



BALANCE SHEET AS AT 31ST MARCH 2022

(All Amount in Rupee Thousand, unless otherwise stated)

Annual Accounts : 2021-22

Particulars	Note No.	As at 31st March 2022 (Rs. in '000)	As at 31st March 2021 (Rs. in '000)
I. EQUITY AND LIABILITIES			
1. Shareholders Fund			
a) Share Capital	2	27500.00	27500.00
b) Reserves and Surplus	3	38063.44	31742.33
c) Money Received against Share Warrants		-	-
2. Share Application Money Pending Allotment			
3. Non-Current Liabilities			
a) Long Term Borrowings	4	124024.21	93595.35
b) Deferred Tax Liability (Net)	23	3928.44	2023.60
c) Other Long Term Liabilities	5	-	-
d) Long Term Provisions	6	500.00	-
3. Current Liabilities			
a) Short Term Borrowings	7	45752.73	7202.62
b) Trade Payables		-	-
i) Total outstanding dues of Micro, Small and Medium Enterprises (MSME)	8	16429.10	15766.22
ii) Total outstanding dues of creditors other than MSME		2177.89	2536.89
c) Other Current Liabilities	9	8252.31	5075.99
d) Short Term Provisions		-	-
TOTAL :		266628.12	185442.99
II. ASSETS			
1. Non Current Assets			
a) Property, Plant and Equipment and Intangible Asset			
Property, Plant and Equipment		169271.15	66524.37
Intangible Assets	10	82.80	92.45
Capital Work-in-Progress		-	45185.79
Intangible Assets Under Development		-	-
c) Deferred Tax Assets (Net)	23	-	-
e) Other non Current Assets	11	23178.19	10121.99
2. Current Assets			
a) Current Investments	12	2220.96	1130.57
b) Inventories	19	40377.62	38560.78
c) Trade Receivables	13	26062.61	20601.63
d) Cash and Cash Equivalents	14	1314.80	294.41
e) Short Term Loans and Advances	15	794.29	405.31
f) Other Current Assets	16	3325.70	2525.70
TOTAL :		266628.12	185442.99

As per our report of even date
For KPCA & Co,
Chartered Accountants,
Firm Reg No. 142977W

Chinmay D Kelkar
Partner
M. No.122799
Place : Pune,
Date: 19/09/2022
UDIN: 22122799ATBYFI5633



For and on behalf of Board of Directors of
MICRO SUPREME AUTO INDUSTRIES (INDIA) PRIVATE LIMITED

Satish R. Joshi
(Director)
DIN: 423562

Vijay R. Joshi
(Director)
DIN: 423497

Place : Pune
Date:





PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

(All Amount in Rupee Thousand, unless otherwise stated)

Annual Accounts : 2021-22

Particulars	Note No.	For the year ended 31st March 2022 (Rs. in '000)	For the year ended 31st March 2021 (Rs. in '000)
INCOME :			
Revenue from Operations	17	142909.63	94445.86
Other Income	18	943.65	1914.92
TOTAL :		143853.28	96360.78
EXPENDITURE :			
Cost of material consumed	19	41443.61	31474.87
Changes in Inventories	19	(1816.84)	(11596.76)
Employee Benefit Expenses	20	39420.08	32557.02
Finance Cost	21	10721.71	8729.00
Depreciation And Amortisation Expenses	10	7187.98	5854.42
Other Expenses	22	37273.60	23196.01
TOTAL :		134230.14	90214.56
Profit before Taxation and Exceptional/ Extra-ordinary items		9623.14	6146.22
Prior Period Items		478.23	-
Extra-ordinary Items		-	-
Taxation for earlier year		58.00	-
Profit before Taxation		9086.91	6146.22
Provision for Taxation			
Income Tax		860.95	-
Deferred Tax Expense	23	1904.84	322.02
Short / Excess Provision of earlier years		-	471.03
PROFIT FOR THE YEAR		6321.12	5353.17
Earnings per Share			
Basic (In Rs.)		2.30	1.95
Diluted (In Rs.)		2.30	1.95

As per our report of even date
For KPCA & Co,
Chartered Accountants,
Firm Reg No. 142977W

Chinmay D Kelkar
Partner
M. No.122799
Place : Pune.
Date: 19/09/2022
UDIN: 22122799ATB4FT

For and on behalf of Board of Directors of
MICRO SUPREME AUTO INDUSTRIES (INDIA) PRIVATE LIMITED

Satish R. Joshi
(Director)
DIN: 423562

Vijay R. Joshi
(Director)
DIN: 423497

Place : Pune
Date:





CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2022

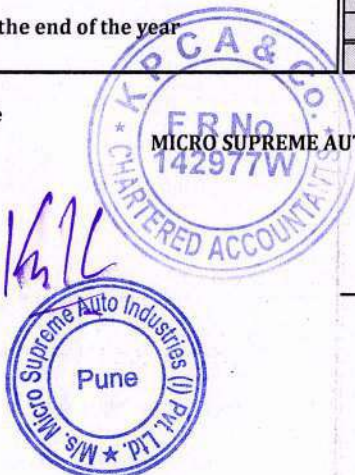
(All Amount in Rupee Thousand, unless otherwise stated)

