

**SUDARSHAN AUTO INDUSTRIES  
PRIVATE LIMITED**

( CIN - U25203PN2011PTC141514 )

**Reg. Office**

Plot No T-2, Kagal Five Star MIDC, Kagal , Kolhapur

**Works**

Plot no E 18, Opp Saktas India Ltd , Kagal Five Star  
MIDC, , Kagal , Kolhapur

Plot no E 46, Kurkumbh Industrial Area , Kurkumbh  
,Pune- 413802

**ANNUAL REPORT FOR FINANCIAL  
YEAR 2024-2025**

**ARADHANA BAHETI & CO  
CHARTERED ACCOUNTANT.**

**1160, E-WARD , NAMDEV NEST , F – 5, 2<sup>ND</sup> FLOOR , RAJARAM ROAD, OPP KAMLA  
COLLEGE KOLHAPUR-416001**

**E Mail- anbaheti77@gmail.com , Ph No 0231-2654082, 9890236096**

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**Independent Auditor's Report**

To,  
The Members of  
Sudarshan Auto Industries Private Limited

**Report on the Audit of the Standalone Financial statements**

We have audited the accompanying financial statement of Sudarshan Auto Industries Pvt Ltd ("the company"), Which comprise the Standalone Balance Sheet as at 31<sup>st</sup> March 2025, the Statement of Profit and Loss, (including other comprehensive income), Standalone statement of changes in equity , the standalone statement of Cash Flows for the year then ended , notes and a summary of significant accounting policies & other explanatory information. ( hereinafter referred to as "Standalone Financial Statements").

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, its Profit / ( Loss ) including Other Comprehensive Income, its Cash Flows and the Statement of Changes in Equity for the year ended on that date.

**Basis of opinion**

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing, issued by the Institute of Chartered Accountants of India, as specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the standalone Financial Statements are free from material misstatement. We are independent of the company in accordance with code of ethics issued by ICAI together with ethical requirements that are relevant to our audit of the financial statements under provisions of the act and Rules thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and Code of Ethics . We believe that audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on financial statements .



### **Management's Responsibility 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 Standalone Ind AS Financial Statements that give a true and fair view of the Financial Position, Financial Performance including Other Comprehensive Income, Cash Flows and the Statement of Changes in Equity of the Company in accordance with accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended . 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 the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error

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

The Board of Directors is responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these Standalone Financial Statements based on our audit . We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under. Our objectives are to obtain reasonable assurances about whether 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 guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists . Misstatements can arise due to 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

As part of an audit in accordance with SAs , we exercise professional judgement and maintain professional skepticism through out the audit . We also -:

- Identify and assess the risks of material misstatements, whether due to fraud or error , design and perform audit procedures responsive to those risks , and obtain audit evidence that is sufficient and appropriate to provide a basis of our opinion .



The risk of not detecting misstatement resulting from fraud is higher than one resulting from error , as fraud may involve collusion , forgery, intentional omissions , misrepresentations , or the override of internal control .

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in circumstances. Under section 143(3)9i) of the Act , we are also responsible for expressing our opinion on whether the company has adequate internal financial control with reference to financial statements in place and the operating effectiveness of such controls .
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial statements made by the management and Board of Directors in accordance with IND AS 8 "Accounting policies, changes in Accounting Estimates and Errors".
- Conclude on the appropriateness of the management and Board of Directors use of the going concern basis of accounting and , based on audit evidence obtained , whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern . If we conclude that a material uncertainty exists , we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate , to modify our opinion . Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However , future events or conditions may cause the company to cease to continue as a going concern .
- Evaluate the overall presentation , structure and content of financial statements , including the disclosures , and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation in accordance with IND AS 1 "Presentation of financial statement".

While performing the audit procedures, we have considered sufficient and appropriate audit evidence which are available for us to be able to assess the factors affecting on overall operations of the company even though these factors are indicative and not exhaustive. We have also assessed the impact on going concern of the company and appropriate disclosures have been made in the financial statements which does not indicate any material uncertainty related to going concern except temporary operational and financial hitches & short run disturbances in smoothness of the cash flows in future.

We communicate with those charged with governance regarding , among other matters , the planned scope and timing of the audit and significant audit findings , including any significant deficiencies in internal control that we identify during our audit .

We also provide those charged with governance with a statement that we have complied with relevant ethical requirement regarding independence , and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence , where applicable , related safeguards .



### Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of standalone financial statements of the current period. These matters were addressed in the context of my audit of standalone financial statements as a whole and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

### Report on other Legal & Regulatory Requirements

As required by the Companies (Auditors Report) Order, 2020 issued by the Central Government of India in terms of Section 143(11) of the Companies Act 2013, we give in the Annexure – A statement on the matters specified in paragraphs 3 & 4 of the Order:

(A) As required by Section 143(3) of the Act, We report that -:

- a) We have sought and obtained all the information and explanation to the best of our knowledge and belief where necessary for the purpose of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books and proper returns adequate for the purpose of our audit have been received from the branches visited by us.
- c) The Balance Sheet and the Statement of Profit & Loss, statement of changes in Equity & 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 Ind AS specified under Section 133 of the Act
- e) On the basis of written representations received from the directors as on 31<sup>st</sup> March, 2025 taken on record by the Board Directors, none of the directors are disqualified as on 31<sup>st</sup> March, 2025, 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 B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the company's internal financial controls over financial reporting.
- g) The reports on the accounts of the branch offices of the company audited under Section 143(8) of the Act us and have been properly dealt by us in preparing this report.

(B) 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 and to 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 position.
2. The Company did not have any long-term contracts including derivatives contracts of which there were any material foreseeable losses.
3. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

4. Assumption of going concern of the company do not require any significant revision to support the management's assessment in the current environment

5. The company has not declared or paid any dividend during the year

6. i) Management has represented that , to the best of its knowledge and belief , as disclosed in financial statements , no funds have been advanced or loaned or invested ( either from borrowed funds or share premium or any other sources or kind of funds ) by the company to or in any persons or entities, including foreign entities ( "Intermediaries" ) , with the understanding , whether recorded in writing or otherwise , that intermediary shall :

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ( " Ultimate Beneficiaries " ) by or on behalf of the company  
or
- provide any guarantee , security or the like to or on behalf of the Ultimate Beneficiaries

ii) The management has represented, that , to the best of its knowledge and belief , as disclosed in financial statements, no funds have been received by the Company from any persons or entities , including foreign entities ( " Funding Parties " ) with the understanding , whether recorded in writing or otherwise , that company shall :

- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ( " Ultimate Beneficiaries " ) by or on behalf of the Funding Party  
or
- provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries;

iii) Based on audit procedures performed that have been considered reasonable and appropriate circumstances , nothing has come to our notice that has caused us to believe that representation received as above contain any material mis-statement

(C) With respect to the other matter to be included in Auditor's report under section 197(16) With respect to the matter to be included in the Auditor's report in accordance with the requirements of section 197(16) of the Act , as amended , In our opinion and to the best of our information and according to the explanation given to us , the company being private company , provisions of section 197 of the Act relating to managerial remuneration are not applicable to the company . The ministry of corporate affairs has not prescribed other details under section 197(16) of the Act which are required to be commented upon by us .

(D) The reporting under rule 11(g) of the Companies ( Audit and Auditors Rules ) 2014, is applicable from 1.4.2023 . Based on our examination which included test checks , except for the instances mentioned below , the company has used the accounting software for maintaining books of accounts , which have feature of recording audit



trail ( edit log ) facility and same is operated throughout the year for the all relevant transactions recorded in the respective software

i) The feature of recording audit trail ( edit log ) facility was not enabled at data base level to log any direct changes for the accounting software used for maintaining books of accounts relating to, regular trade transactions , pay roll , consolidation process , and certain non editable fields / tables of the accounting software used for maintaining general ledger .

Further audit trail ( edit log ) facility was enabled and operated through out the year for the respective accounting software , we did not come across instances of the audit trail feature being tampered with.

UDIN -: 25113761BMJOGM3855

Date -: 17.05.2025

Place-: Kolhapur.



Aradhana Baheti & Co  
Chartered Accountants  
( FRN – 0145007W)

*Aradhana*  
CA Aradhana N Baheti  
Prop .  
M. No: 113761

**ARADHANA BAHETI & CO**  
**CHARTERED ACCOUNTANTS**  
1160, 'E' WARD FLAT NO - 5,  
NAMDEV NEST APARTMENT  
RAJARAM ROAD, OPP KAMLA  
COLLEGE KOLHAPUR - 416001

## **ANNEXURE "A"**

### **TO THE INDEPENDENT AUDITORS' REPORT**

The Annexure referred to in our Report of even date to the members of **Sudarshan Auto Industries Private Limited** on the accounts of the Company for the year ended 31<sup>st</sup> March, 2025

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:-

- (i) (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of property, plants & equipments (fixed assets);  
Company has not acquired or incurred such material expenses resulting into any "identifiable" intangible assets held for use of the company's production facilities or rental purpose or any other administrative purpose.
- (b) As explained to us, these property, plants & equipment's (fixed assets) have been physically verified by the management at reasonable intervals; No such material discrepancies were noticed on such verification;
- (c) According to information and explanations given by the management, the title deeds / lease deeds of immovable properties included in Property, Plant and Equipment are held in the name of the Company.
- (d) The company has not revalued any of its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (e) To the best of our knowledge, and as information made available to us from time to time, no such any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) As explained to us, physical verification of inventory has been conducted at reasonable intervals by the management;
- (b) The procedures of physical verification of inventory followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.
- (c) The company is generally maintaining proper records of inventory. No material discrepancies were noticed on physical verification of stocks by the management as compared to book records.
- (d) the company has been availed (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.



(e) Quarterly returns or statements filed by the company with financial institutions or banks are in agreement with the books of account of the Company. There is no material discrepancies in such reporting to financial statements as compared to books.

(e) To the best of our knowledge and as information available by management, there are no such cases where charges or satisfaction of charges are yet to be registered with registrar of companies.

(iii) the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.

(iv) The company has not given any loans, investments guarantees, and security within the meaning of provisions of section 185 & 186 of the Companies Act.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits in contravention of directives issued by Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions of the Act and the rules framed there under, where applicable. No such order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal.

As per contention of management, any business advance received by company outstanding for more than 365 days, are not treated as deposits as same are pending for compliance of terms and conditions as a part of performance of contracts.

(vi) We have broadly reviewed the books of account maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148(1) of the Companies Act, 2013, related to the manufacturing activities, and are of the opinion that prima facie, the specified accounts and records have been made and maintained. We have not, however, made a detailed examination of the same.

(vii) (a) According to the records of the company the company is generally regular in depositing with appropriate authorities undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues and other material statutory dues applicable to it.

According to the information and explanations given to us, no undisputed amounts payable in respect of GST, PF, ESIC, income tax, wealth tax, Service Tax, sales tax, custom duty, excise duty and Cess, GST, were in arrears, as at 31<sup>st</sup> March, 2025 for a period of more than six months from the date they became payable

(b) According to the information and explanations given to us, there are no dues of GST, PF, ESIC, sales tax, income tax, custom duty, wealth tax, excise duty, Service Tax, and Cess which have not been deposited on account of any dispute.

(Viii) There are no such any transactions not recorded 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 (43 of 1961).

(ix) Based on our audit procedures and according to the information and explanations given to us, we are of the opinion, -:

a) The company has not defaulted in repayment of dues to a financial institution, bank, Government or dues to debenture holders.

b) The company is not declared as willful defaulter by any bank or financial institution or other lender.

c) The Term loans were applied for the purpose for which the loans were obtained;

d) The funds raised on short term basis have not been utilized for long term purposes.

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,

f) The company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies

x) The company has not raised moneys by way of initial public offer or further public offer (including debt instrument) neither made any preferential allotment or private placement of shares or convertible debentures during the year.

xi) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the Financial Statements and according to the information and explanations provided by the management, we report that no fraud by the Company or no fraud on the Company by the officers and employees of the Company has been noticed or reported during the year.

As per explanation made available to us, Company has not received any whistleblower complaints.

xii) The company is not a Nidhi Company hence this clause is not applicable.



xiii) Based upon the audit procedures performed and according to the information and explanations given to us, All transactions with related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial statements etc. as required by the applicable accounting standards.

xiv) The company has no an internal audit system commensurate with the size and nature of its business;

xv) The company has not entered into any non-cash transactions with directors or persons connected with him / them .

xvi) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

xvii) The company has incurred cash losses of Rs 7.00 Crore in the current financial year and cash losses of Rs 4.90 Crore in the immediately preceding financial year .

xviii) There has been no as such any resignation of the statutory auditors during the year

xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and to the best of our knowledge & information provided by the Board of Directors and management plans, We are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date on account of direct or indirect funding / guarantee of the Holding company ;

xx) Considering the Losses , company is not required to spend amount of CSR fund specified in Schedule VII to the companies act during the financial year in compliance with second proviso to subsection (5) of section 135 of the said act .

xxi) The clause (xxi) of CARO – 2020 is not applicable to the company .

UDIN :- 25113761BMJOGM3855

Date :- 17.05.2025

Place:- Kolhapur.



Aradhana Baheti & Co  
Chartered Accountants  
( FRN – 0145007W)

*ABaheti*

CA Aradhana N Baheti  
Prop .

**ARADHANA BAHETI & CO.** M. No: 113761  
**CHARTERED ACCOUNTANTS**  
1160, 'E' WARD FLAT NO - 5,  
NAMDEV NEST APARTMENT  
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COLLEGE KOLHAPUR - 416001

## **ANNEXURE "B"**

### **TO THE INDEPENDENT AUDITORS' REPORT**

**(Referred to in paragraph 1(e) under 'Report on Other Legal and Regulatory Requirements' of our report of even date)**

#### **Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of Sudarshan Auto Industries Private Ltd ("the Company") as of 31st March, 2025 in conjunction with our audit of the standalone 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. 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 the 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 as specified under section 143(10) of the Companies Act, 2013, to the extent 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 judgement, 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 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 authorisations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised 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, to the best of our information and according to the explanations given to us, 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 March 31, 2025, 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.

UDIN -: 25113761BMJOGM3855  
Date -: 17.05.2025  
Place -: Kolhapur.



Aradhana Baheti & Co  
Chartered Accountants  
( FRN – 0145007W)

*ABaheti*

CA Aradhana N Baheti  
Prop .  
M. No: 113761

**ARADHANA BAHETI & CO**  
**CHARTERED ACCOUNTANTS**  
1160, 'E' WARD FLAT NO - 5,  
NAMDEV NEST APARTMENT  
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COLLEGE KOLHAPUR - 416001



**SUDARSHAN AUTO INDUSTRIES PRIVATE LIMITED**

(CIN - U25203PN2011PTC141514)

PLOT NO T-2, KAGAL FIVE STAR MIDC, KAGAL 416203, DIST- KOLHAPUR (M.S.)

**Balance Sheet as on 31.3.2025**

ASSETS	Note no.	(Rs)	
		As at 31 March 2025	As at 31 March 2024
<b>A Non-current assets</b>			
Property, plant and equipment & Intangible Assets	11	19,72,77,168	23,41,30,629
Capital work-in-progress		-	-
Investment property		-	-
Goodwill		-	-
Intangible assets under development		-	-
Biological assets other than bearer plants		-	-
Financial assets			
- Non-Current investments	12	1,16,11,093	1,08,83,165
- Long-term loans and advances	13	-	-
- Others		-	-
Deferred tax assets (Net)	4	3,44,57,428	3,70,82,559
Other non-current assets	14	1,85,54,724	1,85,64,224
<b>Total of A</b>	<b>a</b>	<b>26,19,00,413</b>	<b>30,06,60,577</b>
<b>B Current assets</b>			
Inventories	16	10,03,50,523	11,07,65,567
Financial assets			
- Current investments	15	-	-
- Trade and other receivables	17	8,36,14,440	10,36,22,622
- Cash and cash equivalents	18	5,15,067	46,21,369
- Short term loans and advances	19	-	-
Assets for current tax (net)	20	2,24,305	3,31,453
Other current assets	20	1,12,07,053	2,07,68,251
<b>Non-current assets classified as held for sale</b>		-	-
<b>Total of B</b>	<b>b</b>	<b>19,59,11,387</b>	<b>24,01,09,262</b>
<b>TOTAL OF ASSETS</b>	<b>a+b</b>	<b>45,78,11,800</b>	<b>54,07,69,838</b>

See accompanying notes to the financial statements

As per our attached report schedules and notes to accounts of even date

Aradhana Baheti & Co

Chartered Accountants

*ABaheti*

CA Aradhana Baheti

Prop

M.No - 113761

Place - Kolhapur

Date - 17/05/2025

UDIN - 25113761BMJOGM3855



**ARADHANA BAHETI & CO**  
**CHARTERED ACCOUNTANTS**  
 1160, 'E' WARD FLAT NO - 5,  
 NAMDEV WEST APARTMENT  
 RAJARAM ROAD OPP KAMLA  
 COLLEGE KOLHAPUR - 416004

For and on behalf of board of  
 SUDARSHAN AUTO INDUSTRIES PRIVATE LIMITED

Mr Sidharth Bansal

DIN-00178382

Director

*Sudharshan*  
 Mr Sudarshan Pooal Bansal  
 DIN- 00178378  
 Director

Place - Kolhapur

Date - 17/05/2025



Balance Sheet as on 31.3.2025

		(Rs)	
	Note no.	As at 31 March 2025	As at 31 March 2024
<b>EQUITY AND LIABILITIES</b>			
<b>C Equity</b>			
Equity Share capital	1	8,00,00,000	8,00,00,000
Other equity			
- Equity component of other financial instrument		-	-
- Retained earnings		-	-
- Reserves		-	-
- Reserves representing unrealised gains/ losses		-	-
- Other reserves	2	(61,83,99,068)	(49,45,78,796)
Money received against share warrants		-	-
Others		-	-
Share application money pending allotment		-	-
	c	(53,83,99,068)	(41,45,78,796)
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Financial liabilities			
- Long term borrowings	3	67,50,90,462	61,15,74,794
- Other financial liabilities	1	12,00,00,000	12,00,00,000
- Lease liabilities		-	-
Long term provisions	6	-	-
Deferred tax liabilities (Net)	4	-	-
Other non-current liabilities	5	-	-
	d	79,50,90,462	73,15,74,794
<b>Current liabilities</b>			
Financial liabilities			
- Short term borrowings	7	8,50,33,115	9,57,62,875
- Trade and other payables			
(A) Total outstanding dues of creditors other than micro enterprises and small enterprises and	8	9,20,94,965	9,92,06,667
(B) Total outstanding dues of micro enterprises and small enterprises;			
- Other financial liabilities	9	-	-
- Lease liabilities		-	-
Other current liabilities	9	1,73,06,984	2,09,51,016
Short-term provisions	10	66,85,341	78,53,283
Liabilities for current tax (net)		-	-
Liabilities associated with group(s) of assets held for disposal		-	-
	e	20,11,20,405	22,37,73,841
<b>TOTAL OF EQUITY &amp; LIABILITIES</b>	c+d+e	45,78,11,800	54,07,69,838

See accompanying notes to the financial statements

As per our attached report schedules and notes to accounts of even date

Aradhana Baheti & Co  
Chartered Accountants

CA Aradhana Baheti  
Prop  
M.No-113761  
Place - Kolhapur  
Date - 17/05/2025  
UDIN - 25113761HMMJGFM3855



