

Balance Sheet as at 31st March 2024

₹ in hundred

Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	5,000.00	5,000.00
Reserves and surplus	2	27,914.17	27,236.19
Money received against share warrants			
		32,914.17	32,236.19
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
Other current liabilities			
Short-term provisions	4	280.00	244.40
		280.00	654.40
TOTAL		33,194.17	32,890.59
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	240.59
Long-term loans and advances			
Other non-current assets	8	455.02	1,311.75
		30,913.16	31,769.89
Current assets			
Current investments			
Inventories			
Trade receivables			
Cash and cash equivalents	9	1,387.55	891.05
Short-term loans and advances			
Other current assets	10	893.46	229.65
		2,281.01	1,120.70
TOTAL		33,194.17	32,890.59

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: 011227BW)

DEEPAK KUMAR MANTRI
 PARTNER
 Membership No. 040348
 UDIN: 24090348BKBJLDS033
 Place: INDORE
 Date: 01/09/2024

For and on behalf of the Board of Directors

Kamal Rathi
 Kamal Rathi
 Director
 DIN: 00359569

Anuj Rath
 Anuj Rath
 Director
 DIN: 00359477

For Shiva Drillers (India) Private Limited

Kamal Rathi
 Director/Authorized Signatory

Statement of Profit and loss for the year ended 31st March 2024

₹ in hundred

Particulars	Note No.	31st March 2024	31st March 2023
Revenue			
Revenue from operations			
Less: Excise duty			
Net Sales			
Other income	11	8,209.60	5,830.00
Total Income		8,209.60	5,830.00
Expenses			
Cost of material Consumed	12		
Purchase of stock-in-trade			
Changes in inventories			
Employee benefit expenses	13	600.00	
Finance costs			
Depreciation and amortization expenses	14		
Other expenses	15	6,712.82	6,335.83
Total expenses		7,312.82	6,335.83
Profit before exceptional, extraordinary and prior period items and tax		896.78	494.17
Exceptional items			
Profit before extraordinary and prior period items and tax		896.78	494.17
Extraordinary items			
Prior period item			
Profit before tax		896.78	494.17
Tax expenses			
Current tax	16	218.80	111.85
Deferred tax	17		19.20
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		677.98	363.12
Earning per share-in ₹			
Basic	18		
Before extraordinary items		1.36	0.73
After extraordinary Adjustment		1.36	0.73
Diluted			
Before extraordinary items		1.36	0.73
After extraordinary Adjustment		1.36	0.73

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: 0112276W)

For and on behalf of the Board of Directors

DEEPAK KUMAR MANTRI
 PARTNER
 Membership No. 040348
 UDIN 21010349BKBILD5033
 Place: INDORE
 Date: 01/09/2024



Kamal Rathi
 Director
 DIN: 00359569

Andj Rathi
 Director
 DIN: 00359477

For Shiva Drillers (India) Pvt. Ltd.
 Kamal Rathi
 Director/Auth. Signatory

