

RESTATED FINANCIAL STATEMENTS OF THE COMPANY**INDEPENDENT AUDITOR'S EXAMINATION REPORT ON RESTATED FINANCIAL INFORMATION**

To
The Board of Directors
M/s Amba Auto Sales and Services Limited
(Formerly M/s Amba Auto Sales and Services Private Limited)
No. 442/2A/2B, Garve Bhavi Palya Bus Stop,
Garve Bhavi Palya, Hosur Main Road, Bangalore - 560068.

Dear Sirs,

Reference: - Proposed Public Issue of Equity Shares of Amba Auto Sales and Services Limited

We S P D R & Associates LLP, Chartered Accountants have examined the attached Restated Statement of Amba Auto Sales and Services Limited (Formerly known as Amba Auto Sales and Services Private Limited) (the "Company") comprising the Restated Statement of Assets and Liabilities as at March 31,2025, March 31,2024 and March 31,2023 the Restated Statements of Profit and Loss, the Restated Cash Flow Statement for the years ended on March 31,2025 March 31,2024 and March 31,2023 the Statement of Significant Accounting Policies, the notes and other explanatory information forming part of these Restated Financial Statement (collectively, the "Restated Financial Statements"), as approved by the Board of Directors of the Company in their meeting held on 11th September, 2025 [for the purpose of inclusion in the Draft Red Herring Prospectus/Red Herring Prospectus/ Prospectus ("DRHP/RHP/Prospectus")] prepared by the Company in connection with its proposed SME Initial Public Offering of equity shares ("SME IPO") prepared in terms of the requirements of:

- Section 26 of Part I of Chapter III of the Companies Act, 2013 as amended (the "Act").
- The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("ICDR Regulations"); and
- The Guidance Note on Reports in Company Prospectuses (Revised 2020) issued by the Institute of Chartered Accountants of India ("ICAI"), as amended from time to time (the "Guidance Note").

The management of the company is responsible for the preparation of the Restated Financial Statements for the purpose of inclusion in the Draft Red Herring prospectus/Red Herring prospectus/ Prospectus to be filed with Stock Exchange, Securities and Exchange Board of India, and Registrar of Companies, of relevant state in connection with the proposed SME-IPO. The Restated Financial Statements have been prepared by the management of the Company for the year ended March 31,2025, March 31,2024 and March 31,2023 on the basis of notes to restatement in Annexure IV to the Restated Financial Statement. The responsibility of the Board of Directors of the company includes designing, implementing, and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Statement. The Board of Directors is also responsible for identifying and ensuring that the Company complies with the Companies Act, ICDR Regulations and the Guidance Note.



We have examined such Restated Financial Statement taking into consideration:

- The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter dated 1st August, 2025 in connection with the proposed SME-IPO of equity shares of the Company.
- The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
- Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Statements; and
- The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the SME-IPO.

This Restated Financial Statements have been compiled by the management from:

- Audit for the financial year ended March 31, 2025, was audited by us vide our report dt. 8th September, 2025. Audit for the financial year ended March 31, 2024 and March 31 2023 was conducted by Jayatheertha & Co., Chartered Accountants, Bangalore vide their report dt. August 31, 2024 and September 6, 2023 respectively. There are no audit qualifications in the audit reports issued by us and by the previous auditor which would require adjustments in the Restated Financial Statements of the Company.

This Restated Financial Statements have been compiled by the management from:

- For the purpose of the restated financial, the Audited financial were prepared on the basis of the schedule III requirement and as prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended;
- The Restated Financial Statement have been made after incorporating adjustments for the changes in accounting policies retrospectively in respective financial period/years to reflect the same accounting treatment as per the changed accounting policy for all reporting periods, if any;
- The Restated Financial Statement have been made after incorporating adjustments for prior period and other material amounts in the respective financial year to which they relate;
- Extra-ordinary items that need to be disclosed separately in the accounts has been disclosed wherever required;
- Profits and losses have been arrived at after charging all expenses including depreciation and after making such adjustments/restatements and regroupings as in our opinion are appropriate and are to be read in accordance, with the Significant Accounting Policies and Notes to Accounts as set out in Annexure IV, to this report.
- Adjustments in Restated Financial Statement have been made in accordance with the correct accounting policies,
- There was no change in accounting policies, which need to be adjusted in the Restated Financial Statement, except:-
 - Accounting of retirement benefits was not accounted during the financial year 2024-25, 2023-24 and 2022-23 as per AS-15 (Revised) "Employee benefits", however during the restatement Company has accounted such retirement benefits basis actuarial valuation certificate.
 - Deferred Tax assets/liabilities has been recorded in the books earlier as per the timing difference of depreciation calculated as per the Income Tax Act' 1961 and the Companies Act' 2013, but in restated financial statement the same has been calculated as the timing difference of WDV of property, plants and equipments as per the Income Tax Act' 1961 and the Companies Act' 2013 and the effect of restatement of adjustments of employee benefits as stated above.



- h) There are no revaluation reserves, which need to be disclosed separately in the Restated Financial Statement.
- i) The company has not paid any dividend during these financial years.

In accordance with the requirements of Part I of Chapter III of Act including rules made there under, ICDR Regulations, Guidance Note and Engagement Letter, we report that

- a) The “Restated Statement of Assets and Liabilities” as set out in Annexure 1 to this report, of the Company as at March 31,2025, March 31,2024 and March 31,2023, is prepared by the Company and approved by the Board of Directors. These Restated Statement of Assets and Liabilities have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure IV to this Report.
- b) The “Restated Statement of Profit and Loss” as set out in Annexure 2 to this report, of the Company for the financial years ended March 31,2025, March 31,2024 and March 31,2023, is prepared by the Company and approved by the Board of Directors. These Restated Statement of Profit and Loss have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure IV to this Report.
- c) The “Restated Statement of Cash Flow” as set out in Annexure 3 to this report, of the Company for financial years ended March 31,2025, March 31,2024 and March 31,2023, is prepared by the Company and approved by the Board of Directors. These Statement of Cash Flow, as restated have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure IV to this Report.

We have also examined the following other financial information relating to the Company prepared by the Management and as approved by the Board of Directors of the Company and annexed to this report relating to the Company for financial years ended March 31, 2025, March 31, 2024 and March 31, 2023 proposed to be included in the Offer Document for the proposed SME-IPO of the company.

Restated Statement of Assets and Liabilities	Annexure - 1
Restated Statement of Profit and Loss	Annexure - 2
Restated Statement of Cash Flow	Annexure - 3
Restated Corporate Information, Significant accounting policies and Notes to reconciliation of restated profits and net worth	Annexure - 4
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Restated Statement of Reserves and surplus	Annexure - 6
Restated Statement of Long Term Borrowings	Annexure - 7
Restated Statement of Long Term Provision	Annexure - 8
Restated Statement of Short Term Borrowings	Annexure - 9
Restated Statement of Trade payables	Annexure - 10
Restated Statement of Other Current liabilities	Annexure - 11
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Restated Statement of Deferred Tax Assets	Annexure - 15
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In our opinion and to the best of information and explanation provided to us, the Restated Financial Statement of the Company, read with Corporate Information, Significant accounting policies and Notes to reconciliation of restated profits and net worth as appearing in Annexure 4 are prepared after providing appropriate adjustments and regroupings as considered appropriate.



We have been subjected to the peer review process of the Institute of Chartered Accountants of India (ICAI) and our peer Review Certificate is valid as on the date of signing of this report.

The restated financial statements do not reflect the effect of events that occurred subsequent to the respective dates of the reports on the audited financial statements mentioned.

The report should not in any way be construed as a reissuance or redrafting of the previous audit reports issued nor should this report be construed as a new opinion on any of the financial statements referred therein.

The preparation and presentation of the Financial Statements referred to above are based on the Audited financial statements of the Company and are in accordance with the provisions of the Act and ICDR Regulations. The Financial Statements and information referred to above is the responsibility of the management of the Company.

We have no responsibility to update our report for events and circumstances occurring after the date of the report.

In our opinion, the above Financial Statements along with Annexure 1 to 50 of this report read with the respective Significant Accounting Policies and Notes to Accounts as set out in Annexure IV are prepared after making adjustments and regrouping as considered appropriate and have been prepared in accordance with the Companies Act, ICDR Regulations, Engagement Letter and Guidance Note issued by ICAI.

Our report is intended solely for use of the management and for inclusion in the Offer Document in connection with the Proposed SME-IPO of Equity Shares of the Company and our report should not be used, referred to or distributed for any other purpose without our prior consent in writing.

