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Company Audit Report

FOR THE YEAR ENDED ON 31/03/2023

OF

KSR MOTORS PRIVATE LIMITED

**HONDA CAR SHOWROOM, S. NO. 59/B,
MAUZA WADGAON, CHANDRAPUR:
442 401**

PAN: AAGCK3221Q



**UTKARSH GARADE & ASSOCIATES
CHARTERED ACCOUNTANTS
NAGPUR**

(8)

KSR MOTORS PRIVATE LIMITED

UCIN: U74999MH2016PTC286974

Independent Auditors' Report

**TO THE MEMBERS OF,
KSR MOTORS PRIVATE LIMITED,**

Report on the Audit of the Financial Statements.

Opinion

We have audited the accompanying financial statements of **KSR MOTORS PRIVATE LIMITED** ("the company"), which comprise the balance sheet as at 31st March 2023, and the statement of profit and loss, (Statement of change in equity) and statement of cash flows for the year then ended, and notes to financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2023;
- b) In the case of the Statement of Profit and Loss, of the profit for the year ended on that date.
- c) In the case of the Cash Flow Statement, of the cash flow for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those standards are further described in the Auditors Responsibilities for the audit of the Financial Statements section of our report. We are independent of the company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting



policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on Other Legal and Regulatory Requirements

As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
- (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".
- (g) As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure B" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:



- 1) The Company does not have any pending litigations which would impact its financial position
- 2) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- 3) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

CHANDRAPUR
DATED: 05/09/2023



FOR UTKARSH GARADE & ASSOCIATES
CHARTERED ACCOUNTANTS,

A handwritten signature in black ink, appearing to read "Utkarsh Garade".

CA UTKARSH GARADE
M. NO. 181654
FRN: 146492W
UDIN: 23181654BGYAOA9842

ANNEXURE A

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Referred to in Independent Auditor's Report of even date to the Members of KSR Motors Private Limited para (f) under the heading Report on other legal and regulatory requirement of the financial statements for the year ended 31 March 2023.

Report on the internal financial controls under clause (i) of sub-section 3 of section 143 of the Act.

We have audited the internal financial control over the financial reporting of **KSR MOTORS PRIVATE LIMITED** ("the company"), as of 31 March 2023 in conjunction with our audit of financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that,

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**CHANDRAPUR
DATE:05/09/2023**



**FOR UTKARSH GARADE & ASSOCIATES
CHARTERED ACCOUNTANTS**

**CA UTKARSH GARADE
M. NO. 181654
FRN: 146492W
UDIN: 23181654BGYAOA9842**

ANNEXURE B

Referred to in Independent Auditor's Report of even date to the Members of K.S.R. MOTORS Private Limited para (C) under the heading report on other legal and regulatory requirement of the financial statements for the year ended 31 March 2023.

The Annexure referred to in Independent Auditors' Report to the members of the Company on the Standalone Financial Statements for the year ended 31 March, 2023, we report that:

- i. (a)(A) The company maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
(a)(B) The company is not having any intangible assets; hence this clause is not applicable;
(b) All the Property, Plant and Equipment have been physically verified by the management during the year and there is a regular programme of verification which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification;
(c) All the title deeds of immovable properties are held in the name of the company.
(d) The Company has not revalued its property, plant and equipment (including right of use of assets) or intangible asset of both during the financial year;
(e) There is no any proceeding have been initiated or pending against company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

- ii. (a) Company According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Inventory has been physically verified at reasonable intervals by the management. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate;
(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets.



- iii. (a) In our opinion and according to the information provided to us the company has not made investments or provided guarantees or granted unsecured loans or advances in the nature of loans, hence this clause is not applicable.
(b) The terms and conditions of investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the interest of the company.
(c) In respect of loans and advances in the nature of loans, the schedule of repayment of principal and payment of interest has not been stipulated and the repayments or receipts are regular.
(d) The amount is not overdue, on the above loan and advances; hence this clause is not applicable;
(e) The amount is not overdue; on the above loan and advances; hence this clause is not applicable;
(f) The company has not granted loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.
- iv. The company has not provided any corporate guarantees or security within the meaning of section 185 & 186 of the Companies Act, 2013.
- v. The Company has not accepted any deposits or amount which is deemed to be deposits from the public.
- vi. The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company.
- vii. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted / accrued in the books of account in respect of undisputed statutory dues including provident fund, income-tax, GST, value added tax, duty of customs, service tax, cess and other material statutory dues if applicable have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account duty of excise.
(b) According to the information and explanations given to us, and the records of the companies examined by us, there are no disputed dues of GST, income tax, custom duty, service tax, wealth tax, Value added tax, excise duty and cess which have not been deposited.



- viii. The company has not recorded any transactions in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. The previously unrecorded income has been properly recorded in the books of account during the year.

- ix. (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender; hence this clause is not applicable;
(b) The company has not declared willful defaulter by any bank or financial institution or other lender, hence this clause is not applicable;
(c) The company has not obtained any term loan; hence this clause is not applicable;
(d) The company has not raised any short term fund; hence this clause is not applicable;
(e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures; hence this clause is not applicable;
(f) The company has not raised company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies; hence this clause is not applicable.

- x. (a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments); hence this clause is not applicable;
(b) The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year; hence this clause is not applicable.

- xi. (a) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
(b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government; hence this clause is not applicable.

- xii. (a) The Company is not a Nidhi Company hence compliance of Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability is not applicable to the company;



- (b) The Company is not a Nidhi Company hence maintaining ten percent unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability is not applicable to the company;
 - (c) The Company is not a Nidhi Company hence this clause is not applicable to the company.
- xiii. According to the information and explanation given to us and based on the our examination of the records of the company, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards.
- xiv.
 - (a) The Central Government has not prescribed to appoint internal auditor under section 138 of the Act, for any of the services rendered by the Company;
 - (b) This clause is not applicable to the company.
- xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him as restricted in section 192 of Companies Act, 2013; hence this clause is not applicable.
- xvi.
 - (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.
 - (b) The Company is not has conducted any Non-Banking Financial or Housing Finance activities; hence this clause is not applicable.
 - (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India; hence this clause is not applicable.
 - (d) The Company does not have any CIC.
- xvii. The company has not incurred cash losses in the financial year and in the immediately.
- xviii. There has been resignation of statutory auditors during the year. There are no issues and objection raised by the outgoing auditor.



- xix. According to the information and explanations given to us and based on our examination of the records of the Company and financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we were in the opinion that no material uncertainty exists as on the date of the audit report. There was no any liability in the books of the company for those payable within one year from the date of balance sheet date.

- xx. The provision of section 135 of the Companies Act is not applicable to the company during the year, hence this clause is not applicable.

CHANDRAPUR
DATED: 05/09/2023



FOR UTKARSH GARADE & ASSOCIATES
CHARTERED ACCOUNTANTS,

A handwritten signature in black ink, appearing to read "Utkarsh Garade".

CA UTKARSH GARADE
M. NO. 181654
FRN: 146492W
UDIN: 23181654BGYAOA9842

(13)

KSR MOTORS PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES

1) **BASIS OF ACCOUNTING:**

The Financial statements have been prepared under the historical cost convention in accordance with generally accepted accounting principles and Accounting Standards referred to as per relevant provisions of the Companies Act 2013.

All income and expenditure items having material bearing on the financial statements are recognized on accrual basis.

2) **REVENUE RECOGNITION:**

Sales are recognized on invoicing and actual dispatch of goods to customers and are recorded inclusive of GST.

3) **PROPERTY, PLANT & EQUIPMENT:**

All Property, Plant & Equipment are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

4) **DEPRECIATION :**

Depreciation on Fixed assets is provided to the extent of depreciable amount on Written down Value method at the rates and in the manner prescribed as per relevant provisions of the Companies Act, 2013.

5) **INVESTMENT:**

Long Term Investments are valued at cost and provision is made if the diminution in value is other than temporary in nature.

6) **CURRENT ASSETS:**

In the opinion of the management the current assets and advances are approximately of the value stated if realized in the ordinary course of business.

7) **TAXES ON INCOME:**

Current tax is determined on income for the year chargeable to tax in accordance with the provisions of Income Tax Act, 1961.



8) **PROVISIONS, CONTINGENT LIABILITIES & CONTINGENT ASSETS:**

A provision is recognized when an enterprise has a present obligation as a result of past event: it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. In the opinion of the management the provision for all known liabilities are adequate and not in excess of the amount reasonably necessary.

Contingent Liabilities are disclosed in respect of possible obligations that arise from past events, but their existence is confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. Contingent Assets are not recognized till the realization of the income is virtually certain.

9) **INVENTORIES:**

Finished goods are valued at purchase cost and have been valued and certified by the management.

10) **RELATED PARTY DISCLOSURE:**

As required by Accounting Standard 18 "Related Parties Disclosure" is issued by Institute of Chartered Accountants Of India are as follows:

Key Management Personnel-

(In Hundred)				
Name	Relation	Nature of Transaction	Current Year (2021-22)	Previous Year (2020-21)
Chadda Trading Co.	Sister Concern Firm	• Rent	Rs. 1,800.00	Rs.1,800.00



11) EARNING PER SHARE:

Basic earnings per share is computed by dividing the net profit for the period attributable to the equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

Particular	(In Hundred)	
	Current Year (2022-23)	Previous Year (2021-22)
Net Profit after Tax	Rs. 77,749.03	Rs. 82,130.89
Profit attributable to the equity shareholders	Rs. 77,749.03	Rs. 82,130.89
Number of Equity Shares	6000 shares	6000 shares
Basic Profit per Share	Rs. 12.96	Rs. 13.68

CHANDRAPUR
DATED: 05/09/2023



**FOR UTKARSH GARADE & ASSOCIATES
CHARTERED ACCOUNTANTS,**

Utkarsh Garade

**CA UTKARSH GARADE
M. NO. 181654
FRN: 146492W**

UDIN: 23181654BGYAOA9842

FOR KSR MOTORS PRIVATE LIMITED

Krishna Khar Chadda
DIRECTOR



Deep Chadda
DIRECTOR

KSR MOTORS PRIVATE LIMITED

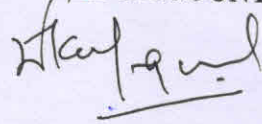
NOTES ON ACCOUNTS

- Balances shown under sundry debtors, Creditors, Loans and advances are shown as per the books of accounts, subject to the balance confirmation from the parties concerned.
- The company has given a corporate guarantee to Honda Motors Company amounting to Rs. 10 Lakhs.
- Payment to Auditor:

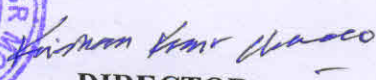

Particulars	(In Hundred)	
	Current Year(2022-23)	Previous Year(2021-22)
Audit Fee	Rs. 398.00	Rs. 254.21
In any other capacity	Nil	Nil

- The company is a Small and Medium-sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 1956. Accordingly, the company has complied with the Accounting Standards as applicable to a Small and Medium-sized Company.

CHANDRAPUR
DATED: 05/09/2023

FOR UTKARSH GARADE & ASSOCIATES
CHARTERED ACCOUNTANTS,

CA UTKARSH GARADE
M. NO. 181654
FRN: 146492W
UDIN: 23181654BGYAOA9842



FOR KSR MOTORS PRIVATE LIMITED
 DIRECTOR
 DIRECTOR

KSR MOTORS PRIVATE LIMITED

Additional Regulatory Requirements:-

a) Reconciliation of Stock as per books and as per stock statement submitted to bank.

(In Hundred)

Sr. No.	Current Year					Reason of Material Discrepancies
	Month	Summary of Book Debts and Stock			Difference (A-B)	
		Stock value as per books (A)	As per Stock Statement Submitted to Bank (B)			
1	Apr-22	151206.85	151206.85		0	
2	May-22	128479.48	128479.48		0	
3	Jun-22	136968.77	136968.77		0	
4	Jul-22	157756.88	157756.88		0	
5	Aug-22	158807.26	158807.26		0	
6	Sep-22	171821.81	171821.81		0	
7	Oct-22	207600	207600		0	
8	Nov-22	243830	243830		0	
9	Dec-22	228540	228540		0	
10	Jan-22	221910	221910		0	
11	Feb-22	249670	249670		0	
12	Mar-23	177539.62	179900		2360.38	

b) Ratio :-

The followings are analytical ratios for the year ended 31st March 2023

Particular	Reference (Formulae)	Ratio		Variance (%)	Reason for Variance(if change>25%)
		FY 2022-23	FY 2021-22		
(a) Current Ratio	Current Assets/Current Liabilities	3.43	1.36	152.21	Due to Repayment of short term borrowings and reuction in trade payables
(b) Debt-Equity Ratio	(Total debt+ Short debt) / Total shareholders equity	0.67	1.61	-58.39	Due to decrease in short term
(c) Debt Service Coverage Ratio	(N.P.+Depri+Intt-I.T.)/(Loan repayment+Intt)	0.00	0.00	0.00	
(d) Return on Equity Ratio	Net Profit after taxes/Average total shareholders equity	0.32	0.50	-36.00	Due to reduction in Profit
(e) Inventory turnover ratio	Turnover/Average Total Inventory	9.78	11.90	-17.82	
(f) Trade Receivables turnover ratio	Net credit sales/Average net trade receivables	109.05	163.55	-33.32	Due to decrease in net credit sale
(g) Trade Payables turnover ratio	Net Credit Purchases/Average trade payable	36.60	52.30	-30.02	Due to decrease in net credit purchase
(h) Net capital turnover ratio	Total sales/Average Working Capital	7.76	14.26	-45.58	Due to reduction in overall sales in CY
(i) Net Profit Ratio	Net Profit/Net Sales	0.06	0.06	0.00	
(j) Return on Capital employed	EBIT/(Total Assets-Current Liabilities)	0.18	0.17	5.88	
(k) Return on investment	Finance Income/Investment				

FOR KSR MOTORS PRIVATE LIMITED

Vinod Kumar Chadda
DIRECTOR

Chy Chadda
DIRECTOR



KSR MOTORS PRIVATE LIMITED

Additional Regulatory Requirements:-

a) Reconciliation of Stock as per books and as per stock statement submitted to bank.