Annual Accounts : 2021-22

Particulars	For the year ended 31st March 2022 (Rs. in '000)	For the year ended 31st March 2021 (Rs. in '000)
A. Cash Flow from Operating Activities :		
Profit before tax	9086.91	6146.22
Adjustments for :		
Depreciation and amortisation	7187.98	5854.42
Interest Income	(510.11)	(131.50)
Finance costs	10721.71	8729.00
Income Tax Povision	-	(471.03)
Operating profit before working capital changes	26486.48	20127.11
Adjustments for :		
(Increase) / Decrease in trade receivables	(5460.99)	(10407.47)
(Increase) / Decrease in Inventories	(1816.84)	(11596.76)
(Increase) / Decrease in Short term loan and advances	(388.98)	135.21
(Increase) / Decrease in Other Current Assets	(800.00)	(473.61)
(Increase) / Decrease in Other Non Current Assets	(13056.20)	(2134.33)
(Increase) / Decrease in Other Current Investment (Business)	(1090.39)	(121.63)
Increase / (Decrease) in trade payables	662.88	5101.71
Increase / (Decrease) in other current liabilities	(359.00)	(1146.75)
Increase / (Decrease) in short term provisions (excluding income tax provision)	2315.36	880.10
Increase / (Decrease) in long term provisions	500.00	-
Increase / (Decrease) in Short Term Borrowings	38550.12	7202.62
Net cash generated from operating activities (A)	45542.44	7566.20
B. Cash Flow from Investing Activities :		
Purchase of fixed assets	(64739.33)	(16503.92)
Interest Income on Investment	510.11	131.50
Net cash generated from investing activities (B)	(64229.22)	(16372.42)
C. Cash Flow from Financing Activities :		
Cash Credit / Term Loans Aailed	30428.87	13267.78
Finance cost	(10721.71)	(8729.00)
Share Capital Introduced	-	2500.00
Net cash generated from financing activities (C)	19707.16	7038.79
D. Net increase/(decrease) in cash and cash equivalents	1020.39	(1767.44)
E. Cash and Cash equivalents at the beginning of the year	294.41	2061.85
F. Cash and Cash equivalents at the end of the year	1314.80	294.41

As per our report of even date
For KPCA & Co
Chartered Accountants,
Firm Reg No. 142977W

Chinmay D Kelkar
Partner
M. No.122799
Place: Pune.
Date: 19/09/2022



For and on behalf of Board of Directors of
MICRO SUPREME AUTO INDUSTRIES (INDIA) PRIVATE LIMITED

Satish R. Joshi
(Director)

Vijay R. Joshi
(Director)

Place : Pune
Date:

MICRO SUPREME AUTO INDUSTRIES (INDIA) PRIVATE LIMITED
S No 49, Rajkumar Lodha Industrial Estate, Kondhawa Budruk,
Katraj Kondhawa Rd, Haveli, Pune- 411048.



NOTES FORMING PART OF ACCOUNTS
(All Amount in Rupee Thousand, unless otherwise stated)

1. SIGNIFICANT ACCOUNTING POLICIES

Nature Of Business

Micro Supreme Auto Industries (India) Private Limited company domiciled in India and incorporated under Companies Act, 2013. Companies registered office is **S No 49, Rajkumar Lodha Industrial Estate, Kondhawa Budruk, Katraj Kondhawa Rd, Haveli, Pune- 411048**. The company is engaged in **business of manufacturing specified equipments and products. Further company also provide design and engineering services.** The company caters to both domestic and international markets.

A. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements are prepared under the historical cost convention under accrual method of accounting and as a going concern, in accordance with the Generally Accepted Accounting Principles (GAAP) prevalent in India and the Mandatory accounting standards as notified under Companies (Accounting Standard) Rules 2006 and according to the provisions of the Companies Act, 2013. Only incase of Defined benefit plan assets and other related provisions related to employee benefits, measurement is done on fair value. The Accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

B. CURRENT AND NON-CURRENT CLASSIFICATION

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 Schedule III of the Companies Act, 2013.

Based on the nature of it's activities and the time between the acquisition of assets for processing and their realisation in cash or cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of its assets and liabilities.

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

An asset is treated as Current when it is –

- Expected to be realised or intended to be sold or consumed in normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realised 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 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.

C. INVENTORIES

Inventories are valued at the lower of cost and net realisable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Costs incurred in bringing each product to its present location and condition are accounted for as follows:

Raw materials, Packing materials, Stores and spares: Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.

Finished goods and Work-in-progress: Cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs. GST which is included in cost, as applicable, is included in the valuation.

Stock-in-trade: Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition

Operating cycle in case of inventory is less than 12 months. In case of inventory even though the operating cycle is less than 12 months, use of inventory in manufacturing process is based on requirement and sales orders.

D. USE OF ESTIMATES

The preparation of the financial statements is in conformity with the GAAP which requires the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities, as at the date of the financial statements, and the reported amounts of revenue and expenses during the year under report. Contingencies are recorded, when it is probable that a liability will be incurred and the amount can be reasonably estimated. Appropriate changes in the estimates are made as the management becomes aware of changes in circumstances surrounding the estimates. Actual results could differ from those estimates.



E. PROPERTY PLANT & EQUIPMENT

a) RECOGNITION AND MEASUREMENT

Property plant and equipments are stated at their original cost of acquisition including incidental expenses related to acquisition, installation and commissioning of the concerned assets. Property plant and equipments are shown net of accumulated depreciation. Borrowing costs directly attributable to the construction of a qualifying asset are capitalised as part of the cost. Property, plant and equipment under construction are disclosed as capital work-in-progress.

b) DISPOSAL

An item of property, plant and equipment is derecognised upon disposal or when no future benefits are expected from its use or disposal. Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment, and are recognised net within other income/ expenses in the statement of profit and loss.

c) DEPRECIATION

Depreciation has been provided on fixed assets acquired, installed and put to use on pro rata basis under the 'Written Down Value' Method by adopting the useful Lives as specified in Schedule II to the Companies Act, 2013.

Depreciation on new assets acquired during the year is provided based on the useful life and the expected residual value at the end of life of an asset.

In respect of the assets sold during the year, depreciation is not provided for the year till the date of its disposal.

Nature of Property Plant and Equipment	Useful Life (years)
1. Land and Building	5 to 30 Years
2. Furniture and fixtures	8 to 10 Years
3. Office Equipments	5 to 15 Years
4. Computer & Accessories	3 to 6 Years
5. Vehicles	8 to 10 Years

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

F. INTANGIBLE ASSET

a) RECOGNITION AND MEASUREMENT

Intangible assets are recognised when the asset is identifiable, is within the control of the company, it is probable that the future economic benefits that are attributable to the asset will flow to the company and cost of the asset can be reliably measured.