**ARADHANA BAHETI & CO**  
CHARTERED ACCOUNTANTS  
1160, 'E' WARD FLAT NO - 5,  
NAMDEV NEST APARTMENT  
RAJARAM ROAD, OPP KAMLA  
COLLEGE KOLHAPUR - 416001

For and on behalf of board of  
SUDARSHAN AUTO INDUSTRIES PRIVATE LIMITED

Mr Sudarsh Dural  
DEN-00178362  
Director

Mr Sudarshan Paul Boral  
DEN-00178378  
Director

Place - Kolhapur  
Date - 17/05/2025





SUDARSHAN AUTO INDUSTRIES PRIVATE LIMITED  
(CIN - U25300PN2011PTC141514)  
PLOT NO T-2, KAGAL FIVE STAR MIDC, KAGAL-410304, DIST- KOLHAPUR (M.S.)  
Statement of Profit and Loss for the period ended on 31.3.2025

PARTICULARS	Note no.	For the year ended	
		31.03.2025	31.3.2024
<b>Revenue from operations</b>			
I Revenue	21	1,12,64,35,702	94,66,89,047
II Other income	22	24,87,953	21,82,293
III <b>TOTAL INCOME (I+II)</b>		<b>1,12,89,23,655</b>	<b>94,88,71,340</b>
<b>IV Expenses</b>			
Cost of materials consumed	23	84,85,20,518	67,28,40,569
Purchase of stock-in-trade	23	-	-
Changes in inventories of finished goods, work in progress and stock-in-trade	23	(69,62,597)	1,60,11,860
Employee benefit expense	24	8,15,59,676	8,12,71,521
Finance cost	25	84,81,821	78,88,386
Depreciation and amortisation expense	26	5,27,57,168	5,84,47,915
Other expense	27	26,57,62,509	22,09,78,295
<b>TOTAL EXPENSES</b>		<b>1,25,01,18,796</b>	<b>1,05,74,38,546</b>
V <b>Profit/ (loss) before exceptional items and tax ( III - IV )</b>		<b>(12,11,95,141)</b>	<b>(10,85,67,206)</b>
VI Exceptional items		-	-
VII <b>Profit/ (loss) before tax ( V - VI )</b>		<b>(12,11,95,141)</b>	<b>(10,85,67,206)</b>
VIII <b>Tax expense</b>			
a) Current tax	28	-	-
b) Deferred tax	28	26,25,131	(10,62,301)
IX <b>Profit/ (loss) for the period from continuing operations</b>		<b>(12,38,20,272)</b>	<b>(10,75,04,905)</b>
<b>Profit/ (loss) from discontinued operations</b>		-	-
<b>Tax expense of discontinued operations</b>		-	-
X <b>Profit/ (loss) from discontinued operations (after tax)</b>		-	-
XI <b>Profit/ (loss) for the period ( IX + X )</b>		<b>(12,38,20,272)</b>	<b>(10,75,04,905)</b>
XII <b>Other comprehensive income</b>			
- Items that will not be reclassified to profit or loss		-	-
- Income tax relating to items that will not be reclassified to profit or loss		-	-
- Items that will be reclassified to profit or loss		-	-
- Income tax relating to items that will be reclassified to profit or loss		-	-
XIII <b>Total comprehensive income for the period</b>		<b>(12,38,20,272)</b>	<b>(10,75,04,905)</b>
<i>(Profit/ loss + other comprehensive income)</i>			
<b>Earnings per equity share (for continuing operations)</b>			
a) Basic		(154.78)	(134.38)
b) Diluted		(154.78)	(134.38)
<b>Earnings per equity share (for discontinued operations)</b>			
a) Basic		-	-
b) Diluted		-	-
<b>Earnings per equity share (for discontinued &amp; continuing operations)</b>			
a) Basic		(154.78)	(134.38)
b) Diluted		(154.78)	(134.38)

See accompanying notes to the financial statements

As per our attached report schedule and notes to accounts of even date

Aradhana Babari & Co  
Chartered Accountants

CA Aradhana Babari

Prop

M.No - 113761

Place - Kolhapur

UDIN - 25113761BMJOGM3855

Date - 17/05/2025

For and on behalf of board of

SUDARSHAN AUTO INDUSTRIES PRIVATE LIMITED

Mr. Sishir Babari

DIN-00178342

Director

Mr. Sudarshan Paul Bansal

DIN-00178378

Director



SUDARSHAN AUTO INDUSTRIES PRIVATE LIMITED

( CIN - U25203PN2011PTC141514 )

PLOT NO T-2, KAGAL FIVE STAR MIDC , KAGAL 416203, DIST- KOLHAPUR ( M.S. )

**Statement of changes in equity for the year ended on 31st March 2025**

Equity share capital	31.3.2025	31.3.2024
Particulars	Rs	Rs
Opening balance as at beginning of the year		
Equity shares of Rs.100 each ( Shares - 8,00,000 )	8,00,00,000	8,00,00,000
Changes in equity share capital due to prior period errors		
Restated balance as at opening of the current reporting period year		
Changes in equity share capital during the year	-	-
Closing balance as at the end of year	8,00,00,000	8,00,00,000

**Other Equity**

Particulars	Retained earnings	
	31.3.2025	31.3.2024
	Rs	Rs
Opening balance as at beginning of the year	Profit & Loss a/c (49,45,78,796)	Profit & Loss a/c (38,70,73,891)
Changes in accounting policy/ prior period errors	-	-
Restated balance as at opening of the year	-	-
Total comprehensive income for the year	(12,38,20,272)	(10,75,04,905)
Dividends	-	-
Transfer to retained earnings	-	-
Any other change (to be specified)		
Closing balance as at the end of year	(61,83,99,068)	(49,45,78,796)

See accompanying notes to the financial statements

As per our attached report schedules and notes to accounts of even date

Aradhana Baheti & Co  
Chartered Accountants

*ABaheti*

CA Aradhana Baheti

Prop

M.No -113761

Place - Kolhapur

UDIN -: 25113761BMJOGM3855



For and on behalf of board of

SUDARSHAN AUTO INDUSTRIES PRIVATE LIMITED

Mr Sidharth Bansal

DIN-00178382

Director

*Sudarshan Paul Bansal*  
Mr Sudarshan Paul Bansal  
DIN- 00178378  
Director

Date - 17/ 05 /2025





**SUDARSHAN AUTO INDUSTRIES PRIVATE LIMITED**  
PLOT NO T-2, KAGAL FIVE STAR MIDC, KAGAL 416203, DIST- KOLHAPUR ( M.S. )  
(CIN - U25203PN2011PTC141514 )  
Statement of cash flows for the year ended on 31.3.2025

Cash Flow Statement for the year ended 31.3.2024	Amt ( Rs. ) 31.3.2025	Amt ( Rs. ) 31.3.2025	Amt ( Rs. ) 31.3.2024	Amt ( Rs. ) 31.3.2024
<b>Cash flow from Operating Activities</b>				
Net profit before Tax & Extraordinary activities	(12,11,95,141)		(10,85,67,206)	
Adjustment for :-				
Interest on Bank FDR	(7,79,476)		(7,30,583)	
Interest Exp	84,81,521		78,88,386	
Depreciation	5,27,57,168		5,84,47,915	
Operating Profit before Working Capital Changes	(6,07,35,928)		(4,29,61,488)	
<b>Adjustment for Operating Assets</b>				
Decrease / ( Increase ) in Stock	1,04,15,044		(81,41,347)	
Decrease / (Increase ) in Sundry Debtors	2,00,08,182		(4,01,17,862)	
Decrease / (Increase) in other Trade Receivables	-		-	
Decrease / (Increase) in other Current Assets	96,68,346		(54,83,656)	
<b>Adjustment for Operating Liabilities</b>				
(Decrease) / Increase in Current Liabilities	(1,19,23,676)		8,95,17,249	
Cash generations from operations	(3,25,68,030)		(71,87,104)	
Less - Direct Taxes	-		-	
Less:- Extraordinary / Exceptional activities	-	(3,25,68,030)	-	(71,87,104)
<b>Net Cash from Operating Activities</b>	(A)	(3,25,68,030)		(71,87,104)
<b>Cash flow from Investing activities</b>				
Interest Received	7,79,476		7,30,583	
Increase / ( Decrease ) in Non Current Investments	(7,27,928)		(6,56,356)	
Increase in Long term deposits	-		-	
Long Term Advances & Deposits ( Non Current Assets )	9,500		19,916	
Payment for Purchase of Fixed Assets ( Net )	(1,59,03,706)		(6,24,77,688)	
<b>Net Cash from Investing activities</b>	(B)	(1,58,42,658)		(6,23,83,545)
<b>Cash flow from Financing Activities</b>				
Interest & Finance Charges	(84,81,521)	-	(78,88,386)	-
Issue Of New Share Capital - Paid Up	-	-	-	-
Repayment of Share Capital application money	-	-	-	-
Proceeds from Short Term Borrowing ( Net )	(1,07,29,760)		5,70,02,711	
Proceeds from Long Term Borrowing ( Net )	6,35,15,668	4,43,04,387	1,91,65,687	6,82,80,012
<b>Net Cash from Financing Activities</b>	(C)	4,43,04,387		6,82,80,012
Net Decrease / (Increase) in Cash and Cash equivalents	A+B+C	(41,06,303)		(12,90,638)
Opening Cash & Cash equivalents		46,21,370		59,12,008
Closing Cash & Cash equivalents		5,15,067		46,21,370

**Notes on Cash flow statement**

- 1) Cashflow statement has been prepared as per Ind AS 7
- 2) Direct Taxes paid are treated as arising from operating activities and not separately bifurcated between Investing & Financing Activities
- 3) Cash and Cash equivalents includes cash and Bank balances & bank OD

As per our report of even date

Aradhana Babeti & Co  
Chartered Accountants

**SUDARSHAN AUTO INDUSTRIES PRIVATE LIMITED**

Get Aradhana Babeti  
M.No -113761  
Prop

Mr Sidharth Bansal

Mr Sudarshan Paul Bansal

DIN-00178382  
Director

DIN-00178378  
Director

Place:- Kolhapur  
Date - 17/05/2025  
UDIN - 25113761BMJOGM3855



## Note No 1 – SHARE CAPITAL

1) Disclosure pursuant to note no 6(A)( a,b &amp; c) of Part I of schedule III to companies Act

Particulars	31.3.2025		31.3.2024	
	Number of shares	Rs	Number of shares	Rs.
(a) Authorised				
Equity shares of Rs.100 each with voting rights	8,00,000	8,00,00,000	8,00,000	8,00,00,000
Preference Shares of Rs. 100 Each	12,00,000	12,00,00,000	12,00,000	12,00,00,000
Other	-	-	-	-
(b) Issued , Subscribed & Paid up				
Equity shares of Rs.100 each with voting rights	8,00,000	8,00,00,000	8,00,000	8,00,00,000
( Fully Paid up )				
4% Redeemable Non Commulative Preference Shares @ Rs. 100 each	12,00,000	12,00,00,000	12,00,000	12,00,00,000
( Fully Paid up )				
Other	-	-	-	-
<b>Total</b>	<b>20,00,000</b>	<b>20,00,00,000</b>	<b>20,00,000</b>	<b>20,00,00,000</b>

2) Disclosure pursuant to note no 6(A)( d) of Part I of schedule III to companies Act

F Y 2023-2024

Particulars	Equity Shares	
	Number	Rupees
Equity Shares		
Shares outstanding as on 01.04.2023	8,00,000	8,00,00,000
Add:- Shares issued during the year ( All Shares are fully paid up)	-	-
Less:- Shares bought back during the year	-	-
Shares outstanding as on 31.3.2024	8,00,000	8,00,00,000

Particulars	Shares	
	Number	Rupees
Preference Shares ( Other Financial Liabilities )		
Shares outstanding as on 01.04.2023	12,00,000	12,00,00,000
Add:- Shares issued during the year ( All Shares are fully paid up)	-	-
Less:- Shares bought back during the year	-	-
Shares outstanding as on 31.3.2024	12,00,000	12,00,00,000

F Y 2024-2025

Particulars	Equity Shares	
	Number	Rupees
Equity Shares		
Shares outstanding as on 01.04.2024	8,00,000	8,00,00,000
Add:- Shares issued during the year ( All Shares are fully paid up)	-	-
Less:- Shares bought back during the year	-	-
Shares outstanding as on 31.3.2025	8,00,000	8,00,00,000

Particulars	Shares	
	Number	Rupees
Preference Shares ( Other Financial Liabilities )		
Shares outstanding as on 01.04.2024	12,00,000	12,00,00,000
Add:- Shares issued during the year ( All Shares are fully paid up)	-	-
Less:- Shares bought back during the year	-	-
Shares outstanding as on 31.3.2025	12,00,000	12,00,00,000



3) Disclosure pursuant to note no 6(A)( e ) of Part I of schedule III to companies Act

All the equity shares have voting rights and no other restrictions are attached to them  
All Preference shares are not convertible and to be redeemed any time after 3 yrs from the date of allotment upon giving 3 months prior notice to shareholders

4) Disclosure pursuant to note no 6(A)( f ) of Part I of schedule III to companies Act

Shares held by Holding Company and its subsidiaries and associates

Particulars		31.3.2025	31.3.2024
Equity Shares Holding Company 736350 Equity Shares are are held by Partap Industries Ltd.		7,36,35,000	7,36,35,000
Preference Shares Holding Company 1200000 Preference shares are are held by Partap Industries Ltd.		12,00,00,000	12,00,00,000

5) Disclosure pursuant to note no 6(A)( g ) of Part I of schedule III to companies Act

The Details of Share Holders holding more than 5% of Shares

	Name	31.3.2025		31.3.2024	
		Number of shares	% held	Number of shares	% held
1	Equity Shares Partap Industries Limited	7,36,350	92.04%	7,36,350	92.04%
2	Siddharath Bansal	63,150	7.89%	63,150	7.89%
1	Preference Shares Partap Industries Limited	12,00,000	100.00%	12,00,000	100.00%

	Name	31.3.2024		31.3.2023	
		Number of shares	% held	Number of shares	% held
1	Equity Shares Partap Industries Limited	7,36,350	92.04%	7,99,000	99.87%
	Siddharath Bansal	63,150	7.89%		
1	Preference Shares Partap Industries Limited	12,00,000	100.00%	12,00,000	100.00%

SHARE CAPITAL HELD BY PROMOTORS

Details of shares held by Promoters the end of the year

S.N	Name of Promoter	No of shares held on 31.3.25	% of total Shares	% change during the year F.Y. 2023-24 as well as 2024-25	No of shares held on 31.3.24	% of total Shares
1)	Partap Industries Limited	736350	92.04	0.00	736350	92.04
2)	Sudarshan Paul Bansal	500	0.0625	0	500	0.0625
3)	Siddharth Bansal	63150	7.89	0.00	63150	7.89

- 6) Disclosure pursuant to note no 6(A)(h) of Part I of schedule III to companies Act  
There are no shares reserved for issue under options and contract / commitments for sale of shares / divestments

- 7) Disclosure pursuant to note no 6(A)(i) of Part I of schedule III to companies Act

	Name	Year ( Aggregate no of shares )				
		2024-25	2023-24	2022-23	2021-22	2020-21
	Equity Shares :-					
	Fully Paid up pursuant to contracts	-	-	-	-	-
	without payment being received in cash					
	Fully paid up by way of bonus shares	-	-	-	-	-
	Shares bought back	-	-	-	-	-

- 8) Disclosure pursuant to note no 6(A)(j) of Part I of schedule III to companies Act

There are no securities convertible into equity / Preference shares

- 9) Disclosure pursuant to note no 6(A)(k) of Part I of schedule III to companies Act

Details of calls unpaid

Unpaid Calls	Rupees
By directors & Officers	-
By others	-

- 10) Disclosure pursuant to note no 6(A)(l) of Part I of schedule III to companies Act

There are no forfeited shares

#### Note No 2- RESERVES AND SURPLUS / OTHER EQUITY

Disclosure pursuant to note no 6(B) of Part I of schedule III to companies Act

	Particulars	31.3.2025	31.3.2024
a)	Profit & Loss Account		
	Opening Balance	(49,45,78,796)	(38,70,73,891)
	Addition During the Year	(12,38,20,272)	(10,75,04,905)
	Closing During the Year	(61,83,99,068)	(49,45,78,796)
	There are no such other reserves in the company		
	Grand Total	(61,83,99,068)	(49,45,78,796)

#### Note No 3- LONG TERM BORROWINGS

Disclosure pursuant to note no 6(C) of Part I of schedule III to companies Act

	Particulars	31.3.2025	31.3.2024
<b>SECURED</b>			
b)	Term Loans :-	-	-
	* Term Loan from HDFC Bank ( 9318 / 1 )	-	-
	* Term Loan from HDFC Bank ( 9318 / 2 )	-	5,16,469
	( Term Loan from HDFC Bank is repayable in equal monthly installments of 22.10 Lakh & Rs 1.72 lakh in 84 months ) ( Rate of Interest - 9.60% or as mutually agreed monthly payable )		
	Amount sanctioned is 20 Crore . Loan is secured by corporate guarantee of Partap Ind Ltd and mortgage of Plot No E 46, Kurkumbh Ind Area & Hypothecation of Plant & Machinery . with collateral security of Stock & Books debts (As per sanction dtd.18.05.2018)		
	* Term Loan GECL - WCTL from HDFC Bank ( Covid 19 Loan ) ( Sanctioned on 4.8.2020 )	-	-
	( Amount Sanctioned - Rupees Three Hundred & Five Lakhs only ( Rs 305 Lakhs )		
	( Loan is repayable in 48 months with 12 months moratorium ( ROI - 8.25% )		
	& with Government guarantee by National Credit Guarantee trustee company Limited (Wholly Owned trustee company of govt of india. )		
	Loan is also secured by hypothecation on plant & machinery and mortgage on on MIDC plot no E-46 in kurkumbh Industrial area ( Pune ) .		
	Loan is also secured by Stocks & book debts of the Company		
		-	-
		-	-
	Total	A	5,16,469



In case of continuing default as on the Bal-sheet date in repayment of loans and interest with respect to (b), (c) & (g)

