



Independent Auditors' Report

To The Members of
M/S MAHANSARIA & SONS PRIVATE LIMITED

Report on audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of M/S MAHANSARIA & SONS PRIVATE LIMITED (CIN : U65921WB1991PTC053861) which comprise the Balance Sheet as at 31st day of March 2022, and the Statement of Profit & Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('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, 2022, its profit for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

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

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is a unlisted company.



Information other than the financial statements and Auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and Cash Flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial 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 financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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



reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, 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 for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for 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 the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the 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 the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it's probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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 requirements regarding independence, and to communicate with them all relationship and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Report on Other Legal and Regulatory requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
- c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- e) On the basis of written representations received from the directors as at 31 March, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on 31st day of March, 2022, from being appointed as a director in terms of Section 164(2) of the Act.
- f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;
- g) With respect to the other matters to be included in the Auditor's Report in accordance with requirement of section 197(16) of the Act, as amended in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act;
- h) With respect to the other matters included in the Auditor's Report in accordance with Rule 11 of the companies (Audit & Auditor's) with Rule, 2014 in our opinion and to our best of our information and according to the explanations given to us:
 - i. The Company does not any have pending litigations which would impact its financial position of the Company.
 - ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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 other



- person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner what so ever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- v. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- vi. Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub- clause (i) and (ii) contain any material mis-statement.
- vii. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

For Mandawewala & Associates
Chartered Accountants
FRN:327768E



Rahul Mandawewala

CA Rahul Mandawewala
(Partner)

Membership No. 303152

UDIN: 22303152AWATE13859

Place: Kolkata

Date: 29.08.2022

Annexure - A to the Independent Auditors' Report

The annexure referred to in our Independent Auditors' Report of even date to the members of M/S MAHANSARIA & SONS PRIVATE LIMITED (C.I.N.: U65921WB1991PTC053861) on the financial statements as of and for the year ended March 31st 2022, we report that:

- i.
 - a. The Company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant & Equipment.
 - b. The company has a regular programme of physical verification of its Property, Plant and Equipment by which all Property, Plant and Equipment are verified in physical manner. In accordance with the programme, a portion of physical assets has been verified by the management during the year and no material discrepancies have been noticed on such verification. In our opinion this periodically physical verification is reasonable having regard to the size of the Company and the nature of its assets.
 - c. According to the information and explanation given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.
 - d. According to the information and explanations given to us, the company has not revalued its Property, Plant & Equipment (including Right of use assets) or intangible assets or both during the year. Hence, paragraph 3 (i) (d) of the said order is not applicable to the Company.
 - e. As per the explanation given to us by the Company, there is no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions Act, 1988 (45 of 1988) rules made thereunder. Hence, paragraph 3 (i) (e) of the said order is not applicable to the Company.
- ii.
 - a. In our opinion, physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management are appropriate. No material discrepancies were noticed on such verification.
 - b. During any point of time of the year, the Company has not been sanctioned any working capital limits in excess of Rs. 5 crores, in aggregate, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the order is not applicable to the Company.



- iii. According to the Information and Explanation given to us and on the basis of our examination of books of accounts, the Company has not granted any loans, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act 2013. Accordingly, the provisions of Clause (iii) sub-clause (a), (b), (c), (d), (e) and (f) of the said Order are not applicable to the Company.
- iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in respect of grant of loans, making investments and providing guarantees and security, as applicable.
- v. According to the information and explanations given to us, the Company has not accepted any deposits from the public during the year within the meaning of Section 73 to Section 76 of the Act and Rules framed there under to the extent notified.
- vi. The Company is not required to maintained cost records as specified by the Central Government under section 148 (1) of the Companies Act, 2013. Accordingly, provisions of paragraph 3(vi) of the order are not applicable to the Company.
- vii.
 - i. According to the information and explanations given to us and the records of the company explained by us, in our opinion, the company has been generally regular in depositing statutory dues as applicable, with the appropriate authorities. There are no statutory dues that are outstanding as of March 31, 2022, for a period of more than six months.
 - b. According to the information and explanations given to us, there are no disputed statutory dues outstanding on the company.
- viii. According to the records of the Company examined by us and as per the information and explanation given to us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961)
- ix.
 - a. According to the records of the Company examined by us and as per the information and explanation given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any financial institution or banks or lender.
 - b. According to records of the company examined by us, the company has not declared willful defaulter by any bank or financial institution or government or any government authority.
 - c. According to the records of the company examined by us and as per the information and explanation, the company has taken term loan from financial institution and the loans were applied for the purpose for which the loans were obtained.



d. According to the records of the Company examined by us and as per the information and explanations given to us, on an overall examination of the financial statements of the Company, no funds raised on short term basis have been used for long-term purposes by the Company.

e. According to the records of the company examined by us and as per the information and explanations given to us, on an overall examination of the financial statements of the company, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries or associates companies.

f. According to the records of the Company examined by us and as per the information and explanations given to us, the Company has not raised loans during the year on the pledge of securities held in its subsidiaries or associates companies. Hence, the requirement to report on clause (ix) (f) of the order is not applicable to the Company.

x.

a. According to the information and explanations given to us, the Company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3 (x) (a) of the Order is not applicable.

b. According to the information and explanations given to us and based on our examination of the records of the Company, during the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) during the year under audit and hence reporting under clause 3(x)(b) of the order is not applicable.

xi.

a. According to the information and explanations given to us by the management, no material fraud by the Company or any fraud on the Company on the Company by its officers or employees has been noticed or reported during the year.

b. According to the information and explanations given to us, during the year and upto the date of this audit report, no report under sub section (12) of section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

c. According to the information and explanations given to us, there were no whistle blower complaints received during the year.

xii. In our opinion and according to the information and explanations given to us the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) (a),(b) & (c) of the Order is not applicable.

xiii. According to the information and explanations given to us and based on our examination of the records of the Company, all transactions with related parties have been complied with sections 177 and 188 of Companies Act where applicable



and the details have been disclosed in the financial Statements, etc., as required by the applicable accounting standard.

- xiv. In our opinion and based on our examination, the Company does not require to comply with provision of Section 138 of the Act. Hence, the provisions stated in paragraph 3(xiv) (a) to (b) of the order are not applicable to the Company.
- xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company.
- xvi.
 - a. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
 - b. The company has not conducted any Non-Banking Financial or Housing Finance activities without a valid certificate of Registration from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
 - c. The company is not a Core Investment Company as defined in the regulations made by the Reserve Bank of India. Therefore, the provision of paragraph 3 (xvi) (c) is not applicable to the company.
 - d. In our opinion, there is no core investment company within the group and accordingly reporting under clause 3 (xvi) (d) of the said order is not applicable.
- xvii. As per the accounts examined by us, the Company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- xviii. There has not been any resignation of the auditor during the year.
- xix. On the basis of the Financial ratios, ageing and expected dates of realization of financial assets and financial liabilities, other information accompanying the financial statements, and our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of our 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 its balance sheet date.
- xx.
 - a. According to the information and explanations given to us and based on our examination of the records of the Company, there are no unspent amounts that



xx.

- a. According to the information and explanations given to us and based on our examination of the records of the Company, there are no unspent amounts that are required to be transferred to a fund specified in Schedule VII to the Companies Act, in compliance with second proviso to sub section 5 of section 135 of the Act.
- b. In our opinion, there are no unspent amounts in respect of ongoing projects, that are required to be transferred to a special account in compliance of provision of sub section (6) of section 135 of Companies Act.

For Mandawewala & Associates
Chartered Accountants
FRN:327768E



Rahul Mandawewala

CA Rahul Mandawewala
(Partner)

Membership No. 303152

UDIN: 22303152AWCTE15859

Place: Kolkata

Date: 29.08.2022

MAHANSARIA & SONS PRIVATE LIMITED

ADDRESS: 109, N. S. ROAD, KOLKATA - 700145

CIN: U65921WB1991PTC053861

EMAIL ID: vivekmahansaria@yahoo.co.in

REPORT OF THE BOARD OF DIRECTORS

Dear Shareholders,

Your Directors are pleased to present the 30th Annual Report together with the Audited Financial statements for the year ended 31st day of March, 2022.