Expenditure on research activities is recognised in the statement of profit and loss as incurred. Development expenditure is capitalised only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable and the company intends to and has sufficient resources to complete development and to use or sell the asset.

b) AMORTISATION

Amortisation is calculated over the cost of the asset, or other amount substituted for cost, less its residual value.

Amortisation is recognised in statement of profit and loss on a straight-line basis over the estimated useful lives of intangible assets from the date that they are available for use, since this most closely reflects the expected pattern of consumption of the future economic benefits embodied in the asset.

The estimated useful lives for current and comparative periods are as follows:

Nature of Intangible Asset	Method of Amortisation
Software	Written down value asset over a period of 3 years

G. REVENUE RECOGNITION

a) **Product Sale:** Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration entitled in exchange for those goods or services. The Company is generally the principal as it typically controls the goods or services before transferring them to the customer. Generally, control is transferred upon shipment of goods to the customer or when the goods is made available to the customer, provided transfer of title to the customer occurs and the Company has not retained any significant risks of ownership or future obligations with respect to the goods shipped. In period of Covid Lockdown, Revenue is recognised based on Tax Invoice before dispatch of goods to the factory/work place of the customer.

Revenue is measured at the amount of consideration which the Company expects to be entitled to in exchange for transferring distinct goods or services to a customer as specified in the contract, excluding amounts collected on behalf of third parties (for example taxes and duties collected on behalf of the government) . Consideration is generally due upon satisfaction of performance obligations and a receivable is recognised when it becomes unconditional

b) **Service Revenue:** Revenue from services is recognised according to completed service contract method as specified in AS 9. So revenue is recognised as the related services are performed.



c) **Interest Income:** Interest income is recognised on a time proportion basis taking into account the principal amount outstanding and the rate applicable.

d) **Export Benefits:** Export benefits in the form of duty drawbacks are recognised on accrual basis.

H. FOREIGN CURRENCY TRANSACTIONS

On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount the exchange rate between the reporting currency at the date of the transaction.

Transactions in foreign currency are recorded at rates of exchange prevailing on the date of transaction. Foreign currency monetary items are reported using Average rate of exchange of Buying and Closing rate at the end of the year. The resulting exchange gain/loss is reflected in the statement of profit and loss.

The foreign exchange net profit included in the Statement of Profit and Loss for the year ended 31st March 2022 is Rs. 1,29,042/-

I. EMPLOYEE BENEFITS

The company is in the process of ascertaining its present value of obligation for its employees for the benefit of gratuity and Leave encashment payment if any.

Actuarial valuation of Gratuity and Leave Encashment is pending, hence it has been decided by the Management that the present liability to pay gratuity to its eligible employees at the end of the year is Rs.500,000, this will be assessed and provided for in the coming financial years.

J. PROVISIONS AND CONTINGENT LIABILITIES

Provisions are recognised when 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 out of the amount of obligation. A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases when there is a liability that cannot be recognised because it cannot be measured reliably.

The timing of recognition and quantification of the liability (including litigations) 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.

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.

K. AUDITORS REMUNERATION

During the year ended 31st March 2022, the Company has made a provision of Rs. 2,25,000/- towards Professional Fees. This fee is exclusive of GST. Following are the details:

Nature of Service	Amount (Rs.)
Audit Fees	2,25,000

L. RELATED PARTY DISCLOSURE

List of Related Parties where control exists and other related parties with whom the Company had transactions and their relationships;

Name of Related Parties	Nature of Relationship
Vijay Joshi	Key Management Personnel
Satish Joshi	Key Management Personnel
Seema Joshi	Key Management Personnel
Dilip Gopal Ghaisas	Relative of Key Management Personnel
Bhakti Joshi	Relative of Key Management Personnel
Preeti Karve	Relative of Key Management Personnel

A) Transaction Details

Name of Related Parties	Nature of Transaction	31st March 2022	31st March 2021
Vijay Joshi	Salary & Incentives	3865.15	3925.81
	Loan	350.45	-
Satish Joshi	Salary & Incentives	1926.40	1956.49
	Loan	621.00	-
	Deposit	7771.33	7771.33
Seema Joshi	Salary & Incentives	1926.40	1956.36
Dilip Gopal Ghaisas	Loan	4500.00	-
Bhakti Joshi	Professional Fees	940.46	326.44
Preeti Karve	Professional Fees	439.16	147.88



B) Balance Details

Name of Related Parties	Nature of Transaction	31st March 2022	31st March 2021
Vijay Joshi	Salary & Incentives	1046.54	224.59
	Loan	350.45	-
Satish Joshi	Salary & Incentives	582.03	128.34
	Loan	621.00	-
	Deposit	7771.33	7771.33
Seema Joshi	Salary & Incentives	565.03	118.14
Dilip Gopal Ghaisas	Loan	4500.00	-
Bhakti Joshi	Professional Fees	48.33	45.40
Preeti Karve	Professional Fees	31.85	29.84

M. TAXATION

a) Income Tax

Income tax is computed using the tax effect accounting method, where taxes are accrued in the same period as and when the related revenue and expense arise. A provision is made for income tax annually based on the tax liability computed after considering tax allowances and exemptions.

b) Deferred Tax

Deferred Tax assets and liabilities are recognized for the future tax consequences attributable to the timing differences that result between the profit offered for the income tax and profit as per financial statement of the company. Deferred tax assets on timing differences are recognized only if there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the period that includes the enactment/ substantive enactment date.

c) During the financial year covered by these accounts the Company has recognized Deferred Tax Expense amounting to **Rs. 19,04,842/-** as per details specified in note no(23).

