

# Shivalic Power Control Private Limited

## Balance Sheet as at 31 March, 2022

Amount (in Rs. '000)

Particulars	Note No.	As at 31 March, 2022	As at 31 March, 2021
<b>A. EQUITY AND LIABILITIES</b>			
<b>1) Shareholders' funds</b>			
(a) Share Capital	3	10,052	10,052
(b) Reserves and Surplus	4	1,66,760	1,48,958
<b>2) Non-current Liabilities</b>			
(a) Long-term Borrowings	5	92,543	1,27,676
(b) Long-term Provisions	6	1,018	2,420
<b>3) Current Liabilities</b>			
(a) Short-term Borrowings	7	1,47,762	99,488
(b) Trade Payables			
(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises*	8	99,608	67,941
(c) Short-term Provisions	9	13,221	7,756
(d) Other current Liabilities	10	83,618	28,870
<b>TOTAL</b>		<b>6,14,582</b>	<b>4,93,161</b>
<b>B. ASSETS</b>			
<b>1) Non-current Assets</b>			
(a) Property, Plant and Equip. and Intangible Assets			
i) Property, Plant & Equipments	10	1,93,400	1,80,354
ii) Intangible Assets		-	-
(b) Non-current Investments	11	3,379	2,662
(c) Long-term Loans and Advances	12	1,073	1,513
<b>2) Current Assets</b>			
(a) Inventories	14	2,44,993	2,57,077
(b) Trade Receivables	15	1,34,279	42,159
(c) Cash and Cash Equivalents	16	30,830	3,855
(d) Short-term Loans and Advances	17	6,628	5,541
<b>TOTAL</b>		<b>6,14,582</b>	<b>4,93,161</b>

Notes Forming intergral Part of Financial Statements 1 to 35

As per our report of even date.

For Shiv & Associates

Chartered Accountants

Firm's Registration No.:009989N

  
Amit Singhal  
Partner

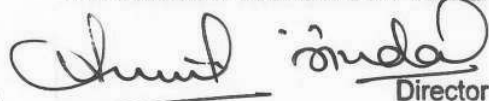
Membership No. 09841

UDIN: 22098417A XTAGT6063

Place : Gurgaon, Haryana

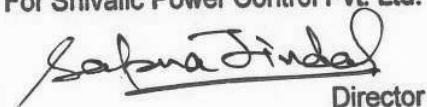
Date 05.09.2022

For Shivalic Power Control Pvt. Ltd.

  
Amit Kanwar Jindal  
Director

Amit Kanwar Jindal  
Director  
DIN:00034633

For and on behalf of the Board  
For Shivalic Power Control Pvt. Ltd.

  
Sapna Jindal  
Director

Sapna Jindal  
Director  
DIN:03269137

**Shivalic Power Control Private Limited**  
**Statement of Profit and Loss for the year ended 31st March, 2022**

Particulars	Note No.	Amount (in Rs. '000)	
		For the year ended 31st March, 2022	For the year ended 31st March, 2021
<b>A) Income</b>			
Revenue from Operations (Net)	18	5,73,320	5,22,244
Other Income	19	824	1,941
<b>Total Income (A)</b>		<b>5,74,144</b>	<b>5,24,185</b>
<b>B) Expenses</b>			
(a) Cost of Materials/Services Consumed	20	4,36,212	4,66,762
(b) Changes in Inventories	21	52,603	(30,398)
(c) Employee Benefits Expense	22	21,302	18,585
(d) Finance costs	23	21,422	27,246
(e) Depreciation and Amortisation Expense	10	10,692	12,747
(f) Other Expenses	24	12,475	15,139
<b>Total Expenses (B)</b>		<b>5,54,706</b>	<b>5,10,081</b>
<b>Profit / (Loss) before Tax</b>		19,440	14,104
<b>Less: Tax Expense</b>			
(a) Current Tax Expense for Current Year		3,040	4,068
(b) Current Tax Expense relating to Prior Years		-	-
(c) Deferred Tax Liability (Asset)		(1,402)	254
		1,638	4,322
<b>Profit / (Loss) for the year ( C )</b>		<b>17,802</b>	<b>9,781</b>
<b>Earnings per Equity Share of Rs 10/ each: Basic and</b>	25	<b>17.71</b>	<b>9.73</b>

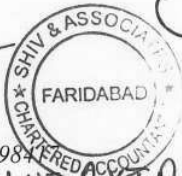
**Notes Forming integral Part of Financial Statements 1 to 35**

As per our report of even date.