1. FINANCIAL SUMMARY

The financial summary of the company is as follow :

(In Hundreds)

PARTICULARS	2021-22 Amount (Rs.)	2020-21 Amount (Rs.)
Revenue for Operations	17,29,642.47	20,10,376.67
Other Income	53,136.42	44,821.89
Profit before depreciation and taxation	60416.76	61,037.49
Less: Depreciation	42,624.79	40,781.25
Profit/(Loss) before taxes	17791.97	20,256.24
Less: Provisions for Taxation	0.00	5,074.20
Less: Deferred Tax	10,555.80	(169.25)
Less: Income Tax For Earlier Years	46.36	305.42
Profit/(Loss) after taxes	7,189.81	15,045.87
Add: Profit brought from last year	37,675.90	22,630.03
Transfer from General Reserve	-	-
Profit available for appropriation	44,865.71	37,675.90
Balance Carried to Balance Sheet	44,865.71	37,675.90

2. STATE OF COMPANY'S AFFAIRS

During the year under review your company did well and retained profit as mentioned above. The Directors' expects that the company will achieve new heights in the ensuing year.

The highlights of the Company's performance are as under:-

- The company has made Net Profit in current financial year of Rs. 44,865.71/- (**Amount in Hundreds**) as compared to the Net Profit Rs. 37675.90/- (**Amount in Hundreds**) earned in previous financial Year.
- The Earnings per share for the company is Rs. 3.72 as compared to the Earnings per share Rs. 7.78 in the previous financial year.

3. WEB LINK OF ANNUAL RETURN

The company does not have any website. Therefore there is no requirement of publication of Annual return.

4. DEPOSITS

The Company has neither invited nor accepted any deposits from the public pursuant to section 73 to 76 of the Companies Act, 2013 during the year under reference.

5. RESERVES

MAHANSARIA & SONS PVT. LTD.

Director

MAHANSARIA & SONS PVT. LTD.

Director

The Board does not proposed any amount to carry to any specific reserve.

6. DIVIDEND

In view of the planned business growth, the Directors deem it proper to preserve the resources of the Company for its activities and therefore, do not propose any dividend for the Financial Year ended March 31, 2022.

7. MATERIAL CHANGES AND COMMITMENTS

No material changes and commitments affecting the financial position of the Company occurred during the financial year.

8. MEETINGS OF THE BOARD

There were 4 (four) meetings held during the financial year of the Board of Directors in the company. The details of the same are given below:

S No.	Date of Meetings	No. of directors present in the Meetings
1.	25.06.2021	2
2.	10.09.2021	2
3.	10.11.2021	2
4.	17.03.2022	2

9. RISK MANAGEMENT

The Company does not have any Risk Management Policy as the element of risk threatening the Company's existence is very minimal.

10. INTERNAL FINANCIAL CONTROLS

As per Notification No. GSR 583(E) dated 13th June 2016 prescribed classes of Companies Exempted from this requirement. Mahansaria & Sons Private Limited does not require to maintain Internal Financial Control System.

11. PARTICULARS OF CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

During the year under review, the Company has not entered into any contracts, arrangements or transactions with related parties which qualify as material in accordance with the policy of the Company on materiality of related party transaction. Therefore no disclosure in Form AOC-2 is required to be given by the company.

12. CORPORATE SOCIAL RESPONSIBILITY

As per the provision of section 135 of Companies Act 2013, Mention clause shall not Applicable on these classes of Companies.


13. DIRECTORS

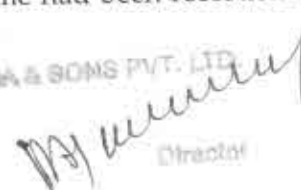
a. CHANGES IN DIRECTORS:-

There was no appointment or resignation of the directors of the company during the financial year.

b. DISCLOSURES BY THE DIRECTORS:-

The Directors have, in compliance with the requirement of Section 184 of the Companies Act, 2013, have submitted MBP-1 and the same had been recorded in the

MAHANSARIA & SONS PVT. LTD.

Director

MAHANSARIA & SONS PVT. LTD.

Director

relevant Register. None of the Directors are holding the office of directorship exceeding the prescribed limit as per Act and none of the company under their directorship has defaulted under the provision under section 164(2) of the Companies Act, 2013.

14. LOANS FROM DIRECTORS:

The company has taken loan from its director and is complied under section 185 of Companies Act, 2013 and their respective rules thereon.

15. MANAGERIAL REMUNERATION:

The provisions of Managerial Remuneration as per the Companies Act, 2013 is not applicable to our Company.

16. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

The company has given loans, guarantees or investment and has complied with the provision of Section 186 of the Companies Act, 2013.

17. STATUTORY AUDITORS

M/s Mandawewala & Associates (FRN: 327768E), Kolkata is the Statutory Auditor of the company. The auditor shall be re-appointed for a period of 5 years starting from the conclusion of this Annual General meeting till the conclusion of AGM for the FY 2026-27. The fees shall be mutually decided and then finalized thereon.

18. AUDITORS REPORT

The Notes to Accounts referred to in the Auditors' Report are self-explanatory and therefore do not call for any further comments. Auditors had not made any qualification or did not make any adverse remark in their report regarding financial statements. Therefore, there is no need for any clarification or any comment on Auditors report.

19. CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND DATE OF REPORT

No such changes were observed during the year.

20. DETAILS OF SIGNIFICANT & MATERIAL ORDER PASSED BY THE REGULATORS, COURT & TRIBUNALS

No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the company.

21. SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES

The company does not have any Subsidiary, Joint venture or Associates during the period under review.

MAHANSARIA & SONS PVT. LTD.


Director

MAHANSARIA & SONS PVT. LTD.


Director

22. CONSERVATION OF ENERGY, TECHNOLOGY, ABSORPTION, AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

a) Conservation of energy

i.	The steps taken or impact on conservation of energy	Your Company is carrying business activity related to trading of goods and services. The energy used is for computers and its accessories, and office electricity. The company has framed office rules in a way to conserve the energy as much as possible and is in constant efforts to conserve the same. In absence of specific department for the same, its difficult of quantify the investments made for conserving the energy.
ii.	The steps taken by the company for utilizing alternate sources of energy	
iii.	The capital investment on energy conservation equipments	

b) Technology absorption

i.	The steps taken or impact on conservation of energy	Your Company is carrying business activity related to trading of goods and services. The technology used is in form of computer and its accessories and office equipments. The Company has installed best quality equipments so as to use the technology in most economic way. In case of absence of supply of electric power entity using Generator for continuing supplies of electric power.
ii.	The steps taken by the company for utilizing alternate sources of energy	
iii.	In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	
	a. the details of technology imported	NIL
	b. the year of import	NIL
	c. whether the technology been fully absorbed	NIL
	d. if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and	NIL
iv.	The expenditure incurred on Research and Development	In absence of specific department for the same, it is difficult to quantify the investments made for Research and Development.

MAHANSARIA & SONS PVT. LTD.

Udhansaria
Director

MAHANSARIA & SONS PVT. LTD.

mmunna
Director

c) Foreign Exchange Earnings & Outgo

The company has no foreign exchange earnings and outgo transactions during the current financial year.

23. DISCLOSURE AS PER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSED) ACT, 2013

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints team has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. During the Financial Year 2021-22, no sexual harassment complaint was received.

24. Directors' Responsibility Statement

Pursuant to requirement under sub-section (3) and (5) of Section 139 of the Companies Act, 2013, with respect to Directors' Responsibility Statement, your directors state that:

- i. In the preparation of the Annual Accounts, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;
- ii. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at 31st March 2022 and of the profit of the company for that period;
- iii. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- iv. The Directors have prepared the annual accounts on a 'going concern' basis.
- v. As per the Companies (amendment) Act, 2014, lying down of internal financial control shall be maintained by the company. Therefore, this clause is applicable to the company.
- vi. The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

25. COMPLIANCE WITH SECRETARIAL STANDARDS

The directors have devised proper system to ensure compliance with the provisions of all applicable Secretarial Standard and that such systems are adequate and operating effectively.

MAHANSARIA & SONS PVT. LTD.


Director

MAHANSARIA & SONS PVT. LTD.




Director

26. **ACKNOWLEDGEMENT**

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, Government Authorities, customers, vendors and members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For MAHANSARIA & SONS PVT LTD

MAHANSARIA & SONS PVT. LTD.