N. COVID-19 IMPACT

COVID-19 has impacted the normal business operations of the Company by way of interruption in sale of goods, rendering of services, supply chain disruption, unavailability of personnel etc.

Considering the unprecedented and ever evolving situation, the Company has made an assessment of its liquidity for next one year and of the recoverability and carrying value of its assets comprising of tangible assets, inventories and other current assets as at the Balance sheet date. On the basis of current assessment and estimates, the management does not foresee any impact on its financial statements.

O. CRITICAL ACCOUNTING JUDGEMENTS 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.

Detailed information about each of these estimates and judgements is included in relevant notes.

P. EARNING PER SHARE

Basic EPS is calculated by dividing the profit for the year attributable to equity holders of the company by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

Diluted EPS adjust the figures used in the determination of basic EPS to consider

- _ The after-income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
- _ The weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.



2. SHARE CAPITAL

Particulars	Amount (Rs. in '000)	As at	As at
		31st March 2022 (Rs. in '000)	31st March 2021 (Rs. in '000)
SHARE CAPITAL			
Authorised Share Capital			
27,50,000 (27,50,000) Equity Shares of Rs. 10/- each		27500.00	27500.00
Issued			
27,50,000 (27,50,000) equity shares fully paid up		27500.00	27500.00
Subscribed and paid up			
27,50,000 (27,50,000) equity shares fully paid up		27500.00	27500.00
Share Application Money		-	-
TOTAL :		27500.00	27500.00

2a. Reconciliation of No. of shares - Equity Shares

Particulars	31st March 2022	
	No. of Shares	Amount (Rs)
Shares outstanding at the beginning of the year	2750.00	27500.00
Shares outstanding at the beginning of the year (Previous Yr)	2750.00	27500.00
Shares Issued during the year	-	-
Shares Issued during the year (Previous Year)	-	-
Shares bought back during the year	-	-
Shares bought back during the year (Previous Year)	-	-
Shares outstanding at the end of the year	2750.00	27500.00
Shares outstanding at the end of the year (Previous Year)	2750.00	27500.00

2b. Shareholders holding more than 5% of total paid up capital

Particulars	31st March 2022	
	No. of Shares	% of Holding
Mr. Vijaykumar Joshi	1374.98	50.00%
Mr. Vijaykumar Joshi as on 31st March 2021	1374.96	50.00%
Mr. Satish Joshi	695.01	25.27%
Mr. Satish Joshi as on 31st March 2021	695.02	25.27%
Mrs. Seema Joshi	679.94	24.73%
Mrs. Seema Joshi as on 31st March 2021	679.94	24.73%
Others	0.07	0.00%
Others as on 31st March 2021	0.07	0.00%

2c. Disclosure of Shareholding of promoters

Equity Shares held by the promoters at the end of the year

Sr no	Particulars	No. of shares as at 31-03-2022 (In '000)	% of total shares as on 31-03-2022	% Change during the year
1	Mr. Vijaykumar Joshi	1374.98	50.00%	0.00%
2	Mr. Satish Joshi	695.01	25.27%	0.00%
3	Mrs. Seema Joshi	679.94	24.73%	0.00%
		2749.93	100.00%	0.00%

Rights, Preferences and Restrictions : Equity Shareholders

The company has one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.



3. RESERVES AND SURPLUS

Particulars	Amount (Rs. in '000)	As at 31st March 2022 (Rs. in '000)	As at 31st March 2021 (Rs. in '000)
RESERVES AND SURPLUS			
General Reserve Surplus		4605.42	4605.42
Opening balance		27136.91	21783.74
Add : Net Profit/(Net Loss) For the current year		6321.12	5353.17
Add : Transfer from Reserves		-	-
Less : Transfer to Reserves		-	-
Amount available for appropriations		38063.44	31742.33
Appropriations		-	-
Closing Balance		38063.44	31742.33
TOTAL		38063.44	31742.33

4. LONG TERM BORROWINGS

Particulars	Amount (Rs. in '000)	As at 31st March 2022 (Rs. in '000)	As at 31st March 2021 (Rs. in '000)
SECURED LOANS			
<u>Loans from State Bank of India</u>		-	-
Term Loan from State Bank of India		-	29600.00
SBI CGCL Term Loan		-	6600.00
Car Loan - [MC-CAR LOAN-NEW FXD RT]		3590.88	4544.58
<u>Loans From HDFC Bank Ltd</u>			
Asset Backed Loan from HDFC Bank Ltd		25482.94	-
Term Loan from HDFC Bank Ltd		4862.75	-
<u>Loan Deutsche bank ltd</u>			
Deutsche bank ltd -CGCL Loan		33554.53	40264.77
Deutsche bank ltd -CGCL Loan [A/c no: 320038282560019]		4973.05	6036.00
<u>SIDBI Term Loan</u>		42038.61	6550.00
UNSECURED LOANS			
<u>Other Loans & Advances</u>			
Loan from Related party and Directors		5021.45	-
Loan from Dr. Ghaisas		4500.00	-
TOTAL		124024.21	93595.35

* The State Bank of India has certified that Term Loan and CGCL Loan availed by the company have been fully liquidated on 07/06/2021 and said account numbers 39351151699(Cash Credit), 39719984172(Term Loan) and 39364954251(GECL WCTL) has been closed.

Details of Security:

Loan from SIDBI:

Company has availed Borrowing facility from SIDBI with cash & non-cash benefits. Facility has been secured by the way of hypothecation and by the way of exclusive charge / by way of extension of exclusive / first / second charge to SIDBI as security for and be charged with the repayment to SIDBI on the following assets:

- 1) All equipment, plants, Machineries and other assets of the Borrower which have been or proposed to be acquired under the ARISE scheme.
- 2) Whole of the Borrower's unencumbered movable assets.
- 3) All the assets which have been charged by the borrower in favour of SIDBI vide deed of hypothecation dated 08/10/2020, 29/04/2021, 01/09/2021, 24/09/2021, 24/11/2021, for securing the earlier term loan of Rs. 65.5 lakh, Rs. 85.55 lakh, Rs. 62.8 lakh, Rs. 93.43 lakh, Rs. 19.6 lakh.