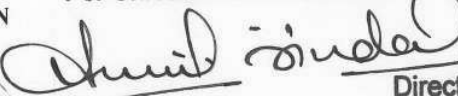
For Shiv & Associates  
Chartered Accountants  
Firm's Registration No.:009989N

  
**Amit Singhal**  
Partner

Membership No. 0984  
UDIN: 22098417AXTAGT6063

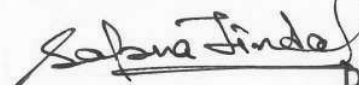


For Shivalic Power Control Pvt. Ltd.

  
**Amit Kanwar Jindal**  
Director

**Amit Kanwar Jindal**  
Director  
DIN:00034633

For and on behalf of the Board  
For Shivalic Power Control Pvt. Ltd.

  
**Sapna Jindal**  
Director

**Sapna Jindal**  
Director  
DIN:03269137

Place : Gurgaon, Haryana  
Dat 05.09.2022

**Shivalic Power Control Private Limited**  
**Cash Flow Statement for the year 2021-22**

Particulars	Amount (in Rs. '000)	
	For the year ended 31st March, 2022	For the year ended 31st March, 2021
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :-</b>		
Net profit (before tax and extraordinary items)	19,440	14,104
Adjustments for		
- Depreciation	10,692	12,747
- Interest Paid	21,422	27,246
- Interest Received	(196)	(736)
- Provision for Tax	(3,040)	-
Operating Profit before Working Capital Changes	<u>48,318</u>	<u>53,360</u>
Adjustments for		
- Trade & other receivables	(92,120)	42,038
- Inventories	12,084	(41,449)
Other Current Liability	60,213	(37,987)
Short term loans and Advances	(1,087)	20,514
- Trade & other Payables	31,667	(41,119)
Cash Generated / (Used) from Operations	<u>10,757</u>	<u>(58,001)</u>
Income tax (paid)/Refund		(3,186)
Net cash generated from / (used in) operating activities (A)	<u>59,075</u>	<u>(7,828)</u>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:-</b>		
Purchase of Fixed Assets & Capital Items	(23,735)	(7,379)
Received from Security Deposit	440	-
Interest Income	196	736
Cash Advance And loans Received back		2,853
Net cash used in Investing Activities (B)	<u>(23,099)</u>	<u>(3,810)</u>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:-</b>		
Net Proceeds from Long Term Borrowings	(35,136)	35,665
Net Proceeds from Short Term Borrowings	48,274	-
Net Proceeds from Non Current Investment	(717)	-
Proceeds from Unsecured loans	-	-
Interest Paid	(21,422)	(27,247)
Other inflow/Outflows		(2,073)
Net cash flow / (used) from / in Financing Activities (C)	<u>(9,001)</u>	<u>6,345</u>
Net Increase in cash & cash equivalents (A+B+C)	26,974	(5,293)
Cash & Cash equivalents (Op. balance)	3,855	9,147
Cash & Cash equivalents (Closing balance)	<u>30,830</u>	<u>3,855</u>

For Shivalic Power Control Pvt. Ltd.

*(Signature)*  
Director

For Shivalic Power Control Pvt. Ltd.

*(Signature)*  
Director



AS AT 31st MARCH 2022	AS AT 31st MARCH 2021
-----------------------	-----------------------

**SHARE CAPITAL**

**Authorised Capital**

1100000 Equity Shares of Rs. 10/- each.

(Pvs Yr 1100000 Equity Shares of Rs. 10/- each.)