(In Hundred)

Sr. No.	Month	Current Year			Reason of Material Discrepancies
		Summary of Book Debts and Stock			
		Stock value as per books (A)	As per Stock Statement Submitted to Bank (B)	Difference (A-B)	
1	Apr-22	151206.85	151206.85	0	
2	May-22	128479.48	128479.48	0	
3	Jun-22	136968.77	136968.77	0	
4	Jul-22	157756.88	157756.88	0	
5	Aug-22	158807.26	158807.26	0	
6	Sep-22	171821.81	171821.81	0	
7	Oct-22	207600.00	207600.00	0	
8	Nov-22	243830.00	243830.00	0	
9	Dec-22	228540.00	228540.00	0	
10	Jan-22	221910.00	221910.00	0	
11	Feb-22	249670.00	249670.00	0	
12	Mar-23	177539.62	179900.00	2360.38	

b) Ratio :-

The followings are analytical ratios for the year ended 31st March 2023

Particular	Reference (Formulae)	Ratio		Variance (%)	Reason for Variance(if change>25%)
		FY 2022-23	FY 2021-22		
(a) Current Ratio	Current Assets/Current Liabilities	3.43	1.36	152.21	Due to Repayment of short term borrowings and reuction in trade payables
(b) Debt-Equity Ratio	(Total debt+ Short debt) / Total shareholders equity	0.67	1.61	-58.39	Due to decrease in short term
(c) Debt Service Coverage Ratio	(N.P.+Depri+Intt-I.T.)/(Loan repayment+Intt)	0.00	0.00	0.00	
(d) Return on Equity Ratio	Net Profit after taxes/Average total shareholders equity	0.32	0.50	-36.00	Due to reduction in Profit
(e) Inventory turnover ratio	Turnover/Average Total Inventory	9.78	11.90	-17.82	
(f) Trade Receivables turnover ratio	Net credit sales/Average net trade receivables	109.05	163.55	-33.32	Due to decrease in net credit sale
(g) Trade Payables turnover ratio	Net Credit Purchases/Average trade payable	36.60	52.30	-30.02	Due to decrease in net credit purchase
(h) Net capital turnover ratio	Total sales/Average Working Capital	7.76	14.26	-45.58	Due to reduction in overall sales in CY
(i) Net Profit Ratio	Net Profit/Net Sales	0.06	0.06	0.00	
(j) Return on Capital employed	EBIT/(Total Assets-Current Liabilities)	0.18	0.17	5.88	
(k) Return on investment	Finance Income/Investment				

FOR KSR MOTORS PRIVATE LIMITED

Chay Chadela
DIRECTOR



**UTKARSH GARADE &
ASSOCIATES**

Chartered Accountant



B-305 PRITAM COMPLEX, SUDARSHAN
CHOWK, OLD BHANDARA ROAD, NEAR MATA
MANDIR, NAGPUR MAHARASHTRA 440008
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(21)

FORM NO. 3CA
[See rule 6G(1)(a)]

**Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of
the business or profession of a person have been audited under any other law**

1. I report that the statutory audit of
M / s. KSR MOTORS PRIVATE LIMITED
GHUGHUS ROAD, KHUTALA VILLAGE, NEAR MIDC, CHANDRAPUR, CHANDRAPUR, CHANDRAPUR
PAN **AAGCK3221Q**

was conducted by us R. R. MAMIDWAR & CO. in pursuance of the provisions of the Companies Act, 2013 Act, and I
annex hereto a copy of our audit report dated 05-Sep-2023 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2022 to ending on 31-Mar-2023
(b) the audited Balance Sheet as at 31-Mar-2023; and
(c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
		Nil

Place : NAGPUR
Date : 05/09/2023
UDIN : 23181654BGYAOC6002



For UTKARSH GARADE & ASSOCIATES
Chartered Accountant
(Firm Regn No.: 146492W)

Utkarsh Garade

(UTKARSH GARADE)
PROPRIETOR

Membership No: 181654

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FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

Part A

01	Name of the assessee	KSR MOTORS PRIVATE LIMITED				
02	Address	GHUGHUS ROAD, KHUTALA VILLAGE, NEAR MIDC, CHANDRAPUR, CHANDRAPUR, CHANDRAPUR				
03	Permanent Account Number (PAN)	AAGCK3221Q				
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes				
	Name of Act	State	Other	Registration No.	Description (optional)	
	Goods and service tax	MAHARASHTRA		27AAGCK3221Q1Z8		
05	Status	Company				
06	Previous year	from 1-APR-2022 to 31-Mar-2023				
07	Assessment year	2023-24				
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted				
		Third Proviso to sec 44AB : Audited under any other law				
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	No				

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)			
			NA				
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No				
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)					
		Sector	Sub Sector	Code			
		WHOLESALE AND RETAIL TRADE	Sale of motor parts and accessories- wholesale and retail	09003			
		WHOLESALE AND RETAIL TRADE	Wholesale and retail sale of motor vehicles	09001			
	b)	If there is any change in the nature of business or profession, the particulars of such change.	No				
		Business	Sector	Sub Sector	Code	Remarks if any:	
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Cash Book, Bank Book, Ledger, Journal, Purchases Register, Sales Register, Stock Register				
		List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	GHUGHUS ROAD,, KHUTALA VILLAGE, NEAR MIDC, CHANDRAPUR, CHANDRAPUR, MAHARASHTRA, 442401, INDIA		Cash Book, Bank Book, Ledger, Journal, Purchases Register, Sales Register, Stock Register (Computerized)		



c)	List of books of account and nature of relevant documents examined.	Cash Book, Bank Book, Ledger, Journal, Purchases Register, Sales Register, Stock Register
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No
	Section	Amount
	Remarks if any:	

13	a)	Method of accounting employed in the previous year	Mercantile system		
	b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No		
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	Remarks if any:		
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	
	d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	No		
	e)	If answer to (d) above is in the affirmative, give details of such adjustments	Remarks if any:		
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
	f)	Disclosure as per ICDS	Disclosure		
		ICDS	As per accounting policies & notes to financial statements		
		ICDS I - Accounting Policies	As per accounting policies & notes to financial statements		
		ICDS II - Valuation of Inventories	If not in service industry : Assessee is not in service industry, hence it is following the inventory at Cost Price.		
		ICDS III - Construction Contracts	NA		
		ICDS IV - Revenue Recognition	None of the transaction involving sale of services is there which has not been recognized as revenue during the F.Y., 2022-2023 for lack of reasonable certainty about its ultimate collection		
		ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements		
		ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD		
		ICDS VII - Governments Grants	NA		
		ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	There is no contingent Liabilities which has been recognized and required disclosure as per para 21(1) of ICDS-X		

14	a)	Method of valuation of closing stock employed in the previous year.	Finished Goods :- At Cost		
	b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	Remarks if any:		
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	

15	Give the following particulars of the capital asset converted into stock-in-trade:-				NA
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:

16	Amounts not credited to the profit and loss account, being, -			Nil
	a)	the items falling within the scope of section 28;	Remarks if any:	
		Description	Amount	
	b)	the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	Remarks if any:	
		Description	Amount	



c) escalation claims accepted during the previous year;			Nil									
Description		Amount	Remarks if any:									
d) any other item of income;			Nil									
Description		Amount	Remarks if any:									
e) capital receipt, if any.			Nil									
Description		Amount	Remarks if any:									
17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:			No									
Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?
18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-			As Per Annexure "A"									
a)	Description of asset/block of assets.											
b)	Rate of depreciation.											
c)	Actual cost or written down value, as the case may be.											
ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)											
cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession											
cc)	Adjusted written down value											
d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-											
i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.											
ii)	change in rate of exchange of currency, and											
iii)	Subsidy or grant or reimbursement, by whatever name called.											
e)	Depreciation allowable.											
f)	Written down value at the end of the year.											
19 Amounts admissible under sections												
Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:									
20 a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]			Nil									
Description		Amount	Remarks if any:									
b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):			Nil									
Name of Fund	Amount	Actual Date	Due Date	The actual amount paid								



21 a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc		
1	expenditure of capital nature;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
2	expenditure of personal nature;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil	
	Particulars	Amount in Rs.	Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil	
	Particulars	Amount in Rs.	Remarks if any:
6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil	
	Particulars	Amount in Rs.	Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	Nil	
	Particulars	Amount in Rs.	Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil	
	Particulars	Amount in Rs.	Remarks if any:

b) Amounts inadmissible under section 40(a):-

i	as payment to non-resident referred to in sub-clause (i)															
A	Details of payment on which tax is not deducted:														Nil	
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:	
B	Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)														Nil	
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:
ii	as payment to resident referred to in sub-clause (ia)															
A	Details of payment on which tax is not deducted:														Nil	
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:	
B	Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.														Nil	



Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iii as payment referred to in sub-clause (ib)

A Details of payment on which levy is not deducted: Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iv Fringe benefit tax under sub-clause (ic)

v Wealth tax under sub-clause (iia)

vi Royalty, license fee, service fee etc. under sub-clause (iib)

vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii) Nil

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

viii Payment to PF/other fund etc. under sub-clause (iv)

ix Tax paid by employer for perquisites under sub-clause (v)

c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof; NA

Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks

d) Disallowance/deemed income under section 40A(3):

A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: Yes

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:

B On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A); Yes



Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:	
e)	provision for payment of gratuity not allowable under section 40A(7);			Nil			
f)	any sum paid by the assessee as an employer not allowable under section 40A(9);			Nil			
g)	particulars of any liability of a contingent nature;			Nil			
	Nature of Liability	Amount	Remarks if any:				
h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;			Nil			
	Particulars	Amount	Remarks if any:				
i)	amount inadmissible under the proviso to section 36(1)(iii).			Nil			
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.			Nil			
23	Particulars of payments made, to persons specified under section 40A(2)(b).						
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no
	CHADDA TRADING CO	RELATIVE		180000	OFFICE RENT	AAFFC7862D	
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.			Nil			
	Section	Description	Amount	Remarks if any:			
25	Any amount of profit chargeable to tax under section 41 and computation thereof.			Nil			
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:	
26	i	In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-					
	A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was					
	a)	paid during the previous year;			Nil		
		Nature of Liability	Amount	Remarks if any:		Section	
	b)	not paid during the previous year;			Nil		
		Nature of Liability	Amount	Remarks if any:		Section	
	B	was incurred in the previous year and was					
	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);					
		Nature of Liability	Amount	Remarks if any:		Section	
		TDS PAYABLE	16080	DATE-07/04/2023 & 06/05/2023		Sec 43B(a) -tax , duty,cess,fee etc	
		TCS PAYABLE	68337	DATE-07/04/2023		Sec 43B(a) -tax , duty,cess,fee etc	
		ESIC PAYABLE	1688	DATE- 07/04/2023		Sec 43B(b) -provident /superannuation/gratuity/other fund	
		EPF PAYABLE	14292	DATE- 07/04/2023		Sec 43B(b) -provident /superannuation/gratuity/other fund	
		GST PAYABLE	2075965	DATE- 19/04/2023		Sec 43B(a) -tax , duty,cess,fee etc	
		PT PAYABLE	6375	DATE- 14/04/2023		Sec 43B(a) -tax , duty,cess,fee etc	
	b)	not paid on or before the aforesaid date.			Nil		
		Nature of Liability	Amount	Remarks if any:		Section	
	ii	State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.			No		



27	a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.										No					
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.										NA					
		Type	Particulars				Amount			Prior period to which it relates (Year in yyyy-yy format)		Remarks if any:					
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same.										No						
	Name of the person from which shares received		PAN of the person		Aadhaar no		Name of the company whose shares are received		CIN of the company		No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:			
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.										No						
	Name of the person from whom consideration received for issue of shares		PAN of the person		Aadhaar no		No. of Shares issued		Amount of consideration received		Fair Market value of the shares		Remarks if any:				
29	A	Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56										NA					
		Nature of Income					Amount					Remarks if any:					
29	B	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56										NA					
		Nature of Income					Amount					Remarks if any:					
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]										No						
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pinc ode	City or Town or District	Loc ality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?										NA					
	Clause under which of Sub section(1) of 92CE primary adjustments is made		Amount in Rs of primary adjustment		Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE			Whether the Excess money has been repatriated within the prescribed time		Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time		Expected Date	Remarks if any:				



30 B Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B **NA**

Amount (in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:

30 C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March, 2022) **No**

Nature of the impermissible avoidance arrangement	Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement	Remarks if any:

31 a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/ deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
KRISHNAK UMAR DOGARAM CHADDA	NEAR WATER, TANK, SHASTRI, NAGAR WARD, CHANDRAPUR, MAHARASHTRA, 4424	ABBPC2828C		7717110	No	11067110	NEFT	

b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :- **Nil**

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft



b a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account				Nil			
	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt	
b b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year				Nil			
	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt			
b c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				Nil			
	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment	
b d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year				Nil			
	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment			
c)	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:							
	Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
	KRISHNAKUMAR DOGARAM CHADDA	NEAR WATER,TANK,SH ASTRI,NAGAR WARD,CHANDRA PUR,MAHARASH TRA,442401	ABBPC2828C	2917345 45674	5700000	11067110	RTGS	
d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				Nil			



	Name of the payer	Address of the payer			PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year		
	e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year				Nil				
	Name of the payer	Address of the payer			PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year		
32	a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :				Nil				
	Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)		Remarks
							Amount	Order U/S and date	
	b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.				No				
	c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. If yes, please furnish the details of the same.				No				
	d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.				No				



e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year. **No**

33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). **Nil**

Section	Amount	Remarks if any:
---------	--------	-----------------

34 a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: **Yes**

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
NGPK04518D	194C	Payments to contractors	4507550	4507550	4507550	51216	0	0	0
NGPK04518D	194-I	Rent	600000	600000	600000	60000	0	0	0
NGPK04518D	192	Salary	1429120	1429120	1429120	30300	0	0	0
NGPK04518D	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	46340127	46340127	46340127	470428	0	0	0
NGPK04518D	194Q	Payment of Certain Sum for Purchase of Goods	95902540	95902540	95902540	95903	0	0	0

b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details **Yes**

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
NGPK04518D	24Q	31-Jul-2022	30-Jul-2022	Yes	
NGPK04518D	24Q	31-Oct-2022	31-Oct-2022	Yes	
NGPK04518D	24Q	31-Jan-2023	30-Jan-2023	Yes	
NGPK04518D	24Q	31-May-2023	29-May-2023	Yes	
NGPK04518D	26Q	31-Jul-2022	30-Jul-2022	Yes	
NGPK04518D	26Q	30-Nov-2022	29-Nov-2022	Yes	
NGPK04518D	26Q	31-Jan-2023	30-Jan-2023	Yes	
NGPK04518D	26Q	31-May-2023	29-May-2023	Yes	
NGPK04518D	27EQ	15-Jul-2022	14-Jul-2022	Yes	
NGPK04518D	27EQ	15-Oct-2022	15-Oct-2022	Yes	
NGPK04518D	27EQ	15-Jan-2023	16-Jan-2023	Yes	
NGPK04518D	27EQ	15-May-2023	15-May-2023	Yes	



c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	Yes
	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable
	Amount paid out of column (2)	date of payment.
	NGPK04518D	30
	NGPK04518D	30
	NGPK04518D	23
	NGPK04518D	75
	NGPK04518D	86

35	a)	In the case of a trading concern, give quantitative details of principal items of goods traded :									
		Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any			
		NA									
	b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :									
	A	Raw Materials :									
		Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.
		NA									
	B	Finished products :									
		Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
		NA									
	C	By products :									
		Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
		NA									

36	A	Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2	NA
		Amount Received(in Rs)	Date of receipt
			Remarks if any:
37		Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.	No
38		Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	No
39		Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	No

40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:					
	Particulars	Previous Year		%	Preceding previous Year	
	Total turnover of the assessee		158553842			183747341
	Gross profit/turnover	0	158553842	0	0	183747341
	Net profit/turnover	10088235	158553842	6.36	11926276	183747341
	Stock-in-trade/turnover	18168962	158553842	11.46	14249951	183747341
	Material consumed/finished goods produced	0	0	0	0	0



41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.						Nil	
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks

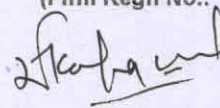
42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B					NA	
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286				NA		
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:	

44	Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)					Yes		
	Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST		
		Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities			
	157340893	6429000	16681173	134230721	157340894	0		

For UTKARSH GARADE & ASSOCIATES

Chartered Accountant
(Firm Regn No.: 146492W)



(UTKARSH GARADE)
PROPRIETOR

Membership No: 181654



Place :NAGPUR
Date : 05/09/2023
UDIN : 23181654BGYAOC6002

KSR MOTORS PRIVATE LIMITED
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of depreciation (in %).	Actual cost or written down values, as the case may be.	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use:				Adjustments on account of				Depreciation allowable	Written down value at the end of the year	
			A-Additions; D-Deductions	Date of additions/Deductions	Particulars	Amount	In Case of addition date put to use. In case of deduction NA	Central value added Tax credit claimed and allowed under the Central Excise Rules, 1994 in respect of assets acquired on or after 1st March, 1944.	Change in the rate of exchange of currency, and	Subsidy or grant or reimbursement, by whatever name called.			
Building	10%	1,96,38,718							0	0	0	19,63,872	1,76,74,846
Furniture and fitting	10%	25,84,753							0	0	0	2,58,475	23,26,278
Plant and Machinery	15%	63,31,904	A	4-Oct-2022	PLANT AND MACHINERY	39,800	4-Oct-2022		0	0	0	9,52,771	54,18,933
Computer	40%	86,561							0	0	0	34,624	51,937
Plant and Machinery	40%	2,88,206							0	0	0	1,15,282	1,72,924
Total		2,89,30,142										33,25,024	2,56,44,918



KSR MOTORS PRIVATE LIMITED
HONDA CAR SHOWROOM, S.NO.59/B,MAUZA WADGAON CHANDRAPUR MH 442401
CIN U74999MH2016PTC286974

Balance Sheet as at 31th March, 2023

Particulars	Note No	Figures as at 31-Mar-23 In Hundred	Figures as at 31-Mar-22 In Hundred
EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	A	60000.00	60000.00
Reserves and Surplus	B	279981.29	221751.81
		339981.29	281751.81
Non-Current Liabilities			
Deferred Tax Liability	C	21332.30	19491.10
Long term Borrowings	D	229421.41	209250.31
		250753.71	228741.41
Current Liabilities			
Short-term Borrowings	E	-146.48	244629.59
Short-term Provisions	F	28415.37	11612.91
Trade Payables	G	55923.85	99566.12
		84192.74	355808.62
Total		674927.74	866301.84
Assets -			
Non-current assets			
Fixed assets			
(i) Property, Plant and Equipment	H	334085.39	360979.08
(ii) Intangible Assets			
		334085.39	360979.08
Current Assets			
Cash & Bank Balances	I	71806.84	314136.00
Short Term Loans & Advances & Deposits	J	14077.83	19949.43
Inventories	K	181689.62	142499.51
Trade Receivables	L	20983.14	8096.11
Investments	M	52284.92	20641.71
		340842.35	505322.76
Total		674927.74	866301.84

