & Advances, Considered G	ood Good		NII -
3	Unsecured Loans & Advances, Considered G Unsecured Loans & Advances, Considered 1) Capital Advance	Good		NII -
3	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful	Good TOTAL		NII -
3 oans d	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful Advance due by directors or other officers of the secure of	TOTAL the company or any		-
3 Loans &	Secured Loans & Advances, Considered Gunseured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful & Advance due by directors or other officers of the other severally or jointly with any other person	TOTAL the company or any or debts due by		NII -
3 Loans &	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful	TOTAL the company or any or debts due by		-
3 coans of them	Secured Loans & Advances, Considered Gunseured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful & Advance due by directors or other officers of the other severally or jointly with any other person	TOTAL the company or any or debts due by		-
oans of them	Secured Loans & Advances, Considered Gunseured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful & Advance due by directors or other officers of the either severally or jointly with any other person private companies respectively in which direct	TOTAL the company or any or debts due by		-
3 Loans of them firms o	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful & Advance due by directors or other officers of the either severally or jointly with any other person or private companies respectively in which direct or or a member	TOTAL the company or any or debts due by		-
3 Loans of them firms o	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful & Advance due by directors or other officers of a either severally or jointly with any other person private companies respectively in which direct or or a member	TOTAL the company or any or debts due by		-
3 Loans of them firms o	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful & Advance due by directors or other officers of the either severally or jointly with any other person or private companies respectively in which direct or or a member	TOTAL the company or any or debts due by	NII .	- Amount in Rs
3 Loans of them firms o directo	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful & Advance due by directors or other officers of the either severally or jointly with any other person or private companies respectively in which direct or or a member E-15: OTHER NON-CURRENT ASSETS PARTICULAR Long Term Trade Receivables	TOTAL the company or any n or debts due by or is a partner or a	NII .	- Amount in Rs
3 Loans of them firms of directo	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful & Advance due by directors or other officers of the either severally or jointly with any other person or private companies respectively in which direct or or a member E-15: OTHER NON-CURRENT ASSETS .] PARTICULAR	TOTAL the company or any or debts due by or is a partner or a	NII .	- Amount in Rs
3 Loans of them firms of directo	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful & Advance due by directors or other officers of the either severally or jointly with any other persor private companies respectively in which direct or or a member E-15 : OTHER NON-CURRENT ASSETS D PARTICULAR Long Term Trade Receivables Secured, Considered Geographics of the	TOTAL the company or any or debts due by or is a partner or a	NII .	- Amount in Rs
J. Loans & Softhern Str. No. 1	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful & Advance due by directors or other officers of the either severally or jointly with any other person private companies respectively in which direct or or a member E-15 : OTHER NON-CURRENT ASSETS Dear Trade Receivables Secured, Considered Gunsecured, Considered Gunsecured, Considered	TOTAL the company or any or debts due by or is a partner or a	NII .	- Amount in Rs
3 Loans of them firms of directo	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful & Advance due by directors or other officers of the either severally or jointly with any other person or private companies respectively in which direct or or a member E-15: OTHER NON-CURRENT ASSETS	TOTAL the company or any or debts due by or is a partner or a	31-03-2024	Amount in Rs 31-03-2023
3 Loans of them firms of directo NOTE Sr. No	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful & Advance due by directors or other officers of the either severally or jointly with any other persor private companies respectively in which direct or or a member E-15: OTHER NON-CURRENT ASSETS Departicular Long Term Trade Receivables Secured, Considered Gunsecured, Considered Gunsecured, Considered Doubtful Others Non-Current Assets	TOTAL the company or any or debts due by or is a partner or a	31-03-2024	Amount in Rs 31-03-2023
3 .ooans & f them irms o of directo NOTE 1	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful & Advance due by directors or other officers of a either severally or jointly with any other persor private companies respectively in which direct or a member considered companies respectively in which direct or a member considered Gunsecured, Considered Gunsecured, Considered Gunsecured, Considered Doubtful Others Non- Current Assets Preliminary Expenses Security Deposits	TOTAL the company or any or debts due by or is a partner or a ood Good	31-03-2024	Amount in Rs 31-03-2023
3 Loans of them firms of directors NOTE Sr. No. 1	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful Advance due by directors or other officers of the either severally or jointly with any other person private companies respectively in which direct or or a member E-15: OTHER NON-CURRENT ASSETS PARTICULAR Long Term Trade Receivables Secured, Considered Gunsecured, Considered Doubtful Others Non-Current Assets Preliminary Expenses Security Persons Securi	TOTAL the company or any n or debts due by or is a partner or a Dood Good TOTAL y or any of them	31-03-2024	- Amount in Rs
3 Loans of them firms of directo NOTE Sr. No. 1	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful Advance due by directors or other officers of the either severally or jointly with any other person or private companies respectively in which direct or or a member E-15: OTHER NON-CURRENT ASSETS PARTICULAR Long Term Trade Receivables Secured, Considered Gounsecured, Considered Gounsecured, Considered Gounsecured, Considered Doubtful Others Non-Current Assets Preliminary Expenses Security Depairs due by directors or other officers of the company severally or jointly with any other person of deby	TOTAL the company or any n or debts due by or is a partner or a TOTAL r or any of them ts due by firms or	31-03-2024	Amount in Rs 31-03-2023
3 Loans 6 of them of the of them of the of them of the	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful Advance due by directors or other officers of a either severally or jointly with any other person reprivate companies respectively in which direct or a member E-15: OTHER NON-CURRENT ASSETS PARTICULAR Long Term Trade Receivables Secured, Considered Gounsecured, Considered Gounsecured, Considered Doubtful Others Non-Current Assets Preliminary Expenses Security Depairs due by directors or other officers of the companies respectively in which direct or or the companies respectively in which direct of the companies respectively in which direct or a member	TOTAL the company or any n or debts due by or is a partner or a TOTAL r or any of them ts due by firms or	31-03-2024	Amount in Rs 31-03-2023
3 Loans 6 of them of the of them of the of them of the	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful Advance due by directors or other officers of a either severally or jointly with any other person reprivate companies respectively in which direct or a member E-15: OTHER NON-CURRENT ASSETS PARTICULAR Long Term Trade Receivables Secured, Considered Gounsecured, Considered Gounsecured, Considered Doubtful Others Non-Current Assets Preliminary Expenses Security Depairs due by directors or other officers of the companies respectively in which direct or or the companies respectively in which direct of the companies respectively in which direct or a member	TOTAL the company or any n or debts due by or is a partner or a TOTAL r or any of them ts due by firms or	31-03-2024	Amount in Rs 31-03-2023
3 Loans & fiftherman of the months of the mo	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful Advance due by directors or other officers of a either severally or jointly with any other person reprivate companies respectively in which direct or a member E-15: OTHER NON-CURRENT ASSETS PARTICULAR Long Term Trade Receivables Secured, Considered Gounsecured, Considered Gounsecured, Considered Doubtful Others Non-Current Assets Preliminary Expenses Security Depairs due by directors or other officers of the companies respectively in which direct or or the companies respectively in which direct of the companies respectively in which direct or a member	TOTAL the company or any n or debts due by or is a partner or a TOTAL r or any of them ts due by firms or	31-03-2024 15,74,870.68 15,74,870.68	Amount in Rs 31-03-2023 10,02,434.00 10,02,434.00
3 Loans 6 of them of t	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful Advance due by directors or other officers of a either severally or jointly with any other person reprivate companies respectively in which direct or a member E-15: OTHER NON-CURRENT ASSETS PARTICULAR Long Term Trade Receivables Secured, Considered Gounsecured, Considered Gounsecured, Considered Doubtful Others Non-Current Assets Preliminary Expenses Security Depairs due by directors or other officers of the companies respectively in which direct or or the companies respectively in which direct of the companies respectively in which direct or a member	TOTAL the company or any n or debts due by or is a partner or a TOTAL r or any of them ts due by firms or	31-03-2024 15,74,870.68 15,74,870.68	Amount in Rs 31-03-2023
3 Loans 6 of them of t	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful Advance due by directors or other officers of a either severally or jointly with any other person reprivate companies respectively in which direct or a member E-15: OTHER NON-CURRENT ASSETS PARTICULAR Long Term Trade Receivables Secured, Considered Gounsecured, Considered Gounsecured, Considered Doubtful Others Non-Current Assets Preliminary Expenses Security Depairs due by directors or other officers of the companies respectively in which direct or or the companies respectively in which direct of the companies respectively in which direct or a member	TOTAL the company or any n or debts due by or is a partner or a TOTAL r or any of them ts due by firms or	31-03-2024 15,74,870.68 15,74,870.68	Amount in Rs 31-03-2023 10,02,434.00 10,02,434.00
3 Loans 6 of them of t	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful Advance due by directors or other officers of a either severally or jointly with any other person reprivate companies respectively in which direct or a member E-15: OTHER NON-CURRENT ASSETS PARTICULAR Long Term Trade Receivables Secured, Considered Gounsecured, Considered Gounsecured, Considered Doubtful Others Non-Current Assets Preliminary Expenses Security Depairs due by directors or other officers of the companies respectively in which direct or or the companies respectively in which direct of the companies respectively in which direct or a member	TOTAL the company or any n or debts due by or is a partner or a TOTAL r or any of them ts due by firms or	31-03-2024 15,74,870.68 15,74,870.68	Amount in Rs 31-03-2023 10,02,434.00 10,02,434.00
3 Loans 6 of them of t	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful Advance due by directors or other officers of a either severally or jointly with any other person reprivate companies respectively in which direct or a member E-15: OTHER NON-CURRENT ASSETS PARTICULAR Long Term Trade Receivables Secured, Considered Gounsecured, Considered Gounsecured, Considered Doubtful Others Non-Current Assets Preliminary Expenses Security Depairs due by directors or other officers of the companies respectively in which direct or or the companies respectively in which direct of the companies respectively in which direct or a member	TOTAL the company or any n or debts due by or is a partner or a TOTAL r or any of them ts due by firms or	31-03-2024 15,74,870.68 15,74,870.68 For and on be	Amount in Rs 31-03-2023 10,02,434.00 10,02,434.00 Director
3 Loans 6 of them of the of them of the of them of the	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful Advance due by directors or other officers of a either severally or jointly with any other person reprivate companies respectively in which direct or a member E-15: OTHER NON-CURRENT ASSETS PARTICULAR Long Term Trade Receivables Secured, Considered Gounsecured, Considered Gounsecured, Considered Doubtful Others Non-Current Assets Preliminary Expenses Security Depairs due by directors or other officers of the companies respectively in which direct or or the companies respectively in which direct of the companies respectively in which direct or a member	TOTAL the company or any n or debts due by or is a partner or a TOTAL r or any of them ts due by firms or	31-03-2024 15.74,870.68 15.74,870.68 Director Prabhjyoti Singh Bhagat	Amount in Rs 31-03-2023 10,02,434.00 10,02,434.00 Director Arvinder Pal Siy 1
3 Loans & fitherminms of the firms of the fi	Secured Loans & Advances, Considered Gunsecured Loans & Advances, Considered Gunsecured Loans & Advances, Considered 1) Capital Advance 2) Advances to related parties Doubtful Advance due by directors or other officers of a either severally or jointly with any other person reprivate companies respectively in which direct or a member E-15: OTHER NON-CURRENT ASSETS PARTICULAR Long Term Trade Receivables Secured, Considered Gounsecured, Considered Gounsecured, Considered Doubtful Others Non-Current Assets Preliminary Expenses Security Depairs due by directors or other officers of the companies respectively in which direct or or the companies respectively in which direct of the companies respectively in which direct or a member	TOTAL the company or any n or debts due by or is a partner or a TOTAL r or any of them ts due by firms or	31-03-2024 15,74,870.68 15,74,870.68 For and on be	Amount in Rs 31-03-2023 10,02,434.0 10,02,434.0 Director