For S P D R & Associates LLP

Chartered Accountants

Firm Registration No: S200043



CA Sunil Kumar

Partner

Membership No: 095398

UDIN : 25095398BMLAJP8304

Place : Bangalore

Date : 11-09-2025

Amba Auto Sales and Services Limited
(formerly known as Amba Auto Sales and Services Private Limited)
CIN: U05010KA2005PLC035690

Annexure - I
Restated Statement of Assets and Liabilities

Sr No	Particulars	Annexure No	(Amount in Rs. Lakhs)		
			As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
I	<u>EQUITY & LIABILITIES</u>				
(1)	<u>Shareholder's Funds</u>				
	(a) Share Capital	5	75.00	75.00	75.00
	(b) Reserves and Surplus	6	1,439.24	661.64	372.97
	Total Shareholders Funds		1,514.24	736.64	447.97
(2)	<u>Non-Current Liabilities</u>				
	(a) Long-Term Borrowings	7	1,014.99	1,062.66	1,247.11
	(b) Deferred Tax Liabilities (Net)				
	(c) Long Term Provision	8	57.02	39.11	27.69
	Total Non-Current Liabilities		1,072.01	1,101.77	1,274.80
(3)	<u>Current Liabilities</u>				
	(a) Short-Term Borrowings				
	(b) Trade Payables	9	4,507.47	2,658.49	1,465.88
	- Total Outstanding dues of micro enterprises and small enterprises				
	- Total Outstanding dues of Creditors other than micro enterprises and small enterprises	10	1,477.14	570.75	425.63
	(c) Other Current Liabilities				
	(d) Short-Term Provisions	11	276.75	342.30	383.34
	Total Current Liabilities	12	264.13	35.24	-
	Total Equity & Liabilities		6,525.49	3,606.78	2,274.85
			9,111.74	5,445.19	3,997.62
II	<u>ASSETS</u>				
(1)	<u>Non-Current Assets</u>				
	(a) <u>Property, Plant & Equipment and Intangible assets</u>				
	(i) Property, Plant and equipment	13	855.92	611.29	422.14
	(ii) Intangible Assets				
	(iii) Capital Work-in-Progress				
	(iv) Intangible Assets Under development				
	(b) Non-current investments	14	199.74	113.75	133.85
	(c) Deferred Tax Assets (Net)	15	27.25	30.84	31.08
	(d) Long Term Loans & Advances	16	210.11	196.06	161.55
	(e) Other Non Current Asset	17	9.89	-	-
	Total Non Current Assets		1,302.91	951.94	748.62
(2)	<u>Current Assets</u>				
	(a) Inventories	18	4,937.35	3,072.60	2,176.74
	(b) Trade Receivables	19	1,946.06	739.82	726.18
	(c) Cash and Cash Equivalents	20	249.24	183.95	89.37
	(d) Short-Term Loans and Advances	21	676.18	496.88	256.71
	(e) Other Current Assets				
	Total Current Assets		7,808.83	4,493.25	3,249.00
	Total Assets		9,111.74	5,445.19	3,997.62
See accompanying annexures forming part of the restated financial statements (Refer ANNEXURE - I to ANNEXURE - 50)					

For SPDR & Associates LLP
Chartered Accountants
Firm Reg. No.: S200043

Sunil Kumar
Partner
Membership No.: 095398
Place: Bengaluru
Date: 11th September, 2025



For and on behalf of Board of Directors of
For AMBA AUTO SALES & SERVICES LTD.

For AMBA AUTO SALES & SERVICES LTD

Vishal Kumar Sharma
DIRECTOR
Director and CFO
DIN 01884550
Place: Bengaluru
Date: 11th September, 2025

Rakesh Kumar Lohi
DIRECTOR
Managing Director
DIN 01884538
Place: Bengaluru
Date: 11th September, 2025

C. H. Solanki
Chetankumar Solanki
Company Secretary
A51023
Place: Bengaluru
Date: 11th September, 2025



Amba Auto Sales and Services Limited
(formerly known as Amba Auto Sales and Services Private Limited)
CIN: U05010KA2005PLC035690

Annexure - 2
Restated Statement of Profit & Loss

(Amount in Rs. Lakhs)

Sr No	Particulars	Annexure No	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2023
I	<u>Income :</u>				
II	Revenue From Operations	22	24,236.65	21,122.82	11,295.45
III	Other Income	23	9.42	10.66	9.69
	Total Income		24,246.07	21,133.48	11,305.14
IV	<u>Expenses:</u>				
	Purchase of Stock-in-Trade	24	22,252.34	19,788.79	10,125.68
	Change in inventories of Stock-in-Trade	25	-1,864.75	-895.86	-203.06
	Direct Expenses	26	721.62	551.41	319.60
	Employee Benefit Expense	27	741.90	582.07	441.02
	Depreciation and Amortization Expense	28	141.24	68.98	63.48
	Financial Costs	29	628.85	434.91	329.15
	Other Expenses	30	582.65	200.52	135.17
	Total Expenses		23,203.85	20,730.82	11,211.04
V	Profit/(Loss) before exceptional & extraordinary items and tax		1,042.22	402.66	94.10
VI	Exceptional items		-	-	-
VII	Profit/(Loss) before extraordinary items & tax		1,042.22	402.66	94.10
VIII	Extraordinary items		-	-	-
IX	Profit/(Loss) before tax		1,042.22	402.66	94.10
X	<u>Tax Expense:</u>				
	-Current Tax		261.04	113.76	27.71
	-Deferred Tax Charge/(Credit)		3.58	0.23	2.56
XI	Profit/(Loss) for the period		777.60	288.67	63.83
XII	Earning per share:(equity share, par value of ₹ 10 each)				
	(1) Basic (In Rupees)		103.68	38.49	8.51
	(2) Diluted (In Rupees)		103.68	38.49	8.51
	See accompanying annexures forming part of the restated financial statements (Refer ANNEXURE - I to ANNEXURE - 50)				

For S P D R & Associates LLP
Chartered Accountants
Firm Reg. No.: S200043

Sunil Kumar
Partner
Membership No. : 095398
Place: Bengaluru
Date: 11th September, 2025



For and on behalf of Board of Directors of
Amba Auto Sales and Services Limited
For AMBA AUTO SALES & SERVICES LTD.

Vilash Kumar Lohia
Director and CTO
DIN :01884550
Place: Bengaluru
Date: 11th September, 2025

For AMBA AUTO SALES & SERVICES LTD

Rakesh Kumar Lohia
Managing Director
DIN :01884538
Place: Bengaluru
Date: 11th September, 2025

C.H. Solanki
Chetankumar Solanki
Company Secretary
A51023
Place: Bengaluru
Date: 11th September, 2025



Amba Auto Sales and Services Limited
(formerly known as Amba Auto Sales and Services Private Limited)
CIN: U05010KA2005PLC035690

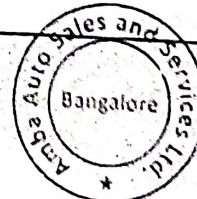
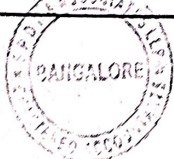
Annexure - 3
Restated Statement of Cash Flow

(Amount in Rs. Lakhs)

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2023
1. CASH FLOW FROM OPERATING ACTIVITIES :			
Net Profit before taxation	1,042.22	402.66	94.10
Add :			
Depreciation	141.24	68.98	63.48
Interest Expense	573.89	379.79	297.16
Gratuity Expense	-	-	(16.95)
Interest Income on Deposit	(8.32)	(6.63)	(3.95)
Sub Total	706.81	442.14	339.74
Operating Cash Flow before working capital change	1749.03	844.80	433.84
Add/Less: Changes in working capital			
(Increase)/Decrease in Trade Payable	906.39	145.12	318.75
Increase/(Decrease) in Other Current liabilities	(65.55)	(41.04)	63.47
Increase/(Decrease) in Short Term Provisions	228.89	35.24	(6.56)
(Increase)/Decrease in Inventories	(1864.75)	(895.88)	(203.06)
(Increase)/Decrease in Trade receivables	(1206.24)	(13.64)	(525.53)
(Increase)/Decrease in Short Term Loans and advances	(179.32)	(240.17)	(71.38)
(Increase)/Decrease in Other Current Assets	-	-	-
Sub Total	(2180.58)	(1010.37)	(424.31)
Less : Adjustments for Taxes :-			
Direct Taxes Paid	261.04	113.76	27.71
Tax Adjustment of earlier Year	0.00	0.00	0.00
Cash Generated/(used in) from operating activities (A)	(692.59)	(279.33)	(18.18)
2. CASH FLOW FROM INVESTING ACTIVITIES :			
Purchase of Fixed Assets	(443.86)	(258.33)	(23.01)
Proceeds from sale of Fixed Assets	58.00	0.24	-
(Increase)/Decrease in Other Non Current Investment	(85.99)	20.10	(53.56)
(Increase)/Decrease in Other Non Current Assets	(9.89)	-	-
(Increase)/Decrease in Long Term Loan & Advance	(14.05)	(34.51)	(22.17)
(Increase)/Decrease in Long Term Provision	17.91	11.42	27.69
Interest Received	8.32	6.63	3.95
Net Cash Generated/(used in) From Investing Activities (B)	(469.56)	(254.45)	(67.10)
3. CASH FLOW FROM FINANCING ACTIVITIES :			
Increase/(Decrease) in Long Term Borrowings	(47.67)	(184.45)	139.08
Increase/(Decrease) in Short-term Borrowings	1848.98	1192.61	147.39
Interest Paid	(573.89)	(379.79)	(297.16)
Net Cash Generated/(used in) From Financing Activities (C)	1227.42	628.37	(10.69)
Net Increase in Cash & Cash Equivalents (A+B+C)	65.28	94.58	(95.97)
Opening Cash & Cash Equivalents	183.95	89.37	185.34
Closing Cash & Cash Equivalents	249.24	183.95	89.37

NOTES :

1. Statement of Cash Flow prepared under the indirect method as set out in AS 3 on "Statement of Cash Flows "specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014.