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

As Prepared From Books of Accounts

For and on behalf of the Board

FOR UTKARSH GARADE & ASSOCIATES
CHARTERED ACCOUNTANTS

FOR KSR MOTORS PRIVATE LIMITED

[Signature]

CA UTKARSH GARADE
M.NO.181654
FRN : 146492W
DATE : 05/09/2023



[Signature]
Director

[Signature]
Director



(40)

KSR MOTORS PRIVATE LIMITED
HONDA CAR SHOWROOM, S.NO.59/B, MAUZA WADGAON CHANDRAPUR MH 442401
CIN U74999MH2016PTC286974

STATEMENT OF PROFIT AND LOSS
Profit and Loss statement for the year ended 31th March, 2023

(In Hundred)

Particulars	Note No	Figures as at 31-Mar-23	Figures as at 31-Mar-22
I. Revenue from operations	N	1585538.42	1837473.41
II Other Income	O	51403.95	48935.65
III Decrease In Stock	P	39190.11	-23906.11
IV Total Income (I+II+III)		1676132.48	1862502.95
V. Expenses:			
Purchase of Stock in Trade	Q	1365430.36	1547352.20
Finance Costs	R	2904.06	4523.72
Employee Benefit expense	S	90182.74	82334.96
Depreciation	H	27291.68	30585.47
Other expenses	T	87600.07	76052.33
V Total Expenses		1573408.91	1740848.68
VI. Profit Before Tax	(IV-V)	102723.57	121654.27
VII. Tax expense:			
(1) Current tax			
(2) Deferred tax	C	1841.20	2391.51
VIII. Profit After Tax	(VI-VII)	100882.37	119262.76
IX. NO OF EQUITY SHARE		6000.00	6000.00
X. Earning per equity share:			
(1) Basic & Diluted		16.81	19.88

See Accompanying notes to Financial Statements

As Prepared From Books of Accounts

For and on behalf of the Board

FOR UTKARSH GARADE & ASSOCIATES
CHARTERED ACCOUNTANTS

FOR KSR MOTORS PRIVATE LIMITED


CA UTKARSH GARADE
M.NO.181654
FRN : 146492W
DATE : 05/09/2023




Director


Director



NOTES TO BALANCE SHEET

A. SHARE CAPITAL:

	As At 31-Mar-23 In Hundred	As At 31-Mar-22 In Hundred
Authorised Capital	60000.00	60000.00
6000 Equity Shares of Rs. 10 each		
Issued, Subscribed & Paid Up	60000.00	60000.00
6000 Equity Shares of Rs. 10 each		
TOTAL	60000.00	60000.00

Reconciliation of Shares Outstanding

	As At March 31,2023		As At March 31,2022	
	No.of Shares	In Hundred	No.of Shares	In Hundred
Balance at the beginning of the Year	6000.00	60000.00	6000.00	60000.00
Issued during the year	0	0.00	0.00	0.00
Balance at the end of the year	6000.00	60000.00	6000.00	60000.00

Details of Shareholders holding more than 5% of the aggregate Shares in the Company.

	As At March 31,2023		As At March 31,2022	
	No.of Shares	% of holding	No.of Shares	% of holding
Mr.Krishankumar Chadda	250	0.04	250	0.04
Mr.Anuj Chadda	5250	0.88	5250	0.88
Mrs.Sumanlata Chadda	250	0.04	250	0.04
Mrs.Priya Chadda	250	0.04	250	0.04
	6000	1	6000	1

Shareholding Of Promoters:

As on 31st March 2023

Sr. No	No. of shares at the beginning of the year	Change during the year	No. of Shares at the end of the year	% of total shares	% Change during the year
Mr.Krishankumar Chadda	250		250	0.04	
Mr.Anuj Chadda	5250		5250	0.88	
Mrs.Sumanlata Chadda	250		250	0.04	
Mrs.Priya Chadda	250		250	0.04	

As on 31st March 2023

Sr. No	No. of shares at the beginning of the year	Change during the year	No. of Shares at the end of the year	% of total shares	% Change during the year
Mr.Krishankumar Chadda	250		250	0.04	
Mr.Anuj Chadda	5250		5250	0.88	
Mrs.Sumanlata Chadda	250		250	0.04	
Mrs.Priya Chadda	250		250	0.04	

B. RESERVES & SURPLUS:

	As At 31-Mar-23 In Hundred	As At 31-Mar-22 In Hundred
Balance at the beginning of the year	221751.81	140007.45
Add:- Profit during the year	100882.37	119262.76
Less:-		
Less:-Income Tax AY 2022-23	9650.00	16450.00
TDS AY 2022-23	4826.99	2541.87
TCS AY 2022-23	1175.90	1526.53
ADVANCE IT TAX AY 2023-24	27000.00	17000.00
	279981.29	221751.81



NOTES TO BALANCE SHEET

A. SHARE CAPITAL:

	As At 31-Mar-23 In Hundred	As At 31-Mar-22 In Hundred
Authorised Capital 6000 Equity Shares of Rs. 10 each	60000.00	60000.00
Issued, Subscribed & Paid Up 6000 Equity Shares of Rs. 10 each	60000.00	60000.00
TOTAL	60000.00	60000.00

Reconciliation of Shares Outstanding

	As At March 31,2023		As At March 31,2022	
	No.of Shares	In Hundred	No.of Shares	In Hundred
Balance at the beginning of the Year	6000.00	60000.00	6000.00	60000.00
Issued during the year	0	0.00	0.00	0.00
Balance at the end of the year	6000.00	60000.00	6000.00	60000.00

Details of Shareholders holding more than 5% of the aggregate Shares in the Company.

	As At March 31,2023		As At March 31,2022	
	No.of Shares	% of holding	No.of Shares	% of holding
Mr.Krishankumar Chadda	250	0.04	250	0.04
Mr.Anuj Chadda	5250	0.88	5250	0.88
Mrs.Sumanlata Chadda	250	0.04	250	0.04
Mrs.Priya Chadda	250	0.04	250	0.04
	6000	1	6000	1

Shareholding Of Promoters:

As on 31st March 2023

Sr. No	No. of shares at the beginning of the year	Change during the year	No. of Shares at the end of the year	% of total shares	% Change during the year
Mr.Krishankumar Chadda	250		250	0.04	
Mr.Anuj Chadda	5250		5250	0.88	
Mrs.Sumanlata Chadda	250		250	0.04	
Mrs.Priya Chadda	250		250	0.04	

As on 31st March 2023

Sr. No	No. of shares at the beginning of the year	Change during the year	No. of Shares at the end of the year	% of total shares	% Change during the year
Mr.Krishankumar Chadda	250		250	0.04	
Mr.Anuj Chadda	5250		5250	0.88	
Mrs.Sumanlata Chadda	250		250	0.04	
Mrs.Priya Chadda	250		250	0.04	

B. RESERVES & SURPLUS:

	As At 31-Mar-23 In Hundred	As At 31-Mar-22 In Hundred
Balance at the beginning of the year	221751.81	140007.45
Add:- Profit during the year	100882.37	119262.76
Less:-		
Less:-Income Tax AY 2022-23	9650.00	16450.00
TDS AY 2022-23	4826.99	2541.87
TCS AY 2022-23	1175.90	1526.53
ADVANCE IT TAX AY 2023-24	27000.00	17000.00
	279981.29	221751.81



C. CAL. OF DEFERRED TAX LIABILITY

	As At 31-Mar-23 In Hundred	As At 31-Mar-22 In Hundred
Depreciation as per Income Tax Act	33250.25	38324.99
Less: Depreciation as per Companies Act	27291.68	30585.47
Timing Difference	5958.56	7739.52
Tax on Timing Difference @ 30.9 %	<u>1841.20</u>	<u>2391.51</u>
Tax on Timing Difference @ 30.9 %	<u>1841.20</u>	<u>2391.51</u>
Opening Balance during the year	19491.10	17099.59
Add: during the year	<u>1841.20</u>	<u>2391.51</u>
Closing Balance	<u>21332.30</u>	<u>19491.10</u>

D. LONG TERM BORROWINGS

	As At 31-Mar-23 In Hundred	As At 31-Mar-22 In Hundred
Unsecured Loans		
ANUJ KRISHAN CHADDA	100750.31	100750.31
KRISHANKUMAR DOGARRAM CHADDA	53671.10	33500.00
PRIYA ANUJ CHADDA	75000.00	75000.00
	<u>229421.41</u>	<u>209250.31</u>

E. SHORT TERM BORROWINGS

	As At 31-Mar-23 In Hundred	As At 31-Mar-22 In Hundred
Secured Loans		
From SBI A/C (37178979419)	-179.44	6.90
From SBI CC (37178966320)	32.96	244622.69
	<u>-146.48</u>	<u>244629.59</u>

F. SHORT TERM PROVISIONS

	As At 31-Mar-23 In Hundred	As At 31-Mar-22 In Hundred
ESIC Payable	16.88	134.57
EPF Payable	142.92	405.35
FASTAG PAYABLE	546.00	316.00
Customer Insurance Payable	898.52	801.56
Customer RTO Payable	912.24	912.24
Staff Salary Payable	4231.24	4848.56
TCS Payable	683.37	618.27
TDS Payable	160.80	212.22
GST PAYABLE	20759.65	3294.14
PROFESSIONAL TAX PAYABLE	63.75	70.00
	<u>28415.37</u>	<u>11612.91</u>

G. TRADE PAYABLES

	As At 31-Mar-23 In Hundred	As At 31-Mar-22 In Hundred
Sundry Creditors (As per list enclosed)	40814.34	33807.85
Advance From Customer (Against Booking Vehical and Spare Part order)	15109.51	65758.27
	<u>55923.85</u>	<u>99566.12</u>

Trade Payables ageing Schedule- (Sundry Creditors)

Particulars	Outstanding for following periods from due date of payment				
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years
(i) MSME					
(ii) Others	0.00	22240.82	11116.27	7457.25	0.00
(iii) Disputed dues - MSME					
(iii) Disputed dues - Others					

Chiranjiv Chadda


AK


I. CASH & BANK BALANCE

	As At 31-Mar-23 In Hundred	As At 31-Mar-22 In Hundred
Cash In Hand	4247.42	6895.74
Bank Balances SBI A/C (37440357127)	101.40	1682.01
Bank Balances SBI C/A (36208699733)	67458.02	305558.25
	71806.84	314136.00

J. SHORT TERM LOANS,ADVANCES & DEPOSITS

	As At 31-Mar-23 In Hundred	As At 31-Mar-22 In Hundred
Advance for Purchase	4847.35	4088.34
Staff Salary Advance	105.00	1130.00
Other Current Assets	9125.48	14731.09
	14077.83	19949.43

K. INVENTORIES

	As At 31-Mar-23 In Hundred	As At 31-Mar-22 In Hundred
Stock-In-Hand (As certified by the Directors at average cost price)		
Closing Stock Car	155997.57	116276.65
Closing Stock Old Car	4150.00	10050.00
Closing Stock Spares	21542.05	16172.86
* As per list attached		
	181689.62	142499.51

L. TRADE RECEIVABLES

	As At 31-Mar-23 In Hundred	As At 31-Mar-22 In Hundred
Sundry Debtors	20983.14	8096.11
	20983.14	8096.11

Trade Receivables Ageing Schedule

Particulars	Outstanding for following periods from due date of payment					
	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
Undisputed Trade Receivable- Considered good	0.00	106.19	63.25	40.39	0.00	0.00
Undisputed Trade Receivable- Considered doubtful						
Disputed Trade Receivable- Considered good						
Disputed Trade Receivable- Considered doubtful						

M. INVESTMENTS

	As At 31-Mar-23 In Hundred	As At 31-Mar-22 In Hundred
FD A/C (40777706762)	10561.22	10068.47
FD A/C (40805479364)	11085.32	10573.24
FD A/C (41309354172) 11.10.2022	10261.73	0.00
FD A/C (41309356204) 11.10.2022	20376.65	0.00
	52284.92	20641.71



NOTES TO PROFIT & LOSS ACCOUNT

N. REVENUE FROM OPERATIONS

	As At 31-Mar-23 In Hundred	As At 31-Mar-22 In Hundred
OLD CAR SALE ACCOUNT	72950.59	75739.32
SALE ACCOUNT	1082201.87	1365814.11
SPARES SALE ACCOUNT	430385.96	395919.98
	1585538.42	1837473.41

O. OTHER INCOME

HANDLING CHARGES RECEIVED	3637.92	0.00
INCOME FROM ATW	49.39	52.76
INCOME FROM FSC COUPON CLAIM	13.46	53.40
INCOME FROM RSA SALE	1007.26	821.60
INCOME FROM WARRANTY	326.76	624.88
PAYOUT RECEIVED (ON CORPORATE CLAIM)	1596.34	2428.46
PAYOUT RECEIVED (ON EXCHANGE CLAIM)	2158.28	1894.43
PAYOUT RECEIVED (ON FINANCE)	6484.28	5225.77
PAYOUT RECEIVED (ON INSURANCE)	13713.32	15123.21
PAYOUT RECEIVED (ON LOYALTY CLAIM)	273.76	452.08
PAYOUT RECEIVED (ON STOCK)	1810.72	-1551.00
PAYOUT RECEIVED (ON TRADE DISCOUNT)	14720.00	20060.00
PAYOUT RECEIVED (ON UIO CLAIM)	0.00	321.89
PAYOUT RECEIVED (ON DEMO CAR)	1202.94	-604.88
PAYOUT RECEIVED (DOMESTIC TRIP)	0.00	500.00
INTEREST ON FD	1964.72	121.39
INTEREST REC ON IT TAX REFUND	44.80	1.90
RENT RECEIVED (GYM)	2400.00	2200.00
	51403.95	48935.65

P. CHANGE IN STOCK IN TRADE

	As At 31-Mar-23 In Hundred	As At 31-Mar-22 In Hundred
Opening stock of goods		
Stock in Trade		
Opening Stock Car	116276.65	153397.72
Opening Stock Old Car	10050.00	800.00
Opening Stock Spares	16172.86	12207.90
	142499.51	166405.62
Less:- Closing stock of Goods		
Stock in trade		
Closing Stock Car	155997.57	116276.65
Closing Stock Old Car	4150.00	10050.00
Closing Stock Spares	21542.05	16172.86
	181689.62	142499.51
INCREASE (DECREASE) IN STOCK	39190.11	-23906.11



Q. Purchase of Stock-in-Trade

	As At 31-Mar-23 In Hundred	As At 31-Mar-22 In Hundred
OLD CAR PURCHASE ACCOUNT	64290.00	82930.00
PURCHASE ACCOUNT	1083206.34	1265569.91
SPARES PURCHASE ACCOUNT	217934.02	198852.29
	1365430.36	1547352.20

R. Finance Costs

	As At 31-Mar-23 In Hundred	As At 31-Mar-22 In Hundred
Interest Bank CC account	2904.06	4523.72
	2904.06	4523.72

S. Employee Benefit Expenses

	As At 31-Mar-23 In Hundred	As At 31-Mar-22 In Hundred
Salary to staff	83708.20	77781.75
Staff Bonus	3606.88	1200.00
Employer Contribution to PF	1894.36	2209.20
EMPLOYER SHARE CONT. ESIC	973.30	1144.01
	90182.74	82334.96

