

SHAKTI ENERGY SOLUTIONS PRIVATE LIMITED
CIN: U27300MP2010PTC024245
BALANCE SHEET AS AT MARCH 31, 2024

(Rs. In Lacs)

Particulars	Note No.	As at March 31, 2024	As at March 31, 2023
I ASSETS			
1 Non-Current Assets			
(a) Property, Plant and Equipment	3	2,267.72	2,296.35
(b) Non Current Financial Assets	4	23.83	21.33
Total Non-Current Assets		2,291.55	2,317.68
2 Current Assets			
(a) Inventories	5	1,241.51	906.12
(b) Financial Assets	6		
(i) Trade Receivables	6.1	2,292.01	320.51
(ii) Cash and Cash Equivalents	6.2	1,047.95	98.08
(iii) Bank Balance other than above	6.3	108.98	20.94
(iv) Other Financial Assets	6.4	5.96	3.63
(c) Current Tax Assets (Net)	7	-	132.86
(d) Other Current Assets	8	50.84	73.65
Total Current Assets		4,747.25	1,555.79
TOTAL ASSETS		7,038.80	3,873.47
II EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	9	1,995.76	1,995.76
(b) Other Equity	10	2,414.34	914.33
Total Equity		4,410.10	2,910.09
Liabilities			
1 Non-Current Liabilities			
(a) Financial Liabilities	11		
(i) Borrowings	11.1	-	-
(ii) Lease Liability	11.2	55.38	56.52
(b) Provisions	12	14.36	11.32
(c) Deferred Tax Liabilities (Net)	13	192.42	196.29
Total Non-Current Liabilities		262.16	264.13
2 Current Liabilities			
(a) Financial Liabilities	14		
(i) Borrowings	14.1	-	255.00
(ii) Lease Liability	14.2	6.68	6.68
(iii) Trade Payables	14.3		
Dues to Micro, Small and Medium Enterprises		440.02	94.77
Dues to other than Micro, Small and Medium Enterprises		1,424.51	269.40
(iv) Other Financial Liabilities	14.4	44.60	65.98
(b) Provisions	15	0.43	0.34
(c) Other Current Liabilities	16	235.97	7.07
(d) Current Tax Liabilities (Net)	17	214.33	-
Total Current Liabilities		2,366.54	699.24
TOTAL EQUITY AND LIABILITIES		7,038.80	3,873.47
Company Overview, Basis of preparation and Significant Accounting Policies	1 to 2		
The accompanying notes are an integral part of the Financial Statements	3 to 49		

As per our report of even date.
Previous Year Figures Regrouped wherever necessary.

For S.B. Patidar & Co.
Chartered Accountants
ICAI Firm Registration No. : 012998C


Sunil Patidar
(Partner)
M.No. 400405
UDIN - 24400405BKADAN3430



For Shakti Energy Solutions Private Limited


Sunil Ghode
(Whole Time Director)
(DIN 10087754)


Ramesh Patidar
(Director)
(DIN 00931437)


Vinay Kumar Karma
(Chief Financial Officer)


Mansi Birla
(Company Secretary)
(M. No. A65090)

Place : Pithampur
Date : April 25, 2024

SHAKTI ENERGY SOLUTIONS PRIVATE LIMITED
CIN: U27300MP2010PTC024245
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED MARCH 31, 2024

(Rs. in Lacs)