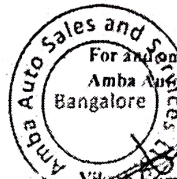
2. Reconciliation of cash & cash equivalents as per the statement of Cash flow

(Amount in Rs. Lakhs)

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Balance with Banks			
in Current accounts			
In Overdraft account (debit balance)	176.75	198.19	24.07
In Fixed deposit (original maturity of 3 month or less)			
In Fixed deposit (original maturity of more than 3 month & less than 12 months)			
Cash on hand			
cheques, drafts on hand	72.49	75.77	65.34
others - Unpaid dividend account			
Cash & cash equivalents as at the end of the year	249.24	183.96	89.37

For S P D R & Associates LLP
Chartered Accountants
Firm Reg. No.: S200043

Sunil Kumar
Partner
Membership No.: 095398
Place: Bengaluru
Date: 11th September, 2025



For and on behalf of Board of Directors of
Amba Auto Sales and Services Ltd
Bangalore

Vikash Kumar Lohia
Director and CFO
DIN: 01884550
Place: Bengaluru
Date: 11th September, 2025

Rakesh Kumar Lohia
Managing Director
DIN: 01884538
Place: Bengaluru
Date: 11th September, 2025

C. H. Solanki
Chetankumar Solanki
Company Secretary
A51023
Place: Bengaluru
Date: 11th September, 2025

Annexure - 4

Restated Corporate Information, Significant accounting policies and Notes to reconciliation of restated profits and net worth

1. COMPANY INFORMATION :

Our Company was originally incorporated as a Private Limited Company under the provisions of The Companies Act, 1956 in the name and style of "AMBA AUTO SALES AND SERVICES PRIVATE LIMITED" pursuant to certificate of incorporation issued by the Registrar of Companies, Karnataka on 24th February, 2005. Thereafter the company got converted to a Public Limited Company in the name and style of "AMBA AUTO SALES AND SERVICES LIMITED" and received a Certificate of Incorporation from the Registrar of Companies, Karnataka on 14th May, 2025 vide CIN : U05010KA2005PLC035690

The company is engaged in dealership business of Bajaj Auto Ltd. and LG Electronics India Ltd and having showrooms at Bengaluru city of Karnataka. The company is dealer of Two wheelers as well as Three Wheelers automobile of "Bajaj" make in Petrol, CNG as well as Electric variants in Bengaluru city. The company is also engaged in sales of Spare parts and providing of Repair & Maintenance and Annual Maintenance Service of Automobile Products

2. SIGNIFICANT ACCOUNTING POLICIES :

2.1 Basis of Accounting and Preparation of Financial Statements

The restated summary statement of assets and liabilities of the Company as at March 31, 2025, March 31, 2024 and March 31, 2023 and the related restated summary statement of profits and loss and cash flows for the year ended March 31, 2025, March 31, 2024 and March 31, 2023 (herein collectively referred to as "Restated Summary Statements") have been compiled by the management from the audited Financial Statements of the Company for the year ended on March 31, 2025, March 31, 2024 and March 31, 2023 approved by the Board of Directors of the Company. Restated Summary Statements have been prepared to comply in all material respects with the provisions of Part I of Chapter III of the Companies Act, 2013 (the "Act") read with Companies (Prospectus and Allotment of Securities) Rules, 2014, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations") issued by SEBI and Guidance note on Reports in Companies Prospectuses (Revised 2019) ("Guidance Note"). Restated Summary Statements have been prepared specifically for inclusion in the offer document to be filed by the Company with the stock exchange in connection with its proposed SME IPO. The Company's management has recast the Financial Statements in the form required by Schedule III of the Companies Act, 2013 for the purpose of restated Summary Statements.

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

2.2 Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements and the results of operations during the reporting periods. Although these estimates are based upon management's knowledge of current events and actions, actual results could differ from those estimates and revisions, if any, are recognised in the current and future periods.

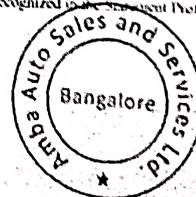
2.3 Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment, if any. Costs directly attributable to acquisition are capitalized until the property, plant and equipment are ready for use, as intended by the Management. The Company depreciates property, plant and equipment over their estimated useful lives using the Written Down Value Method. The estimated useful lives of assets are as follows:

Sr. No.	Type of Asset	Useful Life of Assets in Years
1	Computers and Accessories	3 years
2	Furniture & Fixtures	10 years
4	Office Equipment	5 years
5	Electrical Installations & Fittings	10 years
6	Plant & Machinery	15 years
7	Motor Vehicles	6 years
8	Building	60 years

Depreciation methods, useful lives and residual values are reviewed periodically, including at each financial year end.

Advance paid towards the acquisition of property, plant and equipment outstanding at each Balance Sheet date is classified as capital advance under other non-current assets and the cost of the assets not put to use before such date are disclosed under "Capital work-in-progress". Subsequent expenditure relating to property, plant and equipment are capitalized only when it is probable that future economic benefits associated with these will flow to the Company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in net profit in the Statement of Profit and Loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Asset to be disposed of are reported at the lower of the carrying value or the fair value less cost to sell.



Annexure - 4

Restated Corporate Information, Significant accounting policies and Notes to reconciliation of restated profits and net worth

Intangible Assets :

Intangible Assets are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses, if any. Intangible Assets are amortized on straight line basis over a period of five years being the estimated useful life.

Intangible asset are recognised as per Accounting Standard 26 Intangible Asset

An intangible asset is recognised if and only if

- (a) it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise, and
- (b) the cost of the asset can be measured reliably

2.4 Inventories

Inventories are valued at the lower of cost and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost is generally determined on FIFO Method basis. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges.

2.5 Revenue Recognition

The Company follows the accrual method of accounting and all claims, receivable and liabilities are provided on that basis. All revenue is recognised on accrual basis except non-recurring income is accounted otherwise.

A. Sale of goods :

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyers. Sales excludes Goods & Service Tax(GST)

B. Sale of services :

Revenue from sale of services is recognized net of goods and service tax and as and when the services are rendered. Interest incomes/expenses are recognised using the time proportion method based on the rates implicit in the transaction.

C. Other income:

Interest Income on fixed deposit is recognized on time proportion basis. Other Income is accounted for when right to receive such income is established.

2.6 Earnings Per Share (EPS)

Basic earnings per share is computed by dividing the profit(loss) after tax (including the post tax effect of extra ordinary items, if any) by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is computed using the weighted average number of equity shares that could have been issued on the conversion of all dilutive potential equity shares, if any.

2.7 Taxes on Income

Income taxes are computed using the tax effect accounting method, where taxes are accrued in the same period the related revenues and expenses arise. A provision is made for income tax annually, based on the tax liability computed, after considering tax allowances and exemptions. Provisions are recorded when it is estimated that a liability due to disallowances or other matters is probable. The differences that result between the profit considered for income taxes and the profit as per the financial statements are identified, and thereafter a deferred tax asset or deferred tax liability is recorded for timing difference, namely the differences that originates in one accounting period and reverse in another, based on the tax effect of the aggregate amount being considered. The tax effect is calculated using difference at the end of an accounting period, based on prevailing enacted regulations. Deferred tax asset are recognized only if there is reasonable certainty that they will be realized and are reviewed for the appropriateness of their carrying values at each balance sheet date.



Annexure - 4

Restated Corporate Information, Significant accounting policies and Notes to reconciliation of restated profits and net worth

2.8 Contingent Liabilities & Provisions :

In terms of requirements of the Accounting Standards 29 (AS 29) on "Provisions, Contingent Liabilities and Contingent Assets" issued by the Institute of Chartered Accountants of India

- 1 Where, as a result of past events, there is a present obligation that probably requires outflow of resources and a reliable estimates can be made of the amount of obligation-an appropriate provision is created and disclosed.
- 2 Where, as a result of past events, there is a possible obligation that may, but probably will not require an outflow of resources-no provision is recognized but appropriate disclosures made as contingent liabilities.

2.9 Foreign Currency Transactions:

Transactions in foreign currency are accounted for at the exchange rates prevailing on the date of transactions. Exchange differences arising on foreign currency transactions settled during the year are recognized in the Profit and Loss Account for the year. Other than exchange differences related to the liabilities for acquisition of fixed assets that are adjusted to the cost of the related fixed assets. All monetary items denominated in foreign currency are translated at exchange rates prevailing on the balance sheet date. The resultant exchange differences are recognized in the Profit and Loss Account for the year, other than exchange differences related to the liabilities for acquisition of fixed assets that are adjusted to the cost of fixed assets. In the case of forward contracts, the difference between the forward rate and the exchange rate on the date of the transaction is recognized in the Profit and Loss Account over the life of the contract, except in case of liabilities relating to acquisition of fixed assets, which is adjusted to the carrying cost of the fixed asset.

2.10 Employee Benefits :

Defined Contribution Plan :

Contributions payable to the recognised provident fund, which is a defined contribution scheme, are charged to the statement of profit and loss.

Defined Benefit Plan :

The Company has an obligation towards gratuity a defined benefit retirement plan covering eligible employees. The plan provides for lump sum payment to vested employees at retirement, at death while in employment or on termination of an amount equal to 15 by 26 days salary payable for each completed years of service without any monetary limit. Vesting occurs upon completion of five years of service. Provision for gratuity has been made in the books as per actuarial valuation done as at the end of the year.

2.11 Borrowing costs :

Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan.

2.12 Impairment of assets :

The carrying values of assets/ cash generating units at each balance sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor.

2.13 Operating Cycle :

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. Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current. As a result, current assets comprise elements that are expected to be realised within 12 months after the reporting date and current liabilities comprise elements that are due for settlement within 12 months after the reporting date.

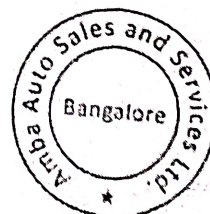
2.14 Changes in Accounting Policies in the Periods/ Years Covered in the Restated Financials :

There is only change in Significant Accounting Policies which needs to be adjusted in the Restated Summary Statements includes the impact of provision of gratuity made on actuarial valuation basis report.

2.15 Material events :

Material adjusting events occurring after the Restated balance sheet date are taken into cognizance.

2.16 Prior Period and Extra Ordinary items and Changes in Accounting Policies, having a material bearing on the financial affairs of the Company are disclosed separately.



Annexure - 4

Restated Corporate Information, Significant accounting policies and Notes to reconciliation of restated profits and net worth

2.17 Segment Reporting

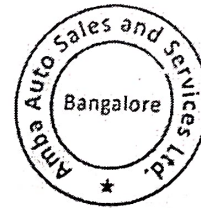
The Company is engaged mainly in dealership business of M/s Bajaj Auto Ltd and LG Electronics Ltd. The company is also engaged in sales of Spare parts and providing of Repair & maintenance and Annual Maintenance Service of Automobile Products. Since all activities are related to the main activity having the same types & class of customer and regulatory environment, there is no other reportable segment as per the Accounting Standard on Segment Reporting (AS-17)

2.18 Cash Flow

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of non-cash transactions, deferrals or accruals of past or future operating cash receipts or payments, and items of income or expenses associated with investing or financing cash flows. Cash flows from operating, investing, and financing activities of the Company are segregated accordingly.

2.19 Cash & Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand, the INR value of foreign currency in hand, fixed deposits with banks with short-term maturities of twelve months or less from the date of acquisition, and highly liquid investments that are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value.