T. OTHER EXPENSES

	As At 31-Mar-23 In Hundred	As At 31-Mar-22 In Hundred
DBM CHARGES	495.00	550.00
DISCOUNT ON POLICY	0.00	8.80
DISCOUNT ON SPARE SALES	0.00	324.70
DLITE CHARGES	1264.80	1214.80
ELECTRICITY EXPENSES	8111.20	3622.80
OFFICE & SHOWROOM RENT	1800.00	1650.00
OFFICE & SHOWROOM RENT (GADCHIROLI OUTLET)	4200.00	3850.00
ADMINISTRATION CHARGES	343.04	583.69
ADVERTISEMENT EXPENSES	500.20	0.00
AUDIT FEES	398.00	254.24
BANK COMMISSION & CHARGES	1074.47	903.58
BODYSHOP EXPENSES	382.17	300.94
BUILDING INSURANCE	1501.95	1258.83
COURIER EXPENSES	131.48	126.65
CONSULTANCY CHARGES	360.00	360.00
EVENT EXPENSES	406.00	291.99
EXP. ON DEMO VEHICLE (W/F)	296.76	725.45
FOODING EXPENSES	660.77	213.86
HOUSEKEEPING EXPENSES	6547.66	5564.42
INSURANCE ON DEMO VEHICLE	421.79	419.16
INTEREST ON GST PAYMENT	0.00	23.34
INTEREST ON TCS	0.00	9.78
INTEREST ON TDS	10.81	9.19
LICENCE FEE	1935.88	1178.48
MOBILE & TELEPHONE EXPENCES	1863.22	1624.90
NEWSPAPER EXPENSES	38.00	28.30
OFFICE EXPENCES	2633.87	2377.51
PETROL & DIESEL EXPENSES	12810.11	12625.62
POOJA EXPENSES	838.55	640.78
REPAIR & MAINTAINENCE	5820.72	4292.04
ROUND OFF	-76.31	-117.84
SECURITY EXPENSES	4675.81	4463.33
STATIONERY & PRINTING EXPENCES	2329.42	2081.00
STOCK INSURANCE	584.20	527.62
TRAINING COVER CHARGE	1120.00	1120.00
TRANSPORTING EXPENSES	589.68	249.32
UNIFORM EXPENSES	0.00	13.90
VEHICLE DELIVERY CEREMONY EXPENSES	406.13	386.21
VEHICLE WASHING EXP	12120.50	12064.50
WORKSHOP EXPENSES	1113.67	987.97
PRELIMINARY AND PRE-OPERATIVE EXP(W/F)	4242.50	4242.49
TAX (PROPERTY, MUNICIPAL ETC.)	1130.86	1052.77
TRAVELLING EXPENSES	4517.16	3947.21
	87600.07	76052.33



DEPRECIATION AS PER COMPANY ACT AS ON 31-03-2023

Description	DEPRE. RATE	Gross block at cost				Accumulated depreciation				(In Hundred)		
		April 1st, 2022	Additions during the year	Disposals during the year	31-Mar-23	April 1st, 2022	Charge for the year	Disposals during the year	31/03/2023	31/03/2023	Net book value	
BUILDING SHOWROOM												
BUILDING SHOWROOM	5.00	320510.30	0.00	0.00	320510.30	68678.09	12591.61	0.00	81269.70	239240.60		
ACP SHUT	5.00	6368.78	0.00	0.00	6368.78	620.96	287.39	0.00	908.35	5460.43		
PEVER BLOCK	0.00	7000.00	0.00	0.00	7000.00	0.00	0.00	0.00	0.00	7000.00		
Sub Total of (A)		333879.08	0.00	0.00	333879.08	69299.05	12879.20	0.00	82178.05	251701.03		
Furniture & Fixturs												
FURNITURE & FIXTURE	18.01	42269.95	0.00	0.00	42269.95	24346.22	3228.06	0.00	27574.28	14695.67		
Sub Total of (B)		42269.95	0.00	0.00	42269.95	24346.22	3228.06	0.00	27574.28	14695.67		
Plant & Machinery												
AIR CONDITIONER	13.91	13066.20	0.00	0.00	13066.20	6496.13	913.90	0.00	7410.03	5656.17		
ELECTRICAL EQUIPMENTS	13.91	12862.34	0.00	0.00	12862.34	6271.86	916.74	0.00	7188.60	5673.74		
BATTERY CHARGER SHOR(BL PBC200)	13.91	253.70	0.00	0.00	253.70	120.98	18.46	0.00	139.44	114.26		
CARG-MIG WELDER (CM250)	13.91	1143.42	0.00	0.00	1143.42	567.04	80.17	0.00	647.21	496.21		
DISTRIBUTION PANEL BORD	13.91	1753.60	0.00	0.00	1753.60	864.87	123.62	0.00	988.49	765.11		
ELEVATOR MACHINE	13.91	11750.00	0.00	0.00	11750.00	5685.94	843.51	0.00	6529.45	5220.55		
FIRE EXTINGUISHER	13.91	144.77	0.00	0.00	144.77	69.95	10.41	0.00	80.36	64.41		
FIRE EXTINGUISHER(II)	13.91	0.00	398.00	0.00	398.00	0.00	27.68	0.00	27.68	370.32		
FITTING TOOLS WITH AIR GAUGE	13.91	2790.38	0.00	0.00	2790.38	1333.55	202.65	0.00	1536.20	1254.18		
GENERATOR	13.91	5950.00	0.00	0.00	5950.00	2919.55	421.54	0.00	3341.09	2608.91		
GYS PLAZMA CUTTER	13.91	826.00	0.00	0.00	826.00	392.50	60.30	0.00	452.80	373.20		
ILLUMINATED SIGNS SOFT	13.91	9818.46	0.00	0.00	9818.46	4850.62	691.03	0.00	5541.65	4276.81		
INVERTER BATTERY	13.91	1322.54	0.00	0.00	1322.54	643.13	94.51	0.00	737.64	584.90		
OIL LUBE SCISSOR LIFT	13.91	2478.00	0.00	0.00	2478.00	1227.32	173.97	0.00	1401.29	1076.71		
OTC REFRIGERANT DETECTOR	13.91	512.21	0.00	0.00	512.21	244.79	37.20	0.00	281.99	230.22		
SMOKE METER ECO SMOKE 100B	13.91	1273.22	0.00	0.00	1273.22	608.48	92.47	0.00	700.95	572.27		
SPOT WELDER GYS	13.91	6968.20	0.00	0.00	6968.20	3330.19	506.05	0.00	3836.24	3131.96		
TRANSFORMER 200KVA L-2	13.91	5513.25	0.00	0.00	5513.25	2585.22	407.29	0.00	2992.51	2520.74		
Z11005 UCW-STAND ALONE	13.91	2537.00	0.00	0.00	2537.00	1208.21	184.83	0.00	1393.04	1143.96		
SONY VPL DATA PROJECTOR	13.91	250.00	0.00	0.00	250.00	122.04	17.80	0.00	139.84	110.16		
ON-GRID SOLAR SYSTEM	13.91	13342.86	0.00	0.00	13342.86	4829.38	1184.23	0.00	6013.61	7329.25		
ALUMINIUM COMPART PANEL VIVA	13.91	1949.72	0.00	0.00	1949.72	504.69	201.00	0.00	705.69	1244.03		
AIR HYDRAULIC PUMP	13.91	455.00	0.00	0.00	455.00	16.13	61.05	0.00	77.18	377.82		
PLANT & MACHINARAY	13.91	45359.58	0.00	0.00	45359.58	19876.38	3544.71	0.00	23421.09	21938.49		
Sub Total of (C)		142320.45	398.00	0.00	142718.45	64768.94	10815.09	0.00	75584.04	67134.41		
Computer												
COMPUTER ACCESSORIES	40.00	5987.00	0.00	0.00	5987.00	5063.19	369.52	0.00	5432.71	54.29		
Sub Total of (D)		5987.00	0.00	0.00	5987.00	5063.19	369.52	0.00	5432.71	54.29		
TOTAL		524456.48	398.00	0.00	524854.48	163477.40	27291.68	0.00	190769.09	334085.39		
PRVIOUS YEAR		524001.48	455	0	524456.48	132891.93	30585.47	0	163477.4	360979.08		

Pravin Kumar Chavhan
 DIRECTOR

Pravin Chavhan
 DIRECTOR



DEPRECIATION AS PER INCOME TAX ACT AS ON 31-03-2023

(In Hundred)

PARTICULARS	RATE	OPENING		ADDITION		SOLD		TOTAL	DEPRECIATION	BALANCE	
		WDV	01.04.2022	BEFORE	AFTER	BEFORE	AFTER			31.03.2023	WDV
BUILDING SHOWROOM											
BUILDING SHOWROOM	10.00	191228.46		0.00	0.00	0.00	0.00	191228.46	19122.85	172105.61	
ACP SHUT	10.00	5158.71		0.00	0.00	0.00	0.00	5158.71	515.87	4642.84	
PEVER BLOCK	0.00	7000.00		0.00	0.00	0.00	0.00	7000.00	0.00	7000.00	
Sub Total of (A)		203387.17		0.00	0.00	0.00	0.00	203387.17	19638.72	183748.45	
Furniture & Fittings											
FURNITURE & FIXTURE	10.00	25847.53		0.00	0.00	0.00	0.00	25847.53	2584.75	23262.78	
Sub Total of (B)		25847.53		0.00	0.00	0.00	0.00	25847.53	2584.75	23262.78	
Plant & Machinery											
AIR CONDITIONER	15.00	5797.54		0.00	0.00	0.00	0.00	5797.54	869.63	4927.91	
ELECTRICAL EQUIPMENTS	15.00	6137.17		0.00	0.00	0.00	0.00	6137.17	920.58	5216.59	
BATTERY CHARGER SHOP(BLPBBC200)	15.00	122.50		0.00	0.00	0.00	0.00	122.50	18.38	104.13	
CARO-MIG WELDER (CM250)	15.00	507.34		0.00	0.00	0.00	0.00	507.34	76.10	431.24	
DISTRIBUTION PANEL BOARD	15.00	778.08		0.00	0.00	0.00	0.00	778.08	116.71	661.37	
ELEVATOR MACHINE	15.00	5489.55		0.00	0.00	0.00	0.00	5489.55	823.43	4666.12	
FIRE EXTINGUISHER	15.00	69.90		0.00	398.00	0.00	0.00	467.90	40.34	427.57	
FITTING TOOLS WITH AIR GAUGE	15.00	1347.35		0.00	0.00	0.00	0.00	1347.35	202.10	1145.25	
GENERATOR	15.00	2640.04		0.00	0.00	0.00	0.00	2640.04	396.01	2244.03	
GYS PLAZMA CUTTER	15.00	398.84		0.00	0.00	0.00	0.00	398.84	59.83	339.01	
ILLUMINATED SIGNS SOFT	15.00	4356.50		0.00	0.00	0.00	0.00	4356.50	653.48	3703.03	
INVERTER BATTERY	15.00	638.60		0.00	0.00	0.00	0.00	638.60	95.79	542.81	
OIL LUBE SCISSOR LIFT	15.00	1099.50		0.00	0.00	0.00	0.00	1099.50	164.93	934.58	
OTC REFRIGERANT DETECTOR	15.00	247.33		0.00	0.00	0.00	0.00	247.33	37.10	210.23	
SMOKE METER ECO SMOKE 100B	15.00	614.78		0.00	0.00	0.00	0.00	614.78	92.22	522.56	
SPOT WELDER GYS	15.00	3364.64		0.00	0.00	0.00	0.00	3364.64	504.76	2859.94	
TRANSFORMER 200KVA L-2	15.00	2662.10		0.00	0.00	0.00	0.00	2662.10	399.32	2262.79	
Z11005 UCW-STAND ALONE	15.00	1225.01		0.00	0.00	0.00	0.00	1225.01	183.75	1041.26	
SONY VPL DATA PROJECTOR	15.00	120.72		0.00	0.00	0.00	0.00	120.72	18.11	102.61	
ON-GRID SOLAR SYSTEM	40.00	2882.06		0.00	0.00	0.00	0.00	2882.06	1152.82	1729.24	
ALUMINIUM COMPART PANEL VIVA	15.00	1408.67		0.00	0.00	0.00	0.00	1408.67	211.30	1197.37	
AIR HYDRAULIC PUMP	15.00	420.88		0.00	0.00	0.00	0.00	420.88	63.13	357.75	
PLANT & MACHINERY	15.00	23872.01		0.00	0.00	0.00	0.00	23872.01	3580.80	20291.21	
Sub Total of (C)		66201.11		0.00	398.00	0.00	0.00	66599.11	10680.53	55918.58	
Computer											
COMPUTER ACCESSORIES	40.00	865.61		0.00	0.00	0.00	0.00	865.61	346.24	519.37	
Sub Total of (D)		865.61		0.00	0.00	0.00	0.00	865.61	346.24	519.37	
TOTAL		296301.42		0.00	398.00	0.00	0.00	296699.42	33250.25	263449.17	



Nikhil Kumar
 DIRECTOR
Chiranjeev
 DIRECTOR



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KSR MOTORS PRIVATE LIMITED
HONDA CAR SHOWROOM, S.NO.59/B,MAUZA WADGAON CHANDRAPUR MH 442401
CIN U74999MH2016PTC286974
For the year ended 31st March, 2023
G. TRADE PAYABLES WORKING

(In Hundred)

Particular	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years
I.P.COMPLEX PVT LTD (HANS HONDA)	-	2.95	0.00	0.00	0.00
TVS MOBILITY PVT LTD	-	2.95	0.00	0.00	0.00
PINE LABS PVT LTD	-	5.90	0.00	0.00	0.00
EMERALD CARS PVT.LTD	-	28.67	0.00	0.00	0.00
KAIZEN AUTO CARS PVT. LTD.	-	79.31	0.00	0.00	0.00
ADV. BHASKAR V. SARODE	-	84.00	0.00	0.00	0.00
AARYA PRINTERS	-	212.50	0.00	0.00	0.00
SEVEN EYES DISTRIBUTION	-	257.94	0.00	0.00	0.00
GAYATRI TYRES & BATTERY	-	285.00	0.00	0.00	0.00
MAITRY H/K SERVICES(SALE)	-	321.75	0.00	0.00	0.00
MAITRY H/K SERVICES(SERVICE)	-	321.75	0.00	0.00	0.00
DURGA TRADERS	-	370.52	0.00	0.00	0.00
BOMBAY INTELLIGENCE SECURITY (INDIA) LTD.	-	452.40	0.00	0.00	0.00
BRIDGESTONE INDIA PVT LTD	-	481.56	0.00	0.00	0.00
AANAND AGENCIES	-	551.24	0.00	0.00	0.00
HONDA MOTOR INDIA(MHSP)	-	773.33	0.00	0.00	0.00
ALF AUTO SERVICES PVT LTD(SPARES)	-	799.50	0.00	0.00	0.00
ATHARVA TYRES PRIVATE LIMITED	-	872.26	0.00	0.00	0.00
HONDA MOTOR INDIA(UPSP)	-	958.85	0.00	0.00	0.00
ROYAL ASSOCIATES	-	1101.55	0.00	0.00	0.00
VERTICALS BUSINESS SOLUTIONS PVT LTD	-	1558.24	0.00	0.00	0.00
INDIAN COMMERCIAL CORPORATION	-	1592.24	0.00	0.00	0.00
A.K.CONSTRUCTION	-	1500.00	1076.30	0.00	0.00
VILAS LAHUJI NIKHARE	-	1630.00	1201.25	0.00	0.00
ADARSH SERVICE STATION	-	3263.68	766.49	0.00	0.00
SANDEEP GASOLINES	-	2932.74	6272.23	0.00	0.00
CHADDA TRADING CO.	-	1800.00	1800.00	7457.25	0.00
TOTAL	0.00	22240.83	11116.27	7457.25	0.00