11,000

11,000

**Issued, Subscribed and Paid up Capital**

1005212 Equity Shares of Rs.10/- each fully paid-up

(Pvs Yr 1005212 Equity Shares of Rs.10/- each fully paid-up)

10,052

10,052

**Total**

10,052

10,052

**Reconciliation of number of Shares**

**Equity Shares**

Shares outstanding at the beginning of the year

Shares Issued during the year

Shares bought back during the year

Shares outstanding at the end of the year

No. of Shares	Amount	No. of Shares	Amount
10,05,212	10,052	10,05,212	10,052
-	-	-	-
-	-	-	-
10,05,212	10,052	10,05,212	10,052

**Rights, Preferences and Restrictions attached to Shares**

The company has one class of equity shares having a par value of Rs. 10/- each. Each shareholder is eligible for one vote per share held. The dividend, if any proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in the case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

**Detail of shares held by shreholders holding more than 5% of the aggregate shares in the company.**

**Equity Shares**

i) Amit Kanwar jindal

ii) Sapna Jindal

No. of Shares	% Shareholding	No. of Shares	% Shareholding
8,56,958	85.25%	8,56,958	85.25%
1,48,254	14.75%	1,48,254	14.75%

**Change in Equity shares held by Promoters during the year**

For the year ending 31.03.2022

**Promoter's Name**

Amit Kanwar jindal

Sapna Jindal

**Total**

Promoter's Name	Shares held by promoters as at 31.03.2022		Shares held by promoters as at 31.03.2021		% Change during the year
	No. of Shares	% of Total Shares	No. of Shares	% of Total Shares	
Amit Kanwar jindal	8,56,958	85.25%	8,56,958	85.25%	0.00%
Sapna Jindal	1,48,254	14.75%	1,48,254	14.75%	0.00%
<b>Total</b>	<b>10,05,212</b>	<b>100.00%</b>	<b>10,05,212</b>	<b>100.00%</b>	<b>0.00%</b>

For the year ending 31.03.2021

**Promoter's Name**

Amit Kanwar jindal

Sapna Jindal

**Total**

Promoter's Name	Shares held by promoters as at 31.03.2021		Shares held by promoters as at 31.03.2020		% Change during the year
	No. of Shares	% of Total Shares	No. of Shares	% of Total Shares	
Amit Kanwar jindal	8,56,958	85.25%	8,56,958	85.25%	0.00%
Sapna Jindal	1,48,254	14.75%	1,48,254	14.75%	0.00%
<b>Total</b>	<b>10,05,212</b>	<b>100.00%</b>	<b>10,05,212</b>	<b>100.00%</b>	<b>0.00%</b>



	AS AT 31st MARCH 2022	AS AT 31st MARCH 2021
<b>RESERVES &amp; SURPLUS</b>		
a) Revaluation Reserve	14,730	14,730
b) Securities Premium Account	74,495	74,495
c) Surplus in the statement of Profit and Loss		
Opening Balance	59,733	52,025
Add: Profit / (Loss) for the year	17,802	9,781
Less: Deletion during the year		(2,073)
<b>Total</b>	<b>1,66,760</b>	<b>1,48,958</b>

**LONG TERM BORROWINGS**

**Secured Loans**

**Loan from Bank & NBFC:-**

Aditya Birla Finance Limited	-	3,489
Axis Bank Car Loan - Fortuner	-	905
Deutsche Bank LAP PF Loan Agst Property	5,506	6,654
Fullerton India Credit Company Ltd	-	3,342
HDFC Bank Car Loan - 114140896	1,017	1,653
HDFC Bank Car Loan - Wagon R - 127377067	512	-
Hdfc Bank Loan Agst Used Car Loan - 96722984	-	1,633
HDFC Msme Loan - 8303085	746	1,559
HDFC WC Term Loan - 85460465	14,105	-
HDFC WC Term Loan - 85525941	2,952	-
HDFC WC Term Loan - 85525951	122	-
HDFC WC Term Loan - 85525954	17,519	-
HDFC WC Term Loan - 85525975	721	-
HDFC WC Term Loan - 85871921	9,633	-
Icici Hfcl Loan Agst Property	4,898	5,346
Idfc First Bank (MSME)	468	978
Kotak Bank Loan	-	1,748
Kotak Mahindra Bank - MSME Loan	276	583
RBL Bank Limited	-	2,670
RBL BANK LTD MSME LOAN	450	784
Yes Bank Business Loan - 1.5 Cr	-	9,166
Yes Bank Covid Mora. Loan - 002053000000021	-	636
Yes Bank IMT - USD Loan	-	36,459
Yes Bank Machinery Loan - 80 Lac	-	1,631
YES BANK MSME LOAN	-	29,885
Yes Bank Term Loan -020LAFT202690001	-	1,462
Yes Bank Term Loan -020LAFT202690002	-	63
Yes Bank Term Loan -020LAFT202690004	-	366