	DII	RD MACHINES LIN	MITED	
			vear ended 31-03-2024	
	-16 : INVENTORIES PARTICULAR		31-03-2024	Amount in Rs. 31-03-2023
r. No.	PARTICULAR			
1	Raw Material		20,23,35,128.00	28,36,09,254.00 7,86,45,211.00
2	Work in Progress Finished Goods	1	2,75,26,021.00	3,52,15,463.00
4	Stores & Spares		1,64,80,059.00	26,44,584.00
		TOTAL	47,34,34,253.00	40,01,14,512.00
1	As per the inventory taken, valued and certifie Stock is valued at Cost or Net Realizable value	ed by the management		
	- 17 : TRADE RECEIVABLES	e willenever is less		Amount in Rs.
	PARTICULAR		31-03-2024	31-03-2023
1	Current		The second second	
	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		24 25 TO	
	Doubtful		11000	5 500
	Doubtful	Page 1960 St. No. of the Wiles St.		= 10 01 1CE 21
		TOTAL (A)	6,94,08,447.95	7,48,01,167.21
2	Non Current Secured, Considered Good			
	Unsecured Considered Good			
	Doubtful		P 51.63,109.3	
		TOTAL (B)		
		TOTAL (A + B)	6,94,08,447.95	7,48,01,167.21
ebts o	lue by directors or other officers of the company	or any of them		
ther s	everally or jointly with any other person or debt companies respectively in which director is a pa	artner or a director		
	ember	artifer of a director		
a me	Thou are a second and a second			
NOTE	2 - 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
		TOTAL (A)	61,27,298.45	28,51,089.88
2	Non- Current Term deposits for remaining maturity more t	than 12 months		
	Term deposits for remaining materity more		11000 12	
		TOTAL (B)		
		TOTAL (A+B)	61,27,298.45	28,51,089,88
		TOTAL (A.D)	V1,2 1,2 3,11	
	The state of the s	20		Amount in Rs.
	E-19 : SHORT TERM LOANS & ADVANCE D. PARTICULAR	.5	31-03-2024	31-03-2020
51.140				
1	Secured Loans & Advances, Considered C		Nil	Nil
2	Unsecured Loans & Advances, Considered	l Good		2.25.21.656.8
	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	momit.	226 00 162 04	3,25,74,255.8-
		TOTAL	3,26,90,162.94	3,23,/4,233.0-
oans	& Advance due by directors or other officers of n either severally or jointly with any other person	or debts due by		
irms e	or private companies respectively in which direct	tor is a partner or a		
	or or a member	52 S SA		
	OTHER CURRENT ACCETS			Amount in Rs.
	E - 20 : OTHER CURRENT ASSETS		31-03-2024	43,921.00
Sr. No	p. PARTICULAR		31 03 2021	
1	GST Recoverable		51,61,817.70	32,61,201.6
2	GST Claimable		51,80,741.02	50,90,110.8
3	Prepaid Expenses		51,074.00 3,22,650.00	19,422.0 3,32,486.2
4	Prepaid Insurance TCS Recoverable		16,205.03	3.06,249.1
5	TDS Recoverable		9,98,781.38	6,87,180.1
5	TDS Recoverable from NBFC,S & C	Others	7,18,088.00	5,45,430.0
6	Pre-Closure Charges		42,03,605.00	42,03,605.0 10,990.0
6 7 8	Tre-Closure Charges			1,44,56,675.1
6	Interest Recovatally on RD /	7		1,74,00,070,10,1
6 7 8	Interest Receivable on RD /)	<u></u>	1,66,52,962.13	
6 7 8	Interest Recent above RD //		1,66,52,962.13	olf of the Board
6 7 8	Interest Receivably 6 (4)	,		alf of the Board
6 7 8	Interest Recentable 64 Rt / /	*		alf of the Board
6 7 8	Interest Receivably 6 (4)		For and on beha	(D) 22-1
6 7 8	Interest Receivably 6 (4)		For and on beha	Director

Note - 4: LONG TERM BORROWINGS	Α.	s on 31st March 2024			As on 31 March 2023	
TERM LOAN	Current Maturities	Non-current	Total	Current Maturities	Non-current	Total
ECURED LOAN						
From Banks						
1 Axis bank Car Loan				1,10,873.00		1,10,873.0
2 Deewan Housing Finance Limited (02489)	-	- 1		10,37,182.00		10,37,182.0
3 Deewan Housing Finance Limited (50225)	-	-		3,68,966.00		3,68,966.0
6 IDFC First Crane Loan	1,96,582.00	-	1,96,582.00	3,13,372.00	1,96,591.00	5,09,963.0
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.
9 Indian Bank GECL-5397	17,67,533.00	41,35,211.00	59,02,744.00		60,42,689.00	60,42,689.
10 Indian Bank GECL-7270	11,44,634.00	57,40,196.00	68,84,830.00		68,87,661.00	68,87,661.
11 Indian Bank GECL-8945		-		12,12,962.00		12,12,962.
TOTAL (a)	71,11,438.00	98,99,928.00	1,70,11,366.00	94,47,356.00	1,71,67,389.00	2,66,14,745.0
From Others			74			
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	2,66,14,745.0
NSECURED LOAN		73.19				
From Banks	_			-		
From Others						5 Hiller
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.
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.
Clix	17,27,834.00	11,60,013.00	28,87,847.00			25 71 522
Deustche bank	11,22,955.77	5,28,042.94	16,50,998.71	13,48,764.00	12,22,759.71	25,71,523.
Growth Source	11,03,433.00	15,71,555.00	26,74,988.00			12.07.540
HDFC bank	2,69,828.30	and and	2,69,828.30	13,87,548.31		13,87,548.
ICICI Bank		1 100 1	7,42,319.19	19,01,317.32	7,42,319.19	26,43,636.
IDFC First	7,42,319.19	1 - 1	9,91,648.00	8,31,548.00	14,34,850.00	22,66,398.
Indusind Bank	9,91,648.00		2,51,040.00	0,51,510.00	- 1,51,551	
Kotak bank	14,41,623.00		14,41,623.00	17,15,018.00	14,41,623.00	31,56,641.
Tata Capital Finserv Yes Bank	14,08,441.00		14,08,441.00	11,78,022.00	14,08,441.00	25,86,463.
1 es Balik						
			1117			
TOTAL (B)		43,74,985.34	1,52,06,536.60	1,00,87,925.63	92,69,668.30	1,93,57,593.9
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, (4,338.
		s on 31st March 2024	KP JIDS		As on 31 March 2023	To
r. No From Directors, Shareholders & their relatives	Current Maturities	Non-current	Total	Current Maturities	Non-current	10
Secured						
TOTAL (A)	-		-	-		GE ES 11 DE 186
Unsecured			DI 2 252 25			65.000
1 Arun Deep Kaur	-	65,000.00	65,000.00	-	65,000.00	65,000. 22,07,872.
2 Arvinder Pal Singh		5,33,831.00	5,33,831.00	-	22,07,872.00	52,14,358.
3 I.S.Bhagat		2 < 1 200 : 5	2.64.200.15	1	52,14,358.15 1,10,800.00	1,10,800
6 Jyoti Bhagat	-	3,64,299.15	3,64,299.15 4,36,567.10	1	1,19,24,680.76	1,19,24,680
7 Prabhjot Singh	-	4,36,567.10 3,01,566.34	3,01,566.34		25,76,189.00	25,76,189
8 Sandeep Singh		12,40,560.00	12,40,560.00		12,40,560.00	12,40,560.
9 SURKSHIT INVESTMENTS PVT LTD TOTAL (B)		29,41,823.59	29,41,823.59		2,33,39,459.91	2,33,39,459.
From Others						
TOTAL (C)	-	-		-		
TOTAL (A + B+C)	F ()	29,41,823.59	29,41,823.59	1	2,33,39,459.91	2,33,39,459.