CUSTOMER ADVANCES

Particular	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years
KRUSHNA ASHOK PIMPLE	3.00	0.00	0.00	0.00	0.00
SADANANDAM RAJANNA JANNAM	3.30	0.00	0.00	0.00	0.00
RAJESH SARODKAR	3.50	0.00	0.00	0.00	0.00
SANJAY RAMESHWARDAS GARG	3.50	0.00	0.00	0.00	0.00
SHABNAM HASHAMBHOY	3.50	0.00	0.00	0.00	0.00
VINOD MESHAM	3.50	0.00	0.00	0.00	0.00
KADARBHAI SUBHANBHAI ABDUL	3.50	0.00	0.00	0.00	0.00
NAMDEO SHYAMRAO DATARKAR	3.80	0.00	0.00	0.00	0.00
PRAKASH BABURAO TITRE	4.00	0.00	0.00	0.00	0.00
PRATIK SUBHASH DONGE	4.43	0.00	0.00	0.00	0.00
AMOL BADUKALE	5.50	0.00	0.00	0.00	0.00
KARUNASAGAR M.DEO	5.78	0.00	0.00	0.00	0.00
PAVAN SHAMRAO EKRE	7.14	0.00	0.00	0.00	0.00
NEETA SHAHANE	7.80	0.00	0.00	0.00	0.00
VIVEK KANTILAL SAKHARE	8.11	0.00	0.00	0.00	0.00
BABA KISHAN UMARE	10.00	0.00	0.00	0.00	0.00
K.V.D.S PRASAD	10.00	0.00	0.00	0.00	0.00
OM PRAKASH KUMAR	10.00	0.00	0.00	0.00	0.00
ANJALI RATANSHAHA SEDMAKE	10.00	0.00	0.00	0.00	0.00
AWES KHAN PATHAN	10.00	0.00	0.00	0.00	0.00
BAPURAO RAMCHANDRA JENEKAR	10.00	0.00	0.00	0.00	0.00
BHARATI GOPAL MUNDHADA	10.00	0.00	0.00	0.00	0.00
DIPAK BHAVANDAS DUBBANI	10.00	0.00	0.00	0.00	0.00
RAMCHANDRA DEWAJI SHENDE	10.00	0.00	0.00	0.00	0.00
SANGITA SHALIKRAO THERE	10.00	0.00	0.00	0.00	0.00
HITESH GIRISH DANGE	10.00	0.00	0.00	0.00	0.00
SURAJSINGH THAKUR	10.23	0.00	0.00	0.00	0.00
ANITA VASANT KAPLE	11.32	0.00	0.00	0.00	0.00
KISAN KIRSAN	12.66	0.00	0.00	0.00	0.00
BHUPINDARSINGH B.GURUM	13.88	0.00	0.00	0.00	0.00
SHUBHANGI MAHESH KANWADE	14.99	0.00	0.00	0.00	0.00
THE NEW INDIA ASSURANCE CO. LTD.	17.14	0.00	0.00	0.00	0.00
SWAPNIL VIJAY JAGTARE	18.50	0.00	0.00	0.00	0.00
ROYAL SUNDARAM GENERAL INSURANCE CO.LTD	18.90	0.00	0.00	0.00	0.00
UMESH TIRATHRAM KAPOOR	19.50	0.00	0.00	0.00	0.00
ATUL KUMAR GOEL	19.99	0.00	0.00	0.00	0.00

Chadda

KSR MOTORS PRIVATE LIMITED



BHAGWAN HARBADE	20.00	0.00	0.00	0.00	0.00
NISHIKANT RAMTEKE	20.00	0.00	0.00	0.00	0.00
SUNIL WASANTRAO PURANKAR	21.65	0.00	0.00	0.00	0.00
MULCHAND BHOMRAJ JOSHI	22.92	0.00	0.00	0.00	0.00
MOHAN BADRINARAYAN MUNDHADA	24.10	0.00	0.00	0.00	0.00
AMARJEET SINGH H.BHATIA	30.00	0.00	0.00	0.00	0.00
SHANKAR NAGOJI MANDAWKAR	42.54	0.00	0.00	0.00	0.00
AVDHESH VARMA	50.00	0.00	0.00	0.00	0.00
JAGDISH BALIRAM DUPARE	50.00	0.00	0.00	0.00	0.00
NAGESH AGRAWAL	50.00	0.00	0.00	0.00	0.00
NILESH DIKUNDWAR	50.00	0.00	0.00	0.00	0.00
PATHAN BROTHERS TAX SERVICES	50.00	0.00	0.00	0.00	0.00
PRASHANT JYOTIBA MANKAR	50.00	0.00	0.00	0.00	0.00
RAJU JAGAN CHIKATE	50.00	0.00	0.00	0.00	0.00
SANDEEP SITARAM MEHAR	50.00	0.00	0.00	0.00	0.00
SATYARAJ GAJENDRA WAWRE	50.00	0.00	0.00	0.00	0.00
AU SMALL FINANCE BANK LIMITED(PAYOUTS)	75.64	0.00	0.00	0.00	0.00
HONDA CARS INDIA LTD(OTHER CAR)	77.59	0.00	0.00	0.00	0.00
SHUBHAM DILIP SHASTRAKAR	89.99	0.00	0.00	0.00	0.00
AMARCHAND MANGILAL GANDHI	100.00	0.00	0.00	0.00	0.00
MAHESH BALKRISHNA ZADE	100.00	0.00	0.00	0.00	0.00
NILESHKUMAR TIWARI	100.00	0.00	0.00	0.00	0.00
SHUBHAM JEVENDRA PIMPALKAR	100.00	0.00	0.00	0.00	0.00
SWATI VIJAYRAO DANAO	100.00	0.00	0.00	0.00	0.00
UTKARSH GULABRAO DURGE	100.00	0.00	0.00	0.00	0.00
YAISHU SANTUJI TULAVI	100.00	0.00	0.00	0.00	0.00
DILIP GOPINATH CHANDEWAR	101.51	0.00	0.00	0.00	0.00
ABHIJIT ARUNRAO SELOKAR	110.00	0.00	0.00	0.00	0.00
AMAR MAHAMANDRE	110.00	0.00	0.00	0.00	0.00
APARNA JAYESH MESHAM	110.00	0.00	0.00	0.00	0.00
ARJUN ASHOK SAOLIKAR	110.00	0.00	0.00	0.00	0.00
G.T. TOURS AND TRAVELS	110.00	0.00	0.00	0.00	0.00
MANOJ SHAMRAO SAMRIT	110.00	0.00	0.00	0.00	0.00
NIRWAN SUDHAKAR BORKAR	110.00	0.00	0.00	0.00	0.00
PARIMAL PRAFULLA SARKAR	110.00	0.00	0.00	0.00	0.00
PURUSHOTTAM NARAYAN KATARKAR	110.00	0.00	0.00	0.00	0.00
RADHABAI CHUNNILAL BHALERAO	110.00	0.00	0.00	0.00	0.00
SANTOSH DEORAQJI PIMPALKAR	110.00	0.00	0.00	0.00	0.00
SHANKAR AMULLYA MANDAL	110.00	0.00	0.00	0.00	0.00
SONAL CHANDRAMANI WANKAR	110.00	0.00	0.00	0.00	0.00
SUBODH RAGHAO TIWARI	110.00	0.00	0.00	0.00	0.00
TARACHAND NAGRALE	110.00	0.00	0.00	0.00	0.00
PANKAJ YUGRAJ THAMKE	191.40	0.00	0.00	0.00	0.00
NAVNATH BARSAGADE	200.00	0.00	0.00	0.00	0.00
SHAMAL NETAJI GULANKWAR	210.00	0.00	0.00	0.00	0.00
PRAKASH NARAYAN PENCHALWAR	250.00	0.00	0.00	0.00	0.00
SAIBABA TOURS AND TRAVELS	257.52	0.00	0.00	0.00	0.00
TATA AIG GENERAL INSURANCE CO LTD	274.23	0.00	0.00	0.00	0.00
CHOLAMANDALAM GENERAL INSURANCE CO LTD.	490.30	0.00	0.00	0.00	0.00
M/S RAVI TOURS AND TRAVELS, PROP. RAVI THORAT	910.00	0.00	0.00	0.00	0.00
RAJESH NANDLAL BIYANI	1042.49	0.00	0.00	0.00	0.00
SUBHASH PATRUJI BANDURKAR	1044.86	0.00	0.00	0.00	0.00
BHARTI AXA GENERAL INSURANCE CO. LTD(PAYOUTS)	1215.64	0.00	0.00	0.00	0.00
BHASKAR RAMAJI MESHAM	1910.00	0.00	0.00	0.00	0.00
ICICI BANK LTD(CARD PAYOUT)	3449.66	0.00	0.00	0.00	0.00
TOTAL	15109.51	-	-	-	-

Chit Chadda



 M/S. UTKARSH GARDE & ASSOCIATES
 FRN : 146492W
 NAGPUR
 CHARTERED ACCOUNTANTS

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KSR MOTORS PRIVATE LIMITED
HONDA CAR SHOWROOM, S.NO.59/B,MAUZA WADGAON CHANDRAPUR MH 442401
CIN U74999MH2016PTC286974
For the year ended 31st March, 2023
L. TRADE RECEIVABLES WORKING

(In Hundred)

Particular	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
RAJESH SAMPATLAL DAGA	-	2.95	-	-	-	-
SUSHIL SHRIVALLABH MUNDHADA	-	2.95	-	-	-	-
VIJAYA RAVINDRA BANGDE	-	5.24	-	-	-	-
MGS INFRABUILD PVT LTD	-	5.90	-	-	-	-
GANESH SURYABHAN CHAKOR	-	6.92	-	-	-	-
SURESH DEEPCHAND SURANA	-	10.00	-	-	-	-
SHASHANK RAMUJI DHOKE	-	21.83	-	-	-	-
CHOLAMANDALAM INVESTMENT & FINANCE COM. LTD(PAYO	-	32.11	-	-	-	-
IFFCO TOKIO GENERAL INSURANCE COMPANY LIMITED	-	36.43	-	-	-	-
CHUDAMAN BARKUJI PIPARIKAR	-	70.00	-	-	-	-
UTTAMRAO SHRIHARI ZADE	-	155.42	-	-	-	-
P.P.CONSTRUCTION	-	166.12	-	-	-	-
ICICI LOMBARD GENERAL INSURANCE CO.	-	172.80	-	-	-	-
SHUBHANGI SWAPNIL RATHOD	-	186.11	-	-	-	-
DARSHLEEN ANMOL SALUJA	-	304.70	-	-	-	-
SMITA RAVIDAS RAUT	-	505.54	-	-	-	-
UMESH SHARMA	-	554.49	-	-	-	-
MOHIT SATISHKUMAR CHADDA	-	670.16	-	-	-	-
RAHUL UTTAM MANDAL	-	1,000.00	-	-	-	-
SMC INSURANCE BROKERS PVT.LTD.	-	1,640.56	-	-	-	-
VEDBHUSHAN HARIKRISHNA MADANKAR	-	1,763.58	-	-	-	-
ANUJ KRISHANLAL CHADDA	-	-	157.93	1,873.84	-	-
FUTURE GENERALI INDIA INSURANCE COMPANY LIMITED	-	3,305.10	-	-	-	-
HDFC ERGO GENERAL INSURANCE COMPANY LIMITED	-	-	6,167.16	2,165.31	-	-
TOTAL		10618.91	6325.09	4039.15	0.00	0.00

Anuj Chadda




KSR MOTORS PRIVATE LIMITED
HONDA CAR SHOWROOM, S.NO.59/B,MAUZA WADGAON CHANDRAPUR MH 442401
CIN U74999MH2016PTC286974
For the year ended 31st March, 2023
J. SHORT TERM LOANS , ADVANCES

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(In Hundred)

Particular	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
GIRNAR AUTOVENTURES PVT LTD.	90.92	0.00	0.00	0.00	0.00	0.00
GURUNANAK REFRIGERATION PVT LTD	756.43	0.00	0.00	0.00	0.00	0.00
VIKAS FIREX	4000.00	0.00	0.00	0.00	0.00	0.00
TOTAL	4847.35	-	-	-	-	-

Particular	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
Staff Salary Advance	105.00	0.00	0.00	0.00	0.00	0.00
TOTAL	105.00	-	-	-	-	-

Particular	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
CESS Receivable	802.73	-	-	-	-	-
TDS AY 2023-24	5021.72	-	-	-	-	-
TCS Receivable AY 2023-24	1075.55	-	-	-	-	-
National Traders (S.D.)	20.70	-	-	-	-	-
ICICI BANK LTD(INSURANCE)RECEIVABLE	2204.78	-	-	-	-	-
TOTAL	9125.48	-	-	-	-	-


KSR MOTORS PRIVATE LIMITED



KSR MOTORS PRIVATE LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2023

in hundreds

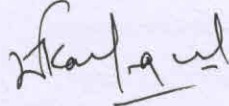
	PARTICULARS	31st March 2023	31st March 2022
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	102723.54	121654.27
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	27291.68	30585.47
	Finance Cost	2904.06	4523.72
	Operating profits before Working Capital Changes	132919.28	156763.46
	Adjusted For:		
	(Increase) / Decrease in trade receivables	-12887.04	6278.05
	Increase / (Decrease) in trade payables	7006.49	8440.61
	(Increase) / Decrease in inventories	-39190.11	23906.11
	Increase / (Decrease) in other current liabilities	-33846.29	25404.79
	(Increase) / Decrease in Short Term Loans & Advances	265.99	2263.33
	(Increase) / Decrease in other current assets	5605.61	2855.65
	Cash generated from Operations	59873.93	225912.00
	Net Cash flow from Operating Activities(A)	59873.93	225912.00
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	-398.00	-455.00
	Non Current Investments / (Purchased) sold	-31643.21	-20641.71
	Net Cash used in Investing Activities(B)	-32041.21	-21096.71
C.	Cash Flow From Financing Activities		
	Finance Cost	-2904.06	-4523.72
	Increase in / (Repayment) of Short term Borrowings	-244776.07	198447.11
	Increase in / (Repayment) of Long term borrowings	20171.10	-74479.68
	Other Inflows / (Outflows) of cash	-42652.85	-37518.40
	Net Cash used in Financing Activities(C)	-270161.88	81925.31
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	-242329.16	286740.60
E.	Cash & Cash Equivalents at Beginning of period	314136.00	27395.40
F.	Cash & Cash Equivalents at End of period	71806.84	314136.00
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	-242329.16	286740.60

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

As per our report of even date

For and on behalf of the Board of Directors

For **UTKARSH GARADE & ASSOCIATES**
Chartered Accountant (FRN: 146492W)



UTKARSH GARADE PROPRIETOR
Membership No.: 181654
Date: 05/09/2023



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KSR MOTORS PRIVATE LIMITED
HONDA CAR SHOWROOM, S.NO.59/B, MAUZA WADGAON CHANDRAPUR MH 442401
CIN U74999MH2016PTC286974

Balance Sheet as at 31th March, 2023

Particulars	Note No	Figures as at 31-Mar-23 Amount in Rs	Figures as at 31-Mar-22 Amount in Rs
EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	A	6000000.00	6000000.00
Reserves and Surplus	B	27998129.67	22175181.09
		33998129.67	28175181.09
Non-Current Liabilities			
Deferred Tax Liability	C	2133229.72	1949110.26
Long term Borrowings	D	22942141.00	20925031.00
		25075370.72	22874141.26
Current Liabilities			
Short-term Borrowings	E	-14648.21	24462959.00
Short-term Provisions	F	2841537.07	1161290.29
Trade Payables	G	5592385.18	9956611.52
		8419274.04	35580860.81
Total		67492774.43	86630183.16
Assets -			
Non-current assets			
Fixed assets			
(i) Property, Plant and Equipment	H	33408539.30	36097907.70
(ii) Intangible Assets			
		33408539.30	36097907.70
Current Assets			
Cash & Bank Balances	I	7180683.93	31413599.71
Short Term Loans & Advances & Deposits	J	1407782.90	1994943.08
Inventories	K	18168962.00	14249950.94
Trade Receivables	L	-2098314.30	809610.73
Investments	M	5228492.00	2064171.00
		34084235.13	50532275.46
Total		67492774.43	86630183.16

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

As Prepared From Books of Accounts

For and on behalf of the Board

FOR UTKARSH GARADE & ASSOCIATES
CHARTERED ACCOUNTANTS

FOR KSR MOTORS PRIVATE LIMITED

Utkarsh Garade

CA UTKARSH GARADE
M.NO. 181654
FRN : 146492W
DATE : 05/09/2023



Vishwanath Chaudhary
Director

Chay Chudela
Director



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KSR MOTORS PRIVATE LIMITED
HONDA CAR SHOWROOM, S.NO.59/B, MAUZA WADGAON CHANDRAPUR MH 442401
CIN U74999MH2016PTC286974

STATEMENT OF PROFIT AND LOSS
Profit and Loss statement for the year ended 31th March, 2023

Particulars	Note No	Figures as at 31-Mar-23	Figures as at 31-Mar-22
I. Revenue from operations	N	158553842.49	183747341.49
II Other Income	O	5140394.12	4893565.00
III Decrease In Stock	P	3919011.06	-2390611.06
IV Total Income (I+II+III)		167613247.67	186250295.43
<u>V. Expenses:</u>			
Purchase of Stock in Trade	Q	136543036.53	154735220.28
Finance Costs	R	290406.38	452371.90
Employee Benefit expense	S	9018274.00	8233496.00
Depreciation	H	2729168.39	3058546.58
Other expenses	T	8760007.89	7605233.34
V Total Expenses		157340893.19	174084868.10
VI. Profit Before Tax	(IV-V)	10272354.48	12165427.33
VII. Tax expense:			
(1) Current tax			
(2) Deferred tax	C	184119.46	239151.26
VIII. Profit After Tax	(VI-VII)	10088235.02	11926276.07
IX. NO OF EQUITY SHARE		600000.00	600000.00
X. Earning per equity share:			
(1) Basic & Diluted		16.81	19.88

See Accompanying notes to Financial Statements

As Prepared From Books of Accounts

For and on behalf of the Board

FOR UTKARSH GARADE & ASSOCIATES
CHARTERED ACCOUNTANTS

FOR KSR MOTORS PRIVATE LIMITED

Utkarsh Garade
CA UTKARSH GARADE
M.NO. 181654
FRN : 146492W
DATE : 05/09/2023



Utkarsh Garade
Director

Utkarsh Chadda
Director



NOTES TO BALANCE SHEET

A. SHARE CAPITAL:	As At 31-Mar-23 Amount (Rs)	As At 31-Mar-22 Amount (Rs)
Authorised Capital 600000 Equity Shares of Rs. 10 each	6000000.00	6000000.00
Issued, Subscribed & Paid Up 600000 Equity Shares of Rs. 10 each	6000000.00	6000000.00
TOTAL	6000000.00	6000000.00

Reconciliation of Shares Outstanding	As At March 31,2023		As At March 31,2022	
	No. of Shares	Rs	No. of Shares	Rs
Balance at the beginning of the Year	600000.00	6000000.00	600000.00	6000000.00
Issued during the year	0	0.00	0.00	0.00
Balance at the end of the year	600000.00	6000000.00	600000.00	6000000.00

Details of Shareholders holding more than 5% of the aggregate Shares in the Company.