**Unsecured Loans**

**Loans and Advances from Related Parties:-**

a) Amit kanwar jindal	26,497	12,342
b) Sapna Jindal	7,121	4,322

**Total**

**92,543**

**1,27,676**

- 1) Aditya Birla Finance Limited Term loan is availed with EMI of Rs. 173327/- and is scheduled to close on 05.01.2023.
- 2) Axis Bank loan is availed against car bearing interest rate @8.36% with EMI of Rs. 56607/- and is scheduled to close on 01.08.2022.
- 3) Deutche loan is availed against Property bearing interest rate @ 9.9%.with EMI of Rs. 72887/- and is scheduled to close on 05.12.2034.



Fullerton India Credit Company Limited loan is Personal Loan bearing interest rate @ 16% with EMI of Rs. 176196/- and is scheduled to close on 04.01.2023.

HDFC loan-114140896 is Availed against Car bearing interest rate @ 7.8% with EMI of Rs. 35316/- and is scheduled to close on 07.11.2025.

HDFC loan-127377067 is Availed against Car bearing interest rate @ 7.25% with EMI of Rs. 12330/- and is scheduled to close on 05.03.2027.

HDFC loan-96722984 is Availed against Car bearing interest rate @ 12.10% with EMI of Rs. 83155/- and is scheduled to close on 05.01.2023.

HDFC loan-8303085 is Business Loan bearing interest rate @ 9.65% with EMI of Rs. 49380/- and is scheduled to close on 07.08.2024.

HDFC loan-85460465 is Working Capital Business Loan bearing interest rate @ 7.9% with EMI of Rs. 789631/- and is scheduled to close on 07.11.2024.

- 1) HDFC loan-85525941 is Working Capital Business Loan bearing interest rate @ 8.25% with EMI of Rs. 304498/- and is scheduled to close on 07.02.2024.
- 2) HDFC loan-85525951 is Working Capital Business Loan bearing interest rate @ 8.26% with EMI of Rs. 12566/- and is scheduled to close on 07.02.2024.
- 3) HDFC loan-85525954 is Working Capital Business Loan bearing interest rate @ 8.25% with EMI of Rs. 975572/- and is scheduled to close on 07.11.2024.
- 3) HDFC loan-85525975 is Working Capital Business Loan bearing interest rate @ 8.25% with EMI of Rs. 40141/- and is scheduled to close on 07.11.2024.
- 4) HDFC loan-85871921 is Working Capital Business Loan with EMI of Rs. 171326/- and is scheduled to close on 07.11.2028.
- 5) ICICI HFCL Loan is against Property bearing Interest Rate @ 12.05% with EMI of Rs. 65480/- and is scheduled to close on 05.10.2034.
- 6) IDFC First Bank loan is against Property bearing Interest Rate @ 9.25% with EMI of Rs. 31205/- and is scheduled to close on 02.07.2024.
- 7) Kotak Bank loan is Business Loan with EMI of Rs. 121986/- and is scheduled to close on 01.07.2022.
- 8) Kotak Mahindra MSME loan is Business Loan with EMI of Rs. 18270/- and is scheduled to close on 07.07.2024.
- 9) RBL Bank Limited loan is Business loan bearing Interest Rate @ 16% with EMI of Rs. 140980/- and is scheduled to close on 05.01.2023.
- 10) RBL Bank Limited MSME loan is Business loan bearing Interest Rate @ 9.25% with EMI of Rs. 25044/- and is scheduled to close on 05.11.2024.
- 11) YES Bank loan is Business loan bearing Interest Rate @ 9.7% with EMI of Rs. 277755.10 and is close on Aug-2021.
- 12) YES Bank Covid loan is closed on April-2021.
- 13) YES Bank loan is Business loan bearing Interest Rate @ 9.7% with EMI of Rs. 868083.32 and is close on Aug-2021.
- 14) YES Bank loan is Machinery loan bearing Interest Rate @ 9.7% with EMI of Rs.148296.30 and is close on Aug-2021.
- 15) YES Bank MSME loan is closed on Aug-2021.
- 16) YES Bank Term loan-020LAFT202690001 is a business loan with EMI of Rs 34818.15 and is closed on Aug-2021.
- 17) YES Bank Term loan-020LAFT202690002 is a business loan with EMI of Rs 5732.02 and is closed on Aug-2021.
- 18) YES Bank Term loan-020LAFT202690004 is a business loan with EMI of Rs 11089.34 and is closed on Aug-2021.