Vivek Mahansaria

DIN: 01151414

Director

MAHANSARIA & SONS PVT. LTD.



Raj Kumar Mahansaria

DIN: 02741326

Director

Date: 29/08/2022

Place: Kolkata

MAHANSARIA & SONS PRIVATE LIMITED

Address : 109, N. S. ROAD, MAHINAGAR, KOLKATA - 700145

CIN : U65921WB1991PTC053861

EMAIL ID : vivekmahansaria@yahoo.co.in

LIST OF SHAREHOLDER AS ON 31.03.2022

S No	Name of Shareholder	No. Of shares held	% of Shares held
1	ANUP MAHANSARIA	8,000	4.14
2	BASUDEO MAHANSARIA	49,280	25.50
3	BINA MAHANSARIA	81,200	42.01
4	RAJ KUMAR MAHANSARIA	14,050	7.27
5	NISHA MAHANSARIA	11,900	6.16
6	VIVEK MAHANSARIA	11,400	5.90
7	VIVEK MAHANSARIA HUF	10,000	5.17
8	NEHA MAHANSARIA	7,450	3.85
TOTAL		1,93,280	100.00

FOR MAHANSARIA & SONS PVT LTD

MAHANSARIA & SONS PVT. LTD.



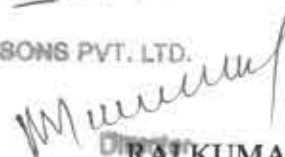
VIVEK MAHANSARIA

DIRECTOR

MAHANSARIA & SONS PVT. LTD.

DIN : 01151414

MAHANSARIA & SONS PVT. LTD.



RAJ KUMAR MAHANSARIA

DIRECTOR

DIN : 02741326

Date : 29.08.2022

Place : Kolkata

MAHANSARIA & SONS PRIVATE LIMITED

ADDRESS : 109, N. S. ROAD, MAHINAGAR, KOLKATA - 700145

CIN : U65921WB1991PTC053861

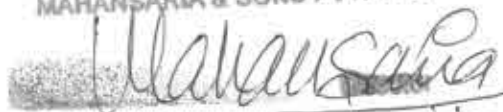
EMAIL ID: vivekmahansaria@yahoo.co.in

LIST OF DIRECTOR AS ON 31.03.2022

<u>S.NO</u>	<u>Name</u>	<u>Address</u>	<u>DIN</u>
1	VIVEK MAHANSARIA	27A ROWLAND ROAD, BALYGUNGE, L.R. SARANI, KOLKATA-700020	01151414
2	RAJ KUMAR MAHANSARIA	7 DWARKA SARAT BOSE ROAD, L.R. SARANI, CIRCUS AVENUE, KOLKATA-700020	02741326

FOR MAHANSARIA & SONS PRIVATE LIMITED

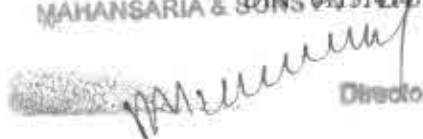
MAHANSARIA & SONS PVT. LTD.



VIVEK MAHANSARIA

DIRECTOR

MAHANSARIA & SONS PVT. LTD.



RAJ KUMAR MAHANSARIA

DIRECTOR

DATE : 29.08.2022

PLACE: KOLKATA

DIN : 02741326

MAHANSARIA AND SONS PRIVATE LIMITED
109, N.S. ROAD, KOLKATA-700145

FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR 2021-2022
109, N.S. ROAD KOLKATA- 700145

AUDITOR

Mandawewala & Associates

Chartered Accountants

**18, Rabindra Sarani, Poddar Court,
Gate No – 03, 7th Floor, Room No – QB,
Kolkata – 700001**

Email id – mandawewala@outlook.com

Phone no. – 033 4004 8378

Mahnsaria & Sons Private Limited
Statement showing computaion of taxable income and income tax liabilities of Mahansaria & Sons
Private limited for assessment year 2022-2023 previous year 2021-2022.

PAN No.AACCM2999R

Particulars	(AMOUNT IN RUPEES)
(A). Income from Business	
Profit as per Profit & Loss A/c	17,79,197
Add :	
Depreciation as per Companies act	42,62,479
Less:	
Depreciation as per Income Tax Act	39,85,083
Income from Business	20,56,594
Gross Total Income	20,56,594
Tax @ 22%	4,52,451
Surcharge @10%	45,245
Add: Education Cess@ 4%	19,908
Tax	5,17,603
Interest as per Sec 234A	-
Interest as per Sec 234B	-
Interest as per Sec 234C	8,318
Total Payable/Refundable	5,25,921
Income Tax For the financial year 2020-2021	
Tax rounded off u/s 288 B (Refundable)	-
Tax rounded off u/s 288 B (Payable)	5,25,920
Less : TDS Receivable	1,15,214
Less:- TCS Receivable	49,471
	3,61,235
Less : Advance Tax	3,61,235
Income Tax Payable	(0)

MAHANSARIA & SONS PVT. LTD.

Mahansaria
Director

MAHANSARIA & SONS PVT. LTD.

Mahansaria
Director

MAHANSARIA & SONS PRIVATE LIMITED
BALANCE SHEET AS AT 31st MARCH, 2022

		Notes	In Hundreds	In Hundreds
			31st March 2022 Amount (Rs.)	31st March 2021 Amount (Rs.)
I.	EQUITY AND LIABILITIES			
(1)	Shareholder's Funds			
	(a) Share Capital	3	193280.00	193280.00
	(b) Reserves and Surplus	4	44865.71	37675.90
	Total Shareholder's Funds		238145.71	230955.90
(2)	Share application money pending allotments			
(3)	Non - Current liabilities			
	(a) Long-Term Borrowings	5	311793.29	356247.40
	Total Non Current Liabilities		311793.29	356247.41
(4)	Current liabilities			
	(a) Short-Term Borrowings	6	286696.52	246611.30
	(b) Trade Payables	7	106780.77	76545.02
	(d) Short term Provisions	8	6430.78	9851.89
	Total Current Liabilities		399908.07	333008.20
	Total Equity & Liabilities		949847.07	920211.51
II.	ASSETS			
(1)	Non-current assets			
	Property, Plant and Equipment and Intangible assets	9		
	(a) Property, Plant and Equipment		369587.56	400507.59
	(b) Intangible Assets			
	Non Current Investments	10	1472.25	472.25
	Deferred Tax Assets	11	-8024.96	2530.84
	Other Non Current Assets	12	7082.92	7082.92
	Total Non-Current Assets		370117.77	410593.60
(2)	Current assets			
	(a) Inventories	13	361342.56	325028.55
	(b) Trade Receivables	7	192828.06	168797.08
	(c) Cash and Bank Balances	14	20065.21	14831.81
	(e) Other Current Assets	15	5493.47	960.48
	Total Current Assets		579729.30	509617.91
	Total Assets		949847.07	920211.51
			(0.00)	

Summary of Significant accounting policies

The accompanying notes form an integral part of the financial statements

As per our Report of even date

For Mandawewala & Associates
(Chartered Accountants)
Firm's Registration No. 327768E

Rahul Mandawewala

CA. Rahul Mandawewala
(Partner)

Membership No. 303152

UDIN : 22303152AWG7E13859

Place: Kolkata

Date: 08/29/2022



MAHANSARIA & SONS PVT. LTD.

Vivek Mahansaria
Director

MAHANSARIA & SONS PVT. LTD.