1	Period of default	-	-
2	Amount	-	-

	Particulars	31.3.2025	31.3.2024
<b>UNSECURED</b>			
a)	Bonds/ Debentures	-	-
b)	Term Loans - : from Bank	-	-
	Term Loans - : from Other Parties	-	-
c)	Deferred payment liabilities	-	-
d)	<u>Trade Deposits / Security Deposits</u>	-	-
	Abhiraj Enterprises	-	3,00,000
	Ajmera Tyres Private Limited	2,00,000	2,00,000
	Laxmi Traders	-	-
	A P Tyres	-	2,00,000
	Meera Oil Corporation	1,00,000	1,00,000
	Riders Wheel	-	-
	Shakti Sales & Services Akot	50,000	50,000
	Aakasha trading company -indore	2,00,000	2,00,000
	Deepak Agencies	2,00,000	2,00,000
	Falodi Bearing House	2,00,000	2,00,000
	Janta Auto Services	2,00,000	2,00,000
	Lucky Cycle Services	2,00,000	2,00,000
	Bhadwar Sales Corporation	2,00,000	2,00,000
	Maa Kripa Marketing	1,00,000	1,00,000
	Namami Traders	-	-
	Mohammadi Tyres	1,00,000	1,00,000
	Sunil Bearing and Lubricants	2,00,000	2,00,000
	Sai Tyre	2,00,000	2,00,000
	Shri Ram Agencies	-	-
	Sushil Tyres	2,00,000	2,00,000
	Mahalaxmi Enterprises	5,40,501	5,00,001
	Gilda Tyres, Latur	2,00,000	2,00,000
	Jiendra Spares	50,000	50,000
	Nexabull lubes and industries	3,00,000	-
	Ravi Jagodia and Co	10,33,750	-
	R S Enterprises	15,30,375	-
e)	Loans and Advances from related parties -		
	Mr Siddharth Bansal ( Director )	38,95,479	36,82,915
	Partap Industries Ltd , ( Ambala Division ) ( Holding Company )	-	-
	Partap Industries Ltd - ( Spinning division ) ( Holding Company )	-	-
	Partap Industries Ltd ( Terry Div ) ( Holding Company )	66,51,90,357	60,37,75,409
	Partap Industries Ltd ( Amaravati Div ) ( Holding Company )	-	-
f)	Long Term Maturities of finance lease obligations	-	-
g)	Other loans & advances	-	-
	<b>Total B</b>	<b>67,50,90,462</b>	<b>61,10,58,325</b>

In case of continuing default as on the Bal-sheet date in repayment of loans and interest with respect to (b), (c) & (g)

1	Period of default	-	-
2	Amount	-	-

<b>Grand Total A+B</b>	<b>67,50,90,462</b>	<b>61,15,74,794</b>
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**Note No 4 :- DEFERRED TAX LIABILITY / ( ASSETS )**

	Particulars	31.3.2025	31.3.2024
	Deferred Tax liability ( Net )- Opening	(3,70,82,559)	(3,60,30,258)
	Addition during the Year	26,25,131	(10,62,301)
	<b>Total</b>	<b>(3,44,57,428)</b>	<b>(3,70,82,559)</b>

**Note No 5 :- OTHER NON CURRENT / LONG TERM LIABILITIES**

Disclosure pursuant to note no 6(D) of Part I of schedule III to companies Act

	Particulars	31.3.2025	31.3.2024
a)	Trade Payables	-	-
b)	Others	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

**Note No 6 :- LONG TERM PROVISIONS**

Disclosure pursuant to note no 6( E) of Part I of schedule III to companies Act

	Particulars	31.3.2025	31.3.2024
a)	Provisions for employee benefits	-	-
b)	Others	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

**Note No 7 :- SHORT TERM BORROWINGS**

Disclosure pursuant to note no 6( F) of Part I of schedule III to companies Act

Particulars	31.3.2025	31.3.2024
<b>SECURED</b>		
a) Other loans & advances	-	-
b) <u>Current Maturities of Long Term Liabilities</u>		
HDFC Term Loan Installments payable in FY 2023-24 ( 9318-1 )	-	66,31,92
HDFC Term Loan Installments payable in FY 2023-24 ( 9318- 2 )	-	20,65,84
HDFC Term Loan Installments GECL payable in F Y 2023-24	-	42,36,08
<u>Working Capital Facility - Loan</u>		
Cash Credit facility from Axis Bank - A/c No 92303005476470 / 923030054764708 ( secured against all Fix and Current assets of company , Present as well as future ) ( Rate of Interest - 9.15 % ) ( Limit - 10 Crore )	8,50,33,115	8,28,29,01
( Same is also personally guaranteed by director of the company and Corporate Guarantee of the Holding Company - Partap Industries Limited ) ( As per sanction dated 04.10.2024 )		
<b>Total</b> A	8,50,33,115	9,57,62,87

In case of continuing default as on the Bal-sheet date in repayment of loans and interest with respect to (a), (b) &amp; (d)

1	Period of default	-	-
2	Amount	-	-

Particulars	31.3.2025	31.3.2024
<b>UNSECURED</b>		
a) Other loans & advances	-	-
<b>Total</b> B	-	-

In case of continuing default as on the Bal-sheet date in repayment of loans and interest with respect to ( a), (b) &amp; (d)

1	Period of default	-	-
2	Amount	-	-

<b>Grand Total</b> A+B	8,50,33,115.00	9,57,62,87
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Details of Working Capital Loans(CC) and rate of interest & their maturity profile & Nature of Security & guarantee if any is as  
under :- NIL

**Note No 8 :- TRADE PAYABLES**

Particulars	31.3.2025	31.3.2024
<b>Sundry creditors</b>		
Sundry creditors	8,81,80,301	9,57,46,112
( Ageing schedule is enclosed separately )		
Advance from Customers	39,14,664	34,60,551
<b>Total</b>	9,20,94,965	9,92,06,663

Note :- As informed to us , there are no such dues pending to MSMEs as registered under MSME Act

Out of above , details of amounts outstanding to MSMEs based on available information with company.

Particulars	31.3.2025	31.3.2024
Principal amount due & remaining unpaid	-	-
Interest due on above & Unpaid interest	-	-
<b>Total</b>	-	-

**Note No 9 :- OTHER CURRENT LIABILITIES**

Disclosure pursuant to note no 6( G) of Part I of schedule III to companies Act

Particulars	31.3.2025	31.3.2024
<b>- Other current liabilities</b>		
<b>Statutory dues</b>		
TDS Payable	7,08,054	7,22,200
TCS Payable	1,88,961	1,34,402
GST Payable	1,61,67,374	1,98,43,375
PF Payable	2,05,308	2,03,180
ESIC Payable	13,787	22,955
Prof Tax Payable	23,500	24,900
<b>Subtotal (i)</b>	1,73,06,984	2,09,51,016
<b>- Other financial liabilities</b>		
Nil		
<b>Subtotal (ii)</b>	-	-
<b>Total</b> Grand Total (i) + (ii)	1,73,06,984	2,09,51,016





[illegible]





**SUDARSHAN AUTO INDUSTRIES PRIVATE LIMITED**

**F.Y. 2024-2025**

ADDITIONAL INFORMATION REQUIRED TO BE DISCLOSED IN RESPECT OF PLANT, PROPERTY, EQUIPMENTS AND INTANGIBLE ASSETS :-

Title deeds of Immovable Property not held in name of the Company

Referred Item Item in Balance Sheet	Description of item of property	Current Carrying Value	This assets held in the name of	Whether the said holder is a promoter, director or relative of promoter/director or employee of promoter/director	Property held in which the said holder is the owner	Reason for not being held in the name of the company
PPH Investment property	NIL	NIL	NIL	NIL	NIL	NIL
PPH related from, with use and held for disposal	NIL	NIL	NIL	NIL	NIL	NIL
Others	NIL	NIL	NIL	NIL	NIL	NIL

Company has not revealed any of its property, plant and equipment during the year

**Capital-Work-in Progress (CWIP) / Intangible assets under development (ITAUD)**

(Amount in Rs.)

(a) For Capital-work-in progress / Intangible assets under development (ITAUD) with ageing schedule shall be given:

CWIP/ITAUD ageing schedule:

CWIP/ITAUD	Amount in CWIP for a period of			Total*
	Less than 1 year	1-2 years	More than 2-3 years	
Projects in progress	-	-	-	-
Projects temporarily suspended	-	-	-	-

(b) For Capital-work-in progress / Intangible assets under development (ITAUD), whose completion is overdue or has exceeded its cost compared to its original plan, details thereon following completion schedule should be given:

CWIP/ITAUD completion is as under

(Amount in Rs.)

CWIP/ITAUD	To be completed in		
	Less than 1 year	1-2 years	More than 2-3 years
Project 1	-	-	-
Project 2	-	-	-

Place: Kothajpur

Date : 19/03/2025

SUDARSHAN AUTO INDUSTRIES PRIVATE LIMITED

*Sudhanshu*  
Director  
Mr. Sudhanshu Kumar  
DIN: 00183718





**SUDARSHAN AUTO INDUSTRIES PRIVATE LIMITED**

F.Y. 2023-24

**NOTE NO 11-1: PROPERTY, PLANT, EQUIPMENT & INTANGIBLE ASSETS / FIXED ASSETS (AS PER COMPANY RULES)**

Sr. No.	Particulars	Rate of Dep.	GROSS BLOCK				DEPRECIATION				Net Carrying amount (NET BLOCK)			
			Total Cost (Fair Value) As On 1.4.23	Addition		Disposal / Deduction during the year	Total Cost (Fair Value) As On 31.3.2024	Accumulated Depreciation up to 31-03-2023	Expensation for 2023-24	Disposal / Deduction during the year	Accumulated Total Depreciation As on 31-03-2024	As On 31-03-2024	As On 31.3.2025	
				First Half	Second Half									
<b>Kalkbhanur</b>														
1	Teagable Assets													
1	Factory Building	9.50%	17,24,850			-	8,83,177	30,468	16,53,591	6,71,209	1,41,729			
	Building	9.50%	3,79,596			-	1,79,493	19,417	1,99,820	1,96,976	2,00,303			
	(Both Leasehold)													
2	Plant & Machi	31.23%	18,37,32,815			-	15,47,94,451	-	15,47,94,451	69,38,464	69,38,464			
2A	Plant & Machi	31.23%	2,42,72,494			-	2,25,32,143	5,77,666	2,16,89,499	11,82,643	11,19,711			
2B	Plant & Machi	31.23%	1,66,38,371			-	1,51,32,493	4,07,118	1,46,08,218	10,30,133	14,97,468			
2C	Plant & Machi	31.23%	8,15,130			-	5,88,575	-	5,88,575	36,355	26,505			
2D	Plant & Machi	31.23%	33,55,289			-	28,65,972	2,20,507	31,66,879	4,96,281	7,07,318			
2E	Plant & Machi	31.23%	48,57,236			-	46,85,857	8,78,568	53,63,425	14,05,784	31,72,167			
2F	Plant & Machi	31.23%	32,42,840			-	15,71,298	2,71,301	18,43,299	5,98,743	8,70,642			
2G	Plant & Machi	31.23%	1,30,82,590			-	45,39,465	27,26,568	78,56,323	60,26,007	87,62,602			
2H	Plant & Machi	31.23%	68,74,885			-	32,74,760	14,26,562	37,31,143	31,62,942	41,99,305			
2I	Plant & Machi	31.23%	1,84,65,817			-	1,50,06,504	55,06,599	68,00,897	1,16,03,904	1,69,59,313			
2J	Plant & Machi	31.23%	-	1,25,50,440	39,74,560	-	-	26,56,113	24,35,815	1,28,68,127	-			
3	Electric Install	25.89%	1,04,52,220			-	96,24,754	2,14,243	84,34,621	6,12,632	4,27,979			
4	Computer	63.10%	61,402			-	38,493	-	38,493	2,989	2,989			
4A	Computer	63.10%	1,83,203			-	1,63,303	-	1,83,203	2,632	2,632			
4B	Computer	63.10%	84,913			-	81,727	-	81,727	3,184	3,184			
4C	Computer	63.10%	30,200			-	29,246	-	29,246	904	904			
4D	Computer	63.10%	3,03,845			-	3,71,860	21,629	4,23,529	13,618	34,343			
4E	Computer	63.10%	3,05,654			-	77,181	1,44,349	2,31,321	84,133	2,36,375			
4F	Computer	63.10%	-	1,20,000	-	-	-	68,433	68,433	61,577	-			
5	Furniture	25.89%	3,12,102			-	2,87,471	6,485	2,93,876	18,258	24,771			
5A	Furniture	25.89%	99,286			-	98,272	2,531	91,103	8,103	10,914			
5B	Furniture	25.89%	94,237			-	45,764	2,151	47,885	6,573	8,463			
5C	Furniture	25.89%	8,23,144			-	6,62,849	81,499	7,09,348	1,18,792	1,60,391			
5D	Furniture	25.89%	26,750			-	19,029	1,699	21,028	3,722	7,771			
5E	Furniture	25.89%	31,000			-	2,686	1,507	9,513	21,481	28,964			
6	Office Equipm	45.07%	2,63,146			-	2,72,177	-	2,72,177	10,969	-			
6A	Office Equipm	45.07%	15,000			-	14,419	-	14,419	581	-			
	Sub Total	A	27,14,04,080	1,24,83,440	30,74,590	-	31,49,41,643	3,47,03,321	25,56,64,164	4,83,04,882	4,83,31,946			
<b>Karkunah</b>														
1	Teagable Assets													
	Leasehold Land (Karkunah) P (Land & Land Development)		1,13,12,595			-	-	-	-	-	1,13,12,595	1,13,12,595		
2	Building	9.50%	4,86,91,701			-	3,36,76,496	42,87,900	3,79,44,398	4,86,37,363	4,49,23,283			
2A	Building	9.50%	17,45,802			-	3,17,880	1,21,500	4,58,573	31,50,429	32,77,922			
2B	Building	9.50%	1,34,96,109			-	20,64,230	8,87,483	16,51,713	84,54,447	83,41,830			

3	Part & Mch	31.23%	27,78,39,884	-	-	27,78,39,884	22,04,83,329	1,79,36,387	-	23,83,45,310	3,94,96,368	-	5,74,32,555
3A	Part & Mch	31.23%	1,27,81,382	-	-	1,27,81,382	96,43,190	12,96,499	-	1,09,39,689	28,61,743	-	41,22,242
3B	Part & Mch	31.23%	4,11,25,154	-	-	4,11,25,154	2,81,18,428	46,71,379	-	3,31,89,817	89,65,377	-	1,20,36,356
3C	Part & Mch	31.23%	1,55,83,350	-	-	1,55,83,350	89,21,288	20,86,559	-	1,06,01,857	45,81,499	-	64,85,853
3D	Part & Mch	31.23%	2,67,00,166	-	-	2,67,00,166	88,16,457	55,85,287	-	1,44,01,656	1,22,86,903	-	1,74,84,399
3E	Part & Mch	31.23%	1,09,82,846	-	-	1,09,82,846	16,44,671	25,18,272	-	44,38,443	65,90,493	-	85,24,375
3F	Part & Mch	31.23%	-	-	-	6,37,17,569	-	25,49,234	-	21,49,214	1,32,86,289	-	-
4	Electric Insula	25.89%	2,05,88,923	-	-	2,05,88,923	1,47,86,213	13,03,878	-	1,63,84,971	42,94,942	-	38,04,739
4B	Electric Insula	25.89%	18,47,684	-	-	18,47,684	11,29,872	1,72,836	-	13,25,288	4,94,856	-	6,67,232
4C	Electric Insula	25.89%	10,43,630	-	-	10,43,630	4,93,586	1,42,412	-	4,35,998	6,07,653	-	5,53,664
4D	Electric Insula	25.89%	3,89,435	-	-	3,89,435	1,89,918	1,02,638	-	3,09,656	2,53,799	-	3,86,437
5	Computer	63.16%	78,489	-	-	78,489	77,394	-	-	77,394	1,215	-	1,215
5B	Computer	63.16%	2,16,243	-	-	2,16,243	2,89,910	-	-	3,09,910	7,333	-	7,333
6	Transport	25.89%	1,59,287	-	-	1,59,287	3,14,254	11,633	-	1,25,867	30,360	-	44,539
6B	Transport	25.89%	24,790	-	-	24,790	23,597	3,834	-	29,781	10,919	-	14,733
6C	Transport	25.89%	94,980	-	-	94,980	43,003	13,283	-	57,085	37,794	-	38,997
6D	Transport	25.89%	29,825	-	-	29,825	39,270	8,639	-	28,380	24,645	-	33,355
7	Vehicle (Hops)	25.89%	72,122	-	-	72,122	43,395	7,433	-	50,828	31,284	-	28,779
Sub Total	B		36,43,72,721	1,32,87,503	-	37,76,59,824	32,07,89,511	4,37,18,092	-	36,45,24,633	15,55,70,221	-	18,15,47,819
Tangible Assets													
Intangible Assets													
8	Computer	63.16%	46,885	-	-	46,885	-	9,393	-	9,393	36,383	-	-
Sub Total	C		46,885	-	-	46,885	-	9,393	-	9,393	36,383	-	-
Tangible Assets Work in progress													
9	Buildings	-	-	-	-	-	-	-	-	-	-	-	-
9B	Buildings	-	-	-	-	-	-	-	-	-	-	-	-
9C	Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	D		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets & Tangible Assets Work in Progress													
10	Goodwill	-	-	-	-	-	-	-	-	-	-	-	-
10B	Goodwill	-	-	-	-	-	-	-	-	-	-	-	-
10C	Goodwill	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	E		-	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL	A+B+C+D+E		77,58,31,410	2,57,67,943	-	80,15,99,353	54,57,30,554	5,84,47,915	-	60,41,78,469	32,41,20,629	-	33,01,18,656
Previous Year's Figures													
			74,64,48,003	1,28,25,711	-	75,92,73,714	47,62,61,547	6,54,99,897	-	54,57,30,554	33,81,80,856	-	36,97,28,549

Place : Kolhapur  
Date : 17/03/2023

BIDARSHAN AUTO INDUSTRIES PRIVATE LIMITED

*(Signature)*  
Mr. Sudarshan Paudyal  
DIN-8017878  
Director

*(Signature)*  
Mr. Sudarshan Paudyal  
DIN-8017878  
Director





**Note No 10 :- SHORT TERM PROVISIONS**

Disclosure pursuant to note no 6( H ) of Part I of schedule III to companies Act

Particulars	31.3.2025	31.3.2024
Power Charges Payable	27,46,378	44,64,411
Water charges Payable	48,824	26,333
Salary Payable	29,69,241	29,42,265
Audit Fees Payable	2,68,000	3,24,000
Internet Exp Payable	-	-
Bank Interest Payable	6,52,898	96,274
<b>Total</b>	<b>66,85,341</b>	<b>78,53,283</b>

**Note No 12 :- NON CURRENT INVESTMENTS**

Disclosure pursuant to note no K ( i ) of Part I of schedule III to companies Act

Particulars	31.3.2025	31.3.2024
<b>TRADE INVESTMENTS</b> NIL	-	-
Sub Total A	-	-
<b>OTHER INVESTMENTS</b> NIL	-	-
PNB Deposit for Bank Gurantee against MPCB along with interest ( A/c No 233200PU00004977	67,580	-
PNB Deposit for Bank Gurantee against MPCB along with Interest ( A/c No 233200PU00006072 )	1,29,981	1,84,207
AXIS BANK FDR along with interest ( A/c no - 924040107849078)	25,642	-
HDFC FDR for Bank Gurantee (MSEDCL ) along with Interest ( A/c no - 50300759447152)	1,13,87,890	1,06,98,958
Sub Total B	1,16,11,093	1,08,83,165
<b>TOTAL</b> A+ B	<b>1,16,11,093</b>	<b>1,08,83,165</b>
Less :- Provision for diminution in the value of investments	-	-
<b>TOTAL</b>	<b>1,16,11,093</b>	<b>1,08,83,165</b>
Agregate amount of quoted investment - Market Value	-	-
Agregate amount of unquoted investment -	1,16,11,093	1,08,83,165
	<b>1,16,11,093</b>	<b>1,08,83,165</b>

**Note No 13 :- LONG TERM LOANS AND ADVANCES / DEPOSITS**

Disclosure pursuant to note no L, ( i ),(ii),(iii) &amp; (iv) of Part I of schedule III to companies Act