3. NOTES ON RECONCILIATION OF RESTATED PROFITS

(Amount in Rs. Lakhs)

Sr No	Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2023
	Net Profit/(Loss) after Tax as per Audited Profit & Loss Account	777.60	300.09	74.57
	Provision for Gratuity	0	11.42	10.74
	Net Profit/ (Loss) After Tax as Restated	777.60	288.67	63.83
	Explanatory notes to the above restatements to profits made in the audited Financial Statements of the Company for the respective			

a	Provision for Gratuity: The Company has not recognised gratuity liability as per AS-15 which has now been provided for as per valuation report and has been restated.
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4. NOTES ON RECONCILIATION OF RESTATED NET-WORTH

(Amount in Rs. Lakhs)

Sr No	Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
	Net worth as audited (a)	1514.25	775.75	475.66
	Adjustments for:			
	Opening Balance of Adjustments	-	-27.69	-
	Opening adjustment of Gratuity	-	-	16.95
	Change in Profit/(Loss)	-	11.42	10.71
	Closing Balance of Adjustments (b)	-	-39.11	-27.69
	Net worth as restated (a +b)	1514.25	736.64	447.97

Explanatory notes to the above restatements to net worth made in the audited Financial Statements of the Company for the respective years:

- a Opening adjustment of Gratuity : The Company has not recognised gratuity liability as per AS-15 which has now been provided for as per valuation report to their actual period.
- b Change in Profit/(Loss) : Refer Note 3 above.



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Notes to Restated Financial Statements

Annexure 5. Restated Statement of Share Capital

(Amount in Rs. Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Authorized Capital			
7,50,000 Equity Shares of Rs. 10/- each (previous year 7,50,000 Equity Shares of Rs. 10/- each)	75.00	75.00	75.00
Issued, Subscribed & Paid Up Capital			
7,50,000 Equity Shares of Rs. 10 each fully paid up (previous year 7,50,000 Equity Shares of Rs. 10/- each)	75.00	75.00	75.00
Total	75.00	75.00	75.00

(a) Reconciliation of the shares outstanding at the beginning and end of the year ended on 31.03.2025

Equity Shares	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Number of shares as at the beginning	7,50,000	7,50,000	7,50,000
Add: Shares allotted during the period			
Number of shares as at the end	7,50,000	7,50,000	7,50,000

(b) The rights, preferences and restrictions attaching to each class of shares Equity Shares:

The Company has only one class of equity shares referred to as equity shares having a par value of Rs 10. Each holder of the equity share, as reflected in the records of the Company as of the date of the shareholder meeting, is entitled to one vote in respect of each share held for all matters submitted to vote in the shareholder meeting.

(c) Details of shareholders' holding more than 5% of equity shares are as follows

Name of Shareholder	No. of shares	% held as at 31-Mar-25	No. of shares	% held as at 31-Mar-24	No. of shares	% held as at 31-Mar-23
Mr. Pradeep Kumar Lohia	2,50,000	33.33%	2,50,000	33.34%	2,50,000	33.34%
Mr. Vikash Kumar Lohia	2,49,800	33.31%	2,50,000	33.33%	2,50,000	33.33%
Mr. Rakesh Kumar Lohia	2,49,800	33.31%	2,50,000	33.33%	2,50,000	33.33%
Total	7,49,600	99.95%	7,50,000	100.00%	7,50,000	100.00%

(d) Details of Equity Shares held by promoters at the end of the year are as follows

Name of Shareholder	No. of shares	% held as at 31-Mar-25	% Change	No. of shares	% held as at 31-Mar-24	% Change	No. of shares	% held as at 31-Mar-23	% Change
Mr. Pradeep Kumar Lohia	2,50,000	33.33%	0.00%	2,50,000	33.34%	0.00%	2,50,000	33.34%	0.00%
Mr. Vikash Kumar Lohia	2,49,800	33.31%	-0.02%	2,50,000	33.33%	0.00%	2,50,000	33.33%	0.00%
Mr. Rakesh Kumar Lohia	2,49,800	33.31%	-0.02%	2,50,000	33.33%	0.00%	2,50,000	33.33%	0.00%
Mrs. Rachna Lohia	100	0.01%	0.01%	0	0.00%	0.00%	0	0.00%	0.00%
Ms. Sakshi Lohia	100	0.01%	0.01%	0	0.00%	0.00%	0	0.00%	0.00%
Mrs. Shilpy Lohia	100	0.01%	0.01%	0	0.00%	0.00%	0	0.00%	0.00%
Mr. Harsh Lohia	100	0.01%	0.01%	0	0.00%	0.00%	0	0.00%	0.00%
Total	7,50,000	100%	0.00%	7,50,000	100.00%	0.00%	7,50,000	100.00%	0.00%

(e) There have been no buy back of shares, issue of shares by way of bonus shares or issue of shares pursuant to contract without payment being received in cash for the period of five years immediately preceding the balance sheet date.

Annexure 6. Restated Statement of Reserves & Surplus

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Balance in profit & Loss A/c			
Opening Balance	661.64	372.97	326.09
Less: Opening adjustment of Gratuity			16.95
Add: Net profit / (Loss) after Tax for the year/period	777.60	288.67	63.83
Closing Balance	1,439.24	661.64	372.97

Annexure 7. Restated Statement of Long Term Borrowings

(Amount in Rs. Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Secured Loan			
- Term Loan			
-- From Bank	477.87	440.21	637.96
Unsecured Loan			
- From Director	10.86	83.04	155.95
- From Corporate Entity	518.51	449.56	353.04
- From Others	7.75	89.85	100.15
Total	1,014.99	1,062.66	1,247.11

(Refer ANNEXURE - 44 for terms of security, repayment and other relevant details)

Annexure 8. Restated Statement of Long Term Provision

(Amount in Rs. Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Provision for Employee Benefit:			
Provision for Gratuity	57.02	39.11	27.69



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Annexure 9. Restated Statement of Short Term Borrowings

(Amount in Rs. Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Secured Loan			
- From Banks			
- Saraswat Co Op Bank Ltd (Cash Credit A/c)	4,213.96	2,373.89	1,425.40
Current maturities of long-term debt	203.66	284.60	40.48
Unsecured Loan			
- Unsecured Loan From Others	89.85	-	-
Total	4,507.47	2,658.49	1,465.88

(Refer ANNEXURE - 44 for terms of security, repayment and other relevant details)

Annexure 10. Restated Statement of Trade Payable

(Amount in Rs. Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Due to Micro, small and Medium Enterprises			
Due to Others	1,477.14	570.75	425.63
Due to Related Parties	-	-	-
Total	1,477.14	570.75	425.63

Annexure 10a. Ageing for trade payable outstanding as at 31st March, 2025 is as follows:

(Amount in Rs. Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 year	2-3- year	More than 3 Years	
(i) MSME	-	-	-	-	-
(ii) Others	1,477.14	-	-	-	1,477.14
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-
Total	1,477.14	-	-	-	1,477.14
Accrued expenses					-
Total					1,477.14

Annexure 10b. Ageing for trade payable outstanding as at 31st March, 2024 is as follows:

(Amount in Rs. Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 year	2-3- year	More than 3 Years	
(i) MSME	-	-	-	-	-
(ii) Others	570.75	-	-	-	570.75
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-
Total	570.75	-	-	-	570.75
Accrued expenses					-
Total					570.75

Annexure 10c. Ageing for trade payable outstanding as at 31st March, 2023 is as follows:

(Amount in Rs. Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 year	2-3- year	More than 3 Years	
(i) MSME	-	-	-	-	-
(ii) Others	425.63	-	-	-	425.63
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-
Total	425.63	-	-	-	425.63
Accrued expenses					-
Total					425.63

Annexure 11. Restated Statement of Other Current Liabilities

(Amount in Rs. Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Advance Received from Customers	223.63	269.39	288.17
Statutory Dues Payables	18.31	21.92	64.60
Expenses Payable Related To Parties	1.04	1.11	0.93
Expenses Payables	20.31	36.39	16.22
Security Deposit received from Customer	13.46	13.50	13.42
Total	276.75	342.30	383.34

Annexure 12. Restated Statement of Short-term Provisions

(Amount in Rs. Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Provision for Income Tax (Net of TDS)	261.13	35.24	-
Provision for Audit Fee	3.00	-	-
Total	264.13	35.24	-



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Notes to Restated Financial Statement

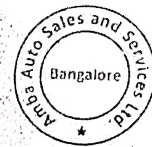
Annexure 13(a). Restated Statement of Property, Plant & Equipment and Intangible Assets

(Amount in Rs. Lakhs)

Sl No.	Name of the Asset	Gross Block				Depreciation				Net Block	
		Opening Balance As At 01.04.2024	Additions during the year	Deduction during the year	Total As At 31.03.2025	Opening Balance As At 01.04.2024	Additions during the year	Adjustment during the year	Total As At 31.03.2025	As At 31.03.2025	As At 31.03.2024
1	Buildings(Guest House)	287.74	-	-	287.74	68.04	10.70	-	78.74	209.00	219.70
2	Computers	77.68	25.35	-	103.03	69.02	9.27	-	78.29	24.74	8.66
3	Furniture & Fixture	499.17	209.17	58.00	650.34	242.21	67.07	-	309.28	341.06	256.96
4	Office Equipment	34.98	42.35	-	77.33	24.02	7.82	-	31.84	45.49	10.97
5	Electrical Installations and Fittings	38.50	32.20	-	70.70	12.52	9.07	-	21.58	49.12	25.99
6	Plant & Machinery(Tools & Equipment)	162.54	88.83	-	251.37	91.43	24.77	-	116.20	135.17	71.10
7	Motor Car	117.48	45.96	-	163.44	99.57	12.54	-	112.10	51.34	17.91
		1,218.09	443.86	58.00	1,603.95	606.81	141.24	-	748.03	855.92	611.29

(Amount in Rs. Lakhs)