Raj Kumar Mahansaria
Director

For and on behalf of
Mahansaria & Sons Private Limited

(Director)
Vivek Mahansaria
DIN-01151414

(Director)
Raj Kumar Mahansaria
DIN- 02741326

MAHANSARIA & SONS PRIVATE LIMITED

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31st MARCH 2022

		Notes	In Hundreds	In Hundreds
			31st March 2022 Amount (Rs.)	31st March 2021 Amount (Rs.)
I.	INCOME			
	Revenue from Operations	16	1729642.47	2010376.67
	Other Income	17	53136.42	44821.89
II.	Total Revenue		1782778.89	2055198.56
III.	EXPENSES			
	Purchase of Traded Goods	18	1548170.39	1811490.52
	(Increase)/Decrease in Stock in trade	19	2830.15	-13559.77
	Employee Benefit Expenses	20	17369.35	18659.28
	Financial Expenses	21	51845.77	43906.08
	Depreciation & Amortisation	22	42624.79	40781.25
	Other Expenses	23	102146.47	133664.96
	Total Expenses		1764986.92	2034942.32
IV.	Profit before Tax (II - III)		17791.97	20256.24
V.	Tax Expense:			
	- Current Tax		5259.20	5074.20
	- Income Tax for the Earlier Year		46.36	305.42
	- Deferred Tax		10555.80	-169.25
VI.	Net Profit/ (Loss) for the Year (IV - V)		1930.61	15045.87
VII.	Earnings per equity share (of ` 10 each)			
	Basic & Diluted EPS	24	1.00	7.78
Summary of Significant accounting policies				
The accompanying notes form an integral part of the financial statements				

As per our Report of even date

For Mandawewala & Associates
(Chartered Accountants)
Firm's Registration No. 327768E

Rahul Mandawewala

CA. Rahul Mandawewala
(Partner)
Membership No. 303152
UDIN : 22303152AWGTEI3859
Place: Kolkata
Date: 08/29/2022



MAHANSARIA & SONS PVT. LTD.
Vivek Mahansaria
Director

MAHANSARIA & SONS PVT. LTD.
Raj Kumar Mahansaria
Director

For and on behalf of
Mahansaria & Sons Private Limited

(Director)
Vivek Mahansaria
DIN-01151414

(Director)
Raj Kumar Mahansaria
DIN- 02741326

MAHANSARIA & SONS PRIVATE LIMITED		
CASH FLOW STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022		
PARTICULARS	In Hundreds	In Hundreds
	31st March, 2022 Amount Rs.	31st March, 2021 Amount Rs.
A. Cash flow from Operating Activities		
Profit before tax from continuing operations	17791.97	20256.24
Profit Before Tax	17791.97	20256.24
Add/ (Less): Non Cash & Non Operating Item		
Depreciation & Amortisation	42624.79	40781.25
Finance Costs	51845.77	43331.28
Interest & Other Income	53136.42	-270.08
Profit on Sale of Fixed Asset	0.00	-156.44
Operating Profit before Working Capital Changes	165398.95	103942.25
Adjustment For Movements in Working Capital:		
Inventories	-36314.01	-13929.06
Trade Receivables	-24030.98	-59410.60
Other current assets	-4532.99	11180.84
Other non current assets	0.00	0.00
Long-Term Loans and Advances	0.00	-21554.39
Long-Term Borrowings	0.00	0.00
Short-Term Provisions	-3421.11	0.00
Short-Term Borrowings	40085.22	-20057.48
Trade Payables	30235.75	-15760.77
Other Current Liabilities	0.00	-3200.00
Deferred Tax Assets	-46.36	
	1975.52	-122731.46
Less: Direct Taxes Paid	0.00	5074.20
Net Cash Flow from/ (used in) Operating Activities (A)	167374.46	-23863.41
B. Cash flow from Investing Activities		
Sale of Fixed assets, including CWIP	-11704.80	1728.30
Interest & Other Income	-53136.42	270.08
Purchase of Investment	-1000.00	-25653.81
Net Cash Flow from/(used in) Investing Activities (B)	-65841.21	-23655.43
C. Cash flow from Financing activities		
Proceeds from Long Term borrowing	0.00	109508.61
Repayment of Long Term borrowing	-44454.11	-14966.38
Finance Cost	-51845.77	-43331.28
Net Cash from /(used in) Financing Activities (C)	-96299.88	51210.95
Net Increase/(decrease) in Cash & Cash Equivalents [(A)+(B)+(C)]	5233.37	3692.11
Cash and cash equivalent at the beginning of the year	14831.90	5931.13
Other Bank Balance at the beginning of the year		5208.66
Cash and Cash Equivalent At The End Of The Year	20065.21	14831.90
Components of Cash and Cash Equivalents		
Cash in Hand	4534.90	10588.59
With bank's on Current Account	15530.31	4243.22
With banks on Deposit Account		0.00
Total Cash and Cash Equivalents	20065.21	14831.81
Summary of significant accounting policies	2.1	2.1
Notes on Financial Statements	"1-33"	"1-33"
The accompanying notes are an integral part of the Financial Statements As per our Report of even date.		

For Mandawewala & Associates
(Chartered Accountants)
Firm's Registration No. 327768E

For and on behalf of
Mahansaria & Sons Private Limited

(Director)
Vivek Mahansaria
DIN-01151414

MAHANSARIA & SONS PVT. LTD.
Mahansaria
Director

MAHANSARIA & SONS PVT. LTD.
Mahansaria
Director

MAHANSARIA & SONS PRIVATE LIMITED		
CASH FLOW STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022		
PARTICULARS	In Hundreds	In Hundreds
	31st March, 2022 Amount Rs.	31st March, 2021 Amount Rs.

CA. Rahul Mandawewala
(Partner)

Membership No. 303152

Place: Kolkata

Date: 08/29/2022

(Director)

Raj Kumar Mahansaria

DIN- 02741326

MAHANSARIA & SONS PVT. LTD.

Mahansaria
Director

MAHANSARIA & SONS PVT. LTD.

Mahansaria
Director

MAHANSARIA & SONS PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2022

1 Corporate Information

Mahansaria & Sons Pvt Ltd is a Private Limited Company domiciled in India and incorporated on December 16th, 1991 under the provisions of the Companies Act, 2013. The Company is engaged in trading business of selling and purchasing of motor bikes, batteries, lubricants, motor bike spares parts, motor vehicles pollution checking, providing services for motor vehicles etc.

2 Basis of Preparation

These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis.

Pursuant to Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, till the standards of accounting or any addendum thereto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under the Companies Act, 2013 shall continue to apply. Consequently, these financial statements have been prepared to comply in all material aspects with the accounting standards notified under Section 211(3C) [Companies (Accounting Standards) Rules, 2006, as amended] and other relevant provisions of the Companies Act, 2013 (the 'Act').

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013.

2 Summary of Significant Accounting Policies:-

(a) Use of Estimates

The preparation of financial statements in conformity with the generally accepted accounting principles in India requires the management to make estimates and assumptions that affect the reported amount of assets and liabilities as of the Balance Sheet date, revenue and expenses for the year and disclosure of contingent liabilities as of Balance Sheet date. The estimates and assumptions used in the accompanying financial statements are based upon the management's evaluations of the relevant facts and circumstances as of the date of the financial statements. Actual results could differ from these estimates and the difference between actual results and the estimates are recognised in the period in which the results are known/materialised.

(b) Fixed Assets

Fixed assets are stated at acquisition cost less accumulated depreciation/amortisation and accumulated impairment, if any. All direct costs are capitalised including freight, duties, taxes and expenses incidental to acquisition and installation of fixed assets.

Subsequent expenditures related to an item of fixed asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Items of fixed assets that have been retired from active use and are held for disposal are stated at the lower of their net book value and net realisable value and are shown separately in the Financial Statements. Any expected loss is recognised immediately in the Statement of Profit and Loss.

Losses arising from the retirement of, and gains and losses arising from disposal of fixed assets which are carried at cost are recognised in the Statement of Profit and Loss.

(c) Tangible Assets

The useful lives of the assets are based on the useful lives prescribed under Schedule II to the Companies Act, 2013 in order to reflect the period over which depreciable assets are expected to be used by the Company. Depreciation is provided on a prorata basis on the written down value method based on the estimated useful lives of the assets.

(d) Depreciation on Tangible Fixed Assets

Depreciation on tangible assets is provided on written down value method at the rate based on the estimated useful life of the assets as prescribed in schedule-II of Companies act 2013 as assessed by the management based on technical evaluation.

MAHANSARIA & SONS PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2022

(e) Impairment of Assets

The carrying amount of the Company's assets including intangible assets are reviewed at each Balance Sheet date to determine whether there is any indication of impairment. If any such indication exists, the assets recoverable amount is estimated as the higher of the net selling price and the value in use. An impairment loss is recognized whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. If at the Balance Sheet date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the assets is reinstated at the recoverable amount subject to maximum of depreciable historical cost.

(f) Borrowing Costs

Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings and exchange difference arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowing Costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as a part of costs of the respective assets. All other borrowing costs are expensed in the period they occur.

(g) Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

(h) Inventories

Stock is valued at lower of the cost or net realizable value.