Particulars	31.3.2025	31.3.2024
a) Capital Advances A	-	-
b) Security deposits	-	-
Secured considered & good	-	-
Unsecured considered & good	-	-
Doubtful	-	-
Less :- Provisions for doubtfull deposits	-	-
B	-	-
c) Loans an Advances to related parties	-	-
C	-	-
d) Other Loans and advances ( unsecured considered & good )	-	-
D	-	-
<b>Total</b> A+B+C+D	<b>-</b>	<b>-</b>

**Note No 14 :- OTHER NON-CURRENT ASSETS**

Disclosure pursuant to note no. M (i),(ii),(iii) of Part I of schedule III to companies Act

	Particulars	31.3.2025	31.3.2024
a)	Long Term Receivables ( including deferred trade receivables ) Secured considered & good Unsecured considered & good Advance for acquisition fixed assets Doubtful	- - - -	- - - -
	Less :- Provisions for doubtful deposits	-	-
	<b>A</b>	-	-
b)	Others Security deposit- M VAT MSDCL security Deposit Urmila - Lucknow Shripad Enterprises - Sec Deposit MPCB Deposit MIDC Water Deposit Employees House Rent Deposit Guest House Deposit - CEAT Godown Deposit(DYP) Labour room deposit	- 1,20,79,224 60,000 50,00,000 25,100 2,75,400 - - 10,00,000 1,15,000	- 1,20,79,224 60,000 50,00,000 25,100 2,75,400 - 24,500 10,00,000 1,00,000
	<b>B</b>	1,85,54,724	1,85,64,224
c)	Debts due by related parties - Directors Other officers of the company Firms in which director is partner Pvt.Co. in which director is member	- - - -	- - - -
	<b>C</b>	-	-
	<b>A+B+C</b>	1,85,54,724	1,85,64,224

**Note No 15 :- CURRENT INVESTMENTS**

Disclosure pursuant to note no. N (i) &amp; (ii) of Part I of schedule III to companies Act

	Particulars	31.3.2025	31.3.2024
	TRADE INVESTMENTS	-	-
	Less :- Provision in diminution in the value of investments	-	-
	<b>Total</b>	-	-
	Aggregate amount of quoted investments - Market Value	-	-
	Aggregate amount of unquoted investments	-	-
		-	-

**Note No 16 :- INVENTORIES**

Disclosure pursuant to note no. O (i) (ii) &amp; (iii) of Part I of schedule III to companies Act

	Particulars	31.3.2025	31.3.2024
a)	Raw material, Chemicals and components - ( Valued at cost on FIFO basis ) Goods in transit	4,96,68,832 -	6,67,78,908 -
	<b>A</b>	4,96,68,832	6,67,78,908
b)	Work in progress ( Valued at cost ) Goods in transit	1,23,52,409 -	47,16,953 -
	<b>B</b>	1,23,52,409	47,16,953
c)	Finished Goods ( Valued at cost ) - Goods in transit	3,75,56,741 -	3,82,29,600 -
	<b>C</b>	3,75,56,741	3,82,29,600
d)	Stock in Trade ( Valued at cost on FIFO basis ) Goods in transit	- -	- -
	<b>D</b>	-	-
e)	Packing , Spares , Consumables ( Valued at cost on FIFO basis ) Goods in transit	7,72,541 -	5,26,412 5,13,694
	<b>E</b>	7,72,541	10,40,106
f)	Loose Tools ( Valued at cost on FIFO basis ) Goods in transit	- -	- -
	<b>F</b>	-	-
g)	Others ( Valued at cost on FIFO basis ) Goods in transit	- -	- -
	<b>G</b>	-	-
	<b>TOTAL</b>	<b>A+B+C+D+E+F+G</b>	<b>10,03,50,523</b>
			<b>11,07,65,567</b>



Particulars	31.3.2025	31.3.2024
Trade receivables Outstanding more than 12 Months	24,40,668	10,46,941
Trade receivables Outstanding less than 12 Months	8,11,73,772	10,25,75,681
( All debtors are unsecured , but no such provision for doubtful debt is required to be made ( Ageing schedule is enclosed separately )		
	8,36,14,440	10,36,22,622

**Note No 18 :- CASH & CASH EQUIVALENTS**

Disclosures pursuant to note no Q (i), (ii), (iii), (iv) & (v) of Part I of schedule III to companies Act

Particulars	31.3.2025	31.3.2024
a) Balances with Banks	-	-
Punjab National Bank Ltd , Current A/c No- 2332002100015953 ( Including old Cheques in Reconciliation of Rs NIL ) ( Balance is subject to confirmation)	1,31,705	1,31,705
Cheques , drafts on hand	-	-
HDFC C. A/C 57500000859422 ( Including cheque in reconciliations of Rs NIL or )	222	37,61,735
HDFC C. A/C 57500000209318 ( Including cheque in reconciliations of Rs NIL )	3,372	3,95,294
Cheques , drafts on hand	-	-
Axis Bank A/c 923020032107137 ( Including cheque in reconciliation of Rs NIL )	1,51,429	3,01,841
c) Cash in Hand	2,28,339	30,794
d) Others ( Specify )	-	-
	5,15,067	46,21,369

**Note No 19 :- SHORT TERM LOANS AND ADVANCES**

Disclosures pursuant to note no R (i), (ii), (iii) of Part I of schedule III to companies Act

Particulars	31.3.2025	31.3.2024
A Loans & Advances to related parties	-	-
Less:- Provision for doubtful debts	-	-
A	-	-
B Loans & Advances to others ( Creditors )	-	-
Less:- Provision for doubtful debts	-	-
B	-	-
TOTAL	-	-
A+B	-	-

**Note No 20 :- OTHER CURRENT ASSETS**

Disclosures pursuant to note no 6 (S) of Part I of schedule III to companies Act

Particulars	31.3.2025	31.3.2024
Income Tax Refund Receivable FY 22-23 ( TDS + TCS )	-	-
Income Tax Refund Receivable FY 23-24 ( TDS + TCS )	-	3,31,453
Income Tax Refund Receivable FY 24-25 ( TDS + TCS )	2,24,305	
Assets for current tax (net)	2,24,305	3,31,453
Accrued Interest on MIDC deposit	9,914	9,914
GST Refund Receivable / Set off c / fd	24,83,982	49,34,665
Accrued Interest on MSEDCCL deposit	7,33,812	7,33,812
Prepaid Insurance	3,82,636	5,32,689
Staff & Misc. Advances	11,03,883	12,83,341
TDS receivable from customer ( 194R )	1,72,290	
Advances to creditors for Expenses	63,20,536	1,32,73,823
Misc		7
Other Current Assets	1,12,07,053	2,07,68,251
Other current assets ( Grand Total )	1,14,31,358	2,10,99,704

Note :- CONTINGENT LIABILITIES & COMMITMENTS

Disclosure pursuant to note no. 6 ( T ) of Part I of schedule III to companies Act

Particulars	31.3.2025	31.3.2024
NIL	-	-
TOTAL	-	-



## Note No 21 :- REVENUE FROM OPERATIONS

Disclosure pursuant to note no 2 of Part II of schedule III to companies Act

Particulars			31.3.2025	31.3.2024
<b>REVENUE</b>				
<b>Sale of Products ( goods )</b>				
	<u>Domestic ( Rs )</u>	<u>Export ( Rs )</u>		
1 Sales - Consumables , Parts	67623		67,623	5,850
2 Direct Export	-	2,04,19,478	2,04,19,478	14,05,173
3 Deemed Export - Sales of Tyre	6,77,62,647	-	6,77,62,647	-
4 Sale of Tyre / Tubes / Scrap	1,40,34,46,908		1,40,34,46,908	1,26,65,52,465
			-	-
	1,47,12,77,178	2,04,19,478	-	-
<b>Sales of Services</b>				
1 Jobwork Charges ( Tyre )			-	(12,64,035)
2 Provision of Other Services	-		-	-
	-	-	1,49,16,96,656	1,26,66,99,453
Less :- GST collected			-	-
			36,52,60,954	32,00,10,406
<b>TOTAL</b>			<b>1,12,64,35,702</b>	<b>94,66,89,047</b>

## Note No 22 :- OTHER INCOME

Disclosure pursuant to note no 4 of Part II of schedule III to companies Act

Particulars			31.3.2025	31.3.2024
1 Interest-;			-	-
Interest on Water Deposit			9,914	9,914
Income on Bank Deposits - Interest			7,79,476	7,30,583
Interest from MSFDCL Deposit			8,15,347	8,15,347
Reimbursement of Exp (CEAT)			-	-
Interest on Income Tax Refund			11,195	1,55,839
2 Dividend income			-	-
3 Net gain / Loss on sale of Investments			-	-
4 Other non operating income			-	-
5 Discount , round off & Misc Written Off , DEK A/C			8,48,552	4,70,610
6 Subsidy under PSI Scheme Maharashtra			-	-
7 Fine under discipline - CFA			8,351	-
8 Round off			15,118	-
<b>TOTAL</b>			<b>24,87,953</b>	<b>21,82,293</b>

Note No 23 :- COST OF MATERIAL CONSUMED & PURCHASE OF STOCK IN TRADE  
AND CHANGES IN INVENTORY OF F GOODS , W.L.P. AND STOCK IN TRADE

## COST OF MATERIAL CONSUMED

Particulars			31.3.2025	31.3.2024
Opening stock of Raw Material & Packing Material			6,67,78,908	4,23,44,486
Add- Purchase			83,14,10,442	69,72,74,991
			89,81,89,350	73,96,19,477
Less:- Closing stock of raw material & Packing Material			4,96,68,832	6,67,78,908
Consumption of Material			84,85,20,518	67,28,40,569

## PURCHASE OF STOCK IN TRADE

Particulars			31.3.2025	31.3.2024
Purchases of Stock In Trade			-	-
<b>TOTAL</b>			<b>-</b>	<b>-</b>

**CHANGES IN INVENTORY OF FINISHED GOODS & WORK IN PROGRESS AND STOCK IN TRADE**

Particulars	31.3.2025	31.3.2024
<u>Inventories at the end of the year:</u>		
Finished goods	3,75,56,742	3,82,29,60
Work-in-progress	1,23,52,409	47,16,95
Stock in Transit	-	-
Stock-in-trade	-	-
	4,99,09,151	4,29,46,55
<u>Inventories at the beginning of the year:</u>		
Finished goods	3,82,29,601	5,44,59,46
Work-in-progress	47,16,953	44,98,95
Stock in Transit	-	-
Stock-in-trade	-	-
	4,29,46,554	5,89,58,41
NET (INCREASE) / DECREASE	(69,62,597)	1,60,11,86

**Note No 24 :- EMPLOYEE BENEFIT EXPENSES**

Particulars	31.3.2025	31.3.2024
Wages / Contract Wages/ Labour Charges	3,24,75,461	3,77,88,50
Salaries	4,04,39,879	3,61,99,56
Bonus	29,15,883	23,06,47
Conveyance	-	-
Provident Fund	11,26,733	10,44,07
Provident Fund ( Dues Recovery )	-	-
ESIC	1,80,943	2,04,11
Gratuity	32,580	-
Staff / Labour Welfare	43,88,197	36,70,06
Labour Welfare Fund	-	58,724
Workmen Compensation Insurance	-	-
Room Rent for Labours	-	-
TOTAL	8,15,59,676	8,12,71,521

**Note No 25 :- FINANCE COST**

Disclosure pursuant to note no 3 of Part II of schedule III to companies Act

Particulars	31.3.2025	31.3.2024
1 Interest On Secured & Unsecured Loan	-	-
Interest on security deposit	2,40,980	1,21,681
Bank Interest on Term Loan	2,89,314	32,92,874
Bank Interest on CC ( Working Capital )	77,40,585	38,06,372
2 Other Borrowing Cost	-	-
Interest on TDS Pay	22,140	22,175
Interest on Service Tax	-	-
Bank Charges	1,88,502	6,45,284
3 Applicable net (gain) / Loss on foreign currency transaction and translations	-	-
TOTAL	84,81,521	78,88,386

**Note No 26 :- DEPRECIATION AND AMORTISATION**

Particulars	31.3.2025	31.3.2024
Amortisation	-	-
Depreciation	5,27,57,168	5,84,47,915
Preliminary expenses	-	-
TOTAL	5,27,57,168	5,84,47,915



**Note No 27 :- OTHER EXPENSES**

Particulars	31.3.2025	31.3.2024
<b><u>Direct Exp.</u></b>		
Firewood Fuel Purchases / Coal	2,89,55,630	2,77,55,931
Coal Cess on GST	1,98,260	-
Loading & Unloading	4,39,152	71,435
Power Charges	5,07,38,571	4,98,09,749
Water Charges	6,20,635	3,41,186
Water Service Charges - MIDC	1,49,640	1,49,640
Diesel & Fuel Expenses	12,19,864	6,77,917
Rate Diff on Purchases	-	-
	-	-
<b><u>Indirect Exp.</u></b>		
Auditors's Fees / Expenses	2,64,000	7,56,500
	-	-
Building Maintenance	1,87,836	1,21,942
Consumable Tools	20,18,578	60,12,061
Commission on Sales	2,01,41,888	1,38,16,408
Donation	17,900	32,700
Discount on Sales	1,556	97,63,863
Electrical Exp	-	13,82,285
Freight outward	4,72,44,131	5,55,20,165
Hotel Room Charges	78,622	10,98,816
Insurance	18,02,177	8,86,229
License Fees	14,12,926	8,46,621
Advertisement	59,12,592	43,70,277
Machinery Maintenance	1,58,56,487	1,50,78,256
Office exp	8,21,785	4,82,907
Postage & Courier	1,83,09,045	10,700
Printing & Stationery	26,54,336	46,55,303
Professional Tax	60,525	1,23,675
Professional Fees	49,80,599	37,33,668
Rent Factory / Godown/ Rooms	2,18,17,787	32,24,566
Rent - Site Vehicle	2,77,998	2,76,362
Repairs & Maint	54,10,460	46,61,810
Round Off	4,005	2
Sales Promotion	97,36,685	92,30,583
Municipal Tax	30,90,565	-
Security Charges	27,64,713	22,36,103
Travelling Exp ( Sales Man )	53,48,160	37,13,348
Telephone / Internet expenses	78,349	73,413
Import Exp	467	-
GST Exp	11,34,027	48,386
Profit or Loss Fluctuation A/o	(14,194)	15,488
Cash Discount - & Post Discount	1,20,26,752	-
	-	-
<b>TOTAL</b>	<b>26,57,62,509</b>	<b>22,09,78,293</b>

**Note No 28 :- TAX EXPENSES**

Particulars	31.3.2025	31.3.2024
Provision for Current Income Tax	-	-
Income Tax Expenses - Previous Years ( Provision W/Off )	-	-
	-	-
Differed Tax exp / Written off / ( Income )	26,25,131	(10,62,301)
	<b>26,25,131</b>	<b>(10,62,301)</b>

**Note No 29 :- Corporate Social Responsibilities**

Particulars	31.3.2025	31.3.2024
Amount required to be spent by the company during the year	-	-
Amount of expenditure incurred	-	-
Shortfall at the end of the year	-	-
Total of previous years shortfall	-	-
	-	-

**SUDAKSHAN AUTO INDUSTRIES PRIVATE LIMITED**  
**KOLHAPUR UNIT ( KAGAL )**  
**TRADE PAYABLE AGEING SCHEDULE FOR FY 2024-25**

**Creditors**

Sr. No	Particular	Outstanding for following periods from due date of payments				Total (Rs)
		Less than 1 year	1-2 year	2-3 year	more than 3year	
1	MSME					-
2	OTHER	1,39,30,391	43,726	-	1,30,300	1,61,29,507
3	DISPUTED DUE MSME					
4	DISPUTED DUE OTHER					

**KURKUMBH UNIT**  
**TRADE PAYABLE AGEING SCHEDULE FOR FY 2024-25**

**Creditors**

Sr. No	Particular	Outstanding for following periods from due date of payments				Total (Rs)
		Less than 1 year	1-2 year	2-3 year	more than 3year	
1	MSME					-
2	OTHER	6,32,32,784	-	-	9,88,586	6,92,21,380
3	DISPUTED DUE MSME					
4	DISPUTED DUE OTHER					

**AKOLA UNIT**  
**TRADE PAYABLE AGEING SCHEDULE FOR FY 2024-25**

**Creditors**

Sr. No	Particular	Outstanding for following periods from due date of payments				Total (Rs)
		Less than 1 year	1-2 year	2-3 year	more than 3year	
1	MSME					-
2	OTHER	7,91,725	-	-	-	7,91,725
3	DISPUTED DUE MSME					
4	DISPUTED DUE OTHER					

**INDORE (MP ) UNIT**  
**TRADE PAYABLE AGEING SCHEDULE FOR FY 2024-25**

**Creditors**

Sr. No	Particular	Outstanding for following periods from due date of payments				Total (Rs)
		Less than 1 year	1-2 year	2-3 year	more than 3year	
1	MSME					-
2	OTHER	7,88,565	-	-	-	7,88,565
3	DISPUTED DUE MSME					
4	DISPUTED DUE OTHER					

**SUDAKSHAN AUTO INDUSTRIES PRIVATE LIMITED**  
**KOLHAPUR UNIT ( KAGAL )**  
**TRADE PAYABLE AGEING SCHEDULE FOR FY 2023-24**

**Creditors**

Sr. No	Particular	Outstanding for following periods from due date of payments				Total (Rs)
		Less than 1 year	1-2 year	2-3 year	more than 3year	
1	MSME					-
2	OTHER	4,75,29,713	3,99,438			4,79,29,151
3	DISPUTED DUE MSME					
4	DISPUTED DUE OTHER					

**KURKUMBH UNIT**  
**TRADE PAYABLE AGEING SCHEDULE FOR FY 2023-24**

**Creditors**

Sr. No	Particular	Outstanding for following periods from due date of payments				Total (Rs)
		Less than 1 year	1-2 year	2-3 year	more than 3year	
1	MSME					-
2	OTHER	4,48,86,766	9,89,100	0		4,58,75,866
3	DISPUTED DUE MSME					
4	DISPUTED DUE OTHER					

**AKOLA UNIT**  
**TRADE PAYABLE AGEING SCHEDULE FOR FY 2023-24**

**Creditors**

Sr. No	Particular	Outstanding for following periods from due date of payments				Total (Rs)
		Less than 1 year	1-2 year	2-3 year	more than 3year	
1	MSME					-
2	OTHER	-	-	-	-	-
3	DISPUTED DUE MSME					
4	DISPUTED DUE OTHER					

**INDORE (MP ) UNIT**  
**TRADE PAYABLE AGEING SCHEDULE FOR FY 2023-24**

**Creditors**

Sr. No	Particular	Outstanding for following periods from due date of payments				Total (Rs)
		Less than 1 year	1-2 year	2-3 year	more than 3year	
1	MSME					-
2	OTHER	12,21,909	-	-	-	12,21,909
3	DISPUTED DUE MSME					
4	DISPUTED DUE OTHER					



**PUNJAB UNIT**  
**TRADE PAYABLE AGEING SCHEDULE FOR FY 2024-25**

**Creditors**

Sr. No	Particular	Outstanding for following periods from due date of payments				Total (Rs)
		Less than 1 year	1-2 year	2-3 year	more than 3year	
1	MSME	-	-	-	-	-
2	OTHER	95,406	-	-	-	95,406
3	DISPUTED DUE MSME					
4	DISPUTED DUE OTHER					