	As At March 31,2023		As At March 31,2022	
	No. of Shares	% of holding	No. of Shares	% of holding
Mr. Krishankumar Chadda	25000	4.00	25000	4.00
Mr. Anuj Chadda	525000	88.00	525000	88.00
Mrs. Sumanlata Chadda	25000	4.00	25000	4.00
Mrs. Priya Chadda	25000	4.00	25000	4.00
	600000	100	600000	100

Shareholding Of Promoters:

As on 31st March 2023

Sr. No	No. of shares at the beginning of the year	Change during the year	No. of Shares at the end of the year	% of total shares	% Change during the year
Mr. Krishankumar Chadda	25000		25000	4	
Mr. Anuj Chadda	525000		525000	88	
Mrs. Sumanlata Chadda	25000		25000	4	
Mrs. Priya Chadda	25000		25000	4	

As on 31st March 2023

Sr. No	No. of shares at the beginning of the year	Change during the year	No. of Shares at the end of the year	% of total shares	% Change during the year
Mr. Krishankumar Chadda	25000		25000	4	
Mr. Anuj Chadda	525000		525000	88	
Mrs. Sumanlata Chadda	25000		25000	4	
Mrs. Priya Chadda	25000		25000	4	

B. RESERVES & SURPLUS:

	As At 31-Mar-23 Amount (Rs)	As At 31-Mar-22 Amount (Rs)
Balance at the beginning of the year	22175181.09	14000745.02
Add:- Profit during the year	10088235.02	11926276.07
Less:-		
Less:-Income Tax AY 2022-23	965000.00	1645000.00
TDS AY 2022-23	482699.08	254187.00
TCS AY 2022-23	117587.36	152653.00
ADVANCE IT TAX AY 2023-24	2700000.00	1700000.00
	27998129.67	22175181.09



C. CAL. OF DEFERRED TAX LIABILITY

	As At 31-Mar-23 Amount (Rs)	As At 31-Mar-22 Amount (Rs)
Depreciation as per Income Tax Act	3325024.25	3832498.88
Less: Depreciation as per Companies Act	2729168.39	3058546.58
Timing Difference	595855.85	773952.30
Tax on Timing Difference @ 30.9 %	184119.46	239151.26
Tax on Timing Difference @ 30.9 %	184119.46	239151.26
Opening Balance during the year	1949110.26	1709959.00
Add: during the year	184119.46	239151.26
Closing Balance	2133229.72	1949110.26

D. LONG TERM BORROWINGS

	As At 31-Mar-23 Amount (Rs)	As At 31-Mar-22 Amount (Rs)
Unsecured Loans		
ANUJ KRISHAN CHADDA	10075031.00	10075031.00
KRISHANKUMAR DOGARRAM CHADDA	5367110.00	3350000.00
PRIYA ANUJ CHADDA	7500000.00	7500000.00
	22942141.00	20925031.00

E. SHORT TERM BORROWINGS

	As At 31-Mar-23 Amount (Rs)	As At 31-Mar-22 Amount (Rs)
Secured Loans		
From SBI A/C (37178979419)	-17944.46	690.00
From SBI CC (37178966320)	3296.25	24462269.00
	-14648.21	24462959.00

F. SHORT TERM PROVISIONS

	As At 31-Mar-23 Amount (Rs)	As At 31-Mar-22 Amount (Rs)
ESIC Payable	1688.00	13457.00
EPF Payable	14292.00	40535.00
FASTAG PAYABLE	54600.00	31600.00
Customer Insurance Payable	89852.00	80156.00
Customer RTO Payable	91224.00	91224.00
Staff Salary Payable	423124.00	484856.00
TCS Payable	68336.99	61826.93
TDS Payable	16080.08	21221.74
GST PAYABLE	2075965.00	329413.62
PROFESSIONAL TAX PAYABLE	6375.00	7000.00
	2841537.07	1161290.29

G. TRADE PAYABLES

	As At 31-Mar-23 Amount (Rs)	As At 31-Mar-22 Amount (Rs)
Sundry Creditors (As per list enclosed)	4081433.99	3380784.91
Advance From Customer (Against Booking Vehical and Spare Part order)	1510951.19	6575826.61
	5592385.18	9956611.52

Trade Payables ageing Schedule- (Sundry Creditors)

Particulars	Outstanding for following periods from due date of payment				
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years
(i) MSME					
(ii) Others	0.00	2224081.99	1111627.00	745725.00	0.00
(iii) Disputed dues - MSME					
(iii) Disputed dues - Others					

Anuj Chadda
KSR INDORS PRIVATE LIMITED

M/S. UTRARSH GARADE & ASSOCIATES
FRN : 146492W
NAGPUR
CHARTERED ACCOUNTANTS

I. CASH & BANK BALANCE

	As At 31-Mar-23 Amount (Rs)	As At 31-Mar-22 Amount (Rs)
Cash In Hand	424742.16	689574.23
Bank Balances SBI A/C (37440357127)	10140.90	168200.92
Bank Balances SBI C/A (36208699733)	6745801.77	30555824.56
	7180683.93	31413599.71

J. SHORT TERM LOANS, ADVANCES & DEPOSITS

	As At 31-Mar-23 Amount (Rs)	As At 31-Mar-22 Amount (Rs)
Advance for Purchase	484735.00	403834.00
Staff Salary Advance	10500.00	113000.00
Other Current Assets	912547.90	1473109.08
	1407782.90	1994943.08

K. INVENTORIES

	As At 31-Mar-23 Amount (Rs)	As At 31-Mar-22 Amount (Rs)
Stock-In-Hand (As certified by the Directors at average cost price)		
Closing Stock Car	15599757.00	11627665.00
Closing Stock Old Car	415000.00	1003000.00
Closing Stock Spares	2154205.00	1617285.94
* As per list attached		
	18168962.00	14249950.94

L. TRADE RECEIVABLES

	As At 31-Mar-23 Amount (Rs)	As At 31-Mar-22 Amount (Rs)
Sundry Debtors	2098314.30	809610.73
	2098314.30	809610.73

Trade Receivables Ageing Schedule

Particulars	Outstanding for following periods from due date of payment					
	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
Undisputed Trade Receivable- Considered good	0.00	1061889.96	632509.34	403915.00	0.00	0.00
Undisputed Trade Receivable- Considered doubtful						
Disputed Trade Receivable- Considered good						
Disputed Trade Receivable- Considered doubtful						

M. INVESTMENTS

	As At 31-Mar-23 Amount (Rs)	As At 31-Mar-22 Amount (Rs)
FD A/C (40777706762)	1056122.00	1006847.00
FD A/C (40805479364)	1108532.00	1057324.00
FD A/C (41309354172) 11.10.2022	1026173.00	0.00
FD A/C (41309356204) 11.10.2022	2037665.00	0.00
	5228492.00	2064171.00



NOTES TO PROFIT & LOSS ACCOUNT

N. REVENUE FROM OPERATIONS

	As At 31-Mar-23 Amount (Rs)	As At 31-Mar-22 Amount (Rs)
OLD CAR SALE ACCOUNT	7295059.38	7573932.22
SALE ACCOUNT	108220187.33	136581411.35
SPARES SALE ACCOUNT	43038595.78	39591997.92
	158553842.49	183747341.49

O. OTHER INCOME

HANDLING CHARGES RECEIVED	363792.00	0.00
INCOME FROM ATW	4938.53	5276.00
INCOME FROM FSC COUPON CLAIM	1346.00	5340.00
INCOME FROM RSA SALE	100725.94	82160.00
INCOME FROM WARRANTY	32675.56	62488.00
PAYOUT RECEIVED (ON CORPORATE CLAIM)	159634.00	242846.14
PAYOUT RECEIVED (ON EXCHANGE CLAIM)	215828.00	189443.00
PAYOUT RECEIVED (ON FINANCE)	648428.09	522576.86
PAYOUT RECEIVED (ON INSURANCE)	1371332.00	1512321.00
PAYOUT RECEIVED (ON LOYALTY CLAIM)	27376.00	45208.00
PAYOUT RECEIVED (ON STOCK)	181072.00	-155100.00
PAYOUT RECEIVED (ON TRADE DISCOUNT)	1472000.00	2006000.00
PAYOUT RECEIVED (ON UIO CLAIM)	0.00	32189.00
PAYOUT RECEIVED (ON DEMO CAR)	120294.00	60488.00
PAYOUT RECEIVED (DOMESTIC TRIP)	0.00	50000.00
INTEREST ON FD	196472.00	12139.00
INTEREST REC ON IT TAX REFUND	4480.00	190.00
RENT RECEIVED (GYM)	240000.00	220000.00
	5140394.12	4893565.00

P. CHANGE IN STOCK IN TRADE

	As At 31-Mar-23 Amount (Rs)	As At 31-Mar-22 Amount (Rs)
Opening stock of goods		
Stock in Trade		
Opening Stock Car	11627665.00	15339772.00
Opening Stock Old Car	1005000.00	80000.00
Opening Stock Spares	1617285.94	1220790.00
	14249950.94	16640562.00
Less:- Closing stock of Goods		
Stock in trade		
Closing Stock Car	15599757.00	11627665.00
Closing Stock Old Car	415000.00	1005000.00
Closing Stock Spares	2154205.00	1617285.94
	18168962.00	14249950.94
INCREASE (DECREASE) IN STOCK	3919011.06	-2390611.06

Chiraj Chadda




Q. Purchase of Stock-in-Trade

	As At 31-Mar-23 Amount (Rs)	As At 31-Mar-22 Amount (Rs)
OLD CAR PURCHASE ACCOUNT	6429000.00	8293000.00
PURCHASE ACCOUNT	108320634.08	126556990.89
SPARES PURCHASE ACCOUNT	21793402.45	19885229.39
	136543036.53	154735220.28

R. Finance Costs

	As At 31-Mar-23 Amount (Rs)	As At 31-Mar-22 Amount (Rs)
Interest Bank CC account	290406.38	452371.90
	290406.38	452371.90

S. Employee Benefit Expenses

	As At 31-Mar-23 Amount (Rs)	As At 31-Mar-22 Amount (Rs)
Salary to staff	8370820.00	7778175.00
Staff Bonus	360688.00	120000.00
Employer Contribution to PF	189436.00	220920.00
EMPLOYER SHARE CONT. ESIC	97330.00	114401.00
	9018274.00	8233496.00

T. OTHER EXPENSES

	As At 31-Mar-23 Amount (Rs)	As At 31-Mar-22 Amount (Rs)
DBM CHARGES	49500.00	55000.00
DISCOUNT ON POLICY	0.00	880.00
DISCOUNT ON SPARE SALES	0.00	32470.00
DLITE CHARGES	126480.00	121480.00
ELECTRICITY EXPENSES	811120.00	362280.00
OFFICE & SHOWROOM RENT	180000.00	165000.00
OFFICE & SHOWROOM RENT (GADCHIROLI OUTLET)	420000.00	385000.00
ADMINISTRATION CHARGES	34304.00	58369.44
ADVERTISEMENT EXPENSES	50020	0.00
AUDIT FEES	39800.00	25423.72
BANK COMMISSION & CHARGES	107447.46	90358.07
BODYSHOP EXPENSES	38217.00	30094.00
BUILDING INSURANCE	150194.76	125883.00
COURIER EXPENSES	13148.15	12665.00
CONSULTANCY CHARGES	36000.00	36000.00
EVENT EXPENSES	40600.00	29199.08
EXP. ON DEMO VEHICLE (W/F)	29676.00	72545.00
FOODING EXPENSES	66077.00	21386.00
HOUSEKEEPING EXPENSES	654766.00	556442.00
INSURANCE ON DEMO VEHICLE	42179.00	41916.00
INTEREST ON GST PAYMENT	0.00	2334.00
INTEREST ON TCS	0.00	977.88
INTEREST ON TDS	1081.44	919.00
LICENCE FEE	193588.00	117847.75
MOBILE & TELEPHONE EXPENSES	186321.50	162489.99
NEWSPAPER EXPENSES	3800.00	2830.00
OFFICE EXPENSES	263387.00	237751.00
PETROL & DIESEL EXPENSES	1281011.45	1262562.29
POOJA EXPENSES	83855.00	64078.00
REPAIR & MAINTAINENCE	582071.84	429203.56
ROUND OFF	-7630.56	-11783.71
SECURITY EXPENSES	467580.74	446333.00
STATIONERY & PRINTING EXPENSES	232941.71	208100.27
STOCK INSURANCE	58420.00	52762.00
TRAINING COVER CHARGE	112000.00	112000.00
TRANSPORTING EXPENSES	58968.00	24932.00
UNIFORM EXPENSES		1390
VEHICLE DELIVERY CEREMONY EXPENSES	40613.00	38621.00
VEHICLE WASHING EXP	1212050.00	1206450
WORKSHOP EXPENSES	111367.00	98797
PRELIMINARY AND PRE-OPERATIVE EXP(W/F)	424250.00	424249
TAX (PROPERTY, MUNICIPAL ETC.)	113086.23	105277
TRAVELLING EXPENSES	451716.17	394721
	8760007.89	7605233.34