(i) Income Tax

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable ~~profits~~ income.

At each reporting date, the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such writedown is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

(j) Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

MAHANSARIA & SONS PVT. LTD.

Mahansaria
Director



MAHANSARIA & SONS PVT. LTD.

Mahansaria
Director

MAHANSARIA & SONS PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2022

Sale of Goods

Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods. The company collects goods & service tax (GST) on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from revenue.

Interest Income

Interest Income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

(k) Provisions & Contingencies

Provision is recognized in the balance sheet, when the company has a present obligation as a result of a past event if it is probable that an outflow of economic benefits will be required to settle the obligation, and a reliable estimate of the amount of obligation can be made. A disclosure by way of contingent liability is made when there is possible obligation or a present obligation that may, but probably will not, require an out flow of the resources. Where there is a possible obligation or a present obligation but the likelihood of outflow of resources is remote, no provision or disclosure is made.

(l) Earning Per Share

In determining earning per share, the company considers the net profit after tax and includes the post tax effect of any extra ordinary / exceptional item. The number of shares used in computing basic earning per share is the weighted average number of shares outstanding during the year. The number of shares used in computing basic earning per share is the weighted average number of shares outstanding during the year.

(m) Employee benefits

Short-term employee benefits

Employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits and are recognized in the period in which the employee renders the related service.

Post employment benefits (defined benefit plans)

The employee's gratuity scheme is as defined plan. The Present value of the obligation under such defined benefit plan is determined at each Balance Sheet date based on an actuarial valuation using the project unit credit method. Actuarial gains and losses are recognised immediately in the Profit and Loss Account.

Post employment benefits (defined contribution plans)

Contribution to the provident fund and superannuation fund, which are defined contribution schemes, are recognized as an expenses in the Profit and Loss Account in the period in which the contribution is due.

Long-term employee benefits

Long term employee benefits comprise of compensated absences and other employee incentive. These are measured based on an actuarial valuation carried out by an independent actuary at each Balance Sheet date unless they are insignificant. Actuarial gains and losses and past services costs are recognized immediately in the Profit and Loss Account.

(n) Material known liabilities are provided for as Expenses on the basis of available Information & Estimates.

(o) Cash & Cash Equivalents

Cash and cash equivalents for the purpose of cash flow statement comprises cash in hand, cash at bank and short term investment within original maturity of three months or less.

MAHANSARIA & SONS PVT. LTD.

Udhansaria
Director



MAHANSARIA & SONS PVT. LTD.

Murmu
Director

MAHANSARIA & SONS PRIVATE LIMITED

Notes forming part of the Financial Statements for the Period ended 31st March 2022

PARTICULARS	In Hundreds		In Hundreds	
	31st March 2022 Amount		31st March 2021 Amount	
3 SHARE CAPITAL				
Authorised Shares:				
2,00,000 Equity Shares of Rs 100/- each		200000.00		200000.00
Issued, Subscribed & Fully Paid up Shares:				
193280 Equity Shares of ` 100/- each		193280.00		193280.00
Total issued, subscribed and fully paid-up share capital		193280.00		193280.00
a. Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period				
Equity Shares @ Rs 10/-	In Hundreds		In Hundreds	
PARTICULARS	31st March 2022		31st March 2021	
	No. of Shares	Amount (Rs.)	No. of Shares	Amount (Rs.)
At the beginning of the period	1,93,280	193280.00	1,93,280	193280.00
Issued during the period	-	-	-	-
Outstanding at the end of the period	1,93,280	193280.00	1,93,280	193280.00
b. Terms / rights attached to equity shares				
(i) The company has only one class of equity shares having a par value of ` 100 per share. Each holder of equity share is entitled to only one vote per share.				
(ii) In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.				
c. The company has no holding/ultimate holding company.				
d. The company has not issued any number of shares for consideration other than cash and has not bought back any number of shares during the period of five years immediately preceding the reporting date.				
e. Details of Share Holders holding more than 5 % shares in the company				
Equity shares of Rs 10 each fully paid	31st March 2022		31st March 2021	
	No. of Shares	% Holding in the class	No. of Shares	% Holding in the class
1.Basudeo Mahansaria	49,280	25.50	49,280	25.50
2.Vivek Mahansaria	11,400	5.90	11,400	5.90
3.Vivek Mahansaria (HUF)	10,000	5.17	10,000	5.17
4.Bina Mahansaria	81,200	42.01	81,200	42.01
5.Raj Kumar Mahansaria	14,050	7.27	14,050	7.27
6.Nisha Mahansaria	11,900	6.16	11,900	6.16
f. Shares reserved for issue under options and contracts/commitments for sale of shares/disinvestment, including the terms and amounts: Nil				

MAHANSARIA & SONS PVT. LTD.

Udhav Sahas
Director

MAHANSARIA & SONS PVT. LTD.

Mahansaria
Director

MAHANSARIA & SONS PRIVATE LIMITED

Notes forming part of the Financial Statements for the Period ended 31st March 2022

g. NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	ANUP MAHANSARIA	8,000	4.14	-
2	BASUDEO MAHANSARIA	49,280	25.50	-
3	BINA MAHANSARIA	81,200	42.01	-
4	RAJ KUMAR MAHANSARIA	14,050	7.27	-
5	NISHA MAHANSARIA	11,900	6.16	-
6	VIVEK MAHANSARIA	11,400	5.90	-
7	VIVEK MAHANSARIA HUF	10,000	5.17	-
8	NEHA MAHANSARIA	7,450	3.85	-
TOTAL		1,93,280	100.00	-
Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	ANUP MAHANSARIA	8,000	4.14	-
2	BASUDEO MAHANSARIA	49,280	25.50	-
3	BINA MAHANSARIA	81,200	42.01	-
4	RAJ KUMAR MAHANSARIA	14,050	7.27	-
5	NISHA MAHANSARIA	11,900	6.16	-
6	VIVEK MAHANSARIA	11,400	5.90	-
7	VIVEK MAHANSARIA HUF	10,000	5.17	-
8	NEHA MAHANSARIA	7,450	3.85	-
TOTAL		1,93,280	100.00	-

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
193280	-	-	-	193280
Previous reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
193280	-	-	-	193280
PARTICULARS			In Hundreds 31st March 2022 Amount (Rs.)	In Hundreds 31st March 2021 Amount (Rs.)
4 RESERVES AND SURPLUS				
Surplus/(Deficit) In The Statement Of Profit & Loss				
Balance brought forward from previous year			37675.90	22630.03
Add: Profit for the period			7189.81	15045.87
Total Of Reserves And Surplus			44865.71	37675.90

MAHANSARIA & SONS PVT. LTD.

Mahansaria
Director

MAHANSARIA & SONS PVT. LTD.

Mahansaria
Director

MAHANSARIA & SONS PRIVATE LIMITED

Notes forming part of the Financial Statements for the Period ended 31st March 2022

	PARTICULARS	In Hundreds 31st March 2022 Amount	In Hundreds 31st March 2021 Amount
5 LONG TERM BORROWINGS			
Unsecured Borrowings			
Loans From Related Parties		60175.00	64235.00
Loans From Others		37674.08	40286.73
Total of Unsecured Borrowings		97849.08	104521.73
Secured Borrowings			
Loan from financial Institution		213944.21	251725.67
Total of Long Term Borrowings		311793.29	356247.40
6 SHORT TERM BORROWINGS			
Unsecured Borrowings			
Loans From Financial Institution		286696.52	246611.30
Total of Short Term Borrowings		286696.52	246611.30
8 SHORT TERM PROVISIONS			
Provision - for TAX		6430.78	9851.89
Total of Short Term Provisions		6430.78	9851.89
10 NON CURRENT INVESTMENTS			
Gold		472.25	472.25
Fixed Deposit		1000.00	0.00
Total of Non Current Investments		1472.25	472.25
12 OTHER NON CURRENT ASSETS			
Security Deposits		7082.92	7082.92
Total Of Other Non Current Assets		7082.92	7082.92
13 INVENTORIES			
(At lower of cost and net realisable value)			
Stock of Traded Goods		153209.76	156039.90
Building Under Construction		208132.80	168988.64
Total Stock in Trade		361342.56	325028.55
14 CASH & BANK BALANCES			
Cash and Cash Equivalent			
Balance with Bank			
HDFC Bank		0.00	-2431.53
Kotak Mahindra Bank		5000.00	5000.00
Bank of Baroda		10530.31	1542.47
ICICI Bank		0.00	132.28
Total Balance with Bank		15530.31	4243.22
Cash in hand		4534.90	10588.59
Total of Cash & Bank Balances		20065.21	14831.81

MAHANSARIA & SONS PVT. LTD.