**PUNJAB UNIT**  
**TRADE PAYABLE AGEING SCHEDULE FOR FY 2023-24**

**Creditors**

Sr. No	Particular	Outstanding for following periods from due date of payments				Total (Rs)
		Less than 1 year	1-2 year	2-3 year	more than 3year	
1	MSME	-	-	-	-	-
2	OTHER	48,804	-	-	-	48,804
3	DISPUTED DUE MSME					
4	DISPUTED DUE OTHER					

**KOLKATA UNIT**  
**TRADE PAYABLE AGEING SCHEDULE FOR FY 2024-25**

**Creditors**

Sr. No	Particular	Outstanding for following periods from due date of payments				Total (Rs)
		Less than 1 year	1-2 year	2-3 year	more than 3year	
1	MSME	-	-	-	-	-
2	OTHER	3,87,874	-	-	-	3,87,874
3	DISPUTED DUE MSME					
4	DISPUTED DUE OTHER					

**KOLKATA UNIT**  
**TRADE PAYABLE AGEING SCHEDULE FOR FY 2023-24**

**Creditors**

Sr. No	Particular	Outstanding for following periods from due date of payments				Total (Rs)
		Less than 1 year	1-2 year	2-3 year	more than 3year	
1	MSME	-	-	-	-	-
2	OTHER	6,65,102	-	-	-	6,65,102
3	DISPUTED DUE MSME					
4	DISPUTED DUE OTHER					

**LUCKNOW UNIT**  
**TRADE PAYABLE AGEING SCHEDULE FOR FY 2024-25**

**Creditors**

Sr. No	Particular	Outstanding for following periods from due date of payments				Total (Rs)
		Less than 1 year	1-2 year	2-3 year	more than 3year	
1	MSME	-	-	-	-	-
2	OTHER	1,24,706	-	-	-	1,24,706
3	DISPUTED DUE MSME					
4	DISPUTED DUE OTHER					

**LUCKNOW UNIT**  
**TRADE PAYABLE AGEING SCHEDULE FOR FY 2023-24**

**Creditors**

Sr. No	Particular	Outstanding for following periods from due date of payments				Total (Rs)
		Less than 1 year	1-2 year	2-3 year	more than 3year	
1	MSME	-	-	-	-	-
2	OTHER	5,283	-	-	-	5,283
3	DISPUTED DUE MSME					
4	DISPUTED DUE OTHER					

**BIHAR UNIT**  
**TRADE PAYABLE AGEING SCHEDULE FOR FY 2024-25**

**Creditors**

Sr. No	Particular	Outstanding for following periods from due date of payments				Total (Rs)
		Less than 1 year	1-2 year	2-3 year	more than 3year	
1	MSME	-	-	-	-	-
2	OTHER	1,41,138	-	-	-	1,41,138
3	DISPUTED DUE MSME					
4	DISPUTED DUE OTHER					

**BIHAR UNIT**  
**TRADE PAYABLE AGEING SCHEDULE FOR FY 2023-24**

**Creditors**

Sr. No	Particular	Outstanding for following periods from due date of payments				Total (Rs)
		Less than 1 year	1-2 year	2-3 year	more than 3year	
1	MSME	-	-	-	-	-
2	OTHER	-	-	-	-	-
3	DISPUTED DUE MSME					
4	DISPUTED DUE OTHER					

Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. As per contention of management of company, Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2025, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

INDIANAN AUTO INDUSTRIES PRIVATE LIMITED

## KOLLEGE UNIT (KCAL)

RECEIVED AT THE DIRECTOR'S OFFICE OF THE SECRETARY OF THE ARMY  
JANUARY 1964

Sl No	Particulars	Outstanding for following periods from the date of approval				Total (Rs.)
		Less than 5 months	6 months - 1 year	2-3 year	more than 3 year	
1	Loan against trade receivables reworked	1,01,33,245	2,71,218	3,76,196	13,51,072	1,23,40,776
2	Unsecured trade receivables - which have significant business in profit risk					
3	Unsecured Trade Receivables - credit					
4	Disputed trade receivables - credit					
5	Disputed trade receivables - which have significant business in profit risk					
6	Disputed Trade Receivables - credit					

## CURRICULUM UNIT

WILSON, J. M. 1994. AGRICULTURAL SCHEDULE FOR FRY 2014-25.

No.	Description	Contracted for following periods from the date of agreement				Total Rs.
		Less than 6 months	6-12 months	1-3 years	more than three years	
1	Undisputed trade receivables included in Good	4,51,42,381	3,83,607	3,12,035	-	4,86,76,023
2	Undisputed trade receivables - which have significant increase in credit risk	-	-	-	-	-
3	Undisputed Trade Receivables - credit impaired	-	-	-	-	-
4	Disputed trade receivables included in Good	-	-	-	-	-
5	Disputed trade receivables included in credit impaired	-	-	-	-	-

ANAL. Calcd for  $C_{10}H_{10}O_2$ : C, 80.0%; H, 8.0%. Found: C, 79.8%; H, 7.8%.

STANDARD SCHEDULE FOR P.N. 2024-15

Sl No	Particulars	Outstanding for following periods from the date of recognition			Total
		12-31-2020	12-31-2021	12-31-2022	
1	12-31-2020				
2	12-31-2021				
3	12-31-2022				
4	12-31-2023				
5	12-31-2024				
6	12-31-2025				
7	12-31-2026				
8	12-31-2027				
9	12-31-2028				
10	12-31-2029				
11	12-31-2030				
12	12-31-2031				
13	12-31-2032				
14	12-31-2033				
15	12-31-2034				
16	12-31-2035				
17	12-31-2036				
18	12-31-2037				
19	12-31-2038				
20	12-31-2039				
21	12-31-2040				
22	12-31-2041				
23	12-31-2042				
24	12-31-2043				
25	12-31-2044				
26	12-31-2045				
27	12-31-2046				
28	12-31-2047				
29	12-31-2048				
30	12-31-2049				
31	12-31-2050				
32	12-31-2051				
33	12-31-2052				
34	12-31-2053				
35	12-31-2054				
36	12-31-2055				
37	12-31-2056				
38	12-31-2057				
39	12-31-2058				
40	12-31-2059				
41	12-31-2060				
42	12-31-2061				
43	12-31-2062				
44	12-31-2063				
45	12-31-2064				
46	12-31-2065				
47	12-31-2066				
48	12-31-2067				
49	12-31-2068				
50	12-31-2069				
51	12-31-2070				
52	12-31-2071				
53	12-31-2072				
54	12-31-2073				
55	12-31-2074				
56	12-31-2075				
57	12-31-2076				
58	12-31-2077				
59	12-31-2078				
60	12-31-2079				
61	12-31-2080				
62	12-31-2081				
63	12-31-2082				
64	12-31-2083				
65	12-31-2084				
66	12-31-2085				
67	12-31-2086				
68	12-31-2087				
69	12-31-2088				
70	12-31-2089				
71	12-31-2090				
72	12-31-2091				
73	12-31-2092				
74	12-31-2093				
75	12-31-2094				
76	12-31-2095				
77	12-31-2096				
78	12-31-2097				
79	12-31-2098				
80	12-31-2099				
81	12-31-2100				
82	12-31-2101				
83	12-31-2102				
84	12-31-2103				
85	12-31-2104				
86	12-31-2105				
87	12-31-2106				
88	12-31-2107				
89	12-31-2108				

DEPARTMENT OF THE ARMY, WASHINGTON, D.C. 20315

2001 HANDBOOK OF THE UNITED STATES

TRADE ITEM/UNIT (NAME)

Sl. No.	Particular	Less than 6 months	Between 6 months - 1-2 year	2-3 year	more than 3 year	Total
1	Unquoted trade receivables - consolidated	3,80,05,132	5,17,662	provision		4,81,49,216
2	Unquoted trade receivables - block loans					
3	Unquoted trade receivables - increase in credit limit					
4	Unquoted trade receivables - credit					
5	Unquoted trade receivables - consolidated					
6	Unquoted trade receivables - block loans					
7	Unquoted trade receivables - increase in credit limit					
8	Unquoted trade receivables - credit					

## WELCHES UNTERNEHMEN WIRTSCHAFTET?

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By the Portfolios	Total (₹)	Total (₹)
	Less than 15 days more than 15 days	more than 15 days
1. Unlevered trade receivables classified as	2,98,36,282	2,98,36,282
2. Leveraged trade receivables - which have significant increase in credit risk	1,18,281	1,18,281
3. Short-term - cash		
4. Deposited with credit institutions		
5. Other financial assets		
6. Total		3,07,44,399

### ACTIVE A VOYAGE

ABOLAKOBI, A. 1991. The effects of temperature and salinity on the growth and survival of the African catfish, *Catfish* (Pisces: Siluriformes). *Journal of the Fisheries Research Board of Canada* 48:1031-1035.

Sl. No.	Particulars	Outstanding for following periods from the date of payment		Total
		Less than 6 months - 1 year	1-2 years - 2-3 years	
		91,13,300	2150	77,63,300
1.	Unsettled trade receivables considered good			
2.	Unsettled trade receivables - which have liquidated in accordance with credit policy			
3.	Unsettled Trade Receivables - credit Insurance			
4.	Unsettled trade receivables - Disputed trade receivables			
5.	Unsettled trade receivables - Disputed trade receivables - which have liquidated in accordance with credit policy			
6.	Unsettled Trade Receivables - credit			



## INDORE (MP) UNIT

TRADE RECEIVABLES AGING SCHEDULE FOR FY 2024-25

Sr. No.	Particular	Outstanding for following periods from the date of payments				Total (Rs.)
		Less than 6 months	6 months - 1 year	1-2 year	2-3 year	more than 3 year
1	Undisputed trade receivables considered good	4,10,240	-	-	-	4,10,240
2	Undisputed trade receivables - which have significant increase in credit risk	-	-	-	-	-
3	Undisputed Trade Receivables - credit transferred	-	-	-	-	-
3	Disputed trade receivables considered good	-	-	-	-	-
4	Disputed trade receivables which have significant	-	-	-	-	-
5	Disputed Trade Receivables - credit transferred	-	-	-	-	-

## PUNJAB UNIT

TRADE RECEIVABLES AGING SCHEDULE FOR FY 2024-25

Sr. No.	Particular	Outstanding for following periods from the date of payments				Total (Rs.)
		Less than 6 months	6 months - 1 year	1-2 year	2-3 year	more than 3 year
1	Undisputed trade receivables considered good	4,41,537	24,282	-	-	4,65,819
2	Undisputed trade receivables - which have significant increase in credit risk	-	-	-	-	-
3	Undisputed Trade Receivables - credit transferred	-	-	-	-	-
3	Disputed trade receivables considered good	-	-	-	-	-
4	Disputed trade receivables which have significant	-	-	-	-	-
5	Disputed Trade Receivables - credit transferred	-	-	-	-	-

## INDORE (MP) UNIT

TRADE RECEIVABLES AGING SCHEDULE FOR FY 2023-24

Sr. No.	Particular	Outstanding for following periods from the date of payments				Total (Rs.)
		Less than 6 months	6 months - 1 year	1-2 year	2-3 year	more than 3 year
1	Undisputed trade receivables considered good	18,71,857	-	-	-	18,71,857
2	Undisputed trade receivables - which have significant increase in credit risk	-	-	-	-	-
3	Undisputed Trade Receivables - credit transferred	-	-	-	-	-
3	Disputed trade receivables considered good	-	-	-	-	-
4	Disputed trade receivables which have significant	-	-	-	-	-
5	Disputed Trade Receivables - credit transferred	-	-	-	-	-

## PUNJAB UNIT

TRADE RECEIVABLES AGING SCHEDULE FOR FY 2023-24

Sr. No.	Particular	Outstanding for following periods from the date of payments				Total (Rs.)
		Less than 6 months	6 months - 1 year	1-2 year	2-3 year	more than 3 year
1	Undisputed trade receivables considered good	16,61,151	4,008	-	-	16,65,159
2	Undisputed trade receivables - which have significant increase in credit risk	-	-	-	-	-
3	Undisputed Trade Receivables - credit transferred	-	-	-	-	-
3	Disputed trade receivables considered good	-	-	-	-	-
4	Disputed trade receivables which have significant	-	-	-	-	-
5	Disputed Trade Receivables - credit transferred	-	-	-	-	-

## KOLKATA UNIT

TRADE RECEIVABLES AGING SCHEDULE FOR FY 2024-25

Sr. No.	Particular	Outstanding for following periods from the date of payments				Total (Rs.)
		Less than 6 months	6 months - 1 year	1-2 year	2-3 year	more than 3 year
1	Undisputed trade receivables considered good	20,76,603	-	-	-	20,76,603
2	Undisputed trade receivables - which have significant increase in credit risk	-	-	-	-	-
3	Undisputed Trade Receivables - credit transferred	-	-	-	-	-
3	Disputed trade receivables considered good	-	-	-	-	-
4	Disputed trade receivables which have significant	-	-	-	-	-
5	Disputed Trade Receivables - credit transferred	-	-	-	-	-

## KOLKATA UNIT

TRADE RECEIVABLES AGING SCHEDULE FOR FY 2023-24

Sr. No.	Particular	Outstanding for following periods from the date of payments				Total (Rs.)
		Less than 6 months	6 months - 1 year	1-2 year	2-3 year	more than 3 year
1	Undisputed trade receivables considered good	24,40,108	-	-	-	24,40,108
2	Undisputed trade receivables - which have significant increase in credit risk	-	-	-	-	-
3	Undisputed Trade Receivables - credit transferred	-	-	-	-	-
3	Disputed trade receivables considered good	-	-	-	-	-
4	Disputed trade receivables which have significant	-	-	-	-	-
5	Disputed Trade Receivables - credit transferred	-	-	-	-	-

**LUCKNOW UNIT**  
TRADE RECEIVABLES AGEING SCHEDULE FOR F.Y 2024-25

Sr No	Particular	Outstanding for following periods from due date of payments				Total (Rs)
		Less than 6 months	6 months - 1 year	1-2 year	2-3 year	more than 3 year
1	Undisputed trade receivables considered good	97,21,284	3,84,641	4,85,884		1,05,91,809
2	Undisputed trade receivables - which have significant increase in credit risk					
3	Undisputed Trade Receivables - credit Impaired					
3	Disputed trade receivables considered good					
4	Disputed trade receivables which have significant increase in credit risk					
5	Disputed Trade Receivables - credit Impaired					

**LUCKNOW UNIT**  
TRADE RECEIVABLES AGEING SCHEDULE FOR F.Y 2023-24

Sr No	Particular	Outstanding for following periods from due date of payments				Total (Rs)
		Less than 6 months	6 months - 1 year	1-2 year	2-3 year	more than 3 year
1	Undisputed trade receivables considered good	1,76,02,175	60,916			1,76,63,091
2	Undisputed trade receivables - which have significant increase in credit risk					
3	Undisputed Trade Receivables - credit Impaired					
3	Disputed trade receivables considered good					
4	Disputed trade receivables which have significant increase in credit risk					
5	Disputed Trade Receivables - credit Impaired					

**PATNA UNIT (BIHAR)**  
TRADE RECEIVABLES AGEING SCHEDULE FOR F.Y 2024-25

Sr No	Particular	Outstanding for following periods from due date of payments				Total (Rs)
		Less than 6 months	6 months - 1 year	1-2 year	2-3 year	more than 3 year
1	Undisputed trade receivables considered good	32,32,218				32,32,218
2	Undisputed trade receivables - which have significant increase in credit risk					
3	Undisputed Trade Receivables - credit Impaired					
3	Disputed trade receivables considered good					
4	Disputed trade receivables which have significant increase in credit risk					
5	Disputed Trade Receivables - credit Impaired					

**PATNA UNIT (BIHAR)**  
TRADE RECEIVABLES AGEING SCHEDULE FOR F.Y 2023-24

Sr No	Particular	Outstanding for following periods from due date of payments				Total (Rs)
		Less than 6 months	6 months - 1 year	1-2 year	2-3 year	more than 3 year
1	Undisputed trade receivables considered good					-
2	Undisputed trade receivables - which have significant increase in credit risk					
3	Undisputed Trade Receivables - credit Impaired					
3	Disputed trade receivables considered good					
4	Disputed trade receivables which have significant increase in credit risk					
5	Disputed Trade Receivables - credit Impaired					



SUDARSHAN AUTO INDUSTRIES PVT LTD  
CIN: U25203PN2011PTC141514  
SUNDRY DEBTORS  
1-Apr-24 to 31-Mar-25  
DEBTORS FOR SALES ( TRADE RECEIVABLES )

PARTICULARS	RS.
<b>AKOLA UNIT</b>	
SHREE SAI AGENCIES,GONDIA	14,63,654
MIRA TRADING COMPANY,NAGPUR	11,57,794
JINENDRA SPARES HINGOLI	9,48,209
ABHIRAJ ENTERPRISES,KHAMGAON DIS	8,74,371
AJMER TYRES PRIVATE LIMITED,NAGPUR	8,55,337
S S ENTERPRISES,AKOLA	8,39,037
DEEPAK CYCLE STORE,PAIZPUR	4,40,570
PRERANA TRADERS,NAGPUR	3,39,100
NEXABULL LUBES & INDUSTRIES,CHANDRAPUR	3,14,122
M M TYRES,AURANGABAD	2,77,073
SUPER SALES CORPORATION,DHULE	2,10,237
RASHID CYCLE MART,NIPHAD(DLR)	2,502
<b>SUB TOTAL (A)</b>	<b>76,61,956</b>

PARTICULARS	RS.
<b>INDORE UNIT</b>	
BIJ ENTERPRISES BEAWAR -RJ	3,10,979
M/S MOHAMMADI TYRES - BICARA	99,761
<b>SUB TOTAL (B)</b>	<b>4,10,740</b>

PARTICULARS	RS.
<b>KOLHAPUR UNIT</b>	
SK TRADING COMPANY - RAIPUR VC	22,42,280
SETHI TYRE AND WHEELS - GORAKHPUR UP	19,60,781
SHREE BALAJI TYRE - LADNUN RJ	13,29,259
DHANLAXMI AUTOMOBILE - GOA	10,49,347
D D TRADING COMPANY - JABALPUR(MP) VC	9,34,268
ADMS MARKETING PRIVATE LIMITED - BELGAUM (KA)	9,07,021
SHIV MARKETING - RAJKOT	7,50,877
GUPTA TYRES - HARYANA	4,25,768
UJJWAL TRADERS-UP	3,04,400
SANSIYO TYRES IMPEX - THANE	2,92,817
VIVID TYRES - NIPANI KA	2,47,371
SRI SAI AGENCY -DAVANGERE(KA)	2,41,790
HINDUSTAN AGENCIES-INDERJIT SINGH - LUDHIANA VC(N)	1,91,963
SHIV SHAKTI TRADING CO. - AMBALA	1,86,806
MODERN ENTERPRISES- JAIPUR RJ	1,74,595
SKY HUB AND TYRE - KATRAZ PUNE	1,54,092
PRAGATI TRADERS - LUCKNOW (UP)- VC	1,53,734
SHRI SAI BABA ENTERPRISES - VDAFUR KA	1,11,545
SRI BHAVANI ENTERPRISES - CHENNAI	1,02,129
CAPITAL SALES CORPORATION - SAHARANPUR	94,507
KOSHI TRADERS, PURNEA (Bihar)	81,222
*APAR INDUSTRIES LTD - MUMBAI (MH) NT	73,600
RIYA TYRE POINT-MADHUBANI(BR)	48,119
ST.MARYS TRADERS - KERLA	39,143
GILDA TYRES - LATUR	37,834
B-TRACK MARKETING - ADOOR,KERALA	23,848
MODI AND CO. JOOHPUR	14,999
AMARJEET SINGH BHUPINDER SINGH - BRARA HR	12,736
RAHEM CYCLE STORE-DEALER	3,270
R.K TYRE - COIMBATORE TAMIL NADU	2,342
S M.AUTOMOBILES - BENGALURU	312
<b>SUB TOTAL (C)</b>	<b>1,21,92,775</b>