Chay Chadda
KSR MOTORS PRIVATE LIMITED



KSR MOTORS PRIVATE LIMITED
HONDA CAR SHOWROOM, S.NO.59/B,MAIZA WADGAON CHANDRAPUR MH 442401
CIN U74999MH2016PTC286974

DEPRECIATION AS PER COMPANY ACT AS ON 31-03-2023

H. Property, Plant and Equipment:

Description	DEPRE. RATE	Gross block at cost				Accumulated depreciation				31/03/2023	Net book value 31/03/2023	
		April 1st, 2022	Additions during the year	Disposals during the year	31-Mar-23	April 1st, 2022	Charge for the year	Disposals during the year				
BUILDING SHOWROOM												
BUILDING SHOWROOM	5.00	32051030.00	0.00	0.00	32051030.00	6867809.39	1259161.03	0.00	8126970.42	23924059.58		
ACP SHUT	5.00	636878.00	0.00	0.00	636878.00	62095.61	28739.12	0.00	90834.72	546043.28		
PEVER BLOCK	0.00	700000.00	0.00	0.00	700000.00	0.00	0.00	0.00	0.00	700000.00		
Sub Total of (A)		33387908.00	0.00	0.00	33387908.00	6929905.00	1287900.15	0.00	8217805.15	25170102.85		
Furniture & Fixtures												
FURNITURE & FIXTURE	18.01	4226995.00	0.00	0.00	4226995.00	2434622.02	322806.37	0.00	2757428.39	1469566.61		
Sub Total of (B)		4226995.00	0.00	0.00	4226995.00	2434622.02	322806.37	0.00	2757428.39	1469566.61		
Plant & Machinery												
AIR CONDITIONER	13.91	1306620.00	0.00	0.00	1306620.00	649613.48	91389.61	0.00	741003.09	565616.91		
ELECTRICAL EQUIPMENTS	13.91	1286234.00	0.00	0.00	1286234.00	627185.70	91673.62	0.00	718859.32	567374.68		
BATTERY CHARGER SHOP(BL/PBBC200)	13.91	25370.00	0.00	0.00	25370.00	12097.82	1846.16	0.00	13943.98	11426.02		
CAROMIG WELDER (CM250)	13.91	114342.00	0.00	0.00	114342.00	56703.94	8017.45	0.00	64721.39	49620.61		
DISTRIBUTION PANEL BORD	13.91	175360.00	0.00	0.00	175360.00	86468.59	12362.29	0.00	98848.88	76511.12		
ELEVATOR MACHINE	13.91	1175000.00	0.00	0.00	1175000.00	588593.79	84351.10	0.00	652944.90	522055.10		
FIRE EXTINGUISHER	13.91	14477.00	0.00	0.00	14477.00	6994.53	1040.81	0.00	8035.34	6441.66		
FIRE EXTINGUISHER(II)	13.91	0.00	39800.00	0.00	39800.00	0.00	2768.09	0.00	2768.09	37031.91		
FITTING TOOLS WITH AIR GAUGE	13.91	279038.00	0.00	0.00	279038.00	133355.37	20264.45	0.00	153619.82	125418.18		
GENERATOR	13.91	595000.00	0.00	0.00	595000.00	291955.13	42153.54	0.00	334108.68	260891.32		
GYS PLAZMA CUTTER	13.91	82600.00	0.00	0.00	82600.00	39249.90	6030.00	0.00	45279.90	37320.10		
ILLUMINATED SIGNS SOFT	13.91	981846.00	0.00	0.00	981846.00	485062.11	69102.64	0.00	554164.75	427681.25		
INVERTER BATTERY	13.91	132254.00	0.00	0.00	132254.00	64313.26	17397.01	0.00	73763.82	58490.18		
OIL LUBE SCISSOR LIFT	13.91	247800.00	0.00	0.00	247800.00	122731.65	17971.35	0.00	140728.65	107671.35		
OTC REFRIGERANT DETECTOR	13.91	51221.00	0.00	0.00	51221.00	24478.84	1779.83	0.00	28198.67	23022.33		
SMOKE METER ECO SMOKE 100B	13.91	127322.00	0.00	0.00	127322.00	60848.15	9246.51	0.00	70094.67	57227.33		
SPOT WELDER GYS	13.91	696820.00	0.00	0.00	696820.00	333018.90	50604.73	0.00	383623.63	313196.37		
TRANSFORMER 200KVA L-2	13.91	551325.00	0.00	0.00	551325.00	238522.19	40728.87	0.00	299251.06	252073.94		
Z11005 LCW-STAND ALONE	13.91	253700.00	0.00	0.00	253700.00	120871.22	18483.44	0.00	139304.65	114395.35		
SONY VPL DATA PROJECTOR	13.91	25000.00	0.00	0.00	25000.00	12203.81	1779.95	0.00	13983.76	11016.24		
ON-GRID SOLAR SYSTEM	13.91	1334285.72	0.00	0.00	1334285.72	482938.03	118422.46	0.00	601360.49	732925.23		
ALUMINIUM COMPART PANEL VIVA	13.91	194972.00	0.00	0.00	194972.00	50468.73	20100.40	0.00	70569.14	124402.86		
AIR HYDRAULIC PUMP	13.91	45500.00	0.00	0.00	45500.00	1612.61	6104.74	0.00	7717.34	37782.66		
PLANT & MACHINERY	13.91	4535958.00	0.00	0.00	4535958.00	1987637.92	354471.32	0.00	2342109.25	2193848.75		
Sub Total of (C)		14232044.72	39800.00	0.00	14271844.72	6476893.69	1081509.60	0.00	7558403.28	6713441.44		
Computer												
COMPUTER ACCESSORIES	40.00	598700.00	0.00	0.00	598700.00	506319.32	36952.27	0.00	543271.59	55428.41		
Sub Total of (D)		598700.00	0.00	0.00	598700.00	506319.32	36952.27	0.00	543271.59	55428.41		
TOTAL		52445647.72	39800.00	0.00	52445647.72	16347740.02	2729168.39	0.00	19076908.42	33408539.30		
PRVIOUS YEAR		52400147.72	45500.00	0.00	52445647.72	13289193.44	3058546.58	0.00	16347740.02	36097907.70		



Richard Khan
DIRECTOR

Chay Chavala
DIRECTOR



KSR MOTORS PRIVATE LIMITED
HONDA CAR SHOWROOM, S.NO.59/B,MAUIZA WADGAON CHANDRAPUR MH 442401
 CIN U74999MH2016PTC286974

DEPRECIATION AS PER INCOME TAX ACT AS ON 31-03-2023

PARTICULARS	RATE	OPENING WDV 01.04.2022	ADDITION		SOLD		TOTAL 31.03.2023	DEPRECIATION	BALANCE WDV 31.3.2023
			BEFORE 30-Sep	AFTER 30-Sep	BEFORE 30-Sep	AFTER 30-Sep			
BUILDING SHOWROOM									
BUILDING SHOWROOM	10.00	19122845.72	0.00	0.00	0.00	0.00	19122845.72	1912284.57	17210561.15
ACP SHUT	10.00	515871.18	0.00	0.00	0.00	0.00	515871.18	51587.12	464284.06
PEVER BLOCK	0.00	7000000.00	0.00	0.00	0.00	0.00	0.00	0.00	7000000.00
Sub Total of (A)		20338716.90	0.00	0.00	0.00	0.00	20338716.90	1963871.69	18374845.21
Furniture & Fittings									
FURNITURE & FIXTURE	10.00	2584753.34	0.00	0.00	0.00	0.00	2584753.34	258475.33	2326278.01
Sub Total of (B)		2584753.34	0.00	0.00	0.00	0.00	2584753.34	258475.33	2326278.01
Plant & Machinery									
AIR CONDITIONER	15.00	579754.23	0.00	0.00	0.00	0.00	579754.23	86965.13	492791.10
ELECTRICAL EQUIPMENTS	15.00	613716.79	0.00	0.00	0.00	0.00	613716.79	92057.52	521659.27
BATTERY CHARGER SHOR(BL/PBRC200)	15.00	12249.99	0.00	0.00	0.00	0.00	12249.99	1837.50	10412.49
CARO-MIG WELDER (CM250)	15.00	50733.95	0.00	0.00	0.00	0.00	50733.95	7610.09	43123.86
DISTRIBUTION PANEL, BORD	15.00	77808.19	0.00	0.00	0.00	0.00	77808.19	11671.23	66136.96
ELEVATOR MACHINE	15.00	548954.78	0.00	0.00	0.00	0.00	548954.78	82343.22	466611.56
FIRE EXTINGUISHER	15.00	6990.19	0.00	0.00	0.00	0.00	6990.19	4033.53	42756.66
FITTING TOOLS WITH AIR GAUGE	15.00	134735.41	0.00	0.00	0.00	0.00	134735.41	20210.31	114525.10
GENERATOR	15.00	264004.39	0.00	0.00	0.00	0.00	264004.39	39600.66	224403.73
GYS PLAZMA CUTTER	15.00	39884.17	0.00	0.00	0.00	0.00	39884.17	5982.63	33901.54
ILLUMINATED SIGNS SOFT	15.00	433650.16	0.00	0.00	0.00	0.00	433650.16	65347.52	370302.64
INVERTER BATTERY	15.00	63859.61	0.00	0.00	0.00	0.00	63859.61	9578.94	54280.67
OIL LUBE SCISSOR LIFT	15.00	109950.05	0.00	0.00	0.00	0.00	109950.05	16492.51	93457.54
OTC REFRIGERANT DETECTOR	15.00	24732.62	0.00	0.00	0.00	0.00	24732.62	3709.89	21022.73
SMOKE METER ECO SMOKE 100B	15.00	61478.25	0.00	0.00	0.00	0.00	61478.25	9221.74	52256.51
SPOT WELDER GYS	15.00	336463.92	0.00	0.00	0.00	0.00	336463.92	50469.59	285994.33
TRANSFORMER 200KVA L-2	15.00	266210.18	0.00	0.00	0.00	0.00	266210.18	39931.53	226278.66
Z11005 UCW-STAND ALONE	15.00	122500.60	0.00	0.00	0.00	0.00	122500.60	18375.09	104125.51
SONY VPL DATA PROJECTOR	15.00	12071.53	0.00	0.00	0.00	0.00	12071.53	1810.73	10260.80
ON-GRID SOLAR SYSTEM	40.00	288205.56	0.00	0.00	0.00	0.00	288205.56	115282.22	172923.34
ALUMINIUM COMFORT PANEL VIVA	15.00	140867.27	0.00	0.00	0.00	0.00	140867.27	21130.09	119737.18
AIR HYDRAULIC PUMP	15.00	42087.50	0.00	0.00	0.00	0.00	42087.50	6313.13	35774.38
PLANT & MACHINERY	15.00	2387201.41	0.00	0.00	0.00	0.00	2387201.41	358080.21	2029121.20
Sub Total of ©		6620110.74	0.00	0.00	0.00	0.00	6620110.74	1068053.00	5591857.73
Computer									
COMPUTER ACCESSORIES	40.00	86560.56	0.00	0.00	0.00	0.00	86560.56	34624.22	51936.34
Sub Total of (D)		86560.56	0.00	0.00	0.00	0.00	86560.56	34624.22	51936.34
TOTAL		29630141.54	0.00	39800.00	0.00	0.00	29669941.54	3325024.25	26344917.29



Kishan Kumar Chavda
 DIRECTOR

Dr. Jyoti Chavda
 DIRECTOR



KSR MOTORS PRIVATE LIMITED
HONDA CAR SHOWROOM, S.NO.59/B,MAUZA WADGAON CHANDRAPUR MH 442401
CIN U74999MH2016PTC286974
For the year ended 31st March, 2023
G. TRADE PAYABLES WORKING

Particular	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years
I.P.COMPLEX PVT LTD (HANS HONDA)	-	295.00	-	-	-
TVS MOBILITY PVT LTD	-	295.00	-	-	-
PINE LABS PVT LTD	-	590.00	-	-	-
EMERALD CARS PVT.LTD	-	2867.00	-	-	-
KAIZEN AUTO CARS PVT. LTD.	-	7931.00	-	-	-
ADV. BHASKAR V. SARODE	-	8400.00	-	-	-
AARYA PRINTERS	-	21250.00	-	-	-
SEVEN EYES DISTRIBUTION	-	25794.00	-	-	-
GAYATRI TYRES & BATTERY	-	28500.00	-	-	-
MAITRY H/K SERVICES(SALE)	-	32175.00	-	-	-
MAITRY H/K SERVICES(SERVICE)	-	32175.00	-	-	-
DURGA TRADERS	-	37052.00	-	-	-
BOMBAY INTELLIGENCE SECURITY (INDIA) LTD.	-	45240.00	-	-	-
BRIDGESTONE INDIA PVT LTD	-	48156.00	-	-	-
AANAND AGENCIES	-	55124.00	-	-	-
HONDA MOTOR INDIA(MHSP)	-	77332.77	-	-	-
ALF AUTO SERVICES PVT LTD(SPARES)	-	79949.78	-	-	-
ATHARVA TYRES PRIVATE LIMITED	-	87226.00	-	-	-
HONDA MOTOR INDIA(UPSP)	-	95884.67	-	-	-
ROYAL ASSOCIATES	-	110155.00	-	-	-
VERTICALS BUSINESS SOLUTIONS PVT LTD	-	155824.00	-	-	-
INDIAN COMMERCIAL CORPORATION	-	159224.00	-	-	-
A.K.CONSTRUCTION	-	150000.00	107630.00	-	-
VILAS LAHUJI NIKHARE	-	163000.00	120125.00	-	-
ADARSH SERVICE STATION	-	326367.60	76649.00	-	-
SANDEEP GASOLINES	-	293274.17	627223.00	-	-
CHADDA TRADING CO.	-	180000.00	180000.00	745725.00	-
TOTAL	0.00	2224081.99	1111627.00	745725.00	0.00

Particular	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years
KRUSHNA ASHOK PIMPLE	300.00	-	-	-	-
SADANANDAM RAJANNA JANNAM	330.00	-	-	-	-
RAJESH SARODKAR	350.00	-	-	-	-
SANJAY RAMESHWARDAS GARG	350.00	-	-	-	-
SHABNAM HASHAMBHOY	350.00	-	-	-	-
VINOD MESHAM	350.00	-	-	-	-
KADARBHAI SUBHANBHAI ABDUL	350.00	-	-	-	-
NAMDEO SHYAMRAO DATARKAR	380.00	-	-	-	-
PRAKASH BABURAO TITRE	400.00	-	-	-	-
PRATIK SUBHASH DONGE	443.00	-	-	-	-
AMOL BADUKALE	550.00	-	-	-	-
KARUNASAGAR M.DEO	578.00	-	-	-	-
PAVAN SHAMRAO EKRE	714.00	-	-	-	-
NEETA SHAHANE	780.00	-	-	-	-
VIVEK KANTILAL SAKHARE	811.00	-	-	-	-
BABA KISHAN UMARE	1000.00	-	-	-	-
K.V.D.S PRASAD	1000.00	-	-	-	-
OM PRAKASH KUMAR	1000.00	-	-	-	-
ANJALI RATANSHAHA SEDMAKE	1000.00	-	-	-	-
AWES KHAN PATHAN	1000.00	-	-	-	-
BAPURAO RAMCHANDRA JENEKAR	1000.00	-	-	-	-
BHARATI GOPAL MUNDHADA	1000.00	-	-	-	-
DIPAK BHAVANDAS DUBBANI	1000.00	-	-	-	-
RAMCHANDRA DEWAJI SHENDE	1000.00	-	-	-	-
SANGITA SHALIKRAO THERE	1000.00	-	-	-	-
HITESH GIRISH DANGE	1000.00	-	-	-	-
SURAJ SINGH THAKUR	1023.00	-	-	-	-
ANITA VASANT KAPLE	1132.00	-	-	-	-
KISAN KIRSAN	1266.00	-	-	-	-
BHUPINDARSINGH B.GURUM	1388.00	-	-	-	-
SHUBHANGI MAHESH KANWADE	1499.00	-	-	-	-
THE NEW INDIA ASSURANCE CO. LTD.	1714.01	-	-	-	-
SWAPNIL VIJAY JAGTARE	1850.00	-	-	-	-
ROYAL SUNDARAM GENERAL INSURANCE CO.LTD	1890.00	-	-	-	-
UMESH TIRATHRAM KAPOOR	1950.00	-	-	-	-
ATUL KUMAR GOEL	1999.00	-	-	-	-
BHAGWAN HARBADE	2000.00	-	-	-	-