Mahansaria
Director



MAHANSARIA & SONS PVT. LTD.

Mahansaria
Director

MAHANSARIA & SONS PRIVATE LIMITED

Notes forming part of the Financial Statements for the Period ended 31st March 2022

	PARTICULARS	In Hundreds 31st March 2022 Amount	In Hundreds 31st March 2021 Amount
15 OTHER CURRENT ASSETS			
Duties & Taxes		5493.47	960.48
Total of Other Current Assets		5493.47	960.48
16 REVENUE FROM OPERATIONS			
Sales Trading Goods			
Yamaha Motor Bike		1372370.70	1673196.39
Yamaha Lube		20379.02	14275.56
Yamaha Spares Parts		15691.45	11414.80
Yamaha Book		4231.41	5655.29
Tyre/Tubes		387.64	92.58
Motor Accessories		95512.19	108454.81
Motor Oils		6355.03	9977.41
Battery		123660.71	95729.66
Petrol		4891.05	6009.82
Total Sales Trading Goods		1643479.20	1924806.30
Service Charges Collections		85678.07	85274.96
Pollution Checking Charges		485.20	295.41
		86163.27	85570.37
Total of Revenue from Operations (Net)		1729642.47	2010376.67
17 OTHER INCOME			
Discount Received		44699.27	38319.81
Insurance Commission		5729.21	4290.44
Interest on Security Deposits		252.00	270.08
Profit on Sale of Fixed Assets		0.00	156.44
Documentation Charges Collection		0.00	1495.00
Miscellaneous sales (sales of scrap)		2455.94	290.12
Total of Other Income		53136.42	44821.89
18 PURCHASE OF STOCK IN TRADE			
Purchases of Yamaha Motor Bike		1235837.79	1508729.36
Freight Inward		48794.52	65013.56
Insurance (Motor Bike Purchases)		584.38	715.54
Yamaha Books Stock Purchases		4292.09	3990.21
Motor Accessories		93584.75	92638.93
Petrol Purchase		3462.10	2926.27
Tyre/Tubes		335.71	135.35
Yamaha Lube		12006.81	19209.11
Motor Oils		10657.25	11656.07
Motor Spares		21313.22	12090.65
Battery (including Old Battery)		117301.76	94385.47
		1548170.39	1811490.52

MAHANSARIA & SONS PVT. LTD.

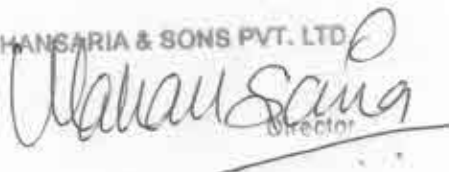
Udhav Sarda
Director

MAHANSARIA & SONS PVT. LTD.

Munish
Director

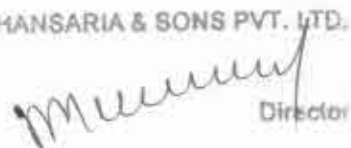
MAHANSARIA & SONS PRIVATE LIMITED			
Notes forming part of the Financial Statements for the Period ended 31st March 2022			
	PARTICULARS	In Hundreds	In Hundreds
		31st March 2022 Amount	31st March 2021 Amount
19	(INCREASE)/DECREASE IN STOCK IN TRADE		
	Opening Stock		
	TRADING GOODS		
	Yamaha Motor Bike	99219.66	100402.50
	Yamaha Motor Accessories	20926.16	21564.25
	Yamaha Lube	6871.16	271.99
	Motor Oils	1369.82	789.48
	Motor Spares	19268.09	9267.56
	Service Book	411.81	101.29
	Battery	7973.21	10083.07
	Total of Opening Stock	156039.91	142480.14
	Less: Closing Stock		
	Yamaha Motor Bike	75576.71	99219.66
	Yamaha Motor Accessories	20196.55	20926.16
	Yamaha Lube	5010.53	6871.16
	Motor Oils	1006.13	1369.82
	Motor Spares	38750.47	19268.09
	Service Book	0.00	411.81
	Battery	12669.37	7973.21
	Total of Closing Stock	153209.76	156039.91
	Total of (Increase)/Decrease in Stock	2830.15	-13559.77
20	EMPLOYEE BENEFIT EXPENSES		
	Ex- GRATIA	3207.50	1918.75
	Salaries,Bonus & Contractual Payment		
	Salary A/C	11320.62	9216.93
	Employers Contribution To ESI	292.73	317.19
	Staffwelfare Expenses	1196.58	524.52
	Employers Contribution To PF	351.92	181.89
		13161.85	10240.53
	Director's Remuneration	1000.00	6500.00
	Total of Employee Benefit Expenses	17369.35	18659.28
21	FINANCIAL EXPENSES		
	Interest on Secured Loan		
	Bank Interest (Kotak Mahindra Bank)	35912.47	20569.95
	Interest Charges- Mortgage Loan	0.00	14671.45
	Bank Interest(Hdfc Bank)	7510.66	4518.55
		43423.14	39759.95
	Interest on Un-Secured Loan		
	Interest on Loan	6309.00	3500.00
	Other Charges		
	Processing Charges	1465.25	71.33
	Bank Charges	648.38	574.80
		2113.63	646.13
	Total of Finance Cost	51845.77	43906.08

MAHANSARIA & SONS PVT. LTD.



Director


MAHANSARIA & SONS PVT. LTD.



Director

MAHANSARIA & SONS PRIVATE LIMITED
Notes forming part of the Financial Statements for the Period ended 31st March 2022

	PARTICULARS	In Hundreds 31st March 2022 Amount	In Hundreds 31st March 2021 Amount
22	DEPRECIATION & AMORTISATION		
	Depreciation	42624.79	40781.25
	Total of Depreciation & Amortisation	42624.79	40781.25
23	OTHER EXPENSES		
	Audit Fees (Refer Note No. 23 below)	817.70	250.00
	Discount Allowed	517.91	133.59
	Discount & Incentive Allowed	0.00	1156.61
	Fire Protection Expenses	100.00	76.10
	Training & Other Expenses	7.70	430.92
	Repair & Maintenance	0.00	
	-Computer	1213.06	1076.59
	-Plant & Machinery	949.92	7364.55
	-Office Maintenance	3478.04	2507.06
	Service Charges (Credit Card)	0.00	260.37
	AMC Charges	2135.09	1860.05
	Security Charges	49892.60	48640.51
	Legal & Professional Charges	2186.75	2106.87
	Printing & Stationery	1115.58	1180.25
	Donation & Subscription	49.52	190.00
	General Expenses	1657.44	1549.20
	Miscellaneous Expenses	331.90	591.06
	Reimbursement expenses	0.00	10.00
	Late Fine Charges (GST)	0.50	5.00
	Interest on Tax Deducted at Source	217.32	14.95
	Bank Interest BOB	0.20	0.00
	TC Renewal Expenses (Motor Vehicle)	582.00	0.00
	Transport Expenses	16.38	0.00
	Building Material	0.00	0.00
	Battery Expenses	1.00	0.00
	Fuel Expenses	1284.46	3970.13
	Electricity Charges	5430.13	4323.11
	Telephone Internet & courier charges	763.43	1217.28
	Generator Expenses	297.50	269.93
	Rates & Taxes, Licence fees and duties	495.38	480.03
	Advertisement & Sales Promotion	6832.52	6767.84
	Travelling & Conveyance	303.19	87.71
	Rounded Off/ Sundry balances w/off	-7.85	13.48
	Insurance Premium & Charges	885.14	1180.75
	Service Charges Paid	16914.84	19933.00
	Commission & Brokerage paid	3677.15	16118.00
	Rent Expenses Diamond Harbour	0.00	2400.00
	Compensation for advance received	0.00	7500.00
	Total of Other Expenses	102146.47	133664.96
	Payment to Auditor's		
	- As Statutory auditor	817.70	250.00
	- As Tax auditor	0.00	
		817.70	250.00
24	EARNING PER SHARE (EPS)		
	Basic / Diluted Earning Per Share		
	Net profit/(Loss) for the year from continuing operation attributable to equity share holders	7189.81	15045.87
	No. of weighted average	1932.80	1932.80
	Basic / Diluted Earning Per Share from continuing operation	0.04	0.08

MAHANSARIA & SONS PVT. LTD.