red Accountage

Director Director
Prabhjyoti Singh Bhagai Arvinder Pal Singh
DIN-01952285 DIN-01952134

	BIRD MACHINES LI		
	Notes to Financial statements for the	year ended 31-03-2024	Amount in Rs.
	1 : REVENUE FROM OPERATIONS	21.02.2024	31-03-2023
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
		71,87,11,916.06	72,31,02,653.01
1	Gross Sales		2,21,85,820.68
	Less: Sales Return & Rate Difference	1,43,19,300.86 70,43,92,615.20	70,09,16,832.33
		70,43,92,613.20	70,09,10,832.33
	Less: GST	70,43,92,615.20	70,09,16,832.33
	Net Sales	70,43,92,013.20	70,09,10,652.55
3	Jobwork	70,43,92,615.20	70,09,16,832.33
	TOTAL	70,43,92,013.20	70,07,10,052.55
NOTE 22	OTHER INCOME		Amount in Rs.
	2 : OTHER INCOME PARTICULAR	31-03-2024	31-03-2023
Sr. No.	Interest Income	5,664.00	87,331.00
1	Excise Duty - Draw Back	3,00	
2	Misc Income		
3	TOTAL	5,664.00	87,331.00
	TOTAL		
NOTE .2	3- COST OF MATERIAL PURCHASED		Amount in Rs.
NOTE .2	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
	Add. Raw Material Landing	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
	TOTAL	69,04,27,353.31	54,53,94,496.77
		E MITH	
NOTE :2	4 - (INCREASE)/DECREASE IN STOCK		Amount in Rs.
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
	Closing Stock		L MININ
	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
	Total (a)	25,46,19,066.00	11,38,60,674.00
	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
	Total (b)	11,38,60,674.00	11,52,51,018.00
	TOTAL (b-a)		12.00.211.00
V	TOTAL (b-a)	(14,07,58,392.00)	13,90,344.00
	Lall/Khurana	For and on behalf o	of the Board

Director
Prabhjyoti Singh Bhagat
DIN-01952285

Director
Arvinder Pal Singh
DIN- 01952134

	BIRD MACHINES		
	Notes to Financial statements for t	the year ended 31-03-2024	Amount in Rs.
	: EMPLOYEE BENEFIT EXPENSES	31-03-2024	31-03-2023
Sr. No.	PARTICULAR	5,48,922.00	11,157.00
1	Bonus	70,20,000.00	70,20,000.00
2	Director Remuneration	2,12,406.00	2,23,058.00
3	Employer Contribution ESI	9,24,959.00	8,68,576.00
4	Employer Contribution PF	1,13,62,275.00	1,03,57,328.00
5	Salary	4,89,827.00	5,23,961.00
6	Staff Welfare	3,82,97,112.00	3,19,32,065.00
7	Wages	3,82,97,112.00	4,30,121.00
8	Gratuity	38,780.00	31,482.00
9	Worker Welfare Fund	5,88,94,281.00	5,13,97,748.00
	TOTAL	3,88,94,281.00	3,13,77,740.00
	C FINANCE COST		Amount in Rs.
	6 : FINANCE COST	31-03-2024	31-03-2023
Sr. No.	PARTICULAR 8 Interest	1,93,29,608.80	1,67,38,920.10
1	Bank Charges & Interest	16,63,028.00	26,73,112.00
2	Interest on Term Loan	31,44,058.93	56,39,479.19
3	Interest on Loans from Banks & NBFC	7,84,682.00	3,33,950.00
4	Processing Charges	18,77,371.92	1,78,940.00
5	Interest on Unsecured loans TOTAL	2,67,98,749.65	2,55,64,401.29
	TOTAL	2,01,20,113100	
MOTE .2	7: DEPRECIATION & AMORTISATION EXPEN	SES	Amount in Rs.
Sr. No.	PARTICULAR	31-03-2024	31-03-2023
Sr. No.	Depreciation	75,46,748.04	84,73,367.04
1	TOTAL	75,46,748.04	84,73,367.04
NOTE-28	B: OTHER EXPENSES		Amount in Rs.
SR. No.	PARTICULAR	31-03-2024	31-03-2023
	DIRECT EXPENSES	25.11.521.00	24.59.456.00
	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	24,81,940.2
6	Loading & Unloading Charges	7,24,374.00	5,09,276.0
7	Manufacturing Expenses	20,61,187.35	75,78,693.13
	Plant & Machinery Hiring Charges	7,17,677.00	5,89,250.0
8	Repair & Maintenance	2,26,034.00	2,45,588.0
9	Testing & Calibration	12,06,607.00	6,70,775.0
10	Testing & Canbration		
	TOTAL (A)	2,43,76,816.70	4,17,19,137.3
	2000	For and on behal	f of the Board
e	Lalif Khufana Co	Director	Director
	ered Account	Prabhjyoti Singh Bhagat DIN-01952285	Arvinder Pal Singh DIN- 01952134

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

NOTE-28	: OTHER EXPENSES		mount in Rs.
SR. No.	PARTICULAR	31-03-2024	31-03-2023
	INDIRECT EXPENSES		
1	Advertisement	3,89,550.00	100 0 1410
2	AMC Charges	17,315.00	53,267.91
3	Audit Fee		
4	Amount Written off	- 1-1	15,483.06
5	Additional Demand Direct tax	4,060.00	4,060.00
6	Additional Demand GST	11-1	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	11-1	10 A 11 - 12
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 & Travellingand Conveyance Exp.	2,64,691.65	73,978.76
25	Website Expense		
	TOTAL (B)	1,93,16,935.89	1,78,19,072.20
	TOTAL (A+B)	4,36,93,752.59	5,95,38,209.52

For and on behalf of the Board

Director Prabhjyoti Singh Bhagat Arvinder Pal Singh DIN-01952285 DIN-01952134

			8.1
	BIRD MACHINES LIMITED		
	List of Sundry Creditors as on 31-03-2024		44:
A)			
(3)		Current	Amount in (Rs.)

Sr. No.	PARTICULARS	Current	Non- Current
51.110.	All All		11 1
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	11 1 1
7	ALLIED ENGINEERS	84,333.42	3 .
8	Amar Auto Engineering Pvt Ltd	15,828.87	
9	A.M. EMPLOYMENT SERVICES PVT LTD	5,33,937.00	13
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	11 -
18	ASHOK PACKAGING INDUSTRIES	1,79,130.36	11 .
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	12
21	Sub Total (A)	3,99,38,756.41	-

B)

			Amount in (Rs.)
Sr. No.	PARTICULARS	Current	Non- Currer
31	TARTICOLIZ		4
28	Bhartiya Enterprises	73,952.00	1 .
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 Devics (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 Corpny	41,300.00	Cont I

Cont Pg 2

	V- 41.778	r	8 1
D- 2			
Pg2	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) LTDPurch.	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	F P
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	9 1 -
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 23,200.00	
112	Novel Crane Services NRS WELDING TECHNOLOGIES	23,200.00	
I management			
114	OM AIR SPECIAL GASES OMEC AUTO INDUSTRIES	10,91,627.42 14,730.20	
115	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	
	(A)		Cont Pa 3

Lalit kill Lawrence (M.No.511107)

Cont Pg 3

29,572.12 19,494.00 33,369.20 34,081.00 30,912.00 32,528.00 38,498.00 2,868.54 6,177.00 44,120.20 9,795.68 9,686.90 4,980.60 2,180.00 9,778.00 5,857.00 4,991.83 2,591.46 4,991.83 2,591.46 4,995.00 35,738.47 74,494.88 n behalf of	the Board
29,572.12 79,494.00 33,369.20 54,081.00 50,912.00 52,528.00 88,498.00 2,868.54 6,177.00 88,976.00 9,795.68 9,686.90 4,980.60 2,180.00 9,778.00 5,857.00 4,991.83 2,591.46 4,905.00	-
29,572.12 19,494.00 30,369.20 14,081.00 10,912.00 12,528.00 18,498.00 2,2,688.54 16,177.00 18,976.00 14,120.20 9,795.68 9,686.90 1,980.60 2,180.00 9,778.00 5,857.00 1,991.83 2,591.46	
29,572.12 19,494.00 30,369.20 34,081.00 30,912.00 32,528.00 38,498.00 28,688.54 38,76.00 4,120.20 9,795.68 9,686.90 4,980.60 2,180.00 9,778.00 4,991.83	
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36,875.00	
52,194.71 00,000.00	
32,304.50	
74,406.47	
45,500.00	
3,068.00 25,805.50	
7,930.00	100
12,913.70	
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6,535.00	
39,234.56	
70,790.84	
50,526.00	
67,190.00	
31,506.00 39,759.84	
31,716.00	
32,922.43	
49,560.00	
34,027.60	
67,500.00	
11,918.00	
2,360.00	
12,890.00	
62,468.40	100
16,767.20	
1 1 6	52,468.40 12,890.00 12,096.00 80,975.00 2,360.00 11,918.00 67,500.00 66,889.57 55,996.60