6) Deffered tax Liabilities/Long term Provisions  
Deffered tax Liabilities

1,018

2,420

Total

1,018

2,420



AS AT 31st MARCH 2022	AS AT 31st MARCH 2021
-----------------------	-----------------------

2) **SHORT TERM BORROWINGS**

**Bank OD A/c**

HDFC BANK CC-583	47,240	11
WCDL Loan	1,00,522	-
YES BANK LTD.	-	99,477

<b>Total</b>	<b>1,47,762</b>	<b>99,488</b>
--------------	-----------------	---------------

Cash Credit referred to in (a) above:

- Secured by way of hypothecation of present and future stock of raw material, stock-in-process, finished goods, consumables, book debts, bills, claims, material in transit etc.
- Collaterally secured by equitable mortgage of factory land and building
- Personal Guarantee of Mr. Amit Jindal and Mrs. Sapna Jindal, directors of the company.
- Repayable in 1 year from date of sanction

3) **TRADE PAYABLES**

MSME	-	-
Non-MSME	99,608	67,941

<b>Total</b>	<b>99,608</b>	<b>67,941</b>
--------------	---------------	---------------

Note:

Particulars	Outstanding for following periods from due date of payment/ transaction date				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
<b>Balance outstanding as on 31.03.2022</b>					
MSME	-	-	-	-	-
Others	97,235	1,049	1,196	128	99,608
<b>Total</b>	<b>97,235</b>	<b>1,049</b>	<b>1,196</b>	<b>128</b>	<b>99,608</b>

Particulars	Outstanding for following periods from due date of payment/ transaction date				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
<b>Balance outstanding as on 31.03.2021</b>					
MSME	-	-	-	-	-
Others	66,016	1,532	266	128	67,941
<b>Total</b>	<b>66,016</b>	<b>1,532</b>	<b>266</b>	<b>128</b>	<b>67,941</b>

9) **Short Term Provision**

a) **Provision for Employee benefit**

Esi	16	19
Labour Welfaer Fund	4	10
PF	161	117
Gratuity Provision	1,803	2,729
Full And Final Setteltment Salary	44	166

b) **OTHER PROVISION**

CURRENT TAX PROVISION	3,040	4,068
GST	7,947	-



TDS	206	647
<b>Total</b>	<u>13,221</u>	<u>7,756</u>
<b>10 OTHER CURRENT LIABILITIES</b>		
a) Current Maturity of Long Term Debt	31,961	12,199
b) <b>Other Payables</b>		
a) Advance from Customers	51,500	16,514
b) Electricity Expenses Payable	157	157
<b>Total</b>	<u>83,618</u>	<u>28,870</u>



AS AT 31st MARCH 2022

AS AT 31st MARCH 2021

**1) NON CURRENT INVESTMENT****a) Investment in Property**

Investment in Flats	2,662	2,662
Prepaid Expense	717	
<b>Total</b>	<b>3,379</b>	<b>2,662</b>