PARTICULARS	RS.
<b>KURKUMBH UNIT</b>	
SK TRADING COMPANY - RAIPUR VC	1,31,58,037
D D TRADING COMPANY - JABALPUR(MP) VC	1,03,55,545
SHIV MARKETING - RAJKOT	32,30,242
*APAR INDUSTRIES LTD - MUMBAI (MH) NT	22,68,543
MODERN ENTERPRISES- JAIPUR RJ	21,14,848
SHRUTI TRADERS - NEPAL	17,08,955
SHREE BALAJI TYRE - LADNUN RJ	13,94,577
HINDUSTAN AGENCIES-INDERJIT SINGH - LUDHIANA VC(N)	12,37,734
BRIGHTONE TYRES- DELHI	12,02,969
DHANLAXMI AUTOMOBILE - GOA	9,83,016
YASHGREEN EXPORTS - BHIWANDI	9,74,377
R B TYRES- RAJESH BABULAL DOSHI MUMBAI(N)	7,37,672
GREAVES COTTON LTD - PUNE - NT	7,18,835
PRAGATI TRADERS - LUCKNOW (UP)- VC	5,76,327
GUPTA TYRES - HARYANA	5,24,075
JYOTI TYRE - AHMEDABAD	5,15,326
R.K TYRE - COIMBATORE TAMIL NADU	3,74,032
TARAANA ENTERPRISES - UDUPI KA	3,66,453
CAPITAL SALES CORPORATION - SAHARANPUR	3,57,157
XCEL EXPORTS	3,34,016
UJJWAL TRADERS-UP	3,05,637
BIHAR BEARING - SAMASTIPUR	2,88,057
M/S TANDON TRADERS- BAREILLY (UP) VC	2,59,998
AMARJEET SINGH BHUPINDER SINGH - BRARA HR	2,54,600
GILDA TYRES - LATUR	2,09,073
NEW BIRLA TYRE CENTER - ROHTAS	1,93,219
KOSHI TRADERS, PURNEA (Bihar)	1,86,218
T S RUBBER-AMETHI ( UP )	1,75,004
NEW BIHAR TYRE SERVICE -RAXAUL	1,47,283
ST.MARYS TRADERS - KERLA	1,40,806
SANSIYO TYRES IMPEX - THANE	1,10,204
SENTHIL TYRES-COIMBATORE ( TN )	1,00,728
TEEKAY RUBBERS - THRISSUR	89,639
RAJAT AUTO AGENCY - PRAYAGRAJ UP	87,351
PAL TYRES -HYDRABAD	81,611
SRI BHAVANI ENTERPRISES - CHENNAI	81,178
M/S ABU TYRES- RAEBARELI(UP)	60,579
S V TYRES - ANANTAPUR (AP)	60,129
SKY HUB AND TYRE - KATRAZ PUNE	31,091
M BALDOTA- PUNE	20,769
VED & CO - DELHI	19,637
V K MARKETING CORPORATION - BANGLORE	14,347
SHREE UMA DISTRIBUTORS - GJ ( NAVSARI)	4,812
ENDURANCE TECHNOLOGIES LIMITED(NT)	4,352
NAVANDDEEP TYRES - KOLHAPUR	4,149
INDRA KUMAR JAIN & CO.-AGRA(UP)	2,835
SRI AMRITAM TYRES- SALAI( PUDUCHERRY)	2,227
PARSVNATH INDUSTRY - RAMPUR UP	1,656
SIDDHANATH TYRES -SATARA	325
DWJA SALES CORPORATION - SABARKANTHA GJ	90
V K TRADERS - HOSUR (TN)	86
MISHRILAL AND SONS - BARAMATI	40
PATHAN ENTERPRISES - GOKAK KA	24
<b>SUB TOTAL (D)</b>	<b>4,60,70,491</b>

PARTICULARS	RS.
<b>PUNJAB UNIT</b>	
HINDUSTAN AGENCIES-INDERJIT SINGH - LUDHIANA VC(N)	4,45,587
SHIV SHAKTI TRADING CO. - AMBALA	24,262
<b>SUB TOTAL (E)</b>	<b>4,69,849</b>



PARTICULARS	RS.
<b>KOLKATA UNIT ( WB )</b>	
ANITA ENTERPRISE -KOLKATA (WB) VC	7,20,060
KUNJKA SALES , KOLKATA	5,18,378
NAWSAD TRADING , SURI	4,48,913
BHARAT TYRE CENTER , KOL	3,11,324
SRITAMA ENTERPRISE, NANDKUMAR	2,33,606
BALAJI ENTERPRISES, MAINAGURI	2,31,658
MAITY AUTO PARTS, PINGLA	1,53,125
A. T. ENTERPRISE, BELDANGA	1,08,513
D. K. TYRES , AMTALA	77,575
N R DISTRIBUTORS (JH GUMLA)	75,414
RUDRO LUB CENTER, BUDGE BUDGE	62,851
SHREE KRISHNA ENTERPRISE, GUWAHATI (ASSAM)	14,806
D K RAJ & CO. - DEOGHAR ( JH )	13,700
BIKASH ENTERPRISE & CO. - BIRBHUM WB - NT	6,631
J P WHEELS , SILIGURI - NT	49
<b>SUB TOTAL (F)</b>	<b>29,76,603</b>

PARTICULARS	RS.
<b>LUCKNOW UNIT ( UP )</b>	
PRAGATI TRADERS - LUCKNOW (UP)- VC	31,65,319
NAJ CYCLE STORE -AZAMGARH UP	20,64,274
RAJ TYRES - AYODHYA UP	9,93,404
M/s RAM NAKSHTRA SINGH AND SONS - UP	8,65,248
SETHI TYRE AND WHEELS - GORAKHPUR UP	6,26,231
M/S ABU TYRES- RAEBARELI(UP)	6,17,718
RAJAT AUTO AGENCY - PRAYAGRAJ UP	6,00,152
T S RUBBER-AMETHI ( UP )	5,05,695
RIYA TYRE POINT-MADHUBANI(BR)	4,48,968
UJJWAL TRADERS-UP	3,84,641
CHANGA LAL MOTOR CO.- BAHRAICH(UP)	1,67,714
DARBHANGA TYRES & BATTERY-BIHAR	1,19,529
VEDVIK MARKETING SERVICES PVT.LTD- SULTANPUR(UP)	40,916
<b>SUB TOTAL (G)</b>	<b>1,05,99,809</b>

PARTICULARS	RS.
<b>PATNA UNIT ( BIHAR )</b>	
BIHAR BEARING - SAMASTIPUR	4,82,132
JAI GURU TYRES- BHAGALPUR ( BIHAR )	1,36,152
KOSHI TRADERS, PURNEA (Bihar)	3,11,153
MH TYRE- KISANGANJ ( BIHAR )	9,04,507
NEW BIHAR TYRE SERVICE -RAXAUL	3,89,390
NEW BIRLA TYRE CENTER - ROHTAS	7,43,711
TYRE ZONE - MUZAFFARPUR	2,65,173
<b>SUB TOTAL (G)</b>	<b>32,32,218</b>

<b>GRAND TOTAL OF TRADE RECEIVABLE (DEBTORS)</b> (A+B+C+D+E+F+G)	<b>8,36,14,440</b>
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PARTICULARS	RS.
<b>AKOLA UNIT</b>	
A.P.TYRES,WANI(DLR)	16,249
BHAVANI AUTOMOBILE - DEGLOOR NANDED	4,167
NAVRANG TYRES,VAIJAPUR	2,931
M.B.POPAT,AKOLA	1,098
JITENDRA TRADERS,JALNA	829
SHAKTI SALES & SERVICES,AKOT(DLR)	100
<b>SUB TOTAL - (A)</b>	<b>25,374</b>

PARTICULARS	RS.
<b>INDORE UNIT</b>	
M/s FALODI BEARING HOUSE (UJN)	95,435
KHALSA SALES CORPORATION -RJ	9,326
M/S SUNIL BEARING AND LUBRICANTS	7,247
PUNJAB TYRES - JHALAWAR RJ	6,152
ASHIRWAD TYRE-KOTA ( RJ )	3,567
M/S SAI TYRES - GUNA	2,242
NEW TANEJA CYCLE AGENCY - CHITTORGARH RJ	2,145
M/S JANTA AUTO SERVICES PIPLIYAMANDI	445
SUSHIL TYRES	298
<b>SUB TOTAL (B)</b>	<b>1,27,057</b>

PARTICULARS	RS.
<b>KOLHAPUR UNIT</b>	
NAZ CYCLE STORE - AZAMGARH UP	1,43,626
FALCON AUTOMOTIVE - KANPUR	1,12,496
NIMTES LLP-MALAPPURAM( KERALA )	99,625
SUPER ENTERPRISES - VIJAYPURA (KA)	46,246
SUPER CYCLE STORE - KURNOOL AP	45,543
GUMTE TRADERS -KALABURGI	43,437
SUNRISE TRADERS-HYDERABAD	41,504
XCEL EXPORTS	40,241
PUNJAB TYRES - JHALAWAR RJ	39,020
M/s RAM NAKSHTRA SINGH AND SONS - UP	35,973
M/S SUNIL BEARING AND LUBRICANTS	34,931
PANKAJ TRADERS - ALIGARH- VC	33,062
SHREE KRISHNA ENTERPRISE- GUWAHATI( ASSAM )	32,053
NAVEEN AUTOMOBILES- HUBLI ( KA)	31,106



BHAWANI TYRES - VIJAYAPURA(KA)	30,707
HARI KRISHNA MARKETING - SURAT	30,659
POKALWAR VENTURES PRIVATE LIMITED - KALBURGI	26,914
DHANAWAT ENTERPRISES-SHIVANI AGARWAL KANPUR VC	26,600
TEEKAY RUBBERS - THRISSUR	24,922
M M TYRES - RAICHUR (KA)	23,564
D K RAJ &CO.- DEOGHAR ( JH )	21,826
SHRI BALAJI TYRE HOUSE-KARNAL(HR)	21,762
VED & CO - DELHI	21,494
APOLO TYRES &TOOLS - LUCKNOW -UP	20,917
HINDUSTAN TYRE HOUSE- MADHEPURA	18,412
ASHIRWAD TYRE-KOTA ( RJ )	17,858
TYRE PLUS- THIRUVANANTHAPURAM(KL)	17,565
BANSI CYCLE STORES - VALSAD(GJ)	17,004
NEW TANEJA CYCLE AGENCY - CHITTORGARH RJ	14,370
ICCHAMANI TYRE - NASHIK	12,216
SHREE MAHADEV TYRES - NAGPUR	11,131
CHANDRAKANT SALES CORPORATION - SOLAPUR	10,752
MAA BHAGWATI AGRICULTURE STORE - MATHURA UP	9,867
M/S RAVINDRA SALES (UTTARAKHAND)	9,111
ABBAS AND BROS - JHALRAPATAN RJ	8,468
K.M. ENTERPRISES- SILIGURI(WB)	8,246
VANSH ENTERPRISES- RANCHI(JH) GOPALPRASAD	8,096
TARAANA ENTERPRISES - UDUPI KA	8,095
R B TYRES- RAJESH BABULAL DOSHI MUMBAI(NT)	7,436
ARIHANT TRADELINES - SANGALI (MH)	6,924
BIJI ENTERPRISES BEAWAR -RJ	6,861
SRI KRISHNA TYRES-KARAIKAL(PUNDUCHERRY)	6,747
NISAR TYRE - AHILYANAGAR	6,548
D.VIJAYAKUMAR - CHENNAI	6,286
BASAVESHWAR TYRES AND AUTOMOBILES - BAGALKOT KA	5,618
VINAY TRADERS - AHMEDNAGAR	5,171
RISHABH DISTRIBUTORS-MYSURE (KA )	5,121
INDIA BEARING STORE - SIRSA HARYANA	4,921
M/S TANDON TRADERS- BAREILLY (UP) VC	4,441
PSR AGENCY-TUMAKURU( KA )	4,426
SHIVSHOBHA TRADERS AND SERVICES- SATARA	3,897
ANITA ENTERPRISE -KOLKATA (WB) VC	3,391
D.R. TYRES-COIMBATORE( TN )	2,621
S R TRADERS -KERLA	1,923
SHAHIN CYCLE STORE -BASAVAKALYAN KA	1,279
M/S SAI TYRES - GUNA	1,204
ZEPHYR TIRE WORKS (KERALA)	731
VEDVIK MARKETING SERVICES PVT.LTD- SULTANPUR(UP)	559
RAJ CYCLE AGENCY - NASHIK	497
NIHAL ENTERPRISES	209
SIDDHIVINAYAK MOTORS AND TYRES- INDAPUR	132
JAFAR AGENCY - HASSAN KA	111
BIHAR BEARING - SAMASTIPUR	90
<b>SUB TOTAL ( C )</b>	<b>12,86,563</b>

PARTICULARS	RS.
<b>KURKUMBH UNIT</b>	
MIRA TRADING COMPANY NAGPUR	2,256
IOTA EXPORTS PRIVATE LIMITED - BHILWARA RJ	10,75,708
RAVI NANDAN & SONS - Punjab NT	9,71,176
S G EXPORT - GURUGRAM	25,688
SUPER CYCLE STORE - KURNOOL AP	8,351
D K RAJ & CO. - DEOGHAR ( JH )	1,578
M/S AAKANSHA TRADING COMPANY - INDORE	2
<b>SUB TOTAL ( D )</b>	<b>20,84,759</b>

PARTICULARS	RS.
<b>KOLKATA UNIT</b>	
PARAMOUNT IMPEX, BEHALA	3,22,721
MATRI TRADERS, MALDA	34,741
SUPREME TYRES, SILIGURI	8,858
NINDRA MOTORS, COOCHBEHAR	2,319
SHREE LAXMI AUTO CENTRE, KOL.	1,399
ROY CYCLE STORES, BASANTI	1,000
JAYSHREE TYRES, RAIGANJ	497
MATURAM NAKIPURIA SONS ENTERPRISE (P) LTD.	348
DAS ENTERPRISE, RAJARHAT	347
PRINCE TYRE , BANKURA	273
ANAND TYRES, BURDWAN	215
GURIA AUTOMOBILE, JADAVPUR	64
GUPTA TYRES, DHUPGURI	29
DAS MOTOR PARTS, HALDIA - WB	27
DHAR IN PRIVATE LIMITED - COOCH BEHAR WB	26
<b>SUB TOTAL ( E )</b>	<b>3,72,844</b>

PARTICULARS	RS.
<b>LUCKNOW UNIT (UP)</b>	
HINDUSTAN TYRE HOUSE- MADHEPURA	5,229
TYRE ZONE - MUZAFFARPUR	5
NEW BIHAR TYRE SERVICE	600
NEW BIRLA TYRE CENTRE	9,346
<b>SUB TOTAL ( F )</b>	<b>15,180</b>

PARTICULARS	RS.
<b>PATANA UNIT (BIHAR)</b>	
M.H TYRE- KISANGANJ ( BIHAR )	9,04,507
TYRE ZONE - MUZAFFARPUR	2,65,173
JAI GURU TYRES- BHAGALPUR ( BIHAR )	1,36,152
<b>SUB TOTAL ( G )</b>	<b>13,05,832</b>

PARTICULARS	RS.
<b>PUNJAB UNIT</b>	
SHRI BALAJI TYRE HOUSE	2,888
<b>SUB TOTAL ( G )</b>	<b>2,888</b>

<b>GRAND TOTAL OF ADVANCES TO DEBTORS (A+B+C+D+E+F+G)</b>	<b>52,26,496</b>
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SUDARSHAN AUTO INDUSTRIES PVT LTD  
CIN: U25203PN2011PTC141514  
Sundry Creditors

1-Apr-24 to 31-Mar-25

**CREDITORS FOR EXPENSES & PURCHASES (TRADE PAYABLES)**

Particulars	RS
<b>INDORE UNIT</b>	
MAHALAXMI ENTERPEISE CNF INDORE	7,88,565
<b>SUB TOTAL (A)</b>	<b>7,88,565</b>

Particulars	RS
<b>KOLHAPUR UNIT</b>	
B.K. RUBBER INDUSTRIES PVT.LTD.	37,41,202
SHREEJI RUBTECH PRIVATE LIMITED	27,52,185
AVIK POLYCHEM	19,04,675
SURYA INDUSTRIES	18,09,943
BALAJI ENTERPRISES	9,13,504
M/S SHREEPAD ENTERPRISES	9,03,624
UNIQUE SCREENS	6,17,705
K K ENTERPRISES	5,39,098
V- XPRESS	4,48,922
AKASH TRANSPORT SERVICE	4,08,460
TOP GEAR VENTURES	3,62,617
DYP HOSPITALITY PRIVATE LIMITED	3,50,158
VIJAY KUMAR CHAND	2,55,000
TCI EXPRESS LTD(AADCT0663J)	2,43,603
GORIA AUTOMATION ENGINEERS	1,30,390
BALAJI SECURITY SERVICES	1,07,077
INA ADVERTISING COMPANY	50,800
SHOURYA ENTERPRISES	49,281
KARIKKAN STEELS	48,726
MEERA FLEX	41,560
KALAPI ENTERPRISES	37,504
R SUBRAMANYAM - CR	36,000
SUFIYAN FABRICATORS	35,853
SHRI DATTA ENTERPRISES - DOIPK1337D	34,268
SAMGONDA SHIVGONDA PATIL - TRANSPORTOR	30,740
DHANSHREE ENTERPRISES	29,530
AJAY KUMAR CHAND	29,007
METRO HI TECH CO OPERATIVE TEXTILE PARK LTD	23,600
LOKMAT MEDIA PVT LTD	20,600
RAVI P SINGH TRAVLLING EXPENCES	20,208
VASUNDHARA ENTERPRISES - TUSHAR JADHAV	17,405
N V GEORGE WENZEL	15,000
AIR LIQUIDE INDIA HOLDING PVT LTD - 27	14,955
MONICA TRADING & GENERAL SUPPLIERS	14,029
SWARUP MUKHARJEE TRAVLLING EXPENCE	9,915
MAHARASHTRA OFFSET PRINTERS AND STATIONERS	9,912
SHRI AMBIKA PRINTERS AND PUBLICATIONS	9,620
BE3 HUMAN RESOURCE MANAGEMENT PVT LTD	9,570
SHREE KRUPA AUTOMATION SYSTEM PVT LTD	7,788
GANESH GRAPHICS	7,440
NIKHIL PATIL TRAVLLING EXPENCES	6,456
MAHALAXMI TRANSPORT - SANDIP PATIL BLACKLIST JAN23	5,840
SAHYADRI ENVIROCARE	5,400
UJJAWAL KUMAR DATTA TRAVLLING EXP	5,397
RAJNIKANT PARMAR TRAVLLING EXPENCES	4,890
JAI RAM TRAVLLING EXPENCES	4,571
ANIKET SINGH TRAVLLING EXPENCES	1,890
BHARAT SANCHAR NIGAM LTD KOLHAPUR	1,430
KOLHAPUR TRADING PVT LTD	1,115
SAMARTH SAI PETROLINKS	1,045
<b>SUB TOTAL (B)</b>	<b>1,61,29,507</b>