31.03.2024 20,82,53,446.36 20,82,53,446.36 20,82,53,446.36	Amount in Rs. 31.03.2023 17,09,11,779.63
20,82,53,446.36	17,09,11,779.63
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	17,09,11,779.63
	11 -
53,51,580.28	54,00,382.28
53,51,580.28	54,00,382.28
End I	11
21,36,05,026.64	17,63,12,161.91
LDI E	
ABLE 31.03.2024	31.03.2023
31.03.2024	31.03.2023
-	44,174.00
5,75,901.00	5,74,757.00
18,993.00	23,281.00
1,53,698.00	1,42,276.00
53,50,973.23	24,27,453.23
4,30,647.54	7,45,910.25
13,75,753.00	12,76,640.00
4,603.00	4,441.00
79,10,568.77	52,38,932.48
	31 03 2023
31.03.2024	31.03.2023
 	(2)
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1.45	11.1
2.58,369.00	2,58,369.00
2,58,369.00	2,58,369.00
For and on beha	alf of the Board
0	160
XxIII.	0 8cm
Muta	
Director	Director
	Arvinder Pal Sing DIN- 01952134
	1,53,698.00 53,50,973.23 4,30,647.54 13,75,753.00 4,603.00 79,10,568.77 USTOMERS 31.03.2024 PMENT(F.Y2021-2 2,58,369.00

	LIST OF BALANCE WIT	'H 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
	TOTAL	32,96,344.64	17,82,166.00

	LIST OF LONG TERM LOANS	& ADVANCES	
Sr. No.	PARTICULARS	31.03.2024	31.03.2023
CAPITA	AL ADVANCE		
1	Boss Automotive technology		11-
	TOTAL		- 11-
ADVAN	CE TO RELATED PARTY		
	TOTAL	-	-
SECUR	TOTAL ITY DEPOSIT		-
SECUR		2,45,136.00	1 Table 1 Tabl
SECUR 1 2	ITY DEPOSIT Security (DHBVNL)	2,45,136.00 6,33,808.00	6,33,808.00
1	ITY DEPOSIT Security (DHBVNL) Security (DHBVNL) Bhagola	The state of the s	6,33,808.00
1 2 3	ITY DEPOSIT Security (DHBVNL) Security (DHBVNL) Bhagola Security (HSEB)	6,33,808.00	6,33,808.00 1,05,990.00
1 2	ITY DEPOSIT Security (DHBVNL) Security (DHBVNL) Bhagola	6,33,808.00 1,05,990.00	2,45,136.00 6,33,808.00 1,05,990.00 17,500.00

(UNSECURED CONSIDER) PARTICULARS CE TO SUPPLIERS	31.03.2024	31.03.2023
		22
Aarth Ispat Pvt Ltd	41,13,095.08	
Advance Engg.	45,240.00	
Advcate Narinder Singh	1,45,000.00	
Akshat Ground Water Consultant Service	25,000.00	
Allied Generators	3,15,410.72	
Arcelormittal Nippon Steel India Limited (Gujar	10,02,203.91	0.000.00
Associated Road Carriers Limited		6,690.00
B R Enterprises	28,63,790.10	0.07.005.00
Boss Automotive Technology	5	6,07,665.00
Citizen Marketing		2,643.00
DDPL Works Pvt. Ltd.		
Deepak Fabricator	988.18	10.710.00
Deutsch Quality Systems (India)Pvt Ltd	-	12,748.00
Dream Enterprises	and the same of th	
Elnova (P) Ltd.	691.00	5 0 4 5 0 0
Fluid Energy	-	5,015.00
Fortune Engineering	2,59,213.92	
	-	4,130.00
Indra Financial Services		13.1
Ish Trading Co.	27,534.78	11
		13,440.00
	1,14,951.12	1,14,951.12
The state of the s	-	48,751.00
DECEMBER OF THE PROPERTY OF TH	1,03,544.50	
Messer Cutting Systems India Pvt. Ltd	5,94,600.00	
Mongers Steel Processing	50,00,000.00	
The state of the s	74,000.00	
	3,62,590.00	3,62,592.00
	66,840.00	
		10,921.00
		1,162.00
	1 -	10,000.00
		2,840.00
	mark to the	9,520.00
	735	6,500.00
	5,060.00	
	40,68,050.00	38,49,581.00
Shubbam Weld Corporation	1,34,053.00	
	87,00,000.00	11 1
Value was the supplier of the	4,060.16	4,060.1
The state of the s	5,30,684.27	
	4,600.00	
		5,644.0
	1,73,426.00	1,73,426.0
	375.00	
	-	4,484.0
The second control of	34,953.00	20,324.0
Togsun steer company	etter .	
TOTAL	3,20,66,563.94	52,77,087.2
TOTAL	-	-
RADVANCES	70.500.00	42,599.0
Advance to Employees ///	78,599.00	
TOTAL	78,599.00	42,599.0
A No 511107	For and on behal	t of the Board
/ by 110//*	0 .	(A) 3(V)
1200	Xh. I A	0
Gred Account	MIM	
and the same of th	Director	Director
P		Arvinder Pal Sin DIN- 01952134
	Arcelormittal Nippon Steel India Limited (Gujar Associated Road Carriers Limited B R Enterprises Boss Automotive Technology Citizen Marketing DDPL Works Pvt. Ltd. Deepak Fabricator Deutsch Quality Systems (India)Pvt Ltd Dream Enterprises Elnova (P) Ltd. Fluid Energy Fortune Engineering Hindustan Hydraulics Pvt Ltd. Indra Financial Services Ish Trading Co. Jai Durge Jindal Steel And Power Limited Khan & Sons Mata Anusuiya Tools Messer Cutting Systems India Pvt. Ltd Mongers Steel Processing N Contractor Ofb Tech Pvt. Ltd. Ostara Legal Parul Trade Links Pradeep Gas Service R K Enterprises Ramhans Water Supply(Pawan) S.S. Engg. Works Sanjay Motors Satish Kumar Arora Shri Sai Engineering Works Shubham Weld Corporation Sm Infracon Private Limited Tata Steel Limited Unitech Cutting Solution Unique Associates Vaishnavi Steel Vipin Gulati Vishal Enterprises Web Mavens Yogsun Steel Company TOTAL R ADVANCES Advance to Employees Total	Arcelormittal Nippon Steel India Limited (Gujar Associated Road Carriers Limited B R Enterprises 28,63,790.10 Boss Automotive Technology Citizen Marketing DDPL Works Pvt. Ltd. Deepak Fabricator Deutsch Quality Systems (India)Pvt Ltd Dream Enterprises Elnova (P) Ltd. Fluid Energy Fortune Engineering Hindustan Hydraulics Pvt Ltd. Indra Financial Services Ish Trading Co. Jai Durge Jindal Steel And Power Limited Khan & Sons Mata Anusuiya Tools Messer Cutting Systems India Pvt. Ltd Mongers Steel Processing N Contractor Ofb Tech Pvt. Ltd. Ostara Legal Parul Trade Links Pradeep Gas Service R K Enterprises Ramhans Water Supply (Pawan) S.S. Engs. Works Sanjay Motors Satish Kumar Arora Shri Sai Engineering Works Shubham Weld Corporation Unique Associates Vaishnavi Steel Vipin Gulati Vishal Enterprises Web Mavens Yogsun Steel Company TOTAL 78,599.00 TOTAL 3,20,66,563.94 TOTAL 78,599.00 For and on behal Application Special Processing Proces