**2) LONG TERM LOANS AND ADVANCES****a) (Unsecured and Considered Good)**

Security Deposits	1,073	1,513
-------------------	-------	-------

**3) DEFERRED TAX ASSETS**

Deferred Tax Asset	0	0
--------------------	---	---

<b>Total</b>	<b>-</b>	<b>-</b>
--------------	----------	----------

**14) INVENTORIES**

a) Raw Materials	1,07,632	67,114
b) Work-in-Process	61,073	1,20,268
c) Finished Goods	76,288	69,695

<b>Total</b>	<b>2,44,993</b>	<b>2,57,077</b>
--------------	-----------------	-----------------

**Notes:**

- i) Raw Materials are carried at lower of cost or net realisable value.  
ii) Work-in-Progress and Finished Goods are carried at lower of cost of production or net realisable value.  
iii) Consumable Stores are carried at cost.

**15) TRADE RECEIVABLES**

Undisputed Considered Good - Less than 6 Months	1,18,953	17,377
Others	15,326	24,782
<b>Total</b>	<b>1,34,279</b>	<b>42,159</b>

**Note:**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
<b>Balance outstanding as on 31.03.2022</b>						
<b>Undisputed Considered</b>						
- Good	1,18,953	2,187	276	2,316	10,547	1,34,279
<b>Total</b>	<b>1,18,953</b>	<b>2,187</b>	<b>276</b>	<b>2,316</b>	<b>10,547</b>	<b>1,34,279</b>

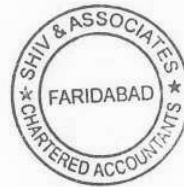
**Note:**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
<b>Balance outstanding as on 31.03.2021</b>						
<b>Undisputed Considered</b>						
- Good	24,782	2,381	7,238	340	7,418	42,159
<b>Total</b>	<b>24,782</b>	<b>2,381</b>	<b>7,238</b>	<b>340</b>	<b>7,418</b>	<b>42,159</b>



Notes forming part of the Financial Statements

	<i>Amount (Rs '000)</i>	
	AS AT 31st MARCH 2022	AS AT 31st MARCH 2021
<b>16) CASH AND CASH EQUIVALENTS</b>		
a) Cash in Hand	3	332
b) Fixed Deposit Account	3,332	3,370
c) Balance With Bank	27,459	153
d) Imprest with Employees	36	-
<b>Total</b>	<b>30,830</b>	<b>3,855</b>
<b>17) SHORT TERM LOANS AND ADVANCES</b> <i>(Unsecured and considered Good)</i>		
Advance against Salary	703	447
Prepaid Expenses	750	-
Balance with Government Authorities-		
TDS Recoverable	1,181	1,150
Income Tax Receivables	2,800	1,600
GST Receivables	-	1,398
TCS Receivable	4	4
Other Advances		
Advance to Suppliers - Production	1,189	942
Advance to Suppliers - Expenses	-	-
<b>Total</b>	<b>6,628</b>	<b>5,541</b>



Notes forming part of the Financial Statements

Amount (Rs '000)

	For the Year Ended 31.03.2022	For the Year Ended 31.03.2021
<b>18) REVENUE FROM OPERATIONS</b>		
a) Gross Sales (Manufactured)	5,59,241	5,11,933
b) Job Work Services (Net)	14,079	10,311
<b>Total</b>	<u>5,73,320</u>	<u>5,22,244</u>
<b>19) OTHER INCOME</b>		
a) Interest Income	196	736
b) Discount and Rebates	628	1,205
<b>Total</b>	<u>824</u>	<u>1,941</u>
<b>20) COST OF MATERIALS CONSUMED &amp; TRADED GOODS</b>		
a) <b>Raw Material</b>		
Op. Stock	67,114	56,064
Add: Purchases / Transferred	4,76,730	4,77,812
Less : Stock-in-hand	<u>1,07,632</u>	<u>67,114</u>
<b>Net Consumption</b>	4,36,212	4,66,762
<b>Total</b>	<u>4,36,212</u>	<u>4,66,762</u>
<b>21) CHANGES IN INVENTORIES</b>		
Opening Stock	1,89,964	1,59,566
Closing Stock	<u>1,37,361</u>	<u>1,89,964</u>
(Increase)/ Decrease in stock	52,603	(30,398)
<b>Total</b>	<u>52,603</u>	<u>(30,398)</u>
<b>22) EMPLOYEE BENEFITS EXPENSE</b>		
a) Salary, Wages and Bonus	20,357	17,902
c) Contribution to Employee Welfare Funds	<u>945</u>	<u>683</u>
<b>Total</b>	<u>21,302</u>	<u>18,585</u>
<b>23) FINANCE COSTS</b>		
a) Interest Expenses	20,082	24,065
b) Other Borrowing Costs	1,340	3,181
<b>Total</b>	<u>21,422</u>	<u>27,246</u>