Udhav Sarda
Director

MAHANSARIA & SONS PVT. LTD.

Munish
Director

MAHANSARIA & SONS PRIVATE LIMITED

Notes forming part of the Financial Statements for the Period ended 31st March 2022.

7 TRADE PAYABLES

Figures For the Current Reporting Period

In Hundreds

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	106780.77	-	-	-	106780.77
Dispute dues - MSME	-	-	-	-	-
Dispute dues - Others	-	-	-	-	-
Total	106780.77	-	-	-	106780.77

Figures For Previous Reporting Period

In Hundreds

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	76545.02	-	-	-	76545.02
Dispute dues - MSME	-	-	-	-	-
Dispute dues - Others	-	-	-	-	-
Total	76545.02	-	-	-	76545.02

7 TRADE RECEIVABLES

Figures For the Current Reporting Period

In Hundreds

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	192828.06	-	-	-	-	192828.06
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
TOTAL	192828.06	-	-	-	-	192828.06

Figures For Previous Reporting Period

In Hundreds

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	161555.99	7241.09	-	-	-	168797.08
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
TOTAL	161555.99	7241.09	-	-	-	168797.08

MAHANSARIA & SONS PVT. LTD.

Umanu Saha
Director

MAHANSARIA & SONS PVT. LTD.

Munish
Director

MAHANSARIA & SONS PRIVATE LIMITED

Notes forming part of the Financial Statements for the Period ended 31st March 2022

NOTE 9 : Property, Plant and Equipment

Particulars	RATE	Gross Block			Depreciation			Net Block		In Hundreds
		As at 01.04.2021	Addition / Sale During the year	Sale During the year	As at 31.03.2022	As at 01.04.2021	For the year	As at 31.03.2022	As at 31.03.2021	
Land/ 109 N.S. Road)	0.00%	43695.01	0.00	-	43695.01	-	-	43695.01	43695.01	
Building	9.50%	354995.27	3932.84	-	358928.11	33724.55	30642.31	64366.86	294561.25	321270.72
Electric Instrument	25.89%	3241.00	0.00	-	3241.00	2342.81	232.54	2575.35	665.65	898.19
Motor Car	31.73%	35427.28	-	-	25427.28	6896.19	5787.26	12683.45	12743.83	18531.09
Plants & Machineries	18.10%	23107.06	4780.00	-	27887.06	16414.35	1343.14	17757.48	10129.58	6692.72
Television	45.07%	1111.55	-	-	1111.55	846.15	119.61	965.77	145.78	265.40
Pollution Machine	18.10%	3060.00	-	-	3060.00	2665.27	71.45	2736.71	322.29	394.73
Furniture & Fittings	45.07%	14873.06	250.00	-	15123.06	13447.85	662.72	14110.57	1012.49	1425.21
Motor Bike & Cycle	25.89%	8889.31	-	-	8889.31	5124.45	974.72	6099.17	2790.14	3764.86
Computer	63.17%	12419.66	-	-	12419.66	11228.68	784.50	12013.18	406.48	1190.98
Telephone	63.16%	1691.99	1171.43	-	2863.42	1370.47	600.81	1971.28	892.14	331.52
Air Conditioner	45.07%	1118.65	1098.06	-	2216.71	680.77	462.98	1143.75	1072.96	437.87
Tools and Equipment	45.07%	3138.60	472.46	-	3611.06	1519.33	942.75	2462.08	1148.98	1619.28
Total		496768.44	11704.80	-	508473.24	96260.85	42624.79	138885.65	369587.56	400507.59
Previous Year										

MAHANSARIA & SONS PVT. LTD.

 Director

MAHANSARIA & SONS PVT. LTD.

 Director

25 RELATED PARTY DISCLOSURES

(i) Details of Related Parties

No.	Name of Person	Description of Relationship
a)	Vivek Mahansaria	Director-Key Management Personnel (KMP)
b)	Raj Kumar Mahansaria	Director-Key Management Personnel (KMP)
c)	Nisha Mahansaria	Relative Of Director-Key Management Personnel (KMP)
d)	Neha Mahansaria	Relative Of Director-Key Management Personnel (KMP)
e)	Vikas Mahansaria	Relative Of Director-Key Management Personnel (KMP)
f)	Basudeo Mahansaria	Relative Of Director-Key Management Personnel (KMP)

(ii) Details of Related Parties Transaction

In Hundreds

Particulars of Related Parties	Nature of Transactions	Transaction During the Year	Transaction Previous Year
a) Vivek Mahansaria	Remuneration	6100.00	6500.00
b) Raj Kumar Mahansaria	Interest On Loan	1992.50	1107.50
c) Nisha Mahansaria	Interest On Loan	4126.50	2292.50
d) Neha Mahansaria	Interest On Loan	189.00	100.00
e) Neha Mahansaria	Loan repaid	350.00	0.00

26 The Company is having single reporting segment hence disclosure as require by the Accounting Standard 17 is not applicable.

27 In the opinion of Management and to the best of their knowledge and belief the value of realisation of Loans, Advances and Current Assets in ordinary course of Business will not be less than the amount for which they are stated in the Balance Sheet.

28 By way of prudence deferred tax assets has been recognized since there is virtual certainty with convincing evidence that future taxable income arises.

Calculation of Deferred Tax	In Hundreds	
	Current Year	Previous Year
WDV as per Income Tax Act, 1961	338722.35	366868.38
WDV as per Companies Act	369587.50	400507.50
Difference due to Depreciation	-30865.21	-33639.21
Creation of Current Year Deferred Tax (Assets/Liabilities)	-8024.96	-204.14

29 The contingent liability of the company is NIL.

30 The information regarding Micro and Small parties as defined under the "The Micro, Small and Medium Enterprises Development Act, 2006" has been determined to the extent such parties have been identified on the basis of information received by the Company of enterprises' registration under the said Act. On the basis of such information available with the Company, there are no parties covered under the said Act to which Company owes dues, including for interest, as at the balance sheet date.

31 Previous year figures have been regrouped/rearranged where necessary to confirm to this years classification.

32 The company has no pending litigation with revenue authorities. Accordingly the impact of pending litigation on financial statements are not given.

33 Additional Regulatory information
(i) Ratio Analysis

Disclosure of Ratios			
SN	Particulars	FY 2022-23	FY 2021-22
1	Current Ratio		
	Current Assets/ Current Liabilities	1.45	1.53
2	Debt-Equity Ratio		
	Total Debt/ Shareholder's Equity	2.99	2.98
3	Return on Equity Ratio		
	Net Profit after taxes - Preference Dividend (if any) / Average Shareholder's	0.03	0.06
4	Inventory turnover ratio		
	Cost of goods sold / Average Inventory	5.04	5.86
5	Trade Receivables turnover ratio		
	Net Credit Sales / Average Accounts Receivable	9.57	11.12
6	Net capital turnover ratio		
	Net Sales/ Average Working Capital	9.71	11.28
7	Net profit ratio		
	Net Profit / Net Sales	0.00	0.01
8	Return on Capital employed		
	Earning before interest and taxes / Capital Employed	45,16,10,291	(1,29,79,761)
9	Return on investment		
	Net Profit / Capital Employed	18,24,97,659	(96,41,069)

For Mandawewala & Associates
(Chartered Accountants)
Firm's Registration No. 327768E

For and on behalf of
Mahansaria & Sons Private Limited

(Director)

Vivek Mahansaria
DIN-01151414

CA. Rahul Mandawewala
(Partner)

Membership No. 303152

UDIN :

Place: Kolkata

Date: 08/29/2022

(Director)

Raj Kumar Mahansaria
DIN- 02741326

MAHANSARIA & SONS PVT. LTD.

Mahansaria
Director

MAHANSARIA & SONS PVT. LTD.