Sl No.	Name of the Asset	Gross Block				Depreciation				Net Block	
		Opening Balance As At 01.04.2023	Additions during the year	Deduction during the year	Total As At 31.03.2024	Opening Balance As At 01.04.2023	Additions during the year	Adjustment during the year	Total As At 31.03.2024	As At 31.03.2024	As At 31.03.2023
1	Buildings(Guest House)	287.74	-	-	287.74	56.79	11.25	-	68.04	219.70	230.65
2	Computers	67.90	9.78	-	77.68	65.86	3.16	-	69.02	8.66	2.04
3	Furniture & Fixture	314.67	184.50	-	499.17	211.72	30.49	-	242.21	256.96	102.45
4	Office Equipment	25.24	9.74	-	34.98	17.57	6.44	-	24.01	10.97	7.67
5	Electrical Installations and Fittings	13.11	25.63	0.24	38.50	11.23	1.32	0.04	12.51	25.99	1.85
6	Plant & Machinery(Tools & Equipment)	138.04	24.50	-	162.54	80.43	11.01	-	91.44	71.10	57.61
7	Motor Car	113.30	4.18	-	117.48	94.26	5.31	-	99.57	17.91	14.04
		960.00	258.33	0.24	1,218.09	537.86	68.98	0.04	606.80	611.29	422.14



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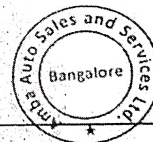
										(Amount in Rs. Lakhs)	
										Net Block	
Sl No.	Name of the Asset	Opening Balance As At 01.04.2022	Additions during the year	Deduction during the year	Total As At 31.03.2023	Opening Balance As At 01.04.2022	Additions during the year	Adjustment during the year	Total As At 31.03.2023	As At 31.03.2023	As At 31.03.2022
		287.74	-	-	287.74	44.96	11.83	-	56.79	230.95	242.78
1	Buildings (Guest House)	66.78	1.12	-	67.90	61.57	4.29	-	65.86	2.04	5.21
2	Computers	314.39	0.28	-	314.67	181.47	30.25	-	211.72	102.95	132.92
3	Furniture & Fixture	16.93	8.31	-	25.24	16.19	1.38	-	17.57	7.67	0.74
4	Office Equipment	12.87	0.24	-	13.11	10.67	0.56	-	11.23	1.88	2.20
5	Electrical Installations and Fittings	-	-	-	-	-	-	-	-	-	-
6	Plant & Machinery (Tools & Equipment)	128.59	9.45	-	138.04	71.10	9.33	-	80.43	57.61	57.49
7	Motor Car	109.69	3.61	-	113.30	88.42	5.84	-	94.26	19.04	21.27
		936.99	23.01	-	960.00	474.38	63.48	-	537.86	422.14	462.61

										(Amount in Rs. Lakhs)	
										Net Block	
Sl No.	Name of the Asset	Opening Balance As At 01.04.2024	Additions during the year	Deduction during the year	Total As At 31.03.2025	Opening Balance As At 01.04.2024	Additions during the year	Adjustment during the year	Total As At 31.03.2025	As At 31.03.2025	As At 31.03.2024
1	Intangible Assets	-	-	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-	-	-

										(Amount in Rs. Lakhs)	
										Net Block	
Sl No.	Name of the Asset	Opening Balance As At 01.04.2023	Additions during the year	Deduction during the year	Total As At 31.03.2024	Opening Balance As At 01.04.2023	Additions during the year	Adjustment during the year	Total As At 31.03.2024	As At 31.03.2024	As At 31.03.2023
1	Intangible Assets	-	-	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-	-	-

										(Amount in Rs. Lakhs)	
										Net Block	
Sl No.	Name of the Asset	Opening Balance As At 01.04.2022	Additions during the year	Deduction during the year	Total As At 31.03.2023	Opening Balance As At 01.04.2022	Additions during the year	Adjustment during the year	Total As At 31.03.2023	As At 31.03.2023	As At 31.03.2022
1	Intangible Assets	-	-	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-	-	-

Annexure 13 (c) Restated Statement of Capital Work In Progress					
Sl No.	Particulars	AS AT 31-03-2025	AS AT 31-03-2024	AS AT 31-03-2023	
1	Opening balances	-	-	-	
2	(*) Addition during the year	-	-	-	
3	(-) Transferred to Property Plant and Equipment	-	-	-	
	Total	-	-	-	



Capital work-in-progress (CWIP) Ageing schedule as at 31st March, 2025

Particulars	Amount of CWIP for the period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Capital work-in-progress	-	-	-	-	-

Capital work-in-progress (CWIP) Ageing schedule as at 31st March, 2024

Particulars	Amount of CWIP for the period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Capital work-in-progress	-	-	-	-	-

Capital work-in-progress (CWIP) Ageing schedule as at 31st March, 2023

Particulars	Amount of CWIP for the period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Capital work-in-progress	-	-	-	-	-

Annexure 13 (d) The Company does not have any intangible assets under development



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Notes to Restated Financial Statements

Annexure 14. Restated Statement of Non-Current Investments

(Amount in Rs. Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Other Non-Current Investments			
2500 Equity Shares of Rs 10 each of Saraswat Co Op Bank Ltd (Previous Year: 2500 Equity shares)	0.25	0.24	0.25
Fixed Deposit receipts (having original maturity of more than 3 months and remaining maturity of less than 12 months)	199.19	113.50	133.60
Total	199.74	113.75	133.85

Annexure 15. Restated Statement of Deferred Tax Asset (NET)

(Amount in Rs. Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Deferred Tax Asset arising on account of:			
Difference of WDV as per Companies Act, 2013 and Income-Tax Act, 1961	27.25	30.84	31.08
Expenses disallowed under Income-Tax Act, 1961	-	-	-
Total	27.25	30.84	31.08

Annexure 16. Restated Statement of Long Term Loans & Advances

(Amount in Rs. Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Security Deposits			
Total	210.11	196.06	161.55
	210.11	196.06	161.55

Annexure 17. Restated Statement of Other Non Current Asset

(Amount in Rs. Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Other Non Current Assets			
Total	9.89	-	-
	9.89	-	-

Annexure 18. Restated Statement of Inventories

(Amount in Rs. Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Stock-in-trade (Vehicles, Electronics Goods, Stores, Spares and other Accessories)			
Notes: As taken, valued & certified by the Management of the company, valued at lower of Cost or net Realisable Value	4,937.35	3,072.60	2,176.74
Total	4,937.35	3,072.60	2,176.74
	4,937.35	3,072.60	2,176.74

Annexure 19. Restated Statement of Trade Receivables

(Amount in Rs. Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Due from others:			
Secured, considered good	-	-	-
Unsecured, considered good	-	-	-
Unsecured, considered doubtful	1,946.06	739.82	726.18
Less: Allowance for doubtful debts	-	-	-
Total	1,946.06	739.82	726.18
	1,946.06	739.82	726.18

Annexure 19a. Ageing for Trade Receivables as on March 31, 2025:

(Amount in Rs. Lakhs)

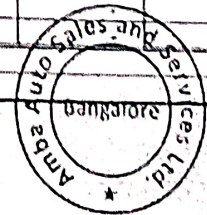
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 year	2-3 year	More than 3 Years	
(i) Undisputed Trade Receivables- Considered Good	1,946.06	-	-	-	-	1,946.06
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables- Considered Good	-	-	-	-	-	-
(iv) Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Sub-total	1,946.06	-	-	-	-	1,946.06
Unbilled receivable	-	-	-	-	-	-
Total	1,946.06	-	-	-	-	1,946.06

Annexure 19b. Ageing for Trade Receivables as on March 31, 2024:

(Amount in Rs. Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 year	2-3 year	More than 3 Years	
(i) Undisputed Trade Receivables- Considered Good	739.82	-	-	-	-	739.82
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables- Considered Good	-	-	-	-	-	-
(iv) Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Sub-total	739.82	-	-	-	-	739.82
Unbilled receivable	-	-	-	-	-	-
Total	739.82	-	-	-	-	739.82

BANGALORE



Amba Auto Sales and Services Limited
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Annexure 19c. Ageing for Trade Receivables as on March 31, 2023:

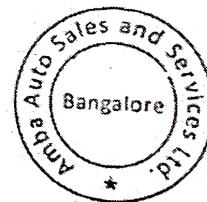
Particulars	Outstanding for following periods from due date of payment						(Amount in Rs. Lakhs)
	Less than 6 months	6 months - 1 year	1-2 year	2-3 year	More than 3 Years	Total	
(a) Undisputed Trade Receivables- Considered Good	726.18	-	-	-	-	726.18	
(b) Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	
(c) Disputed Trade Receivables- Considered Good	-	-	-	-	-	-	
(d) Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	
Sub-total	726.18	-	-	-	-	726.18	
Unbilled receivable							
Total							726.18

Annexure 20. Restated Statement of Cash and Cash Equivalents

Particulars	(Amount in Rs. Lakhs)		
	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Cash and Cash Equivalents			
Cash on Hand	72.49	74.77	65.50
Balances with banks	176.75	108.19	24.07
Total	249.24	183.96	89.57

Annexure 21. Restated Statement of Short-term Loans and Advances

Particulars	(Amount in Rs. Lakhs)		
	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Unsecured, considered good			
- Advance			
- Advance to Suppliers	352.36	174.55	141.36
- Advance to Staff	123.33	126.69	71.67
- Advance Against Expenses	0.06	5.06	7.95
- Other Advances	30.00	162.41	
GST & TDS Receivables	78.97	8.21	55.73
Balance with Revenue Authorities	91.48		
Total	676.18	496.88	246.71



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Notes to Restated Financial Statements

Annexure 22. Restated Statement of Revenue from Operations

Particulars	(Amount in Rs. Lakhs)		
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2023
22a. Domestic Sale of Traded Products			
Sale of Vehicle			
Sale of Spare Parts & Other Items			
Sale of I.G Electronics			
Total	20,926.96	18,375.27	9,715.15
	776.01	632.17	360.73
	1,092.26	914.98	590.66
	22,795.23	19,922.42	10,666.54