Particulars	RS
<b>KURKUMBH UNIT</b>	
SANIL CHEMICALS	62,01,766
SHREEJI RUBTECH PRIVATE LIMITED - ASSAM	61,99,590
K K ENTERPRISES	57,65,311
FLEXILIS PVT LTD	55,26,209
SHREEJI RUBTECH PRIVATE LIMITED	47,34,205
AVIK POLYCHEM	44,89,881
ABN IMPEX PRIVATE LIMITED	37,41,557
SURYA INDUSTRIES	34,00,296
SHREEJI MULTITRADE	24,86,039
RAJRATAN GLOBAL WIRE LTD	24,39,862
SHRI MARUTI UNIVERSAL PVT.LTD	23,78,160
SHREEJI COLOUR CHEM SUPPLIERS	23,57,612
TCI EXPRESS LTD(AADCT06637)	21,90,404
SANIRANG TRADE LINKS	20,71,400
BANSAL ARADHYA STEEL PRIVATE LIMITED	12,62,096
CHARMI ENTERPRISES	10,61,100
GANDHAR OIL REFINERY INDIA LTD	10,23,980
BALAJI ENTERPRISES	10,12,717
MASREKUL ALAM - DHHPA2602F	8,12,192
DS MOULDS & ENGINEERING WORKS	7,43,107
B.K. RUBBER INDUSTRIES PVT.LTD.	6,67,503
PUKHRAJ ADDITIVES LLP	6,52,540
TULSIRAM HANUMANBAGAS GILADA	6,33,123
LANSH ENGINEERING PVT LTD	5,75,000
MAHINDRA SOLARIZE PVT LTD	5,00,000
SINGH PLASTICISERS & RESINS PVT.LTD.	4,82,325
R K ENGINEERING WORKS	4,48,700
CHINTAMANI SUPPLIERS	3,00,136
NEMSON RUBBER INDUSTRIES	2,90,044
PRETHVI INDUSTRIES	2,89,346
OM ENGINEERS - GOKUL SHIRGOAN	2,06,212
PRASHANT ENTERPRISES	1,96,134
R J ENTERPRISES	1,93,668
KOUSHAL ENTERPRISES	1,81,724
ADITYA ENTERPRISES	1,71,964
NAMRATA DYE CHEM	1,71,312
BHAVYA AGENCIES	1,71,276
JAY POLYMERS	1,61,070
EXIMO TAK INDIA PVT LTD	1,56,658
AKASH TRANSPORT SERVICE	1,56,640
SARDAR ENTERPRISES	1,51,882
LETS TRANSPORTS	1,46,520
EXEL RUBBER PVT LTD	1,39,318
HITECH ADHESIVES	1,26,024
SUN INDUSTRIAL AUTOMATION	1,24,250
APEX ENTERPRISE	1,22,733
BALAJI SECURITY SERVICES	1,09,598
PUKHRAJ ENGINEERING AND CHEMICALS	96,170
JINAY HARDWARE	96,005
SIDDHI N SIDHARTH PETROLEUM	86,913
PRAKALP GRAFT ENTERPRISES	85,608
SHOURYA ENTERPRISES	84,494
JAY GANESH HARDWARE	83,763
RIAN LOGISTICS - SIDDHARTH KALE	81,180
SHREEVARDHAN TRANSPORT	76,930
RAHUL POPAT BHAGWAT	71,721
JNC ASSOCIATES	70,560
UTKARSHA ENTERPRISES	69,802
MHETRE ELECTRICALS AND CABLES	53,737
MIDC, KURKUMB	52,242
M/S SAWAN ENGINEERING WORKS	50,770
V Trans India Ltd. (AAACV1559Q) MH	48,200
SIDDHANT ENTERPRISES	45,862
AKSHIT TRADING CORPORATION	42,874
VIKAS SALES	38,245
AUTOTECH ENGINEERS	37,894
BARAMATI TRANSPORT SERVICES	35,418
FIRANGI ENTERPRISES	34,570
LAXMI SCALE CO	34,554



STAR KLEENKEM PRODUCTS	33,793
SHRIRAM GRAFIX	33,760
SHREE FIRANGAJ ENTERPRISES	31,407
V- XPRESS	31,095
RAMESH S. DHOBAL	29,867
BHAGWAT ENGINEERING WORKS FABRICATION	24,963
SHREE FIRANGAJ CRANE SERVICE	22,968
YAMI POLYPLAST	22,095
SHREE ADINATH METAL CORP	18,994
MAHARASHTRA INDUSTRIAL SUPPLIERS	17,989
GANESH GRAPHICS	17,240
TEGH CABLES PVT LTD	16,738
AARTI STEELS	15,934
SUNTEK AXPRESS INDIA PVT LTD	13,600
SAHIL DUDH AGENCY	13,230
K.P. ENGINEERING WORKS	11,958
MAYUR ENTERPRISES	11,700
ANAND ENTERPRISES - GST	10,670
NILESH COMPUTERS - GST	6,754
TCI FREIGHT(AAACT79682)	6,681
VARIOUS TECHNOLOGIES PVT LTD	3,860
ASHOK TATYABA SITHOLE	3,700
M GANPAT BHAGWAT	3,384
ALPS METAL	3,310
AMBADAS MARUTI BHAGAT	3,200
Dinesh Tools	3,122
LYSIAN ENTERPRISES	3,068
S.D. SCIENTIFIC WORKS	2,800
HOTEL PRIME SQUARE	1,584
SHRINATH GAS SUPPLIERS	932
VIKAS TRADERS AND FURNITURES	340
<b>SUB TOTAL ( C )</b>	<b>6,92,21,380</b>

Particulars	RS
PUNJAB UNIT	
PARTAP INDUSTRIES LTD. AMBALA	81,000
KALRA TRANSPORT	14,406
<b>SUB TOTAL (D)</b>	<b>95,406</b>

Particulars	RS
KOLKATA UNIT	
DABRUWAL COURIER	4,581
RAVI JAJODIA & CO - CFA	8,83,293
<b>SUB TOTAL ( E )</b>	<b>8,87,874</b>

Particulars	RS
LUCKNOW UNIT	
PIYUSH TRANSPORT	1,03,996
AIM EXPRESS LOGISTICS	13,144
LUCKNOW EXPRESS TRANSPORT	7,040
SHAIKENDRA SINGH - LUCKNOW GODAWN	526
<b>SUB TOTAL (F)</b>	<b>1,24,706</b>

Particulars	RS
AKOLA UNIT	
ASIAN TYRE - CFA	7,28,725
NILISHA D. POPAT	63,000
<b>SUB TOTAL (G)</b>	<b>7,91,725</b>

Particulars	RS
BIHAR UNIT	
R S ENTERPRISES CFA BIHAR	1,25,500
LALS ADVERTISING & HOLDINGS	15,550
<b>SUB TOTAL (H)</b>	<b>1,41,138</b>

<b>GRAND TOTAL OF TRADE RECEIVABLE (CREDITORS)</b> <b>(A+B+C+D+E+F+G+H)</b>	<b>8,81,80,301</b>
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SUDARSHAN AUTO INDUSTRIES PVT LTD  
CIN: U25203PN2011PTC141514  
**ADVANCE TO CREDITORS FOR EXPENSES**

Particulars	RS
<b>KOLHAPUR UNIT</b>	
LAXMI MOULDS INDUSTRIES PVT LTD	9,00,000
RAJASHREE POLYFIL	7,70,683
SHREE SAI ENTERPRISES (JANE ALAM)	3,18,000
ALLIANCE EXPO	3,10,000
YASH TOURS AND TRAVELS	1,90,106
JOINERS ENGINEERING	1,53,282
SHIVGONDA PATIL TRANSPORT	1,45,462
RUDRA ENTERPRISES	1,40,496
KSHETRA SIDDHAGIRI AMUSEMENT PVT LTD	1,38,275
AABASAHEB ENTERPRISES	96,176
SCHENCK ROTEC INDIA LTD	88,475
METTLER TOLEDO INDIA PVT LTD	82,656
INTERNATIONAL CENTER FOR AUTOMOTIVE TECHNOLOGY	77,409
SANSREE AUTOMATION PVT LTD - NEW	59,000
NIHAL JAMADAR TRAVLLING EXPENCES	55,585
SACHIN BISHT - LUCKNOW GODAWN EXP	36,029
VISAISTIC INDIA PVT LTD	31,154
MANOJ MANUSMARE TRAVLLING EXP	19,362
RAM KUMAR SHRMA TRAVLLING EXP	19,113
PRADEEP SHRMA TRAVLLING EXPENCES - RJ	15,000
MUKESH KUMAWAT TRAVLLING EXPENCES	14,105
GURURAJ RAMESH KULKARNI TRAVLLIG EXP	10,160
ARS LOGISTICS	8,500
MAHARASHTRA LABOUR WELFARE FUND	6,954
PUNITKUMAR DHIRAJLAL TADA -TRAVELLING EXP	6,553
G.T.M. SALES (INDIA)	5,274
MADURA INDUSTRIAL TEXTILES LTD, DADAR & NAGAR HAV	5,154
HRUSHIKESH PANIGRAHI TRAVELLING EXP	4,317
MANOJ KUMAR BISHT TRAVLLING EXPENCES	4,073
DIGIPROMAX	3,998
DURGA DATT TRAVLLING EXPENCES	2,945
SUPRIYO KUMAR LODH TRAVLLING EXP	2,700
TOYOTA MATERIAL HANDLING INDIA PVT LTD	1,644
KRISHNA NAGAR TRAVLLING EXPENCES	1,481
M/S TECHNO WAXCHEM PVT LTD	1,298
CREATIVE SALES AND SERVICE	1,030
KUNAL KISHOR CHAVAN TRAVLLING EXPENCE	665
MAHARASHTRA FREIGHT CARRIERS PVT LTD-09	150
<b>SUB TOTAL ( A )</b>	<b>37,27,264</b>



Particulars	RS
<b>KURKUMBH UNIT</b>	
MADURA INDUSTRIAL TEXTILES LTD	6,98,604
MADURA TECHNICAL FABRICS LTD	4,49,277
RATTA INDUSTRIES	3,50,739
IDRIS AUTOMATION	2,98,404
ASHIRWAD BOILER ENGINEERS -	2,59,181
N V GEORGE WENZEL	2,00,000
WHOLEWELL ELECTRO MACHENICAL SYSTEMS	1,03,156
PANDURANG MARUTI DALVI - STAFF	69,216
LIBERTY POWER SOLUTIONS	48,039
AHUJA FURNITURE MALL	32,568
FIT TECH HYDRALICS	17,317
XPRO INDIA LTD	10,217
CENTRAL INSTITUTE OF ROAD TRANSPORT	9,074
MILLIKEN CHEMICAL AND TEXTILE INDIA CO PVT LTD	7,168
VEDANT EQUIP SALES & SERVICE PVT LTD	5,605
INDOTECH HYDRAULICS	3,691
SANCHETI INSTITUTE FOR ORTHOPEADICS	3,569
SHREE SAMARTH SALES CORPORATION	3,245
PCL SUMO AIR TECHNOLOGY PVT LTD	2,360
INTERNATIONAL CENTRE FOR AUTOMOTIVE TECHNOLOGY- N	2,191
MYSORE POLYMERS AND RUBBER PRODUCTS LTD	1,912
MECORDS INDIA PVT LTD	1,910
SOHAMM CALIBRATION SERVICE	905
MAHARASHTRA LABOUR WELFARE FUND	717
JAGDAMBH TRANSPORT	107
MSDCL	2,500
<b>SUB TOTAL ( B)</b>	<b>25,81,672</b>

Particulars	RS
<b>AKOLA UNIT</b>	
ANWAR KHAN DILAWAR KHAN - FABRICATOR	2,960
<b>SUB TOTAL ( C)</b>	<b>2,960</b>

Particulars	RS
<b>PUNJAB UNIT</b>	
TCI EXPRESS LTD(03AADCT0663J1ZI)Punjab	8,640
<b>SUB TOTAL ( D)</b>	<b>8,640</b>

<b>GRAND TOTAL OF ADVANCES FROM CREDITORS (A+B+C+D)</b>	<b>63,20,536</b>
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**SUDARSHAN AUTO INDUSTRIES PVT LTD**  
Segmental Reporting

Particulars			31.3.2025	31.3.2024
<b>GROSS REVENUE</b>				
<b>Sale of Products ( goods )</b>				
	<b>Domestic ( Rs )</b>	<b>Export ( Rs )</b>		
1 Sales - Consumables , Parts etc	67623		67,623	5,850
2 Direct Export	-	2,04,19,478	2,04,19,478	14,05,173
3 Deemed Export - Sales of Tyre	6,77,62,647.00	-	6,77,62,647	-
4 Sale of Tyre / Tube	1,40,34,46,908	-	1,40,34,46,908	1,26,65,52,465
	-	-	-	-
	<b>1,47,12,77,178</b>	<b>2,04,19,478</b>		
<b>Sales of Services</b>				
1 Jobwork Charges ( Tyre )	-	-	-	(12,64,035)
2 Provision of Other Services	-	-	-	-
	-	-	<b>1,49,16,96,656</b>	<b>1,26,66,99,453</b>
Less - GST Collected			<b>36,52,60,954</b>	<b>32,00,10,406</b>
<b>TOTAL</b>			<b>1,12,64,35,702</b>	<b>94,66,89,047</b>

Segmental Revenue	Jobwork / Services Supply	Total Outward Supply (Tyre )	Inter Branch Stock Transfer	Net Sales
<b>Location of Revenue</b>	<b>Rs</b>	<b>Rs</b>	<b>Rs</b>	<b>Rs</b>
Kagal	-	68,88,70,824	33,51,21,047	35,37,49,777
Kurkumbh		71,88,81,936	36,06,16,817	35,82,65,119
Akola		11,21,21,863	6,840	11,21,15,023
Gujarat	0	-	-	-
Indore		11,71,36,945	-	11,71,36,945
Punjab		71,31,158	6,53,385	64,77,773
Vijapur		-	-	-
Kolkatta ( WB )		8,81,50,948	-	8,81,50,948
Lucknow ( UP )		8,43,44,930	-	8,43,44,930
Bihar		61,95,187	-	61,95,187
Total Revenue Generated		1,82,28,33,791	69,63,98,089	1,12,64,35,702

Property , Plants , Equipments & Intangible Assets Employed	Year Ended on	Kagal Plant	Kurkumbh Plant
		<b>Rs</b>	<b>Rs</b>
Gross Assets Employed	31.3.2025	29,68,57,540	55,73,09,179
Net Assets Employed	31.3.2025	4,29,19,571	15,43,44,194
Gross Assets Employed	31.3.2024	28,79,49,029	52,00,94,824
Net Assets Employed	31.3.2024	4,83,04,865	15,55,70,221



DISCLOSURE OF VARIOUS FINANCIAL RATIOS IN REQUIREMENT OF SCHEDULE III OF COMPANY ACT 2013

PARTICULARS	As at 31 March 2025			As at 31 March 2024	
	RS	RS	Ratio	RS	Ratio
1) <b>Current ratio</b> (Current assets/Current liabilities)			0.97		1.07
Current Assets		19,59,11,387		24,01,09,262	
Current Liabilities		20,11,20,405		22,37,73,841	
2) <b>Debt Equity ratio</b> (Debt/Equity)			-141.18		-170.62
Debt					
- Long term borrowings	67,50,90,462			61,15,74,794	
- Short term borrowings	8,50,33,115			9,57,62,875	
- Other financial liabilities	-				
Equity		76,01,23,577		70,73,37,669	
Equity	8,00,00,000			8,00,00,000	
Reserves & surplus	(61,83,99,068)			(49,45,78,796)	
		(53,83,99,068)		(41,45,78,796)	
3) <b>Debt service coverage ratio</b> EBITDA/ (Interest+Principal)			-7.07		-2.03
Profit before tax	(12,11,95,141)			(10,85,67,206)	
Add Finance Cost	84,81,521			78,88,386	
Add Depreciation	5,27,57,168			5,84,47,915	
EBITDA		(5,99,56,452)		(4,22,30,905)	
Finance Cost	84,81,521			78,88,386	
Principal of HDFC TL -9318(1)	-			66,31,928	
Principal of HDFC TL -9318(2)	-			20,65,848	
Principal of GECL	-			42,36,082	
<b>Total of Interest &amp; Principal</b>		<b>84,81,521</b>		<b>2,68,22,244</b>	
(This ratio is substantially changed due to reduction in debt burden)					
4) <b>Return on equity ratio</b> (Net Profit After Tax/Equity)			0.23		0.26
Net profit after tax		(12,38,20,272)		(10,75,04,905)	
Equity	8,00,00,000			8,00,00,000	
Reserves & surplus	(61,83,99,068)			(49,45,78,796)	
Total Equity		(53,83,99,068)		(41,45,78,796)	
5) <b>Inventory turnover ratio</b> ( closing inventory / Total Turnover ) * 365 days			32.52 ( No of Days )		42.71 ( No of Days )
Inventory at end		10,03,50,523		11,07,65,567	
Total Revenue ( Sales + Jobwork )		1,12,64,35,702		94,66,89,047	
6) <b>Trade Receivables turnover ratio</b> ( Trade Receivables / Total Turnover ) * 365 Days			27.09 ( No of Days )		39.95 ( No of Days )
Trade Receivables at year end		8,36,14,440		10,36,22,622	
Total Revenue ( Sales + Jobwork )		1,12,64,35,702		94,66,89,047	

(This ratio is substantially improved due to increase in revenue and decrease in trade receivables)		
7) Trade payables turnover ratio, ( Trade Payables / Total Turnover ) * 365 Days	29.84 ( No of Days )	38.25 ( No of Days )
Trade payables	9,20,94,965	9,92,06,667
Total Revenue ( Sales + Jobwork )	1,12,64,35,702	94,66,89,047
8) Net capital turnover ratio, ( Total Revenue / Net Equity )	-2.09	-2.28
Total Revenue ( Sales + Jobwork )	1,12,64,35,702	94,66,89,047
Net Capital ( Equity )	(53,83,99,068)	(41,45,78,796)
10) Net profit ratio, (Net profit/Sales)	-0.11	-0.11
Net profit after tax	(12,38,20,272)	(10,75,04,905)
Total Revenue ( Sales + Jobwork )	1,12,64,35,702	94,66,89,047
11) Return on Capital employed, ( PAT / Net Equity )	0.23	0.26
Profit After Tax	(12,38,20,272)	(10,75,04,905)
Net Capital ( Equity )	(53,83,99,068)	(41,45,78,796)
12) Return on investment, ( PAT / Total Assets)	-0.29	-0.21
Net Profit After Tax	(12,38,20,272)	(10,75,04,905)
Total Asset	45,78,11,800	54,07,69,838
Less:- Deferred Tax Asset	3,44,57,428	3,70,82,559
	42,33,54,372	50,36,87,279
( This ratio is substantially changed due to decrease in value of assets and increase in the losses)		