Mahansaria
Director

MAHANSARIA & SONS PRIVATE LIMITED				
Calculation of 'Provision for Deferred Tax Assets / Liability' for Asst. Year 2022-23				
NOTE NO 11				
Particulars	Amount	In Hundreds		
		Deferred Tax (Asset) / Liability		
		I. Tax @ 25.00%	Edu. Cess@ 4%	Total @ 26%
WDV as per Companies Act	369587.56	92396.89	3695.88	96092.77
WDV as per Income Tax Act	338722.35	84680.59	3387.22	88067.81
a) Lower Deprn. provided under Income Tax Act	30865.21	7716.30	308.65	8024.96
DEFERRED TAX LIABILITIES	-	7716.30	308.65	8024.96
Deferred Tax ASSETS as on 31.03.2021				2530.84
Deferred Tax ASSETS as on 31.03.2022				10555.80

MAHANSARIA & SONS PVT. LTD.

Udhav Sarna
Director

MAHANSARIA & SONS PVT. LTD.

Munish
Director

MAHANSARIA & SONS PRIVATE LIMITED
Notes forming part of the Financial Statements for the Period ended 31st March 2022

NOTE NO. 8 : FIXED ASSETS

Particulars	Gross Block				Deduction	Rate of Dep	Depreciation As at 31.03.2022	Net Block As at 31.03.2022
	As at 01.04.2021	Addition More Than 180 Days	Addition Less Than 180 Days	Total				
Tangible Assets								
Furniture & Fixture	9911.38		250.00	10161.38	0.00	0.00	1003.64	9157.74
Computer	1587.16	0.00	0.00	1587.16	0.00	0.00	634.86	952.30
Plant and Machinery	35874.10	1468.13	6053.83	43396.05	0.00	0.00	6055.37	37340.68
Building	319495.75	214.80	3718.04	323428.59		0.00	32156.96	291271.63
Total	366868.38	1682.93	10021.87	378573.17	0.00		39850.83	338722.35

MAHANSARIA & SONS PVT. LTD.
Mahansaria
Director

MAHANSARIA & SONS PVT. LTD.
Mahansaria
Director

MAHANSARIA & SONS PRIVATE LIMITED

Calculation of Ratios

In Hundreds

In Hundreds

Accounting Ratio With Calculations

Particulars	2021-22		2020-21	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Sales	1729642.47		2010376.67	
Closing Stock	<u>153209.76</u>		<u>156039.91</u>	
		1882852.23		2166416.58
Less: Opening Stock	156039.91		142480.14	
Purchases	1548170.39		1811490.52	
Direct Expenses	<u>0.00</u>		<u>0.00</u>	
		1704210.30		1953970.66
Gross Profit		178641.93		212445.92
Net Profit/ (Loss) Before Tax		17791.97		20256.24
Stock In Trade		361342.56		325028.55
Turnover		1729642.47		2010376.67

Computation %

Gross Profit Ratio	10.33%	10.57%
Net Profit Ratio	1.03%	1.01%
Stock Turnover Ratio	20.89%	16.17%
Material Consumed / Finished Goods produced.	N.A	N.A

MAHANSARIA & SONS PVT. LTD.

 Director

MAHANSARIA & SONS PVT. LTD.

 Director

SR NO.	PARTICULARS	As On 31st March 2022
	SUNDRY DEBTORS (YAMAHA BIKE)	42108.73
	SERVICE DEBTORS	354.59
	SERVICE M & M (DEBTORS)	972.47
	BATTERY DEBTORS	3893.87
	SUNDRY DEBTORS (YAMAHA SPARES PARTS)	1515.82
	SUNDRY CREDITORS	47873.26
	SUNDRY DEBTORS	5.00
	PETROL & DIESEL DEBTORS	49.54
	SUNDRY CREDITORS(NARAYANI BUILDING)	10007.50
	TOTAL	106780.77

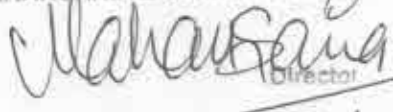
SHORT TERM PROVISIONS

SR NO.	PARTICULARS	As On 31st March 2022
	Provision For Audit Fees	250.00
	Provision For Income Tax for the FY 2019-20	0.00
	Provision for Income Tax for the FY 20-21	5074.30
	Employees Contribution to ESI	5.71
	Outstanding Employees Contribution to PF	35.02
	TDS Payable	966.37
	TCS Payable	61.87
	Employer Contribution to ESI	0.00
	Employer Contribution To PF	29.91
	Profession Tax Payable	7.60
	Provision For Income Tax for the FY 2021-22	0.00
	TOTAL	6430.78

SECURITY DEPOSIT

SR NO.	PARTICULARS	As On 31st March 2022
1	SECURITY DEPOSIT WITH INDIA YAMAHA MOTORS	3000.00
2	SECURITY DEPOSIT (MAHINDRA & MAHINDRA)	2000.00
3	Security Deposit with WBSED Co.Ltd	1640.92
4	SECURITY DEPOSIT WITH OM STEEL INDUST	100.00
5	SECURITIES DEPOSIT WITH W.B.E.B	302.00
6	SECURITY DEPOSIT WITH BPCL(GAS)	15.00
7	Sethia Trading Corporation (Gas Cylinder)	25.00
	TOTAL	7082.92

TRADE RECEIVABLES

MAHANSARIA & SONS PVT. LTD.

 Director

MAHANSARIA & SONS PVT. LTD.

 Director

MAHANSARIA & SONS PVT LTD
INVENTORY / STOCK DETAILS
F.Y. - 2020-2021 (31.03.2022)

ITEM NAME	In Hundreds AS ON 31.03.2022		In Hundreds AS ON 31.03.2021	
	CLO. QTY.	AMOUNT	CLO. QTY.	AMOUNT
BATTERY	276	12669.37	212	7973.21
YAMAHA MOTOR BIKE & SCOOTER	82	75576.71	108	99219.66
YAMAHA SPARES PARTS		38750.47		19268.09
YAMAHA LUBE		5010.53		6871.16
YAMAHA BOOK (555- 0,777-20)		0.00		411.81
MOTOR ACCESSORIES (MAHINDRA SPARE PARTS)		20196.55		20926.16
MOTOR OILS (MAHINDRA LUBE)		1006.13		1369.82
CLOSING STOCK (RS.)		153209.76		156039.90

MAHANSARIA & SONS PVT. LTD.


 Director

MAHANSARIA & SONS PVT. LTD.

 Director

PARTICULARS	FOR 2020-21					
	OP.STOCK	PURCHASES	SALES	CL.STOCK	GROSS PROFIT	G.P. MARGIN
BATTERY	1008307	9438547	9572965.83	797321	-76567.17	-0.799827048
YAMAHA MOTOR BIKE & SCOOTER	10040250	157445846	167319638.7	9921966	9755508.66	5.830462424
YAMAHA SPARES PARTS	926756	1209065	1141480.11	1926809	932468.11	81.68938747
YAMAHA LUBE	27199	1920911	1427555.67	687116	166561.67	11.66761293
YAMAHA BOOK (555-0,777-20)	10129	399021	565528.96	41181	197559.96	34.93365928
MOTOR ACCESSORIES (MAHINDRA SPARE PARTS)	2156425	9263893	10845481.43	2092616	1517779.43	13.99457866
MOTOR OILS (MAHINDRA LUBE)	78948	1165607	997740.52	136982	-109832.48	-11.00812063

PARTICULARS	FOR 2021-22					
	OP.STOCK	PURCHASES	SALES	CL.STOCK	GROSS PROFIT	G.P. MARGIN
BATTERY	797321	11730176.14	12366070.86	1266937	828368.2513	6.698718296
YAMAHA MOTOR BIKE & SCOOTER	9921966	128521668.4	137237069.9	7557671	6342690.16	4.621703326
YAMAHA SPARES PARTS	1926809	2131322.34	1569145.32	3875047	27318.98	1.741010195
YAMAHA LUBE	687116	1200681.06	2037902.34	501053	451158.28	22.13836606
YAMAHA BOOK (555-0,777-20)	41181	429209.21	423141.05	0	-47249.16	-11.16629077
MOTOR ACCESSORIES (MAHINDRA SPARE PARTS)	2092616	9358475.14	9551218.84	2019655	184208.7	1.928640764
MOTOR OILS (MAHINDRA LUBE)	136982	1065724.64	635502.75	100613	-466590.89	-73.42075074

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