Sr No	Purpose of Loan	Account No	Sanctioned Amount (Rs. in '000)	Outstanding Amount (Rs. in '000)
1	Priority Assistance To MSMES Based On Hybrid Or Alternate-Security Model	D0003878	8555.00	7762.87
2	Assistance To Re-Energize Capital Investment By SMES	D0003B71	6280.00	6280.00
3	Assistance To Re-Energize Capital Investment By SMES	D0003BQU	9343.00	8600.00
4	Timely WC Assistance To Revitalise Inds In Corona Crisis (Twarit) Under (ECLGS) 1.0 (EXT)	D0003J4N	1960.00	1960.00
5	Assistance To Re-Energize Capital Investment By SMES	D0003QCV	9196.00	9181.82
6	Assistance To Re-Energize Capital Investment By SMES	D0004124	10000.00	10000.00
7	SIDBI - Loan For Purchase Of Equipment For Enterprise Development	D00033QG	6550.00	5094.52
			51884.00	48879.21

Loan from Deutsche Bank :

Company has availed Borrowing facility from Deutsche Bank to augment net working capital, meet operating liabilities and restart operations. Bank would have secondary charge over following assets;

- 1) Secondary charge over existing Current Assets and collateral securities including mortgages / liens / hypothecations in favour of Bank.
- 2) Creation of charge/hypothecation over the Current assets acquired through this loan.

Loan from HDFC Bank :

Company has availed Borrowing facility from HDFC Bank with cash & non-cash benefits. Facility has been secured by Primary charge on stock, debtors, Plant & Machinery, CG20202004891EG, stock for export, export debtors and Collateral charge of following Properties registered on the name of Micro Supreme Auto Industries (India) Private Limited.

- 1) Industrial Property Survey No. 49 Hissa No. 1A/1A/1A/1A2/4/3/3 , Kondhwa Bk Pune 4110482/4/1/5 And Sr No. 49 Hissa No. 1A/1A/1A/1A411058 Near Shivparvati Karyalay
- 2) Industrial Property li Survey No 49 Hissa No. 1A/1A/1A/1A 2/4/3/3, Pune 411048Sr. No. 49/1B/12 Kondhwa Bk411058 Near Shivparvati Karyalay

5. OTHER LONG TERM LIABILITIES

Particulars	Amount (Rs. in '000)	As at 31st March 2022 (Rs. in '000)	As at 31st March 2021 (Rs. in '000)
Trade Payable			
Total outstanding dues of MSME		-	-
Total outstanding dues of creditors other than MSME		-	-
TOTAL		-	-

6. LONG TERM PROVISIONS

Particulars	Amount (Rs. in '000)	As at 31st March 2022 (Rs. in '000)	As at 31st March 2021 (Rs. in '000)
Provision For Employee Benefit			
Gratuity		500.00	-
TOTAL		500.00	-



7. SHORT TERM BORROWINGS

Particulars	Amount (Rs. in '000)	As at 31st March 2022 (Rs. in '000)	As at 31st March 2021 (Rs. in '000)
Bank Overdraft			
State Bank of India OD		-	7202.62
Deutsche Bank	9616.12		-
HDFC	12530.32		-
Current Maturities of long term borrowings			
HDFC	12468.93		-
Deutsche Bank	4296.77		-
SIDBI	6840.59		-
TOTAL		45752.73	7202.62

* Bank overdraft availed from HDFC Bank is to be used specifically for business purpose. The interest rate will be specified monthly and need to be revised by 3rd of every month.

8. TRADE PAYABLES AND OTHER CURRENT LIABILITIES

Particulars	Amount (Rs. in '000)	As at 31st March 2022 (Rs. in '000)	As at 31st March 2021 (Rs. in '000)
TRADE PAYABLES			
Total outstanding dues of MSME		-	-
Total outstanding dues of creditors other than MSME		16429.10	15766.22
		16429.10	15766.22
OTHER CURRENT LIABILITIES			
Statutory Liabilities			
Service Tax Payable	1.60	1.60	1.60
GST Payable	-	-	1665.83
TDS Payable	47.04	47.04	276.30
Professional Tax payable	19.98	19.98	18.55
LWF Fund Payable	-	-	3.15
ESI Payable	47.11	47.11	42.66
Advances from Customers	2012.17	2012.17	478.81
Deposit received	50.00	50.00	50.00
Other Liabilities	-	-	-
		2177.89	2536.89



A) For FY 2021-22

Sr No	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	
1	MSME	-	-	-	-	-
2	Others	16429.10	-	-	-	16429.10
3	Disputed Dues-MSME	-	-	-	-	-
4	Disputed Dues-Others	-	-	-	-	-
		<u>16429.10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16429.10</u>

B) For FY 2020-21

Sr No	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	
1	MSME	-	-	-	-	-
2	Others	15766.22	-	-	-	15766.22
3	Disputed Dues-MSME	-	-	-	-	-
4	Disputed Dues-Others	-	-	-	-	-
		<u>15766.22</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15766.22</u>

*MSME bifurcation is based on the certification provided to us by the management

9. SHORT TERM PROVISIONS

Particulars	Amount (Rs. in '000)	As at	As at
		31st March 2022 (Rs. in '000)	31st March 2021 (Rs. in '000)
Provision for Employee Benefits			
Bonus Payable	-	-	-
Contribution to PF	249.67	-	-
Salary Payable	4831.78	2891.08	
Others			
Provision For Income Tax	860.95	800.98	
Provision For Minimum Alternative Tax	537.59	-	
Other Manufacturing Expenses Payable	1067.31	1203.93	
Provision For Expenses	705.00	180.00	
TOTAL		<u>8252.31</u>	<u>5075.99</u>