	9		BIRD MACHINE				7	
		List	of Sundry Debtors	as on 31-03-2024				
				rent				Amount in
	PARTICULARS	TOTAL	Less Than Six	More Than Six	1-2 yrs	11		Non-Current
Sr. No.			Months	Months	1-2 yrs	2-3 yrs	more than 3 yrs	
1	Backhoe Loaders Division -Export-Direc England(Uk)	8,23,813.00	8,23,813.00		1200			
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						
5	Jcb India Adjustemt	27,242.15	1,16,280.00					
6	Jcb India Ltd(Ass Embly - Jaipur)			100	27,242.15	H		
7	Jcb India Ltd(Ass Embly Unit Jaipur)	14,23,493.94	14,23,493.94	183				
8	Jcb India Ltd(Jhajjar)	2,45,798.00		and the state of	2,45,798.00	1.1		
9	Jcb India Ltd-Kolkata Parts Center F.Y 2021-22	12,21,760.00	12,21,760.00				1	
10	Jcb India Ltd. (Mfg Jaipur)	12,33,787.00	12,33,787.00			1.1		
11	Jcb India Ltd Mfg Jaipur (F.Y 2021-22)	4,74,231.00			4,74,231.00	17		
12	Jcb India Ltd(Pune Parts Center)F.Y 2020-21	31,60,444.70	31,60,444.70			- 1		
13	Jcb India Ltd -Sector-58 Bllb (F.Y2021-22)	57,127.00	57,127.00	S TOP IN THE				
14	Jcb Jaipur (M&A)Credit-Debit Notes A/C	50,98,973.46	50,98,973.46	4 × 4 1		1		
15	Jcb-Sector-58 (Credit& Debit Notes A/C)	53,450.08	53,450.08					
16		3,48,316.20	3,48,316.20					
17	Jcb Service Export Direct	4,521.00	4,521.00	5170 - 15 10	F1 =			
18	Kamboj Enterprises	73,475.57				73,475.57		
19	Manitou Equipment India Pvt. Ltd	20,68,076.43	20,68,076.43			73,473.37	1 1 1	
	M/S Empresa -Export-Direct Brazil	25,86,428.00	25,86,428.00			1	751	
20	M/Sjcb Compact Products Ltd -Export-Direct U.K	1,06,704.00	1,06,704.00				97	
21	M/S Jcb Heavy Products Ltd -Export-Direct U.K	84,560.00	12,080.00	72,480.00				
22	M/S Jcb Manufacturing Inc -Export-Direct Usa	8,17,204.00	8,17,204.00	-,			7 8 5 1	
23	M/S Loadall Division -Export Direct England(Uk)	1,51,983.00	1,51,983.00				- 1	
	Normet India Private Limited	1,88,821.79	1,88,821.79					
	Saket Metal Technocraft Pvt Ltd.	75,214.88		4.28		75 214 60		
	Shri Krishna Enterprises	18,80,781.00	18,80,781.00	CONTRACTOR OF THE		75,214.88		
	Sietz Technologies India Pvt. Ltd	5,77,786.00	5,77,786.00		2			
	Spac Precision Pvt Ltd	22,23,628.00	.,.,		22,23,628.00	1		
	Standared Strips Ind Limited	2,81,39,961.00	2,81,39,961.00	1997	22,23,028.00	1		
30	Vardhman Trading Co	57,34,800.00	57,34,800.00		-			
	TOTAL NWAS	th: 6,94,08,447.95	6,62,16,378,35	72,480,00	29,70,899.15	1,48,690.45		