Annexure 22b. Restated Statement of Sales of Services

Particulars	(Amount in Rs. Lakhs)		
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2023
22b. Sales of Services :			
Sales of Services			
Total	1,397.99	1,174.01	669.89
	1,397.99	1,174.01	669.89
Total (22a + 22b)	24,193.22	21,096.43	11,336.43

Annexure 22.1. Restated Statement of Other Operating Revenue

Particulars	(Amount in Rs. Lakhs)		
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Discount			
Incentives			
Total	0.23	0.77	0.61
	43.18	25.62	29.09
	43.43	26.39	29.70

Annexure 23. Restated Statement of Other Income

Particulars	(Amount in Rs. Lakhs)		
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Interest on FD			
Profit on Sale of Fixed Assets			
Rental Income			
Other income			
Total	1.10	4.00	5.74
	9.42	10.66	9.69

Annexure 24. Restated Statement of Purchase of Stock-in-Trade

Particulars	(Amount in Rs. Lakhs)		
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Purchases			
- Purchase of Vehicle			
- Purchase of Spares & Other Items			
- Purchase of Electronic Goods			
- Others			
Total	20,302.78	18,017.30	8,742.15
	927.87	791.32	616.36
	1,021.69	980.17	554.76
	22,252.34	19,788.79	10,125.68

Annexure 25. Restated Statement of Change in inventories of Stock-in-Trade and Consumables

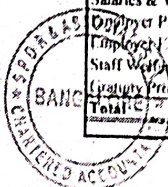
Particulars	(Amount in Rs. Lakhs)		
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Opening Stock			
Stock-in-Trade			
Less: Closing Stock			
Stock-in-Trade			
Total	3,072.60	2,176.74	1,973.68
	4,937.35	3,072.60	2,176.74
	(1,864.75)	(895.86)	(203.06)

Annexure 26. Restated Statement of Direct Expense

Particulars	(Amount in Rs. Lakhs)		
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Delivery Charges			
Workshop Expenses			
Rent Expenses			
Power and Fuel			
Show Room Expenses			
Total	2.77	2.02	1.02
	14.82	12.93	14.47
	312.60	274.18	217.02
	47.83	29.81	29.51
	343.60	232.47	57.58
	721.62	551.41	319.60

Annexure 27. Restated Statement of Employment Benefit Expenses

Particulars	(Amount in Rs. Lakhs)		
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Director Remuneration			
Salaries & Wages			
Employer PF Contribution			
Employer SI Contribution			
Staff Welfare Expenses			
Gratuity Provision			
Total	39.60	39.60	39.60
	635.15	306.45	15.12
	28.19	8.33	5.95
	12.72	4.02	0.16
	17.91	11.43	10.74
	741.90	441.02	441.02



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Annexure 28. Restated Statement of Depreciation And Amortization

(Amount in Rs. Lakhs)

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Depreciation Expense	141.24	68.98	63.18
Amortization Expenses	-	-	-
Total	141.24	68.98	63.18

Annexure 29. Restated Statement of Finance Costs

(Amount in Rs. Lakhs)

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Bank Charges	54.76	55.11	28.99
Credit Card Charges (Pine Lab)	0.20	-	-
Interest on Bank Overdraft	358.43	193.01	143.88
Interest On Term Loan	69.96	66.27	66.60
Interest On Other Loans	43.03	28.59	41.42
Interest on Bajaj Auto	102.47	91.92	45.26
Loan Processing Charges	-	-	3.00
Total	628.85	434.91	329.15

Annexure 30. Restated Statement of Other Expenses

(Amount in Rs. Lakhs)

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Accounting and Consulting Charges	160.76	37.27	0.90
Advertisement Expenses	8.46	-	-
Audit Fees	3.00	1.00	1.00
Car expenses	1.26	13.39	-
CDMS Expense	25.82	-	-
Commission	89.28	64.67	25.88
Computer Maintenance	0.24	1.03	1.13
Digital Activity Expense	0.34	-	-
Donation	0.75	0.52	0.50
Discount	2.78	-	-
Insurance Expenses	9.13	-	-
Mela and Promotion Expenses	57.16	3.91	4.77
Software Expenses	0.05	-	-
Misc. Expenses	41.50	6.32	4.78
Postal & Courier Charges	-	1.49	1.19
Printing and Stationary Expenses	16.22	4.52	14.56
Professional & Legal Expenses	7.10	-	0.30
Rates & Taxes	5.33	13.11	48.77
Renewal Charges	2.04	-	-
Repair and Maintenance	13.06	20.06	9.48
Security Charges	21.49	3.31	0.56
Selling expenses	23.94	-	4.39
Telephone Expenses	7.73	5.35	-
Travelling & Conveyance Expenses	68.25	24.35	8.16
Sundry Debit Balances Written off	16.96	-	-
Total	582.65	200.52	135.17

Note:

(i) Payments to Auditors (excluding taxes wherever applicable)

As Auditor	-	-	-
For Statutory Audit	2.50	0.60	0.60
For Tax audit	0.50	0.20	0.20
Other Services	-	0.20	0.20
Total	3.00	1.00	1.00



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Notes to Restated Financial Statements

Annexure J1. Restated Statement of Earnings Per Share

(Amount in Rs. Lakhs)

Particulars	EARNING PER SHARE		
	For the year ended 31st March		
	2025	2024	2023
Net Profit as per Profit and Loss Account (in ')	777.60	288.67	61.83
Number of equity shares at the beginning of the year	7,50,000	7,50,000	7,50,000
Number of equity shares at the end of the year *	7,50,000	7,50,000	7,50,000
Weighted average number of equity shares	7,50,000	7,50,000	7,50,000
Nominal Value of Equity Shares (in ')	10	10	10
Basic / Diluted Earning per share (in ')	103.68	38.49	8.51

Annexure J2. Restated Statement of Related Party Disclosures

As per the Accounting Standard on 'Related Party Disclosures' (AS 18), issued by the Institute of Chartered Accountants of India, the related parties of the company are as follows

(i) List of related parties with whom transaction have taken place during year along with nature and volume of transactions.

(a)	Key Management Personnel & Relatives	
	(i) Name of Management Personnel	Type
1	Mr Pradeep Kumar Lohia	Chairman
2	Mr. Rakesh Kumar Lohia (Managing Director)	Managing Director
3	Mr. Vikash Kumar Lohia (Chief Financial Officer)	Chief Financial Officer
4	Mr. Chetankumar Hiratal Solanki (Company Secretary)	Company Secretary

(b)	(ii) Name of Relative	Relation
1	Mrs Rachna Lohia	Wife of KMP
2	Mrs Shilpy Lohia	Wife of KMP
3	Mr Harsh Kumar Lohia	Son of KMP
4	Ms Sakshi Lohia	Daughter of KMP

Sr.No.	Subsidiary/associate/joint venture	
(c)	Name of Entity	Type
1	Amba Garments Private Limited	Group Concern
2	Radhe Krishna Clothings Private Limited	Group Concern
3	Ora Buildcon LLP	Group Concern
4	PSR Buildcon LLP	Group Concern
5	PSR Dwellings LLP	Group Concern
6	PSR Real Estate LLP	Group Concern
7	RPS Dwellings LLP	Group Concern
8	PSR Peacock County LLP	Group Concern
9	PSR Realty Development LLP	Group Concern

Transaction along with related parties for the period ended march 31,2025

Type of Transactions	(Amount in Rs. Lakhs)		
	For the year ended 31st March		
	2025	2024	2023
Unsecured Loan Taken During the year			
Mr Pradeep Kumar Lohia			
Mr. Rakesh Kumar Lohia	9.45	42.96	61.50
Mr. Vikash Kumar Lohia	403.63	520.54	227.05
Mr Harsh Kumar Lohia	3015.72	2071.25	2020.53
Sakshi Lohia	14.00	55.00	36.00
Unsecured Loan paid back During the year	30.26	0	0.00
Mr Pradeep Kumar Lohia			
Mr. Rakesh Kumar Lohia	61.44	21.57	53.10
Mr. Vikash Kumar Lohia	421.11	538.35	236.82
Mr Harsh Kumar Lohia	3018.43	2147.75	1996.89
Sakshi Lohia	6.25	72.30	18.70
	30.26	0.00	0.00
Unsecured Loan Outstanding			
Mr Pradeep Kumar Lohia			
Mr. Rakesh Kumar Lohia	4.78	56.76	35.37
Mr. Vikash Kumar Lohia	0.39	17.87	35.68
Mr Harsh Kumar Lohia	5.69	8.40	84.90
	7.75	0.00	17.30



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Current Liabilities			
Expenses Payable			
- Pradeep Kumar Lohia	0.42	0.67	0.67
- Rakesh Kumar Lohia	0.42	0.02	0.17
- Vikash Kumar Lohia	-	0.42	0.09
- Shilpy Lohia	0.09	-	-
- Rachna Lohia	0.11	-	-
Revenue Transactions			
Salary & Remuneration			
- Pradeep Kumar Lohia	13.20	13.20	13.20
- Rakesh Kumar Lohia	13.20	13.20	13.20
- Vikash Kumar Lohia	13.20	13.20	13.20
- Shilpy Lohia	30.00	12.00	11.02
- Rachna Lohia	30.00	12.00	11.02
Purchase			
Radhe Krishna Clothing Pvt Limited	218.11	35.25	110.89
Amba Garments Pvt Limited	270.01	464.12	111.97
Sales			
Radhe Krishna Clothing Pvt Limited	3.71	7.00	0.97
Amba Garments Pvt Limited	0	2.14	0.00
Advances Given			
- Shilpy Lohia	-	-	20.64
- Rachna Lohia	-	-	12.89

Annexure 33. Restated Statement of Contingent Liabilities

Contingent liabilities to the extent not provided for in respect of following

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Contingent Liabilities			
(a) Income tax demand including interest against the company under litigation;	10.66	9.93	9.19
(b) Outstanding Bank Guarantees	595.00	410.00	290.00
(c) Outstanding Demand against the company in respect of TDS liability	0.32	0.06	0.06