11. OTHER NON CURRENT ASSETS

Particulars	Amount (Rs. in '000)	As at	As at
		31st March 2022 (Rs. in '000)	31st March 2021 (Rs. in '000)
Deposits			
Deposit Eagle	25.00	25.00	
SIDBI Deposit	14694.00	1638.00	
Telephone Deposit	16.87	16.67	
MSEDCL Deposit	553.97	553.97	
Deposit-Tenancy of Premises	7771.33	7771.33	
Investment in Equity Instruments			
Shares in Rupee Bank	116.40	116.40	
Shares in Shamrao Vithal Bank	0.63	0.63	
TOTAL		<u>23178.19</u>	<u>10121.99</u>



12. CURRENT INVESTMENTS

Particulars	Amount (Rs. in '000)	As at 31st March 2022 (Rs. in '000)	As at 31st March 2021 (Rs. in '000)
Others			
Investment in Fixed Deposits		1303.80	508.80
Interest Accrued on Fixed Deposit		917.16	621.77
TOTAL		2220.96	1130.57

13. TRADE RECEIVABLES

Particulars	Amount (Rs. in '000)	As at 31st March 2022 (Rs. in '000)	As at 31st March 2021 (Rs. in '000)
Considered Good			
- From Others			
Billed		26062.61	20601.63
Unbilled		-	-
- From related parties		-	-
Less : Reserve for Doubtfull Debts		-	-
TOTAL		26062.61	20601.63

A) For FY 2021-22

Sr No	Particulars	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months to 1 years	1-2 Years	2-3 Years	More than 3 Years	
1	Undisputed Trade Receivables - Considered Good	26062.61	-	-	-	-	26062.61
2	Undisputed Trade Receivables - Having significant increase in credit risk.	-	-	-	-	-	-
3	Undisputed Trade Receivables - Credit impaired.	-	-	-	-	-	-
4	Disputed Trade Receivables - Considered Good.	-	-	-	-	-	-
5	Disputed Trade Receivables - Having significant increase in credit risk.	-	-	-	-	-	-
6	Disputed Trade Receivables - Credit impaired. Trade Receivables - unbilled	-	-	-	-	-	-
		26062.61	-	-	-	-	26062.61

B) For FY 2020-21

Sr No	Particulars	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months to 1 years	1-2 Years	2-3 Years	More than 3 Years	
1	Undisputed Trade Receivables - Considered Good	20601.63	-	-	-	-	20601.63
2	Undisputed Trade Receivables - Having significant increase in credit risk.	-	-	-	-	-	-
3	Undisputed Trade Receivables - Credit impaired.	-	-	-	-	-	-
4	Disputed Trade Receivables - Considered Good.	-	-	-	-	-	-
5	Disputed Trade Receivables - Having significant increase in credit risk.	-	-	-	-	-	-
6	Disputed Trade Receivables - Credit impaired. Trade Receivables - unbilled	-	-	-	-	-	-
		20601.63	-	-	-	-	20601.63



14. CASH AND CASH EQUIVALENTS

Particulars	Amount (Rs. in '000)	As at 31st March 2022 (Rs. in '000)	As at 31st March 2021 (Rs. in '000)
Balances with Banks			
<u>Current Account:</u>			
Deutsche Bank		-	83.63
SBI Main A/c		1279.45	59.68
SBI MSAIPL Employees Group Gratuity Fund		13.93	13.93
HDFC Bank - 70330001686		-	96.58
		1293.38	253.83
Cash on Hand			
Cash Balance		21.42	40.58
Petty Cash Balance		-	-
TOTAL		1314.80	294.41

15. SHORT TERM LOANS AND ADVANCES

Particulars	Amount (Rs. in '000)	As at 31st March 2022 (Rs. in '000)	As at 31st March 2021 (Rs. in '000)
Other Loans and Advances			
Advance from Suppliers		769.29	400.31
Advance to Employees		25.00	5.00
Other-Deposits		-	-
TOTAL		794.29	405.31

16. OTHER CURRENT ASSETS

Particulars	Amount (Rs. in '000)	As at 31st March 2022 (Rs. in '000)	As at 31st March 2021 (Rs. in '000)
Balances with Government Authorities			
TCS Receivable		13.16	0.31
TDS Receivable		413.86	416.38
MAT Credit		2746.77	2109.01
GST Credit		151.91	-
Prepaid Expenses		-	-
TOTAL		3325.70	2525.70



17. REVENUE FROM OPERATIONS

Particulars	Amount (Rs. in '000)	For the year ended 31st March 2022 (Rs. in '000)	For the year ended 31st March 2021 (Rs. in '000)
Sale of Goods			
Sales: Export		28619.96	12053.64
Sales: Domestic		114289.67	82392.22
TOTAL		142909.63	94445.86

18. OTHER INCOME

Particulars	Amount (Rs. in '000)	For the year ended 31st March 2022 (Rs. in '000)	For the year ended 31st March 2021 (Rs. in '000)
Interest Income			
Interest received from Bank		510.11	131.50
Dividend Income		-	-
Other Non- Operating Income			
Rent Received		-	1513.26
Foreign Exchange Gain		129.04	-
Other Income		304.49	270.16
TOTAL		943.65	1914.92

19. COST OF MATERIAL CONSUMED

Particulars	Amount (Rs. in '000)	For the year ended 31st March 2022 (Rs. in '000)	For the year ended 31st March 2021 (Rs. in '000)
Cost of Material consumed		41443.61	31474.87
Opening Stock in Trade		38560.78	26964.02
Less - Closing Stock in Trade		40377.62	38560.78
Changes in Stock in Trade		(1816.84)	(11596.76)
TOTAL		39626.77	19878.11