Particulars	Note No.	2023-24	2022-23
I Revenue from Operations	18	13,959.32	9,915.80
II Other Income	19	13.27	4.54
III Total Income (I+II)		13,972.59	9,920.34
IV Expenses			
Cost of Materials Consumed	20	11,554.14	9,121.20
Purchase of Stock-in-Trade		-	-
Changes in Inventories of Finished Goods,	21	(293.76)	(160.01)
Stock-in-Trade and Work-in-Progress			
Employee Benefits Expenses	22	202.99	149.37
Finance Costs	23	124.73	132.70
Depreciation and Amortisation Expenses	3	128.62	122.90
Other Expenses	24	269.99	414.65
Total Expenses (IV)		11,986.71	9,780.81
V Profit/(Loss) before Exceptional Items and Tax (III-IV)		1,985.88	139.53
VI Exceptional Items		-	-
VII Profit/ (Loss) before Tax (V-VI)		1,985.88	139.53
VIII Tax Expenses:			
(1) Current Tax		491.89	54.84
(2) Short / (Excess) Provision of Tax		(3.76)	9.05
(3) Deferred Tax		(3.87)	26.31
IX Profit/(Loss) for the Year (VII-VIII)		1,501.62	49.34
X Other Comprehensive Income			
(A) (i) Items that will not be reclassified to profit / (loss)			
Re-measurement loss on defined benefit plans		(2.17)	(5.41)
(ii) Income tax relating to items that will not be reclassified to loss		0.55	1.50
Total other Comprehensive Income/(Loss) for the year (X)		(1.62)	(3.90)
Total Comprehensive Income/(Loss) for the year (IX+X)		1,500.00	45.44
XI Earnings per equity share (INR)	25		
(1) Basic		7.52	0.25
(2) Diluted		7.52	0.25

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Previous Year Figures Regrouped wherever necessary.


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Mansi Birla
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SHAKTI ENERGY SOLUTIONS PRIVATE LIMITED
CIN:U27300MP2010PTC024245
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31,2024

(Rs. in Lacs)

	Particulars	For the Year ended March 31, 2024		For the Year Ended March 31, 2023	
A	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit/(Loss) before Tax as per Profit & Loss Account		1,985.88		139.53
	Adjusted For :				
	Depreciation/Amortization Expenses	128.62		122.90	
	Interest Income	(13.23)		(4.54)	
	Interest Expenses	85.38		103.07	
	Re-measurement loss on defined benefit plans	(2.17)		(5.41)	
	Profit /Loss on Sale of Property, Plant and Equipment (Net)	(0.05)		-	
			198.56		216.03
	Operating Profit before Working Capital Changes		2,184.43		355.56
	Adjusted For :				
	(Increase)/Decrease in Trade & Other Receivables	(1,971.50)		2,587.11	
	(Increase)/Decrease in Inventories	(335.40)		(230.56)	
	(Increase)/Decrease in Financial and Other Assets	162.22		202.80	
	Increase/(Decrease) in Financial Liabilities and Provisions	1,709.87		(2,393.16)	
			(434.81)		166.19
	Net Cash Flow From Operating Activities		1,749.63		521.75
	Income Taxes (Paid)/ Refund	(277.02)		(92.75)	
			(277.02)		(92.75)
	Net Cash Flow From / (Used In) Operating Activities (A)		1,472.60		429.01
B	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of Property, Plant and Equipment	(102.27)		(111.77)	
	Sale of Fixed Assets	2.33		-	
	Government Grant Received against Assets	-		159.47	
	Interest Received from Fixed Deposits & Others	8.10		4.54	
	Deposit with Bank	(90.54)	(182.37)	138.76	191.00
	Net Cash Flow From / (Used In) Investing Activities (B)		(182.37)		191.00
C	CASH FLOW FROM FINANCING ACTIVITIES				
	Repayment of Long Term Borrowings	-		(712.50)	
	Short Term Borrowings (Net)	(255.00)		255.00	
	Interest Paid	(85.38)	(340.37)	(109.11)	(566.61)
	Net Cash Flow From / (Used In) Financing Activities (C)		(340.37)		(566.61)
	Net Change in Cash & Cash Equivalents (A+B+C)		949.86		53.39
	Cash & Cash Equivalents at the beginning of the year		98.08		44.71
	Cash & Cash Equivalents at the end of the Year		1,047.95		98.08

- Figures in brackets represent cash outflow.
- Cash and Cash Equivalents comprise of :

(Rs. in Lacs)

Particulars	As at March 31, 2024	As at March 31, 2023
(i) Cash on hand	-	-
(ii) Balance with scheduled banks		
-In Current Accounts	446.15	77.58
-Fixed Deposit with Maturity less than 3 Months	601.80	20.50
Total	1,047.95	98.08

As per our report of even date.

For S.B. Patidar & Co.
Chartered Accountants
ICAI Firm Registration No. : 012998C

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