Annexure 34. Restated Statement of Capital Commitment

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Capital Commitments :-			
(a) estimated amount of contracts remaining to be executed on capital account and not provided for	-	-	-
(b) other commitments	-	-	-



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Annexure 35. Restated Statement of MSME Disclosure & Compliance
MSME Comment

None of our suppliers have come forward with their registration under the MSME Development Act 2006.
The disclosure pursuant to the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) as at 31st March 2025 and 31st March 2024 is as

	Particulars	As at	As at	As at
		31 st March, 2025	31 st March, 2024	31 st March, 2023
a	Principal amount remaining unpaid	-	-	-
b	Interest due thereon remaining unpaid	-	-	-
c	Interest paid by the Company in terms of Section 16 of the MSMED Act along with the amount of the payment made to the supplier beyond the appointed day	-	-	-
d	Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the MSMED Act	-	-	-
e	Interest accrued and remaining unpaid	-	-	-
f	Further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises or the purpose of disallowance as a deductible expenditure under section 23	-	-	-
	Total	-	-	-

Annexure 36. Restated Statement of Expenditure In Foreign Currency

Particulars	(Amount in Rs. Lakhs)		
	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
(a) Purchase of Goods	-	-	-
(b) Expenditure :			
Travelling Expenses	9.80	-	-

Annexure 37. Restated Statement of Value Of Imports On C.I.F Basis

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
(a) Finished Goods	-	-	-
(b) Capital Goods	-	-	-

Annexure 38. Restated Statement of Earnings In Foreign Currency

Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
(a) Export of goods calculated on FOB Basis	-	-	-
(b) Royalty, Know-How, Professional and consultation fees	-	-	-
(c) Interest and Dividend	-	-	-
(d) Others	-	-	-



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Notes to Restated Financial Statement

Annexure - 39

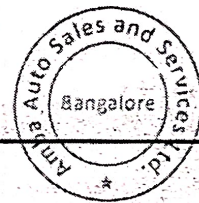
Computation of Deferred Income Tax

(Amount in Rs. Lakhs)

	Particulars	31-Mar-25	31-Mar-24	31-Mar-23
A	Book Value of Assets	855.92	611.29	422.14
B	WDV as per IT Act	964.24	733.83	545.61
A-B=C	Difference	(108.32)	(122.54)	(123.47)
D	Book value of Preliminary exp	-	-	-
E	Income tax value of Preliminary exp	-	-	-
D-E=F	Difference	-	-	-
G	Unabsorbed Dep loss	-	-	-
H	Unabsorbed Business Loss	-	-	-
I	Provision for Leave Encashment	-	-	-
J	Provision for Bonus	-	-	-
K	Provision for Exgratia	-	-	-
L	Provision for gratuity	-	-	-
M	Disallowance u/s 40a	-	-	-
N	Total timing difference	(108.32)	(122.54)	(123.47)
	Deferred Tax (Asset)/Liability @ 25.168%	(27.25)	(30.83)	(31.07)



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Annexure 4B: Restated Statement of Accounting Ratios:

(Amount in Rs. Lakhs)							
SR. NO.	PARTICULARS	COMPUTATION	2024-2025	2023-2024	2022-2023	Changes in Ratio (%) 31.03.25 v/s 31.03.24	Changes in Ratio (%) 31.03.24 v/s 31.03.23
1	CURRENT RATIO :	Current Assets : Current Liabilities :	7,808.83 6,325.49	4,493.25 3,606.78	3,249.00 2,274.85		
		Ratio :	1.20	1.25	1.43	(3.94%)	(12.77%)
2	DEBT EQUITY RATIO :	Total Liabilities (Debt) : Share Holders' fund :	5,522.46 1,514.24	3,711.15 736.64	2,712.99 447.97		
		Ratio :	3.65	5.05	6.06	(27.80%)	(16.59%)
3	DEBT SERVICE COVERAGE RATIO :	Earnings available for Debt Service : Debt Service :	1,747.93 858.49	840.77 420.27	445.65 334.34		
		Ratio :	2.04	2.00	1.33	1.77%	50.29%
4	RETURN ON EQUITY :	Net Profit : Average Share Holders' fund (Net Worth) :	777.60 1,125.44	288.67 592.30	63.83 424.53		
		Ratio :	69.09	48.74	15.04	41.77%	224.18%
5	INVENTORY TURNOVER RATIO :	Cost of Goods Sold / Sales : Avg. Inventory :	21,109.21 4,804.98	19,444.34 2,624.67	10,342.32 2,075.21		
		Ratio :	5.27	7.41	4.94	(28.88%)	50.10%
6	TRADE RECEIVABLE TURNOVER RATIO :	Net Credit Sales : Avg Account Receivable :	24,236.65 1,348.94	21,122.82 733.00	11,295.45 463.42		
		Ratio :	18.05	28.82	24.37	(37.57%)	18.23%
7	TRADE PAYABLE TURNOVER RATIO :	Net Credit Purchase : Avg Account Payable :	22,252.34 1,023.94	19,788.79 498.19	10,125.68 266.36		
		Ratio :	21.75	39.72	38.03	(45.29%)	4.45%
8	NET CAPITAL TURNOVER RATIO :	Net Sales : Working Capital :	24,236.65 1,283.24	21,122.82 886.47	11,295.45 974.15		
		Ratio :	18.89	25.83	11.60	(20.74%)	105.56%
9	NET PROFIT RATIO :	Net Profit : Net Sales :	777.60 24,236.65	288.67 21,122.82	63.83 11,295.45		
		Ratio :	3.21	1.37	0.57	134.77%	141.84%
10	RETURN ON CAPITAL EMPLOYED :	EBIT : Capital Employed :	1,816.11 6647.91	782.45 4313.46	391.26 3137.52		
		Ratio :	0.243	0.181	0.125	34.02%	45.46%
11	RETURN ON INVESTMENT :	Income on Investment : Cost of Investment :	8.32 156.49	6.63 123.55	3.95 106.82		
		Ratio :	0.05	0.05	0.04	0.00%	20.00%
12	KPS :	Net Profit : Weighted average number of equity shares :	777.60 7.50	288.67 7.50	63.83 7.50		
		Ratio :	103.68	38.49	8.51	169.37%	352.25%
13	NAV :	Net Worth No. of O/s. Shares :	1,514.24 7.50	736.64 7.50	447.97 7.50		
		Ratio :	201.90	98.22	59.75	105.56%	64.44%
14	EBITDA :	EBITDA : Net Sales :	1,747.93 24,236.65	840.78 21,122.82	445.65 11,295.45		
		Ratio :	7.21	3.98	3.94	81.18%	1.02%
15	RETURN ON NET WORTH :	Net Income : Share Holders Equity :	777.60 1,125.44	288.67 592.31	63.83 424.53		
		Ratio :	69.09	48.74	15.04	41.77%	224.14%



Amba Auto Sales and Services Limited
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Annexure 41. Statement of Capitalization, As Restated

(Amount in Rs. Lakhs)

Particulars	Pre Issue	Post Issue
Debt :		
Long Term Debt	1014.99	0.00
Short Term Debt	4507.47	0.00
Total Debt	5522.46	0.00
Shareholders Funds		
Equity Share Capital	75.00	(*)
Reserves and Surplus	1439.24	(*)
Total Shareholders' Funds	1514.24	(*)
Long Term Debt/Shareholders' Funds	0.67	—
Total Debt /Shareholders Fund	3.65	—

CAPITALISATION STATEMENT

- 1 The amounts are considered as outstanding as on 31.03.2025
- 2 Post Issue figures are not available since issue price is not yet finalized.



Variance Analysis for the FY 2024-25			
Sr No	Ratio	Variance	Reason for more than 25% Variance
1	DEBT SERVICE COVERAGE RATIO :	1.77%	Due to increase in the amount of Earning available for Debt Service during the period.
2	RETURN ON EQUITY :	41.77%	Due to increase in the Profitability this ratio has changed.
3	INVENTORY TURNOVER RATIO :	(28.85%)	Due to substantial increase in inventory this ratio has changed.
4	TRADE RECEIVABLE TURNOVER RATIO :	(37.37%)	Due to increase in average credit period to customers this ratio has changed.
5	TRADE PAYABLE TURNOVER RATIO :	(45.29%)	Due to prompt payment to suppliers this ratio has changed.
6	NET PROFIT RATIO :	134.77%	Due to better management of working capital this ratio has changed.
7	RETURN ON CAPITAL EMPLOYED :	34.02%	During the period there is increase in Profit and subsequent increase in capital employed in comparison to the previous period.
8	EPS	169.37%	Due to increase in the Profitability this ratio has changed.
9	NAV	105.56%	Due to increase in the Profitability this ratio has changed.
10	EBITDA	81.18%	Due to increase in the Profitability this ratio has changed.
11	RETURN ON NET WORTH	41.77%	Due to increase in the Profitability this ratio has changed.
Variance Analysis for the FY 2023-24			
Sr No	Ratio	Variance	Reason for more than 25% Variance
1	DEBT SERVICE COVERAGE RATIO :	50.29%	Due to Increase in the amount of Earning available for Debt Service during the period.
2	RETURN ON EQUITY :	224.15%	Due to increase in the Profitability this ratio has changed.
3	INVENTORY TURNOVER RATIO :	50.10%	Due to substantial increase in Turnover this ratio has changed.
4	NET CAPITAL TURNOVER RATIO :	105.50%	Due to better management of working capital this ratio has changed.
5	NET PROFIT RATIO :	141.84%	Due to increase in Profit after Tax as compared to the previous period.
6	RETURN ON CAPITAL EMPLOYED :	45.46%	During the period there is increase in Profit and subsequent increase in capital employed in comparison to the previous period.
7	EPS :	352.25%	Due to increase in the Profitability this ratio has changed.
8	NAV :	64.44%	Due to increase in the Profitability this ratio has changed.
9	RETURN ON NET WORTH :	224.14%	Due to increase in the Profitability this ratio has changed.