20. EMPLOYEE BENEFIT EXPENSES

Particulars	Amount (Rs. in '000)	For the year ended 31st March 2022 (Rs. in '000)	For the year ended 31st March 2021 (Rs. in '000)
Salaries, Wages and Bonus			
Salaries Wages and Incentives		36109.09	30584.67
Contributions to Provident and Other Funds			
Provident Fund		1433.20	1149.07
Gratuity		994.85	343.60
MLWF		1.98	7.33
ESI		401.97	296.10
Staff welfare expenses		478.99	176.26
TOTAL		39420.08	32557.02



21. FINANCE COST

Particulars	Amount (Rs. in '000)	For the year ended 31st March 2022 (Rs. in '000)	For the year ended 31st March 2021 (Rs. in '000)
Interest on Loan		8928.92	8153.61
Loan Processing Fees		1493.59	215.93
Bank Charges		299.20	359.46
TOTAL		10721.71	8729.00

22. OTHER EXPENSES

Particulars	Amount (Rs. in '000)	For the year ended 31st March 2022 (Rs. in '000)	For the year ended 31st March 2021 (Rs. in '000)
Selling and Distribution Expenses		-	2.38
Internet and Communication Expenses		101.07	143.85
Repairs & Maintenance			
Building		729.64	377.09
Machinery		3850.01	1569.68
Insurance Expenses		295.97	288.04
Legal & Professional Fees		4075.81	1475.72
Audit Fees		225.00	271.15
Power and Fuel		6051.58	3907.95
Printing Stationery and Postage		270.22	154.65
Travelling Expenses		187.14	95.80
Membership Fees and Subscription		20.50	37.39
Cleaning & Housekeeping Charges		123.76	103.01
Garden Expenses		806.97	351.80
Conveyance		339.18	246.59
Rates and Taxes		108.48	614.80
Office Expenses		423.62	311.18
Bad Debts		843.82	54.02
Other Manufacturing Expenses		11937.58	7992.52
Loading and Unloading Charges		82.97	34.45
Software Expenses		400.31	451.91
Direct Manufacturing Expenses		267.06	322.16
Packing & Forwarding Expenses		-	38.62
Security Charges		1067.24	956.05
Labour Charges		4073.05	2889.34
Miscellaneous Expenses			
Other Expenses		194.40	38.96
Training and Recruitment Expenses		100.68	50.00
Freight on Sales - Domestic		152.79	204.55
Freight on Material		544.76	212.34
TOTAL		37273.60	23196.01



23. DEFERRED TAX WORKING

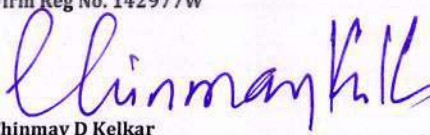
Particulars	Amount (Rs.) Previous Year (Rs. in '000)	Amount (Rs.) 31st March 2022 (Rs. in '000)	Amount (Rs.) 31st March 2022 (Rs. in '000)
Deferred Tax Liability			
Depreciation as per Companies Act	5854.42	7187.98	
Depreciation as per Income Tax Act, 1961	7092.94	14606.95	
Total:	1238.52		7418.97
Deferred Tax Asset			
Disallowance u/s 40(a)(ia) /43B (Net)	-	71.95	
Disallowance u/s 36	-	-	
Gratuity	-	500.00	
Total:	-		571.95
Timing difference	1238.52		6847.02
Deferred Tax Liability/(Asset) @ 27.82%	322.02		1904.84
Deferred Tax Liability/(Asset) as on 31/03/2021	2023.60		2023.60
Deferred Tax Expense/(Income) as on 31/03/2022			3928.44

24. OTHER DETAILS

- a) All the amounts representing previous year balances are regrouped and rearranged.
b) Details of income are as under:


Particulars	FY 2021-22	FY 2020-21
	Amount	Amount
Export Sales	28619.96	12053.64
Domestic Sales (Excluding taxes)	114289.67	82392.22
Total :	142909.63	94445.86


As per our report of even date
For KPCA & Co,
Chartered Accountants,
Firm Reg No. 142977W


Chinmay D Kelkar
Partner
M. No.122799
Place : Pune.
Date: 12/09/2022
UDIN: 22122799 AT BY FZ5633



For and on behalf of Board of Directors of


Satish R. Joshi
(Director)
DIN: 423562


Vijay R. Joshi
(Director)
DIN: 423497

Place : Pune.
Date:





MICRO SUPREME AUTO INDUSTRIES (INDIA) PRIVATE LIMITED

S No 49, Rajkumar Lodha Industrial Estate, Kondhawa Budruk,
Katraj, Kondhawa Rd, Haveli, Pune - 411048.

10 Property Plant Equipment and Intangible Assets

(All Amount in Rupee Thousand, unless otherwise stated)

Asset	Gross Block			Depreciation Block			Net Block			
	As at 1st April 2021 (Rs)	Additions (Rs)	Deletions (Rs)	As at 31 March 2022 (Rs)	Upto 1st April 2021 (Rs)	For the Year (Rs)	Adjustment / Deletion During the Year	Upto 31 March 2022 (Rs)	As at 31 March 2022 (Rs)	As at 31 March 2021 (Rs)
Tangible Assets										
Land	11255.12	-	-	11255.12	-	-	-	-	11255.12	11255.12
Building	41231.31	43008.23	-	84239.54	17926.17	1192.23	-	19118.40	65121.14	23305.14
Furniture & Fixture	2033.00	2686.09	-	4719.08	1657.75	5.84	-	1663.58	3055.50	375.25
Plant & Machinery	70424.59	63488.31	-	133912.90	44295.46	4767.24	-	49062.70	84850.20	26129.12
Office Equipment	3553.36	525.26	-	4078.62	2489.59	110.43	-	2600.02	1478.60	1063.77
Computer & IT Equipments	3073.99	217.23	-	3291.21	2821.01	64.41	-	2885.42	405.79	252.98
Vehicle	24671.92	-	-	24671.92	20528.94	1038.18	-	21567.12	3104.80	4142.98
Total:	156243.28	109925.12	-	266168.40	89718.92	7178.32	-	96897.24	169271.16	66524.36
Intangible Assets										
Softwares	1605.26	-	-	1605.26	1512.80	9.66	-	1522.46	82.80	92.45
Other Intangibles	-	-	-	-	-	-	-	-	-	-
Total:	1605.26	-	-	1605.26	1512.80	9.66	-	1522.46	82.80	92.45
CWIP - Plant under Construction	45185.79	-	45185.79	-	-	-	-	-	-	45185.79
GRAND-TOTAL	203034.32	109925.12	45185.79	267773.65	91231.72	7187.98	-	98419.70	169353.95	111802.60



