

MASWER AUTOMOTIVE INDIA PRIVATE LIMITED
CIN - U74999PN2017PTC168080
Balance Sheet as at 31 March, 2023

Particulars		Note No.	Amount In Rs. Thousands	
			Figures as at the end of current reporting period	Figures as at the end of current reporting period
			From 01/04/2022 To 31/03/2023 Audited	From 01/04/2021 To 31/03/2022 Audited
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	1	1,000	1,000
	(b) Reserves and surplus	2	1,14,754	93,307
	(c) Money received against share warrants			
			1,15,754	94,307
2	Share application money pending allotment			
3	Non-current liabilities			
	(a) Long-term borrowings			
	(b) Deferred tax liabilities (net)			515
	(c) Other long-term liabilities			
	(d) Long-term provisions			
				515
4	Current liabilities			
	(a) Short-term borrowings			
	(b) Trade payables	3	3,034	11,047
	(c) Other current liabilities	4	413	343
	(d) Short-term provisions	5	35,624	35,722
			39,070	47,111
			1,54,824	1,41,933
	TOTAL			
B	ASSETS			
1	Non-current assets			
	(a) Property, Plant & Equipment			
	(i) Tangible assets	6	3,335	3,864
	(ii) Intangible assets			
	(iii) Capital work-in-progress			
	(iv) Intangible assets under development			
			3,335	3,864
	(b) Non-current investments			
	(c) Deferred tax assets (net)			
	(d) Long-term loans and advances	7	1,319	-
	(e) Other non-current assets		9,999	4,849
			14,653	8,713
2	Current assets			
	(a) Current investments			
	(b) Inventories	8	42,891	37,827
	(c) Trade receivables	9	56,534	35,134
	(d) Cash and cash equivalents	10	-	500
	(e) Investment	11	3,566	1,962
	(f) Short-term loans and advances	12	37,179	57,797
	(g) Other current assets			
			1,40,171	1,33,219
			1,54,824	1,41,933
	TOTAL	17 & 18		
	Significant Accounting Policies & Notes			

In terms of our report attached.
For Sushant L Yardi & Co.
Chartered Accountants
FRN 125900W

For and on behalf of the Board of Directors

CA Sushant Yardi
Proprietor
M.No. 118477
UDIN - 23118477BGRVFR6931
Place : Pune



Amol Sharma
Amol Sharma
Director
DIN : 07688002

Manish Choudhary
Manish Choudhary
Director
DIN : 07688034