Director Prabhjot Singh DIN-01952285 For and on behalf of the Board

Director Arvinder Pal Singh DIN- 01952134

CCLLAR Val. Addition Refer Addition Refer Addition Refer Addition Refer Addition Refer Annual Refer Annual Refer Annual Refer Annual Refer Annual Refer Annual Refer	CULAR	TOX AXX		_	8.44. /5. /69.55						
Wilder March Malifient Refer Addition After Sales/Rejection Transferred Transferred Amount Depreciation W.D.	CULAR		74.07.200.00					.21.25.029.03	7,24,644.65	8,16,26,095.85	TOTAL
CCLLAR W.D.V. AS ON Addition Befox Addition Befox Addition Befox Addition Amount Amoun	CCLLAR W.D.V. ASON Addition After Mode, 13, 20, 20, 23 Addition Action and indicates and indicates and indicates and indicates. Blagola Total Location and indicates and indicates and indicates. Blagola W.D. ASON Addition Action and indicates and indicates and indicates. Blagola Total Location and indicates. Blagola Rate of Location and indicates. Blagola Percention and indicates. Blagola Percention and indicates. Blagola Percention and indicates. Blagola Location and indicates. Blagola	2,72,49,620.91	ı	,	2,72,49,620.91	9			Л		
CCLIAR W.D.Y. AS O.W. Addition Afree Sales/Rejection Transferred Transferr	CCULAR W.D.V. AS ON Addition Metrics <	10,135.00	1,789.00	15.00%	11,924.00			,		2,72,49,620.91	nd
CCLLAR W.D.Y AS ON Addition Afro Sales/Rejection Transferred	CULIAR W.D.V AS ON Addition Afric Sales/Regreton Transferred Transferred Transferred Amount Depreciation Transferred Depreciation Transferred Amount Depreciation Transferred Amount Depreciation Transferred Depreciation Transferred Amount Depreciation Transferred Transfe	14,254.00	2,515.00	15.00%	16,769.00					11.924.00	ater Cooler
CCLLAR W.D.V. AS ON Addition Refor Addition Refor Addition Refor Addition Refor Addition Refor Addition Refor Addition Transferred Amount	CULAR W.D.V AS ON Addition Afret Sales/Repection Transferred	20,737.00	3,660.00	15.00%	24,397.00					16,769.00	ater Cooler
CILIAR W.D.V. AS ON Addition Refor Addition Africe Sales/Rejection Transferred Amount Transferred Amount Depreciation W.D.	CULAR W.D.Y. AS ON Addition Afree Sales/Regettion Transferred Total Part of Depreciation W.D. additioner 26,812.00 1.04-2023 30,092,0233 20,092,0233 During the year Transferred Amount Depreciation W.D. additioner Blagola 1,90,315,48 1,90,168,00 1,74,397,00 1,90,168,00 1,90,16	3,09,992.00	54,704.00	15.00%	3,64,696.00					24,397.00	olly - Bhagola
CCILAR W.D.V. AS ON Addition Refor Addition After Sales/Rejection Transferred Transferred Amount Depreciation Depreciation M.D. Transferred Amount Depreciation Depreciation M.D. Transferred Amount Depreciation M.D. Transferred	CULAR W.D.Y. AS ON Addition Befort Addition After Sales/Rejection Transferred Total Rate of Depreciation M.D.	1,23,32,120.47	21,76,256.00	15.00%	1,45,08,376.47					3,64,696.00	olly
CILIAR W.D.V.AS ON Addition Mfter Sales/Rejection Transferred Total Rate of Depreciation M.D.	CCULAR W.D.V. AS ON Addition Before Addition After Seale Rejection Transferred Transferred Total Transferred Rate of Log-2023 Depreciation W.D. As ON Addition After Seale Rejection Transferred Transferred Total Transferred Rate of Log-2023 Depreciation W.D. As ON Addition After Seale Rejection Transferred Transferred Addition Transferred Total Transferred Rate of Log-2020 Depreciation W.D. As ON Seale Rejection W.D. Association Addition Preciation W.D. Association W.D. Association Addition Preciation Addition Preciation W.D. Association Addition Preciation Addition Pre	19,20,049.00	3,38,832.00	15.00%	22,58,881.00					1,45,08,376.47	ools & Dies - Bhagola
CCULAR W.D.V. AS ON Addition Refor Addition Afree Sales/Rejection Transferred Amount Depreciation Depreciation Junior Julior Junior	CCULAR W.D.V. AS ON Addition Belon Addition After Sales/Rejection Transferred Total Rate of Depreciation W.D. minisoner 26,812.00 30,09,2023 30,09,2023 During the year Total Rate of Depreciation 4,022.00 minisoner 81,122.14 1,00,315.48 26,812.00 4,022.00 4,022.00 4,022.00 26,812.00 15,00% 4,022.00 28,547.00 28,547.00 19,90,168.00 19,90,168.00 19,90,168.00 19,90,168.00 19,90,168.00 11,90,155.80 19,90,168.00 11,90,168.00 <td< td=""><td>85,297.00</td><td>15,052.00</td><td>15.00%</td><td>1,00,349.00</td><td>-</td><td></td><td></td><td>ř</td><td>22,58,881.00</td><td>ools & Dies</td></td<>	85,297.00	15,052.00	15.00%	1,00,349.00	-			ř	22,58,881.00	ools & Dies
AR W.D.V. AS ON Addition Befor Addition After Sales/Rejection Transferred Amount Depreciation	ARR W.D.V. AS ON Addition Africe Sales/Rejection Transferred Total Rate of Depreciation W.D. AS ON Addition Africe Sales/Rejection Transferred Total Rate of Depreciation W.D.	3,393.00	599.00	15.00%	3,992.00					1,00,349.00	ooter
W.D.V. AS O.N Addition Befor Addition Afree Sales/Rejection Transferred Amount Depreciation M.D.Y.	W.D.V. ASON Addition Bfor Addition Afre Sales/Rejection Transferred Total Rate of Depreciation	17,88,635.06	3,15,642.00	15.00%	21,04,277.06					3,992.00	astic Crate
W.D.V. AS ON Addition Befork Addition After Sales/Rejection Transferred Amount Depreciation Depreciation M.D.	W.D.V AS ON Addition Befor Addition Afte Sales/Rejection Transferred Total Rare of Depreciation W.D. As ON Addition Afte Sales/Rejection Transferred Amount Depreciation Depreciation W.D. Amount Depreciation Depreciation W.D. Amount Depreciation Depreciation J. Co. Sales/Rejection Transferred Amount Depreciation Depreciation J. Co. Sales/Rejection Transferred Amount Depreciation Depreciation J. Co. Sales/Rejection Depreciation J. Co. Sales/Rejection Depreciation Depreciation Depreciation Depreciation Depreciation Depreciation J. Co. Sales/Rejection Depreciation	29,39,912.03	5,18,808.00	15.00%	34,38,720.03			K-1		21,04,277.06	ant & Machinery - Bhagola
W.D.V AS ON Addition Befor Addition After Sales/Rejection Transferred Total Page of Depreciation W.D.V AS ON Addition Befor Addition After Sales/Rejection Transferred Amount Depreciation W.D.V AS ON Amount Depreciation M.D.V AS ON Amount Depreciation W.D.V AS ON Amount Depreciation W.D.V AS ON Depreciation W.D.V AS ON Depreciation W.D.V AS ON Depreciation W.D.V AS ON Depreciation M.D.V AS ON Depreciation W.D.V AS ON Depreciation Depreciation W.D.V AS ON Depreciation W.D.V AS ON Depreciation W.D.V AS ON Depreciation W.D.V AS ON Depreciation Depreciation W.D.V AS ON Depreciation Depreciation W.D.V AS ON Depreciation Depreciation Depreciation W.D.V AS ON Depreciation Depreciatio	W.D.V AS ON	69,62,197.44	10,52,611.00	15.00%	80,14,808.44			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		34.58.720.03	ant & Machinery
W.D.V. AS ON Addition Refor Addition After Sales/Rejection Transferred Total Rate of Depreciation W.D. -04-2023 30.09.2023 During the year Transferred Amount Depreciation W.D. -04-2023 30.09.2023 During the year Transferred Amount Depreciation W.D. -04-2023 30.09.2023 During the year Transferred Amount Depreciation W.D. -04-2023 30.09.2023 During the year Transferred Amount Depreciation W.D. -04-2023 30.09.2023 During the year Transferred Amount Depreciation W.D. -04-2023 30.09.2023 During the year Transferred Amount Depreciation W.D. -04-2023 30.09.2023 During the year Transferred Amount Depreciation W.D. -04-2023 30.09.2023 During the year Transferred Amount Depreciation W.D. -04-2023 30.09.2023 During the year Transferred Amount Depreciation W.D. -04-2023 30.09.2023 During the year Transferred Amount Depreciation W.D. -04-2023 30.09.2023 During the year Transferred Amount Depreciation W.D. -04-2023 30.09.2023 During the year Transferred Amount Depreciation W.D. -04-2023 30.09.2023 During the year Transferred Amount Depreciation W.D. -04-2023 30.09.2023 During the year Transferred Amount Depreciation Depreciation W.D. -04-2023 30.09.2023 During the year Transferred Amount Depreciation Depreciation Sep.51.00 -04-2025 30.09.2023 During the year Transferred Amount Depreciation Depreciation Depreciation Sep.51.00 -04-2030 A.2000 A	W.D.V. AS ON Addition Before Addition Africation Africation Transferred Total Pepreciation Total Pepreciation Depreciation M.D.Y. AS ON Addition Africation Amount Depreciation M.D.Y. AS ON A A A A A A A A A	2,07,938.58	30,767.00	15.00%	2,38,705.58			19.94.800.00	5,60,000.00	54,60,008.44	ant and Machinery
ARR W.D.V. ASON Addition Befor Addition After Sales/Rejection Transferred Total Rate of Depreciation W.D.	AR W.D.V. AS ON Addition Befor Addition After Sales/Rejection Transferred Amount Depreciation W.D. 1-04-2023 30.09.2023 30.09.2023 During the year Amount Depreciation Sales/Rejection Peres 84,122.14 15,00% 12,618.00 12,0315.48 1,90,315.48 1,90,315.48 1,90,315.48 1,90,315.48 1,90,315.48 1,90,315.48 1,90,315.48 1,90,315.48 1,90,315.48 1,90,315.48 1,90,315.48 1,90,315.48 1,90,315.48 1,90,315.48 1,90,315.48 1,90,315.48 1,90,315.48 1,90,315.48 1,90,0168.00 1,000% 28,547.00 26,856.00 1,000% 28,547.00 26,856.00 1,000% 1,90,108.00 1,000% 1,90,108.00 1,000% 1,90,108.00 1,000% 1,90,108.00 1,000% 1,90,108.00 1,000% 1,90,108.00 1,000% 1,90,108.00 1,1,1,90,108.00 1,1,1,90,108.00 1	3,709.00	655.00	15.00%	4,364.00			67 187 50	74.644.08	96,874.00	ffice Equipment
AR W.D.V AS ON Addition Befor Addition After Sales/Rejection Transferred Annount Depreciation S1.04.2023 30.09.2023 During the year 26.812.00 26.812.00 26.812.00 26.812.00 26.812.00 26.812.00 26.812.00 26.812.00 27.0315.48 27.0315.	AR W.D.V AS ON Addition Before Addition After Sales/Rejection 1-04-2023 30.09.2023 During the year 26.812.00 1-04-2024 Substitute 26.812.00 1-04-2023 30.09.2023 During the year 26.812.00 1-04-2024 Substitute 26.812.00 1-04-2024 Substitute 26.812.00 1-04-2024 Substitute 26.812.00 1-04-2025 Substi	2,43,182.00	42,915.00	15.00%	2,86,097.00					4,364.00	C.D. TV
W.D.V AS ON Addition Befor Addition After Sales/Rejection Transferred Total Depreciation Depreciation 31-	W.D.V AS ON	3,08,434.00	34,270.00	10.00%	3,42,704.00					2,86,097.00	enerator Set
W.D.V AS ON Addition Befor Addition After Sales/Rejection Transferred Total Rate of Depreciation 31.	W.D.V AS ON	74,583.00	8,287.00	10.00%	82,870.00					3,42,704.00	ırniture & Fixture - Bhagola
W.D.V AS ON Addition Refor Addition After Sales/Rejection Transferred Total Rate of Depreciation 31.	W.D.V AS ON	50,923.80	8,986.00	15.00%	59,909.80					82,870.00	ırniture & Fixture
AR W.D.V AS ON Addition Befor Addition After 1-04-2023 30.09.2023 30.09.2023 During the year 26.812.00 1-04-2023 30.09.2023 30.09.2023 During the year 26.812.00 15.00% 4,022.00 19.03.15.48 1.90.315.48 1.90.315.48 1.90.315.48 1.90.0% 28.547.00 26.856.00 26.856.00 26.856.00 26.856.00 26.856.00 21.95.744.04 29.5977.78 21.95.744.04 29.5977.78 21.95.744.04 21	AR W.D.V AS ON Addition Befor Addition After Sales/Rejection Transferred 1.04-2023 30.09.2023 30.09.2023 During the year 25.812.00 25.76.318.55 276.318.55	45,586.07	8,045.00	15.00%	53,631.07					59,909.80	an & Cooler - Bhagola