There are no such changes in ratios by more than 25% as compared to preceding year which are having adverse or material impact on financial health of the company and require to be highlighted on account of direct / indirect funding / guarantee by holding company (other than as stated above)

**SUDARSHAN AUTO INDUSTRIES PVT LTD**

F.Y. 2024-2025

**1 Kagal - Kolhapur Plant**

Raw Material

	Opening	Purchase/ Stock Transfer	Consumption / sale / Stock Transfer	Closing
RM CHEMICAL (Kg)	82,133	8,44,232	9,26,365	-
RM / RUBBER (Kg)	68,439	10,70,030	11,38,469	-
RM / FABRIC (Kg)	8,530	2,10,681	2,19,201	-
Chemical & Other Material (Kg)	775	28,166	28,941	100
RM Purchase / TUBE (Nos)	1,47,760	22,73,774	24,66,053	15,481
RM BLADDERS (Nos)	615	1,571	1,776	410

Finished Goods - Tyres

	Opening	Prodn. ( Kgs )	Purchased ( Nos ) / Sales return	Sales ( Nos)- Finished	Self Consumption /	Closing ( Kgs )
FG Tyre in Kgs	81,439	20,12,903	5,40,630	26,01,119		33,873
WIP Tyres in Kgs	14,000	-				2,051

**2 Pune - Kurkumbh Plant**

Raw Material

	Opening	Purchase/ Stock Transfer	Consumption / sale / Stock Transfer	Closing
BLADDERS (Nos +Qty)	292	-	-	292
COMPOUND (Kg)	-	-	-	-
RM CHEMICAL (Kg)	77,068	13,83,177	13,29,432	1,30,753
RM FABRIC (Kg)	7,937	2,71,494	2,67,711	11,720
RM RUBBER (Kg)	1,16,463	16,50,186	16,42,659	1,23,990
RM / Chemicals other chemicals (Kg)	735	12,746	11,133	2,348
RM Tube (Nos)	92,290	16,35,575	15,28,477	1,99,388

Finished Goods - Tyres

	Opening	Prodn. ( Kgs )	Purchased ( Nos ) / Sales return	Sales ( Nos)- Finished	Self Consumption /	Closing ( Kgs )
Tyres (Kg) FG	80,445	29,38,388	1,69,551	30,69,266	-	1,19,118
Tyres (Kg) WIP	21,743	-	-	-	-	77,820

**3 Akola - Depot**

Finished Goods - Tyres

	Opening	Purchase/ Stock Transfer	Consumption / sale / Stock Transfer	Closing
Tubes (Nos) FG	115	45	96	64
Tyres (Nos) FG	2,379	1,41,567	1,42,816	1,130

**4 Indore - Depot**

Finished Goods - Tyres

	Opening	Purchase/ Stock Transfer	Consumption / sale / Stock Transfer	Closing
Tubes (Nos) FG	-	-	-	-
Tyres (Nos) FG	962	1,52,518	1,52,834	646



## 5 Punjab - Depot

### Finished Goods - Tyres

	Opening	Purchase/ Stock Transfer	Consumption / sale / Stock Transfer	Closing
Tubes (Nos) FG	-	-	-	-
Tyres (Nos) FG	2,875	7,991	9,507	1,359

## 6 West Bengal - Depot

### Finished Goods - Tyres

	Opening	Purchase/ Stock Transfer	Consumption / sale / Stock Transfer	Closing
Tubes (Nos) FG				
Tyres (Nos) FG	3,188	1,15,434	1,16,299	2,323

## 7 Uttar Pradesh - Depot

### Finished Goods - Tyres

	Opening	Purchase/ Stock Transfer	Consumption / sale / Stock Transfer	Closing
Tubes (Nos) FG		3,050	1,375	1,675
Tyres (Nos) FG	4,321	1,01,290	1,05,340	271

## 8 Bihar

### Finished Goods - Tyres

	Opening	Purchase/ Stock Transfer	Consumption / sale / Stock Transfer	Closing
Tubes (Nos) FG	-	1,000	850	150
Tyres (Nos) FG	-	9,204	7,487	1,717

**SUDARSHAN AUTO INDUSTRIES PRIVATE LIMITED**  
**( CIN - U25203PN2011PTC141514 )**

**NOTES FORMING PART OF THE ACCOUNTS ( FY 2024-2025)**

**Corporate Information / Overview**

Sudarshan Auto Industries Private Ltd ( SAIPL ) is unlisted entity incorporated in India . It is subsidiary company of Partap Industries Ltd. The registered office of the Company is located at Plot No T 2, Five Star Kagal MIDC, Kolhapur – 416216 ( Maharashtra ) ( India ) & factory location at plot no E 18, Opp Suktas India Pvt Ltd , Kagal MIDC, Kolhapur – 416216 and at plot No E 46, Kurkumbh Industrial Area , Kurkumbh , Pune 413802 .

Initially , the company was principally engaged in a single business segment Jobwork for manufacturing of tyres at both factory plants initially for CEAT . However company has suspended jobwork activities during the year completely and engaged in manufacturing for its own account of sales at Kagal Plant ( Kolhapur ) and at Kurkumbh Plant . Company has started its depot at various other locations in India since last year .

**SIGNIFICANT ACCOUNTING POLICIES:-**

The financial statements are prepared under the historical cost convention except for following assets and liabilities which are to be measured at fair value amount:

- i) Certain financial assets and liabilities (including derivative instruments),
- ii) Defined benefit plans - plan assets and
- iii) Equity settled share based payments

However in FY 2024-2025, there are no as such any transactions in relation to above which require to adopt the company, the methodology of fair value and consequential re-measurement .

The financial statements of the Company have been prepared to comply with the Indian Accounting standards ('Ind AS'), including the rules notified under the relevant provisions of the Companies Act, 2013.

Company's financial statements are presented in Indian Rupees, which is also its functional currency.

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialized.

**Summary of Significant Accounting Policies:-**

**Property, Plant, Equipment, Fixed Assets & Depreciation**

Property, Plant and Equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets if any. In case of land the Company has availed fair value as deemed cost on the date of transition to Ind AS. Subsequent costs are included in the asset's carrying



amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

Property, Plant and Equipment which are significant to the total cost of that item of Property, Plant and Equipment and having different useful life are accounted separately.

Other Indirect Expenses incurred relating to project, net of income earned during the project development stage prior to its intended use, are considered as pre - operative expenses and disclosed under Capital Work - in - Progress.

Depreciation on Property, Plant and Equipment is provided using written down value method on depreciable amount. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

The residual values, useful lives and methods of depreciation of Property, Plant and Equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Gains or losses arising from derecognition of a Property, Plant and Equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.

### **Leases**

Leases are classified as finance leases whenever the terms of the lease, transfers substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating lease.

**Leased Assets:** Assets held under finance leases are initially recognized as Assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognized immediately in Statement of Profit and Loss, unless they are directly attributable to qualifying assets, in which case they are capitalized. Contingent rentals are recognized as expenses in the periods in which they are incurred.

A leased asset is depreciated over the useful life of the asset. For the Assets taken on lease more than 30 years from MIDC, ( Long term lease ) are not amortized .

Operating lease payments are recognized as an expense in the Statement of Profit and Loss on a straight-line basis over the lease term except where another systematic basis is more representative of time pattern in which economic benefits from the leased assets are consumed.

### **Intangible Assets**

Company has not acquired or incurred such material expenses resulting into any " identifiable " intangible assets held for use of the company's production facilities or rental purpose or any other administrative purpose .

### **Research and Development Expenditure**

There are no as such any specific expenses incurred by company which can be categorized as Research and development expenses .



### Finance Cost ( Borrowing Cost )

Borrowing cost that are directly attributable to the acquisition of qualifying assets are capitalized as part of cost of such assets. All other borrowing costs are charged to revenue.

### Inventories

Items of inventories of raw material, Store material etc are measured at cost on FIFO basis. Finished goods, are stated at lower of cost and net realizable value after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase, cost of conversion and other costs including manufacturing overheads incurred in bringing them to their respective present location and condition. Net realisable value is the estimated selling price in the ordinary course of business less estimated cost of completion and selling expenses.

### Current versus non-current classification

The Company presents assets and liabilities in the Balance Sheet based on current/non-current classification.

An asset is current when it is:

- Expected to be realized or intended to be sold or consumed in
- the normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realized within twelve months after the
- reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in the normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting
- period; or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

### Earnings per share

Basic EPS is calculated by dividing the profit / loss for the year attributable to ordinary equity holders of the Group by the weighted average number of ordinary shares outstanding during the year.

Diluted EPS is calculated by dividing the profit / loss attributable to ordinary equity holders of the parent by the weighted average number of ordinary shares outstanding during the year plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

### Cost recognition

Costs and expenses are recognised when incurred and are classified according to their nature. Expenditure capitalised represents employee costs, stores and other manufacturing supplies, and other expenses incurred for construction including product development undertaken by the Company.

## Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a "reliable estimate" can be made of the amount of the obligation.

If the effect of the time value of money is material, then only provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. The change in the provision due to the unwinding of discount is recognized in the Statement of Profit and Loss.

## Employee Benefits Expense

### **Short Term Employee Benefits -:**

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services.

### **Post-Employment Benefits -;**

#### **Defined Contribution Plans -:**

The Company recognizes contribution payable to the provident fund / ESIC scheme as an expense, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

#### **Defined Benefit Plans**

*The Company do not pays any gratuity to the employees who have completed five years of service with the Company at the time of resignation/superannuation. No such short term / long term provisions are made not any of such mechanism exist for provisions of gratuity as per the Payment of Gratuity Act 1972 .*

#### **Comprehensive Income & Employee Separation Costs**

*There is no such provision or any existence of any mechanism to pay compensation to employees who have opted for retirement under the voluntary retirement scheme of the Company is payable in the year of exercise of option by the employee.*

*As informed to us, company has also not provided for leave encashment to any eligible employees to whom leave salary benefits are payable..*

## Tax Expenses

The tax expense for the period comprises of current tax and deferred income tax. Tax is recognized in Statement of Profit and Loss, except to the extent that it relates to items recognized in the Other Comprehensive Income or in equity. In which case, the tax is also recognized in Other Comprehensive Income or Equity.

### **i) Current tax**



Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the Income Tax authorities, based on tax rates and laws that are enacted at the Balance sheet date.

ii) Deferred tax

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the Financial Statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of deferred tax liabilities and assets are reviewed at the end of each reporting period. Due to operational difficulties and uncertainties in provisions of MSME payments and exact applicability and quantification due to minor delays, no such provision of deferred tax is made which may arise on account of disallowance out of section 43B of the Income Tax Act.

During the year ended on 31.03.2025, the Company reassessed certain estimates used in the calculation of deferred tax assets and liabilities in accordance with Ind AS 12 – Income Taxes. This reassessment was carried out due to revised timing of reversal of temporary differences. As a result of this reassessment, the deferred tax provision has been increased by 10.53 lakh which has been recognized and merged in the Statement of Profit and Loss under the head 'Tax Expense' for the year ended above mentioned. This change represents a change in accounting estimate as per Ind AS 8 and has been applied prospectively. There is no retrospective impact, and the change does not affect prior period financials considering materiality of the amount.

**Share Based Payments :-**

There is no as such any scheme or any such transactions at Company level of equity-settled share based payments to employees and others providing similar services are required to be measured at the fair value of the equity instruments at the grant date.

**Foreign Currencies Transactions and Translation**

These financial statements are presented in Indian rupees, which is the functional currency of Company. There are no as such any foreign currency transactions during FY 2024-25 except purchase of machinery and stores material. Generally transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency closing rates of exchange at the reporting date. Exchange differences arising on settlement or translation of monetary items are recognized in Statement of Profit and Loss.

**Cash and cash equivalents**

Cash and cash equivalents are short-term (three months or less from the date of acquisition), highly liquid investments that are readily convertible into cash and which are subject to an insignificant risk of changes in value.

**Revenue Recognition**

Revenue from sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated cost can be estimated reliably, there is no continuing effective control or managerial involvement with the goods, and the amount of revenue can be measured reliably.



Revenue from rendering of services is recognized when the performance of agreed contractual task has been completed. Revenue from operations is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government.

Interest income from a Financial Assets is recognized using effective interest rate method.

### **Government Grants and Incentives**

Incentives are recognised when there is a reasonable Assurance that the Company will comply with the relevant conditions and the incentive will be received. Same is accounted in the books when its virtual certainty of receipt of Incentives arises and same are recorded at fair value where applicable. Incentives are recognised in the statement of profit and loss, either on a systematic basis when the company recognises, as expenses, the related costs that the incentives are intended to compensate or, immediately if the costs have already been incurred. Incentives related to assets are shown as government grants and amortised over the useful life of the asset (or credited to respective assets) . Incentives related to income are presented as an offset against the related expenditure, and government grants that are awarded as incentives with no ongoing performance obligations to the Company are recognised as income in the period in which the grant is received or its virtual certainty of its receipt exists . The nature and extent of government grants are recognized in the financial statements from which the entity has directly benefited (Viz. Electricity duty is directly not levied in power bill itself) .

### **Financial Instruments**

#### **i) Financial Assets-**

All Financial Assets are initially recognized at historical cost method and then revalued at fair value if required at year end. Transaction costs that are directly attributable to the acquisition or issue of Financial Assets, which are not at Fair Value through Profit or Loss, are adjusted to the fair value on initial recognition. Purchase and sale of Financial Assets are recognized using trade date accounting. However company do not have any such Financial assets which require to remeasure at fair value during the year. Company do not have any investment in Subsidiaries, Associates and Joint Ventures. Company do not have any such financial assets for which are provisions of impairment are required to be made.

#### **ii) Financial Liabilities**

All Financial Liabilities are recognized at fair value and in case of borrowings, net of directly attributable cost. Fees of recurring nature are directly recognized in the Statement of Profit and Loss as finance cost. Financial Liabilities are carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

#### **iii) Derivative Financial Instruments and Hedge Accounting**

Company do not use any kind of derivative financial instruments such as interest rate swaps, currency swaps, forwards & options and commodity contracts to mitigate the risk of changes in interest rates, exchange rates and commodity prices.

#### **iv) Derecognition of Financial Instruments**

The Company derecognizes a Financial Asset when the contractual rights to the cash flows from the Financial Asset expire or it transfers the Financial Asset and the transfer qualifies for derecognition under Ind AS 109. Financial liability (or a part of a Financial liability) is



derecognized from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

### **Critical Accounting Judgments and Key Sources Of Estimation Uncertainty**

The preparation of the Company's Financial Statements requires management to make judgement, estimates and assumptions that affect the reported amount of revenue, expenses, assets and liabilities and the accompanying disclosures. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or Liabilities affected in next financial years.

#### **(a) Depreciation / Amortization and useful lives of Property Plant and Equipment / Intangible Assets**

Property, Plant and Equipment / Intangible Assets are depreciated / amortized over their estimated useful lives, after taking into account estimated residual value. Management reviews the estimated useful lives and residual values of the assets annually in order to determine the amount of depreciation / amortization to be recorded during any reporting period. The useful lives and residual values are based on the Company's historical experience with similar assets and take into account anticipated technological changes. The depreciation / amortization for future periods is revised if there are significant changes from previous estimates.

#### **(b) Recoverability of Trade Receivables**

Judgements are required in assessing the recoverability of overdue trade receivables and determining whether a provision against those receivables is required. Factors considered include the credit rating of the counterparty, the amount and timing of anticipated future payments and any possible actions that can be taken to mitigate the risk of non-payment.

#### **(c) Provisions**

Provisions and liabilities are recognized in the period when it becomes probable that there will be a future outflow of funds resulting from past operations or events and the amount of cash outflow can be reliably estimated. The timing of recognition and quantification of the liability requires the application of judgement to existing facts and circumstances, which can be subject to change. The carrying amounts of provisions and liabilities are reviewed regularly and revised to take account of changing facts and circumstances.

When some or all the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognized as an asset if it is virtually certain that reimbursement will be received, and the amount of the receivable can be measured reliably.

#### **(d) Impairment of Non-Financial Assets**

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or Cash Generating Units (CGU's) fair value less costs of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or a groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account, if no such transactions can be identified, an appropriate valuation model is used.

### **(e) Impairment of Financial Assets**

The impairment provisions for Financial Assets are based on assumptions about risk of default and expected cash loss rates. The Company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on Company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

Application of newly adopted / amended Ind AS are not expected to have any significant impact on the Company's Financial Statements in material terms.

### **Segment reporting**

The Company identifies primary segments based on the dominant source, nature of risks and returns and the internal organization and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit / loss amounts are evaluated regularly by the executive Management in deciding how to allocate resources and in assessing performance.

### **Contingent Liabilities / Assets:-**

Contingent assets are disclosed in the financial statements by way of notes to accounts when an inflow of economic benefits is probable. Contingent liabilities are disclosed in the financial statements by way of notes to accounts, unless possibility of an outflow of resources embodying economic benefit is remote.

As certified by management and explanation made available by management, No such contingent liabilities are required to be provided for.

### **Other notes to the Standalone Financial Statements for the year ended 31st March, 2025**

1. Balances of Sundry Debtors and Sundry Creditors are subject to confirmations  
Categorization of Unsecured loan and sundry creditors is as certified and classified by directors of the company.

2.	Payments to Auditors :	<u>2023-2024</u>	<u>2024-25</u>
	a) For Audit Fees	Rs. 5,20,000/-	2,24,000/-
	b) For Tax Audit Fee	Rs. 40,000/-	40,000 /-
	c) For other services	Rs. 1,48,500/-	Nil /-
	d) Out of pocket expenses	Rs. NIL	NIL

6. There are no material prior period items as compared to last year

7. Previous year's figures have been regrouped wherever necessary to conform with current year's classification.

8.	Managerial Remuneration to Directors:	<u>2023-2024</u>	<u>2024-25</u>
	a) Salaries	Rs. 5,04,000/-	Rs. 5,46,000/-
	b) Taxable value of perquisites	Rs. NIL	NIL
	c) Directors' sitting fees	Rs. NIL	NIL
	d) Commission to Directors	Rs. NIL	NIL



- 13) There are no extra ordinary items debited or credited to profit & Loss Account during the year.
- 14) There are no events occurring after Balance sheet (affecting balance sheet items), till the date of signing of audit report .
- 15) After amendment in schedule III of the companies Act 2013 and considering other statutory reporting requirements under various laws , figures of naya paisa are ignored and figures are rounded off accordingly .
- 16) Company has no such any charges or satisfaction of registered charges which are yet to be registered with Registrar of Companies beyond statutory period .
- 17) Quantitative Details ( Major Items ) are enclosed separately .  
Quantitative details are given only to the extent same are maintained by Management are attached

16) APPROVAL OF FINANCIAL STATEMENTS

The Financial statements are approved by the board of directors on 17.05.2025.

For Aradhana Baheti & Co.  
( FRN – 0145007W)  
Chartered Accountants

CA Aradhana Baheti  
Prop.  
M. No:- 113761  
UDIN :- **25113761BMJOGM3855**  
Place : Kolhapur



For SUDARSHAN AUTO INDUSTRIES PRIVATE LIMITED

Mr. Sudarshan Paul Bansal  
( DIN-00178378 )  
Director

Mr Siddharth Bansal  
( DIN- 00178382 )  
Director

Date - 17.05.2025

**ARADHANA BAHETI & Co.**  
CHARTERED ACCOUNTANTS  
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NAMDEV NEST APARTMENT  
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