NISHIKANT RAMTEKE	2000.00	-	-	-	-
SUNIL WASANTRAO PURANKAR	2165.00	-	-	-	-
MULCHAND BHOMRAJ JOSHI	2292.00	-	-	-	-
MOHAN BADRINARAYAN MUNDHADA	2410.00	-	-	-	-
AMARJEET SINGH H.BHATIA	3000.00	-	-	-	-
SHANKAR NAGOJI MANDAWKAR	4254.00	-	-	-	-
AYD HESH VARMA	5000.00	-	-	-	-
JAGDISH BALIRAM DUPARE	5000.00	-	-	-	-
NAGESH AGRAWAL	5000.00	-	-	-	-
NILESH DIKUNDWAR	5000.00	-	-	-	-
PATHAN BROTHERS TAX SERVICES	5000.00	-	-	-	-
PRASHANT JYOTIBA MANKAR	5000.00	-	-	-	-
RAJU JAGAN CHIKATE	5000.00	-	-	-	-
SANDEEP SITARAM MEHAR	5000.00	-	-	-	-
SATYARAJ GAJENDRA WAWRE	5000.00	-	-	-	-
AU SMALL FINANCE BANK LIMITED(PAYOUTS)	7563.90	-	-	-	-
HONDA CARS INDIA LTD(OTHER CAR)	7759.29	-	-	-	-
SHUBHAM DILIP SHASTRAKAR	8999.00	-	-	-	-
AMARCHAND MANGILAL GANDHI	10000.00	-	-	-	-
MAHESH BALKRISHNA ZADE	10000.00	-	-	-	-
NILESHKUMAR TIWARI	10000.00	-	-	-	-
SHUBHAM JEVENDRA PIMPALKAR	10000.00	-	-	-	-
SWATI VIJAYRAO DANA0	10000.00	-	-	-	-
UTKARSH GULABRAO DURGE	10000.00	-	-	-	-
YAISHU SANTUJI TULAVI	10000.00	-	-	-	-
DILIP GOPINATH CHANDEWAR	10151.00	-	-	-	-
ABHIJIT ARUNRAO SELOKAR	11000.00	-	-	-	-
AMAR MAHAMANDRE	11000.00	-	-	-	-
APARNA JAYESH MESHAM	11000.00	-	-	-	-
ARJUN ASHOK SAOLIKAR	11000.00	-	-	-	-
G.T. TOURS AND TRAVELS	11000.00	-	-	-	-
MANOJ SHAMRAO SAMRIT	11000.00	-	-	-	-
NIRWAN SUDHAKAR BORKAR	11000.00	-	-	-	-
PARIMAL PRAFULLA SARKAR	11000.00	-	-	-	-
PURUSHOTTAM NARAYAN KATARKAR	11000.00	-	-	-	-
RADHABAI CHUNNILAL BHALERAO	11000.00	-	-	-	-
SANTOSH DEORAOJI PIMPALKAR	11000.00	-	-	-	-
SHANKAR AMULLYA MANDAL	11000.00	-	-	-	-
SONAL CHANDRAMANI WANKAR	11000.00	-	-	-	-
SUBODH RAGHAO TIWARI	11000.00	-	-	-	-
TARACHAND NAGRALE	11000.00	-	-	-	-
PANKAJ YUGRAJ THAMKE	19140.00	-	-	-	-
NAVNATH BARSAGADE	20000.00	-	-	-	-
SHAMAL NETAJI GULANKWAR	21000.00	-	-	-	-
PRAKASH NARAYAN PENCHALWAR	25000.00	-	-	-	-
SAIBABA TOURS AND TRAVELS	25752.00	-	-	-	-
TATA AIG GENERAL INSURANCE CO LTD	27422.55	-	-	-	-
CHOLAMANDALAM GENERAL INSURANCE CO LTD.	49030.00	-	-	-	-
M/S RAVI TOURS AND TRAVELS, PROP. RAVI THORAT	91000.00	-	-	-	-
RAJESH NANDLAL BIYANI	104249.00	-	-	-	-
SUBHASH PATRUJI BANDURKAR	104486.00	-	-	-	-
BHARTI AXA GENERAL INSURANCE CO. LTD(PAYOUTS)	121564.00	-	-	-	-
BHASKAR RAMAJI MESHAM	191000.00	-	-	-	-
ICICI BANK LTD(CARD PAYOUT)	344966.44	-	-	-	-
TOTAL	1510951.19	-	-	-	-



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KSR MOTORS PRIVATE LIMITED
HONDA CAR SHOWROOM, S.NO.59/B, MAUZA WADGAON CHANDRAPUR MH 442401
CIN U74999MH2016PTC286974
For the year ended 31st March, 2023
L. TRADE RECEIVABLES WORKING

Particulars	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
RAJESH SAMPATLAL DAGA	-	295.00	-	-	-	-
SUSHIL SHRIVALLABH MUNDHADA	-	295.00	-	-	-	-
VIJAYA RAVINDRA BANGDE	-	524.00	-	-	-	-
MGS INFRABUILD PVT LTD	-	590.00	-	-	-	-
GANESH SURYABHAN CHAKOR	-	692.00	-	-	-	-
SURESH DEEPCHAND SURANA	-	1000.00	-	-	-	-
SHASHANK RAMUJI DHOKE	-	2183.00	-	-	-	-
CHOLAMANDALAM INVESTMENT & FINANCE COM. LTD(PAYO	-	3211.00	-	-	-	-
IFFCO TOKIO GENERAL INSURANCE COMPANY LIMITED	-	3642.56	-	-	-	-
CHUDAMAN BARKUJI PIPARIKAR	-	7000.00	-	-	-	-
UTTAMRAO SHRIHARI ZADE	-	15542.00	-	-	-	-
P.P.CONSTRUCTION	-	16612.00	-	-	-	-
ICICI LOMBARD GENERAL INSURANCE CO.	-	17279.92	-	-	-	-
SHUBHANGI SWAPNIL RATHOD	-	18611.00	-	-	-	-
DARSHILEEN ANMOL SALUJA	-	30470.00	-	-	-	-
SMITA RAVIDAS RAUT	-	50554.00	-	-	-	-
UMESH SHARMA	-	55449.00	-	-	-	-
MOHIT SATISHKUMAR CHADDA	-	67016.00	-	-	-	-
RAHUL UTTAM MANDAL	-	100000.00	-	-	-	-
SMC INSURANCE BROKERS PVT.LTD.	-	164055.92	-	-	-	-
VEDBHUSHAN HARIKRISHNA MADANKAR	-	176358.00	-	-	-	-
ANUJ KRISHANLAL CHADDA	-	0.00	15,793.00	187,384.00	-	-
FUTURE GENERALI INDIA INSURANCE COMPANY LIMITED	-	330509.56	-	-	-	-
HDFC ERGO GENERAL INSURANCE COMPANY LIMITED	-	0.00	616,716.34	216,531.00	-	-
TOTAL		1061889.96	632509.34	403915.00	0.00	0.00

Ray Chadda
KSR MOTORS PRIVATE LIMITED



KSR MOTORS PRIVATE LIMITED
 HONDA CAR SHOWROOM, S.NO.59/B,MAUZA WADGAON CHANDRAPUR MH 442401
 CIN U74999MH2016PTC286974
 For the year ended 31st March, 2023
J. SHORT TERM LOANS , ADVANCES

Particular	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
GIRNAR AUTOVENTURES PVT LTD.	9092.00	-	-	-	-	-
GURUNANAK REFRIGERATION PVT LTD	75643.00	-	-	-	-	-
VIKAS FIREX	400000.00	-	-	-	-	-
TOTAL	484735.00	-	-	-	-	-

Particular	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
Staff Salary Advance	10500.00	-	-	-	-	-
TOTAL	10500.00	-	-	-	-	-

Particular	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
CESS Receivable	80272.75	-	-	-	-	-
TDS AY 2023-24	502171.79	-	-	-	-	-
TCS Receivable AY 2023-24	107554.92	-	-	-	-	-
National Traders (S.D.)	2070.00	-	-	-	-	-
ICICI BANK LTD(INSURANCE)RECEIVABLE	220478.44	-	-	-	-	-
TOTAL	912547.90	-	-	-	-	-





 M/s. UTKARSH GARADE & ASSOCIATES
 CHARTERED ACCOUNTANTS
 NAGPUR
 FRN : 146492W
 UTK

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2023

₹ in rupees

	PARTICULARS	31st March 2023	31st March 2022
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	1,02,72,354.48	1,21,65,427.33
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	27,29,168.39	30,58,546.58
	Finance Cost	2,90,406.38	4,52,371.90
	Operating profits before Working Capital Changes	1,32,91,929.25	1,56,76,345.81
	Adjusted For:		
	(Increase) / Decrease in trade receivables	(12,88,703.57)	6,27,804.27
	Increase / (Decrease) in trade payables	7,00,649.08	8,44,060.85
	(Increase) / Decrease in inventories	(39,19,011.06)	23,90,611.06
	Increase / (Decrease) in other current liabilities	(33,84,628.64)	25,40,478.99
	(Increase) / Decrease in Short Term Loans & Advances	26,599.00	2,26,333.16
	(Increase) / Decrease in other current assets	5,60,561.18	2,85,565.24
	Cash generated from Operations	59,87,395.24	2,25,91,199.38
	Net Cash flow from Operating Activities(A)	59,87,395.24	2,25,91,199.38
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	(39,799.99)	(45,499.99)
	Non Current Investments / (Purchased) sold	(31,64,321.00)	(20,64,171.00)
	Net Cash used in Investing Activities(B)	(32,04,120.99)	(21,09,670.99)
C.	Cash Flow From Financing Activities		
	Finance Cost	(2,90,406.38)	(4,52,371.90)
	Increase in / (Repayment) of Short term Borrowings	(2,44,77,607.21)	1,98,44,711.09
	Increase in / (Repayment) of Long term borrowings	20,17,110.00	(74,47,968.00)
	Other Inflows / (Outflows) of cash	(42,65,286.44)	(37,51,840.00)
	Net Cash used in Financing Activities(C)	(2,70,16,190.03)	81,92,531.19
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	(2,42,32,915.78)	2,86,74,059.58
E.	Cash & Cash Equivalents at Beginning of period	3,14,13,599.71	27,39,540.13
F.	Cash & Cash Equivalents at End of period	71,80,683.93	3,14,13,599.71
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	(2,42,32,915.78)	2,86,74,059.58

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

As per our report of even date

For UTKARSH GARADE &
ASSOCIATES

Chartered Accountant
(FRN: 146492W)

Utkarsh Garade

UTKARSH GARADE
PROPRIETOR
Membership No.: 181654
Place:
Date:



For and on behalf of the Board of
Directors



KSR MOTORS PRIVATE LIMITED
HEAD OFFICE: 67/1 & 67/2 KHUTALA VILLAGE, NEAR MIDC, CHADRAPUR
CIN U74999MH2016PTC286974
VEHICLE STOCK AS ON 31.03.2023

S.No.	Date	Inv No.	Model	Vin No	Eng.No.	Col	Qty	Basic	DISCOUNT	Basic	%	ICST	%	CESS	TOTAL
1	07/01/2023	1280210966	AMAZE RDE E MT (1-VTEC)	MAKDF554AP4400088	L12B47802207	PLATINUM WHITE P	1.00	506408	3876	502,532	28	140,709	1	5,025	648,266
2	31/12/2022	1280210477	AMAZE RDE S MT (1-VTEC)	MAKDF556AP4400077	L12B47800200	METEOROID GRAY M.	1.00	546093	7752	538,341	28	150,735	1	5,383	694,460
3	07/01/2023	1280210966	AMAZE RDE S MT (1-VTEC)	MAKDF556AP4400344	L12B47801003	METEOROID GRAY M.	1.00	552016	3876	548,140	28	153,479	1	5,481	707,101
4	07/01/2023	1280210966	AMAZE RDE S MT (1-VTEC)	MAKDF556AP4400548	L12B47802053	PLATINUM WHITE P	1.00	554978	3876	551,102	28	154,309	1	5,511	710,922
5	27/03/2023	1280218594	AMAZE RDE S MT (1-VTEC)	MAKDF556BP4403709	L12B47811930	GOLDEN BROWN M.	1.00	552016	3876	548,140	28	153,479	1	5,481	707,101
6	28/03/2023	1280218692	AMAZE RDE S MT (1-VTEC)	MAKDF556CP4404146	L12B47814004	PLATINUM WHITE P	1.00	554978	3876	551,102	28	154,309	1	5,511	710,922
7	27/03/2023	1280218595	AMAZE RDE S MT (1-VTEC)	MAKDF556CP4404227	L12B47814062	LUNAR SILVER M	1.00	552016	3876	548,140	28	153,479	1	5,481	707,101
8	02/11/2022	1280204107	AMAZE MMC 1.2 S MT (1-VTEC)	MAKDF556CKN4316473	L12B47553089	GOLDEN BROWN M.	1.00	546093	7752	538,341	28	150,735	1	5,383	694,460
9	04/11/2022	1280204286	AMAZE MMC 1.2 S MT (1-VTEC)	MAKDF556CKN4316540	L12B47553147	PLATINUM WHITE P.	1.00	549055	7752	541,303	28	151,565	1	5,413	698,281
10	05/12/2022	1280207498	AMAZE MMC 1.2 S MT (1-VTEC)	MAKDF556GLN4317691	L12B47557067	GOLDEN BROWN M.	1.00	546093	7752	538,341	28	150,735	1	5,383	694,460
11	05/12/2022	1280207497	AMAZE MMC 1.2 S MT (1-VTEC)	MAKDF556GLN4317708	L12B47557084	GOLDEN BROWN M.	1.00	546093	7752	538,341	28	150,735	1	5,383	694,460
12	27/02/2023	1280215918	AMAZE RDE VY MT (1-VTEC)	MAKDF558AP4401605	L12B47808374	METEOROID GRAY M.	1.00	634497	3876	630,621	28	176,574	1	6,306	813,501
13	31/01/2023	1280213582	AMAZE RDE VY MT (1-VTEC)	MAKDF558AP4401866	L12B478086243	PLATINUM WHITE P	1.00	637458	3876	633,882	28	177,403	1	6,336	817,521
14	03/02/2023	1280213941	AMAZE RDE VY MT (1-VTEC)	MAKDF558AP4402036	L12B47808478	GOLDEN BROWN M.	1.00	634497	3876	630,621	28	176,574	1	6,306	813,501
15	28/02/2023	1280216186	AMAZE RDE VY MT (1-VTEC)	MAKDF558BP4402812	L12B47808997	GOLDEN BROWN M.	1.00	634497	3876	630,621	28	176,574	1	6,306	813,501
16	11/03/2023	1280216975	AMAZE RDE VY MT (1-VTEC)	MAKDF558BP4403230	L12B47810680	METEOROID GRAY M.	1.00	634497	3876	630,621	28	176,574	20	126,124	933,319
17	28/02/2023	1280216186	AMAZE RDE VY MT (1-VTEC)	MAKDF558BP4403266	L12B47810952	LUNAR SILVER M	1.00	634497	3876	630,621	28	176,574	1	6,306	813,501
18	05/12/2022	1280207497	AMAZE MMC 1.2 VY MT (1-VTEC)	MAKDF558LN4317370	L12B47556921	GOLDEN BROWN M.	1.00	624575	7752	616,823	28	172,710	1	6,168	795,702
19	27/03/2023	1280218594	AMAZE RDE VY MT (1-VTEC)	MAKDF559CP4400285	L12B47814751	GOLDEN BROWN M.	1.00	634497	3876	630,621	28	176,574	1	6,306	813,501
20	27/02/2023	1280215917	CITY MMC RDE V MT (1-VTEC)	MAKGN253BP4200012	L15ZD2000943	PLATINUM WHITE P	1.00	774756	0	774,756	28	216,932	17	131,709	1,123,396
21	05/09/2022	1280195563	CITY 5TH GEN VY MT (1-VTEC)	MAKGN254JN4102388	L15ZD1819000	METEOROID GRAY M.	1.00	846860	3448	843,412	28	226,155	17	143,380	1,222,947
22	23/02/2023	1280215593	CITY MMC RDE ZX MT (1-VTEC)	MAKGN257BP4200407	L15ZD2001191	PLATINUM WHITE P	1.00	935203	0	935,203	28	261,857	17	158,985	1,356,044
23	11/01/2019	1180011985	CR-V 1.6 9AT (1-DTEC)	MAKRW7851JN000128	N16A51000336	WHITE ORCHID PEARL	1.00	1968084	0	1,968,084	28	551,064	20	393,617	2,912,764
							23.00	15599757	100348	15,499,409		4,339,835		1,057,287	20,896,531



KSR MOTORS PRIVATE LIMITED
 HEAD OFFICE: 67/1 & 67/2 KHUTALA VILGE, NEAR MIDC, CHADRAPUR
 CIN U74999MH2016PTC286974
 Old Car Stock Report AS ON 31.03.2023

S.No.	Date	Inv No.	Model	Vin No	Eng.No.	Col	Qty	TOTAL	
1	28/01/2023	59	INDIGO	MAT607161CPE34369	475D1T14EXY31618	B ROYAL	1	100000	MH149B2545
2	27/01/2023	58	INDICA DLS	MAT611431APF47215	106720000092236	WHITE	1	115000	MH29R4883
3	28/02/2023	61	NISSAN MOTARS	MDHFBACDOH9810078	BAAA400E174364	WHITE	1	200000	MH34BF2438
							3	415000	

Chiranjeevi


MF
