

SHIVA DRILLERS (INDIA) PRIVATE LIMITED
98, NEAR GEETA BHAWAN POST OFFICE, KAILASH PARK COLONY,
INDORE, INDORE-452001

(F.Y. 2022-2023)

Balance Sheet as at 31st March 2023

₹ in hundred

| Particulars | Note No. | As at 31st March 2023 | As at 31st March 2022 |
|---|----------|-----------------------|-----------------------|
| EQUITY AND LIABILITIES | | | |
| Shareholder's funds | | | |
| Share capital | 1 | 5,000.00 | 5,000.00 |
| Reserves and surplus | 2 | 27,236.19 | 26,873.07 |
| Money received against share warrants | | | |
| | | 32,236.19 | 31,873.07 |
| Share application money pending allotment | | | |
| Non-current liabilities | | | |
| Long-term borrowings | | | |
| Deferred tax liabilities (Net) | 3 | | |
| Other long term liabilities | | | |
| Long-term provisions | 4 | | |
| Current liabilities | | | |
| Short-term borrowings | | | |
| Trade payables | 5 | | |
| (A) Micro enterprises and small enterprises | | | |
| (B) Others | | 410.00 | 410.00 |
| Other current liabilities | | | |
| Short-term provisions | 4 | 244.40 | 144.40 |
| | | 654.40 | 554.40 |
| TOTAL | | 32,890.59 | 32,427.47 |
| ASSETS | | | |
| Non-current assets | | | |
| Property, Plant and Equipment and Intangible assets | 6 | | |
| Property, Plant and Equipment | | 20,217.55 | 20,217.55 |
| Intangible assets | | | |
| Capital work-in-Progress | | | |
| Intangible assets under development | | | |
| Non-current investments | 7 | 10,000.00 | 10,000.00 |
| Deferred tax assets (net) | 3 | 240.59 | 259.80 |
| Long-term loans and advances | | | |
| Other non-current assets | 8 | 1,311.75 | 1,531.06 |
| | | 31,769.89 | 32,008.41 |
| Current assets | | | |
| Current investments | | | |
| Inventories | | | |
| Trade receivables | | | |
| Cash and cash equivalents | 9 | 891.05 | 419.06 |
| Short-term loans and advances | | | |
| Other current assets | | 229.65 | |
| | | 1,120.70 | 419.06 |
| TOTAL | | 32,890.59 | 32,427.47 |

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For MANTRI RANJAN & ASSOCIATES

Chartered Accountants

(FRN: 0112278W)

DEEPAK KUMAR MANTRI
 PARTNER

Membership No.: 040348

Place: INDORE

Date: 01/09/2023

UDIN: 23040348 BGRMYC5685

For and on behalf of the Board of Directors

Kamal Rathi
 Director

DIN: 00359569

Anuj Rathi
 Director

DIN: 00359477

For Shiva Drillers (India) Pvt. Ltd.

Kamal Rathi
 Director/ Auth. Signatory

Statement of Profit and loss for the year ended 31st March 2023

₹ in hundred

| Particulars | Note No. | 31st March 2023 | 31st March 2022 |
|--|----------|-----------------|-----------------|
| Revenue | | | |
| Revenue from operations | | | |
| Less: Excise duty | | | |
| Net Sales | | | |
| Other income | 10 | 6,830.00 | 2,880.05 |
| Total Income | | 6,830.00 | 2,880.05 |
| Expenses | | | |
| Cost of material Consumed | 11 | | |
| Purchase of stock-in-trade | | | |
| Changes in inventories | | | |
| Employee benefit expenses | 12 | | 900.00 |
| Finance costs | 13 | | |
| Depreciation and amortization expenses | 14 | | |
| Other expenses | 15 | 6,335.83 | 1,658.46 |
| Total expenses | | 6,335.83 | 2,558.46 |
| Profit before exceptional, extraordinary and prior period items and tax | | 494.17 | 321.59 |
| Exceptional items | | | |
| Profit before extraordinary and prior period items and tax | | 494.17 | 321.59 |
| Extraordinary items | | | |
| Prior period item | | | |
| Profit before tax | | 494.17 | 321.59 |
| Tax expenses | | | |
| Current tax | 16 | 111.85 | 64.40 |
| Deferred tax | 17 | 19.20 | 19.27 |
| Excess/short provision relating earlier year tax | | | |
| Profit(Loss) for the period | | 363.12 | 237.92 |
| Earning per share-in ₹ | | | |
| Basic | | | |
| Before extraordinary Items | | | 0.47 |
| After extraordinary Adjustment | | | 0.47 |
| Diluted | | | |
| Before extraordinary Items | | | |
| After extraordinary Adjustment | | | |

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For MANTRI RANJAN & ASSOCIATES

Chartered Accountants

(FRN: 0112278W)

DEEPAK KUMAR MANTRI

PARTNER

Membership No.: 040348

Place: INDORE

Date: 01/09/2023

UPIN: 23040348BGRMYCS685

For and on behalf of the Board of Directors

Kamal Rathi

Kamal Rathi
Director
DIN: 00359569

Anuj Rathi

Anuj Rathi
Director
DIN: 00359477



For Shiva Drillers (India) Pvt. Ltd.

Kamal Rathi
Director/Authorized Signatory