W.D.V. AS ON Addition Befor 1-04-2023 Addition After 1-04-2023 Sales/Rejection 2-04-2023 Transferred 1-04-2023 Total 2-04-2023 Rate of 2-05,812.00 Depreciation 3-15.00% 4.022.00 31-04-2023 30.09.2023 During the year Transferred 2-05,812.00 Total 2-05,812.00 Rate of 2-05,812.00 Depreciation 3-15.00% 4.022.00	W.D.V AS ON Addition Befor Addition After Sales/Rejection Transferred Total Rate of Depreciation W.D.	12,96,531.09	2,24,508.00	15.00%	15,21,039.09			40,024.73	20,702.02	53,631.07	an & Cooler
TCULAR W.D.V AS ON Addition Befor 1-04-2023 Addition After 30.09.2023 Sales/Rejection During the year Transferred Amount Total Amount Rate of Depreciation Depreciation 31. W.D.Y conditioner 26,812.00 84,122.14 15.00% 1,90,315.48 4,022.00 1,90,315.48 4,022.00 1,90,315.48 4,022.00 1,90,315.48 15.00% 1,90,315.48 4,022.00 1,90,315.48 15.00% 1,90,315.48 15.00% 1,90,315.48 28,547.00 1,90,315.48 15.00% 1,90,315.48 28,547.00 1,90,315.48 28,547.00 1,90,315.48 15.00% 1,90,315.48 28,547.00 1,90,315.48 15.00% 1,90,168.00 28,547.00 1,90,316.80 1,99,01,68.00 1,90,168.00 11,99,01,680.00 1,99,01,68.00 11,99,01,680.00 1,99,01,68.00 11,99,01,680.00 1,99,01,68.00 11,79,01,080.00 1,99,01,68.00 11,00% 1,99,01,68.00 11,00% 1,00% 40,28.00 1,00% 11,79,01,080.00 1,79,01,080.00 11,79,01,080.00 1,79,01,080.00 11,79,01,080.00 1,79,01,080.00 11,79,01,080.00 1,79,01,080.00 11,79,01,080.00 1,79,01,080.00 11,79,01,080.00 1,79,01,080.00 11,79,01,080.00 1,79,01,080.00 11,79,01,080.00 1,79,01,080.00 11,79,01,080.00 1,79,01,080.00 11,79,01,080.00 1,99,01,680.00 1,99,01,680.00 1,99,0	TCULAR W.D.V. AS ON Addition Before Log 1.00-2.023 Addition After Manual Medition After Manual Meditio	1,25,452.00	22,139.00	15.00%	1,47,591.00			48 634 75	58 983 62	14,13,420,72	lectrical Fitting - Bhagola
TCULAR W.D.V AS ON Addition Befor Incompressor Addition After Incompressor Sales/Rejection Incompressor Transferred Incompressor Total Incompressor Rate of Incompression Depreciation Incompressor W.D.Y AS ON Addition Befor Incompressor Addition After Incompressor Sales/Rejection Incompressor Transferred Incompressor Total Incompressor Rate of Incompressor Depreciation Incompressor W.D.Y AS ON 4,022.00 <	TCULAR W.D.V AS ON Addition Befor 104-2023 Addition After 30,092,023 Sales/Rejection 20,092,023 Transferred 30,092,023 Total 20,092,023 Rate of 30,092,023 Depreciation 31,092,023 W.D.V AS ON 31-03-2024 (AS PER INCOME TAX RULES) Total 31,092,023 Rate of 31,092,023 Depreciation 31,092,023 W.D.V AS ON 31-03-2024 (AS PER INCOME TAX RULES) Total 31,092,023 Rate of 31,092,023 Depreciation 31,092,023 W.D.V AS ON 31-03-2024 (AS PER INCOME TAX RULES) Total 31,092,023 Rate of 31,092,023 Depreciation 31,092,023 W.D.V AS ON 31,032,00 W.D.V AS ON 31,032,00 W.D.V AS ON 31,032,00 W.D.V AS ON 31,032,00 Per ciation 31,009,00 W.D.V AS ON 31,032,00 W.D.V AS ON 31,032,00 Per ciation 31,009,00 W.D.V AS ON 31,009,00 W.D.V AS ON 31,009,00 M.D.V AS ON 31,009,00	4,559.00	805.00	15.00%	5,364.00					1,47,591.00	lectrical Fitting
ULAR W.D.V AS ON Addition Befor Independent of Indepen	ULAR W.D.V AS ON Addition Befor Addition After Sales/Rejection Transferred Total Rate of Depreciation W.D.V. 26,812.00 itioner - Bhagola 26,812.00 30.09.2023 During the year 26,812.00 4,022.00 31.03.09.2023 30.09.2023 During the year 26,812.00 4,022.00 4,022.00 31.09.2023 4,022.00 15.00% 4,022.00 12,618.00	74,196.09	44,661.00	40.00%	1,18,857.09			1,100.70		5,364.00	ycle
ULAR W.D.V AS ON Addition Befor Independent of Indepen	ULAR W.D.V AS ON Addition Befor Induction Befor Induction Befor Induction Induction Befor Induction	18,66,382.04	3,29,362.00	15.00%	21,95,744.04			14 406 78	31 016 95	73,433.36	omputer
ULAR W.D.V AS ON Addition Befor 1-04-2023 Addition After 109-2023 Sales/Rejection 209-2023 Transferred 209-2023 Total 209-2023 Rate of 209-2023 Depreciation 31-200 W.D.Y. AS ON Addition Befor 30,09-2023 Addition After 209-2023 Transferred 209-2023 Total 209-2023 Rate of 209-2023 Depreciation 31-200% W.D.Y. AS ON 4,022.00 4,022.00 4,022.00 4,022.00 4,022.00 4,022.00 4,022.00 4,022.00 4,022.00 12,618.00 1,90,315.48 15,00% 28,547.00 28,547.00 28,547.00 28,547.00 5,76,318.55 10,00% 28,547.00 57,632.00 57,632.00 1,99,01,680.00 1,99,01,680.00 1,99,01,680.00 1,79,01,680.00	ULAR W.D.V AS ON 1-04-2023 Addition Befor 30.09.2023 Addition After 30.09.2023 Sales/Rejection During the year Transferred Amount Total Pepreciation Rate of 4,022.00 Depreciation 4,022.00 W.D.Y. 31-03-2024 britoner - Bhagola 1,90,315.48 1,90,01,680.00 5,76,318.55 26,856.00 1,90,01,680.00 4,95,977.78 1,90,01,680.00 4,928.00 1,90,1680.00 1,90,1680.00 1,90,1680.00 1,90,1680.00 1,90,1680.00 1,90,1680.00 1,90,1680.00 1,90,1680.00 1,70,1680.00 1,70,01680.00 1,90,1680.00 1,70,01680.	4,21,580.78	74,397.00	15.00%	4,95,977.78					21,95,744.04	fotor vehicle
ULAR W.D.V AS ON 1-04-2023 Addition Befor 30.09.2023 Addition After 30.09.2023 Sales/Rejection During the year Transferred Amount Total Depreciation 26,812.00 Rate of 31. Depreciation 4,022.00 W.D.Y. 31. pressor 26,812.00 84,122.14 15.00% 1,90,315.48 4,022.00 1,90,315.48 4,022.00 1,90,315.48 4,022.00 1,90,315.48 15.00% 1,90,315.48 15.00% 28,547.00 57,632.00 28,547.00 57,632.00 1,99,01,680.00 57,6318.55 1,99,01,680.00 10.00% 1,99,01,680.00 19,90,168.00 1,99,01,680.00 1,99,01,680.00 1,99,01,680.00 1,99,01,680.00 1,99,01,680.00 1,99,01,680.00 1,99,01,680.00 1,79,01,680.00 1,99,01,680.00 1,79,01,680.00 1,79,01,680.00 1,79,01,680.00 1,79,01,680.00 </td <td>ULAR W.D.V AS ON 1-04-2023 Addition Befor 30.09.2023 Addition After 30.09.2023 Sales/Rejection During the year Transferred Amount Total Pepreciation Rate of 4,022.00 Depreciation 4,022.00 W.D.Y. 31-04-2023 bittoner - Bhagola 1,90,315.48 1,90,1,680.00 5,76,318.55 26,856.00 1,90,1,680.00 26,856.00 1,90,1,680.00 1,90,1,680.00 1,90,1,680.00 1,90,1,680.00 1,90,1,680.00 1,90,1,680.00 1,90,1,680.00 1,90,1,680.00 1,90,1,680.00 1,90,1,680.00 1,90,1,680.00 1,90,1,680.00 1,76,320.00 1,70,168.00 1,70,01,680.00 1,70,168.00 1,70,01,680.00 1,70,168.00 1,70,01,680.00 1,70,01,680.00 1,70,01,680.00 1,70,01,680.00 1,70,01,680.00 1,70,01,680.00 1,70,0</td> <td>22,828.00</td> <td>4,028.00</td> <td>15.00%</td> <td>26,856.00</td> <td></td> <td></td> <td></td> <td></td> <td>4,95,977.78</td> <td>amera - Bhagola</td>	ULAR W.D.V AS ON 1-04-2023 Addition Befor 30.09.2023 Addition After 30.09.2023 Sales/Rejection During the year Transferred Amount Total Pepreciation Rate of 4,022.00 Depreciation 4,022.00 W.D.Y. 31-04-2023 bittoner - Bhagola 1,90,315.48 1,90,1,680.00 5,76,318.55 26,856.00 1,90,1,680.00 26,856.00 1,90,1,680.00 1,90,1,680.00 1,90,1,680.00 1,90,1,680.00 1,90,1,680.00 1,90,1,680.00 1,90,1,680.00 1,90,1,680.00 1,90,1,680.00 1,90,1,680.00 1,90,1,680.00 1,90,1,680.00 1,76,320.00 1,70,168.00 1,70,01,680.00 1,70,168.00 1,70,01,680.00 1,70,168.00 1,70,01,680.00 1,70,01,680.00 1,70,01,680.00 1,70,01,680.00 1,70,01,680.00 1,70,01,680.00 1,70,0	22,828.00	4,028.00	15.00%	26,856.00					4,95,977.78	amera - Bhagola
ULAR W.D.V AS ON 1-04-2023 Addition Befor 30.09.2023 Addition After 30.09.2023 Sales/Rejection During the year Transferred Amount Total Depreciation Amount Rate of Depreciation 26,812.00 Depreciation 4,022.00 W.D.Y. 31. Sitioner - Bhagola 1,90,315.48 1,90,315.48 1,90,315.48 5,76,318.55 1,90,315.48 1,90,1,680.00 1,90,315.48 1,90,1,680.00 1,90,315.48 5,76,318.55 10.00% 5,76,318.55 57,632.00	ULAR W.D.V AS ON 1-04-2023 Addition Befor 30.09;2023 Addition After 30.09;2023 Sales/Rejection During the year Transferred Amount Total Depreciation Rate of Mount Depreciation Depreciation W.D.Y. 31-03-2024 ressor 26,812.00 1,90,315.48 30.09;2023 30.09;2023 During the year 26,812.00 84,122.14 1,90,315.48 15.00% 12,618.00 1,90,315.48 4,022.00 12,618.00 1,90,315.48 15.00% 28,547.00 57,632.00 28,547.00 57,632.00 57,632.00	1,79,11,512.0	19,90,168.00	10.00%	1,99,01,680.00					26,856.00	amera
ULAR W.D.V AS ON 1-04-2023 Addition Befor 30.09.2023 Addition After 30.09.2023 Sales/Rejection During the year Transferred Amount Total Depreciation Rate of 31- Depreciation 4,022.00 W.D.V. 31- itioner - Bhagola 1,90,315.48 5,76,318.55 1,90,315.48 5,76,318.55 1,90,315.48 4,122.14 15.00% 1,90,315.48 1,90,315.48 15.00% 28,547.00 28,547.00	ULAR W.D.V AS ON Addition Befor 1-04-2023 Addition After 30.09.2023 Sales/Rejection During the year Transferred Transferred Amount Total Depreciation Preciation Appreciation Preciation Preciation Square W.D.V. AS ON 31-03-2023 Bepreciation Preciation Square W.D.V. AS ON 31-03-2023 Total Amount Preciation Preciation Amount Preciation Square W.D.V. AS ON 31-03-2023 W.D.V. AS ON 31-03-2024 (AS PER INCOME TAX RULES) Total Amount Preciation Preciation Amount Preciation Square W.D.V. AS ON 31-03-2024 (AS PER INCOME TAX RULES) pressor 26,812.00 Square 4,022.00 Square 4,022.00 Square 4,022.00 Square 4,022.00 Square 15,00% Square 28,547.00 Squar	5,18,686.5	57,632.00	10.00%	5,76,318.55	and of the factor of the same	No. of Contrast of			1,99,01,680.00	uilding - Bhagola
W.D.V AS ON Addition Befor Addition After Sales/Rejection Transferred Total Amount Depreciation W.D.V.	W.D.V AS ON Addition Befor Addition After Sales/Rejection Transferred Total Rate of Depreciation W.D.V. -04-2023 30.09.2023 During the year 26,812.00 84,122.14 1,90,315.48 1,90,31	1,61,768.4	28,547.00	15.00%	1,90,313.48		10 PROBLEM 12 PROPERTY OF THE PARTY OF THE P	1		5,76,318.55	building
W.D.V AS ON Addition Befor Addition After Sales/Rejection Transferred Total Rate of Depreciation W.D.V.	W.D.V AS ON Addition Befor Addition After Sales/Rejection Transferred Total Rate of Depreciation M.D.V. -04-2023 30.09.2023 During the year 26,812.00 84,122.14 -	71,504.1	12,618.00	15.00%	100 315 48					1,90,315.48	Vir Conditioner - Bhagola
W.D.V AS ON Addition Befor Addition After Sales/Rejection Transferred Total Rate of Depreciation 26,812.00	W.D.V AS ON Addition Befor Addition After Sales/Rejection Transferred Total Rate of Depreciation 26,812.00 W.D.V AS ON Addition After Sales/Rejection Transferred Amount Depreciation Depreciation	22,790.0	4,022.00	15.00%	26,812.00					84,122.14	Air Conditioner
W.D.V AS ON Addition Befor Addition After Sales/Rejection Transferred Total Rate of Depreciation 1-04-2023 30.09.2023 During the year Amount Depreciation	W.D.V AS ON Addition Befor Addition After Sales/Rejection Transferred Total Rate of Depreciation Depreciation	4707-50-10								26,812.00	Air Compressor
W.D.V AS ON Addition Befor Addition After Sales/Rejection Transferred Total Rate of Denreciation	W.D.V AS ON Addition Befor Addition After Sales/Rejection Transferred Total Rate of Depreciation	31-03-2024	- chreciation	Depreciation	Amount		During the year	30.09.2023	30.09.2023	1-04-2023	
		Why as on	Depreciation	Rate of	Total	Transferred	Sales/Rejection	Addition After	Addition Before	W.D.V AS ON	AKTICULAR
THE REAL PROPERTY AND PERSONS ASSESSMENT OF THE PERSONS ASSESSMENT OF	FIXED ASSETS AS ON 31-03-2024 AS DED INCOME TAX BIT EST				AN NOLES)	The state of the state of					