Notes forming part of the Financial Statements

Amount (Rs '000)

	For the Year Ended 31.03.2022	For the Year Ended 31.03.2021
<b>24) OTHER EXPENSES</b>		
Power and Fuel	221	224
Manufacturing Expenses	173	494
Rates and Taxes	504	-
Insurance	751	2,006
Legal & Professional Charges	532	2,352
Administration Expenses	2,828	3,672
Travelling Expenses	1,459	1,025
Cartage Outward	2,407	2,556
Security Expense	778	727
Selling and Distribution Expenses	124	86
Erection Expense	295	259
Electricity Expense	1,771	1,728
Job Work	632	10
<b>Total</b>	<b>12,475</b>	<b>15,139</b>
<b>25) EARNINGS PER SHARE (EPS)</b>		
Number of equity shares at the beginning of the	10,05,212	10,05,212
Total number of equity shares outstanding at the	10,05,212	10,05,212
Weighted Average No of Equity Shares	10,05,212	10,05,212
Net Profit attributable to equity shareholders	17,802	9,781
<b>Basic and Diluted EPS (Rs.)</b>	<b>17.71</b>	<b>9.73</b>



Shivalic Power Control Private Limited  
Notes forming part of the Financial Statements

10) SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS AS ON 31.03.2022

PARTICULARS	GROSS BLOCK				ACCUMULATED DEPRECIATION			NET BLOCK	
	Value as on 01.04.2021	Additions during the Year	Deletions / Adjustments during the Year	Total as on 31.03.2022	Upto 01.04.2021	For the Year	Total Upto 31.03.2022	As on 31.03.2022	As on 31.03.2021
<b>Tangible Assets</b>									
Air conditioner	2,250	64	-	2,314	1,552	193	1,745	568	697
CAMERA	1,369	-	-	1,369	1,166	91	1,257	111	202
CAR	20,319	719	-	21,038	16,651	1,165	17,816	3,223	3,668
COMPUTER	11,719	6,685	-	18,404	9,850	797	10,646	7,757	1,869
FURNITURE	3,265	-	-	3,265	2,033	319	2,352	913	1,232
INVERTER	1,208	-	-	1,208	903	79	982	226	305
MOBILE	2,277	143	-	2,419	1,722	283	2,005	414	555
OFFICE EQUIPMENT	3,182	505	-	3,687	2,249	472	2,721	966	933
PLANT and MACH	83,470	409	-	83,879	33,785	3,594	37,379	46,500	49,684
TOOLS	-	-	-	-	-	-	-	-	-
TWO WHEELERS	431	-	-	431	377	14	391	40	54
BUILDING	51,469	-	-	51,469	12,703	3,683	16,386	35,083	38,766
IMMOVABLE PROPERTY	82,389	15,210	-	97,599	-	-	-	97,599	82,389
<b>Total</b>	<b>2,63,348</b>	<b>23,735</b>	<b>-</b>	<b>2,87,082</b>	<b>82,991</b>	<b>10,692</b>	<b>93,680</b>	<b>1,93,400</b>	<b>1,80,354</b>

For Shivalic Power Control Pvt. Ltd.  
*Shamik Sindher*  
Director

For Shivalic Power Control Pvt. Ltd.  
*Sabna Sindher*  
Director