MICRO SUPREME AUTO INDUSTRIES (INDIA) PRIVATE LIMITED				
S NO 49, RAJKUMAR LODHA INDUSTRIAL ESTATE, KONDHAWA BUDRUK, KATRAJ KONDHAWA RD, HAVELI, PUNE- 411048.				
Status : Domestic Company in Which Public is not Substantially Interested			Assessment Year : 2022-23	
PAN : AAECM4242K			Financial Year : 2021-22	
DOI: 13-09-2005				
STATEMENT OF COMPUTATION OF TOTAL INCOME				
Heads of Income	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
A) Net Profit before taxation as per Profit and Loss Account for the year ended 31st March 2022		90,86,911		
Add: Items debited thereto/ Disallowances				
i) Disallowance u/s 40A(?) - Gratuity		5,00,000		
ii) Disallowance u/s 36		-		
iii) Disallowance u/s 40a(ia)		71,950		
iv) Depreciation as per Co's Act		71,87,976		
v) Disallowance u/s 37		5,36,233		
vi) Interest disallowable u/s 23 of MSMED Act		-		
		1,73,83,071		
Less: Items credited thereto				
i) Depreciation as per Income Tax Act	1,46,06,951			
ii) last year's disallowance u/s 40a(ia)	-			
iii) Income from other sources (Interest on FD)	5,10,114			
iv) Gratuity Paid	-			
v) Profit on Sale of Fixed Asset	-			
		1,51,17,065		
		22,66,006	22,66,006	22,66,006
B) Income from Other Sources				
i) Interest on FD		5,10,114	5,10,114	5,10,114
				27,76,120
				27,76,120
GROSS TOTAL INCOME: ROUNDED OFF TO:				27,76,120
Net taxable income				27,76,120
Income Tax			6,94,030	
Surcharge @7%			-	
Education Cess and Higher and Secondary Education Cess			27,761	7,21,791
Minimum Alternative Tax			13,63,037	
Surcharge @7%			-	
Education Cess and Higher and Secondary Education Cess			54,521	14,17,558
Tax Payable :				14,17,558
Advance Tax Paid	Date	Amount (Rs)		
Tax Deducted at Source		1,45,335		
Tax Collected at Source		12,846		
			1,58,180	1,58,180
Tax Deducted by Foreign Party - Relief u/s 90				
Tax Payable/(Refund)				12,59,378
Interest u/s -				
234 A			75,563	
234 B			63,599	1,39,161
234 C				
Amount Payable Towards Tax and Interest :				13,98,540



STATEMENT SHOWING COMPUTATION OF BOOK PROFITS U/S 115JB OF INCOME TAX, 1961		
Heads of Income	Amount Rs.	Amount Rs.
Net Profit as per Profit and Loss Account for the period as per Profit and Loss Account as on 31st March, 2022		90,86,911
Add:		
Income Tax paid or payable or its provision including the amount of deferred tax and the provision		
a) thereof	-	
b) Reserve (except reserve under section 33AC)	-	
c) Provisions for unascertained liability	-	
d) Provisions for losses of subsidiary companies	-	
e) Dividend paid or proposed	-	
f) Expenditure related to exempt income under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]	-	
g) Expenditure related to share in income of AOP/ BOI on which no income-tax is payable as per section 86	-	
h) Expenditure in case of foreign company referred to in clause (fb) of explanation 1 to section 115JB Notional loss on transfer of certain capital assets or units referred to in clause (fc) of explanation 1 to	-	
i) section 115JB	-	
j) Depreciation attributable to revaluation of assets	-	
k) Gain on transfer of units referred to in clause (k) of explanation 1 to section 115JB	-	
l) Others (including residual unadjusted items and provision for diminution in the value of any asset)	-	
Less:		
a) Amount withdrawn from reserve or provisions if credited to Profit and Loss account	-	
b) Income exempt under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]	-	
c) Amount withdrawn from revaluation reserve and credited to profit and loss account to the extent it does not exceed the amount of depreciation attributable to revaluation of asset	-	
d) Share in income of AOP/ BOI on which no income-tax is payable as per section 86 credited to Profit and Loss account	-	
e) Income in case of foreign company referred to in clause (iid) of explanation 1 to section 115JB Notional gain on transfer of certain capital assets or units referred to in clause (iie) of explanation 1	-	
f) to section 115JB	-	
g) Loss on transfer of units referred to in clause (iif) of explanation 1 to section 115JB	-	
h) Loss brought forward or unabsorbed depreciation whichever is less	-	
i) Profit of sick industrial company till net worth is equal to or exceeds accumulated losses	-	
j) Others (including residual unadjusted items and the amount of deferred tax credited to P&L A/c)	-	
Book Profits for the purpose of Sec 115JB		90,86,911
Tax payable under section 115JB (1)		13,63,037
Surcharge @7%		-
Education Cess		54,521
Interest		
234A	-	
234B	75,563	
234C	63,599	1,39,161
Total Tax Payable		15,56,719
Taxes Paid		
Tax Deducted at Source :	1,45,335	
Tax Collected at Source :	12,846	1,58,180
Advance Tax Paid :	-	1,58,180
Self Assessment Tax Paid		-
Tax Payable / (Refund)		13,98,540