For and on behalf of the Board

Director

Prabhjot Singh Arvinder Pal Singh
DIN-01952185

DIN-01952134

S.NO 12 4 5 6 7 7 9 9 10 **Grand Total** Computer (Software) Total Land Building Plant & Machinery Motor Vehicle Computer Fan, Cooler and AC Electical Installation and Fitting Air Conditioner Generator Tools & Dies Office Equipment Furniture & Fixture PARTICULARS 2,72,49,620.91 4,87,74,267.14 5,01,01,100.43 6,03,39,524.02 20,29,18,125.82 35,73,145.04 11,90,589.00 6,62,133.25 10,14,343.62 61,06,214.64 20,28,77,325.82 19,16,274.00 OPENING 14,48,219.90 5,01,893.87 40,800.00 25,54,800.01 ADDITION 28,49,673.69 28,49,673.69 1,41,831.58 1,07,618.37 45,423.73 **GROSS BLOCK** Sale/ Adjustment 6,28,94,324.03 5,01,01,100.43 19,16,274.00 M.No.511107 4,87,74,267.14 Lalit Khurana 2,72,49,620.91 20,57,26,999.51 20,57,67,799.51 35,73,145.04 11,90,589.00 8,03,964.83 10,14,343.62 62,13,833.01 5,01,893.87 14,93,643.63 CLOSING 40,800.00 **FIXED ASSET REGISTER AS ON 31-03-2024** 3,62,27,261.56 4,85,56,758.54 2,72,66,366.91 12,61,87,252.62 12,61,48,492.62 30,06,916.37 10,93,294.84 5,96,972.35 Op. Balance 9,43,204.31 49,98,202.14 4,26,328.80 16,90,170.11 13,43,016.67 38,760.00 Dep. For the Year 25,00,725.00 37,650.00 21,16,105.00 11,747.00 2,96,235.00 16,336.00 44,647.00 22,92,346.00 1,52,558.00 19,971.00 58,427.00 75,46,747.00 75,46,747.00 DEPRECIATION & Surplus Adjustme Reserve nt with 1.00 1.04 1.04 Adjustment Sale/ 9,54,951.31 52,94,437.18 4,42,664.80 13,87,653.67 31,59,474.37 11,13,265.84 6,55,399.35 5,08,49,105.54 3,87,27,986.56 17,27,820.11 2,93,82,471.91 13,37,34,000.65 13,36,95,240.65 Cl. Balance 38,760.00 Prabhjyoti Singh Bhagat 1,13,73,113.87 31-03-2023 2,72,49,620.19 1,93,91,795.23 1,20,45,218.49 For and on behalf of the Board DIN-01952285 7,20,31,758.14 7,20,33,798.21 4,13,670.67 77,323.16 59,392.31 9,19,395.83 59,229.07 1,88,453.89 1,48,565.48 1,05,979.96 2,040.00 WDV AS ON Arvinder Pal Singh 2,26,103.89 2,15,07,900.23 1,17,82,765.48 1,38,73,838.87 2,72,49,620.19 0 DIN- 01952134 31/03/2022 7,67,30,872.48 11,08,012.50 75,565.07 5,66,228.67 97,294.16 65,160.90 7,67,28,832.48 1,05,203.23 Sec. 71,139.31 2,040.00 Director

BIRD MACHINES LIMITED

	BIRD MACI	HINES LIMITED	
	Calculation of Defer	red Tax Assets/Liabilities	
C N	Particulars	As on 31.03.2024	As on 31.03.2023
S.No.		Amount (Rs.)	Amount (Rs.)
	Deferred Tax Liability W.D.V as per Companies Act W.D.V as per Income Tax Act Timing difference (A) Deferred Tax Assets Brought Forward Losses After Current Year S Business Losses Unabsorbed Depreciation Disallowed U/s 43B Bonus Gratuity Allowed u/s 43B Bonus Timing difference (B)	7,20,33,798.21 7,70,68,489.53 (50,34,691.32)	7,67,30,872.4 8,16,26,095.8 (48,95,223.3
	Net Timing Diffrences (A)-(B) Current Year Tax Rate Net Deferred tax Assets/(Liability) Less/(Add): Opening Deferred tax Asset/(Lia Current year provision for Deferred tax	(50,34,691.32) 25.17% 12,67,232.00 13,84,590.00 (1,17,358.00)	4,30,121.00 (53,25,344.37 26.009 13,84,590.00 11,87,062.00 1,97,528.00

Prabhjot Singh DIN-01952285

Director Arvinder Pal Singh DIN- 01952134

NOTE: 2	8: RELATED PARTY TRANSAC		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	3 18 4 1-9
4	Arvinder Pal singh	Director	Share Capital	11.	65,000.00
5	Arvinder Pal singh	Director	Directors Remuneration	15,60,000.00	12,90,000.00
6	Igbal Singh Bhagat	Director	Directors Remuneration	22,20,000.00	17,66,000.00
7	Igbal Singh Bhagat	Director	Loan Repayment	52,14,358.00	75,662.00
8	Igbal Singh Bhagat	Director	Share Premium	46,75,000.00	90 1:11
9	Igbal Singh Bhagat	Director	Share Capital	-	1,70,000.00
10	Prabhjyoti Singh Bhagat	Director	Loan Taken	10,00,000.00	5 10 11 -11
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	110 0 3414
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	- 1	65,000.00
19	Sandeep Singh	Director	Share Premium	17,87,500.00	7 28 121
		, TOTAL		5,58,28,136.00	2,10,32,734.90

For and on behalf of the Board

Prabhjyoti Singh Bhagat DIN-01952285 Director Arvinder Pal Singh DIN- 01952134

	Return on Investment Net Profit	Return on Capital Employed Earnings I	Net Profit Ratio Net Profit	Net Capital Turnover Ratio Net sales /	Trade Payables Turnover Ratio Net Credit	Trade Receivables Turnover Ratio Net Credit	Inventory Turnover Ratio Cost of Go	Return on Equity Ratio Net income	Debt-Equity Ratio Total Debt	Current Ratio Current As	RATIOS		
A Lankhyrana O Sararocountains *	Net Profit / Investment * 100	Earnings Before Interest and Taxes (EBIT) / Capital Employed	Net Profit after Tax / Net Sales	Net sales / Net capital employed	Net Credit Purchases / Average Trade Payables	Net Credit Sales / Average trade receivables	Cost of Goods Sold / Average Inventory	Net income / Total Equity	Total Debt / Total Equity	Current Assets / Current liabilities	FORMULA	RATIO	Notes to Financial statements for the year ended
Director Prabjot Singh	0.085	-0.060	0.018	4.701	2.341	9.769	1.637	0.103	0.215	1.149	2023-2024	10	r the year ended 31-03-2024
For and on beh	0.045	-0.107	0.010	4.591	4.054	17.481	3,593	0.075	0.667	1.169	2022-23	The state of the s	
For and on behalf of the Board	-0.040	-0.047	-0.008	-0.110	1.713	7.712	1.957	-0.028	0.451	0.021	VARIANCE		
Director Arvinder Pal Singh DIN-01952134	-88.13	43.71	-83.72	-2.40	42.26	44.11	54.45	-37.20	67.68	1./8	VARIANCE IN PERCENT		