Annexure 42 RESTATED STATEMENT OF TAX SHELTERS :

Sr. No.	Particulars	(Amount in Rs. Lakhs)		
		As at 31st March.		
		2025	2024	2023
A	Restated Profit before tax	1 042.22	402.66	94.1
	Short Term Capital Gain at special rate	0.00	0.00	0.00
	Normal Corporate Tax Rates (%)	25.17%	25.17%	25.17%
	Short Term Capital Gain at special rate	0.00	0.00	0.00
	MAT Tax Rates (%)	16.69%	16.69%	15.60%
B	Tax thereon (including surcharge and education cess)			
	Tax on normal profits	262.31	101.34	23.68
	Short Term Capital Gain at special rate	0.00	0.00	0.00
	Total :	262.31	101.34	23.68
	Adjustments :			
C	Permanent Differences			
	Deduction allowed under Income Tax Act	0.00	0.00	0.00
	Exempt Income	0.00	0.00	0.00
	Allowance of Expenses under the Income Tax Act Section 35	0.00	0.00	0.00
	Disallowance of Income under the Income Tax Act	0.00	0.00	0.00
	Disallowance of Expenses under the Income Tax Act	0.00	23.60	0.03
	Total Permanent Differences :	0.00	23.60	0.03
D	Timing Differences			
	Difference between Depreciation as per Income tax, 1961 and Companies Act 2013	-34.08	0.90	-6.70
	Provision for Gratuity disallowed	17.91	11.42	10.74
	Carried Forward of Previous Year Business Loss	0.00	0.00	0
	Total Timing Differences :	-16.17	12.32	-4.04
E	Net Adjustments E= (C+D) :	-16.17	35.92	4.07
F	Tax expense/(saving) thereon :	0.00	0.00	0
G	Total Income/(loss) (A+E) :	1026.05	438.58	98.17
	Taxable Income/ (Loss) as per MAT	1042.22	402.66	94.1
H	Income Tax as per normal provision	262.31	101.34	23.68
I	Income Tax under Minimum Alternative Tax under Section 115JB of the Income Tax Act	173.97	67.21	14.68
	Net Tax Expenses (Higher of H, I) :	262.31	101.34	23.68
K	Relief u/s 90/91	0.00	0.00	0
	Total Current Tax Expenses :	262.31	101.34	23.68
L	Adjustment for Interest on income tax/ others	-1.27	12.42	4.04
	Total Current Tax Expenses :	261.04	113.76	27.72

Note : The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure A,B,C,D.



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RESTATED STATEMENT OF GRATUITY PROVISIONS (DISCLOSURE UNDER AS-15)
ANNEXURE- 43

DEFINED BENEFIT OBLIGATION

1) Gratuity

The gratuity benefit payable to the employees is as per provisions of the Payment of Gratuity Act, 1972, as amended. Under the gratuity plan every employee who has completed atleast 5 years of service get gratuity on separation or at the time of superannuation calculated for equivalent to 15 days of salary for each completed year of service calculated on last drawn basic salary. The company does not have a funded plan for gratuity liability

Valuation Method: Projected Unit Credit (PUC Method)

I. ASSUMPTIONS			
	For the year ended March 31,2025	For the year ended March 31,2024	For the year ended March 31,2023
Discount Rate	6.90%	7.23%	7.52%
Salary Escalation	7.00%	7.00%	7.00%
Expected Return on Plan Asset	0.00%	0.00%	0.00%
Withdrawal Rates:			
Retirement Age	60	60	60

II. CHANGE IN THE PRESENT VALUE OF DEFINED BENEFIT OBLIGATION:			
	For the year ended March 31,2025 (Rs In Lakhs)	For the year ended March 31,2024 (Rs In Lakhs)	For the year ended March 31,2023 (Rs In Lakhs)
Present value of Benefit Obligation as at the beginning of the year	39.11	27.69	16.95
Transfer in/(out) obligation			
Current Service Cost	15.52	9.90	9.31
Interest Cost	2.83	2.08	1.27
Actuarial (gains)/losses	-0.44	-0.56	0.16
Present value of benefit obligation as at the end of the year	57.02	39.11	27.69



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Annexure A4

S.No	Name of Lender	A/c No	Primary Securities	Collateral Securities	Repayment Terms	Sanction (₹ In Lakhs)	Rate of Interest	Tenure (Months)	Outstanding as on March 31, 2025 (₹ In Lakhs)	Outstanding as on March 31, 2024 (₹ In Lakhs)	Outstanding as on March 31, 2023 (₹ In Lakhs)
1	Saraswat Co Op Bank Ltd Cash Credit Facility		Primary Securities : Working Capital Limits are Secured by Hypothecation of Inventory, Book Debts & Deposits	Collaterally Securities : All credit facilities from Saraswat Co Op Bank are collaterally secured by way of Equitable Mortgage of Following Immovable Properties : (i) Residential Flat bearing No.1601 and 1602, 16th Floor, situated at Salarpura Savva Greenage, Cadzoo Block, A Wing, Flat Near Oxford College, BBMP Kaha No.306/ 287/244 of Hongasandra & part of BBMP Kaha No.934/ 919/904 Bommanahalli Village, Hosur Road, Begur-Hobli, Bangalore South Taluk, Bangalore-560068, admeasuring Super Built up area of 3181Sq. ft, owned by Mrs. Bimala Devi Lohia, Mrs. Rachna K. Lohia & Mrs. Shippy V. Lohia.	Repayable On Demand	₹175.00	10.40%	N/A	₹213.96	₹271.89	₹1421.89
2	Saraswat Co Op Bank Ltd Term Loan	167	Primary Securities : All Term Loans are primarily secured by Hypothecation of Plant & Machinery, Furniture & Fixtures, Electrification & other movable assets of the company.	(ii) Residential Flat bearing No.201, situated at 2nd Floor, Block - Alpha, wing A, Greenage, Near Oxford College, BBMP Kaha No. 306/287/244 of Hongasandra and part of Kaha No. 934/919/904 Bommanahalli Village, Hosur Main Road, Bangalore - 560068, admeasuring Super Built up area of 1872 Sq. ft, owned by Mr. Rakesh Kumar Lohia & Mr. Vikash Kumar Lohia	Repayment period of 84 months with a moratorium period of 6 months	₹48.00	10.10%	84	₹2.34	₹4.42	₹14.5
3	Saraswat Co Op Bank Ltd Term Loan	168	Primary Securities : All Term Loans are primarily secured by Hypothecation of Plant & Machinery, Furniture & Fixtures, Electrification & other movable assets of the company.	(iii) Residential flat situated at Salarpura Cadenzza, Flat No.304, 3rd Floor, Tower-2, Block - Calypso, Sy. Nos 48/4D & 48/4E, Kaha No. 928/911/698/48.4D and 48/4E, Garbhavipalya Village, Begur Hobli, Bangalore South Taluk, admeasuring Super Built up area of 1850 Sq ft, owned by Mr. Rakesh Kumar Lohia & Mr. Vikash Kumar Lohia	Repayment period of 84 months with a moratorium period of 6 months	₹51.00	10.10%	84	₹2.90	₹10.7	₹5.5
4	Saraswat Co Op Bank Ltd Term Loan	203	Primary Securities : All Term Loans are primarily secured by Hypothecation of Plant & Machinery, Furniture & Fixtures, Electrification & other movable assets of the company.	(iv) Residential flat situated at Salarpura Cadenzza, Flat No.306/287/244 of Hongasandra and part of Kaha No. 934/919/904 Bommanahalli Village, Begur-Hobli, Bangalore South Taluk, Bangalore - 560068, owned by M/s Amba Auto Sales And Services Limited	Repayment period of 120 months with a moratorium period of 6 months	₹228.00	10.50%	120	₹0.00	₹109.44	₹133.44
5	Saraswat Co Op Bank Ltd Term Loan	7562	Primary Securities : All Term Loans are primarily secured by Hypothecation of Plant & Machinery, Furniture & Fixtures, Electrification & other movable assets of the company.	(v) Flat bearing no A-1204 located at Salarpura Savva Greenage, Junpar A Block, admeasuring 1890 Sq. Ft. & (vi) Flat C-1204 located at Salarpura Savva Greenage, Junpar C Block, admeasuring 1890 Sq. Ft. BBMP Kaha No. 306/287/244 of Hongasandra and part of Kaha No. 934/919/904 Bommanahalli Village, Begur-Hobli, Bangalore South Taluk, Bangalore - 560068, owned by M/s Amba Auto Sales And Services Limited	Repayable in 60 months including moratorium period of 24 months	₹470.00	9.25%	60	₹311.40	₹470	₹170
6	Saraswat Co Op Bank Ltd Term Loan	6998	Primary Securities : All Term Loans are primarily secured by Hypothecation of Plant & Machinery, Furniture & Fixtures, Electrification & other movable assets of the company.	(vii) Residential property bearing No.304, Fifth Floor, in Tower-2, Calypso Block, Cadenzza Apartment, located at Sy. Nos. 48/4D & 48/4E, Kaha NO 928/911/698/48.4D & 48/4E, Garbhavipalya, Hongasandra Village, BegurHobli, Bangalore South Taluk, Bangalore-560068, admeasuring 1850 sq. Ft, owned by Mr. Rakesh Kumar Lohia	Repayable within 84 months including moratorium period of 12 months	₹40.00	10.10%	84	₹13.60	₹18.4	₹40
7	Saraswat Co Op Bank Ltd Term Loan	60212	Primary Securities : All Term Loans are primarily secured by Hypothecation of Plant & Machinery, Furniture & Fixtures, Electrification & other movable assets of the company.	(viii) Residential property bearing No.304, Fifth Floor, in Tower-2, Calypso Block, Cadenzza Apartment, located at Sy. Nos. 48/4D & 48/4E, Kaha NO 928/911/698/48.4D & 48/4E, Garbhavipalya, Hongasandra Village, BegurHobli, Bangalore South Taluk, Bangalore-560068, admeasuring 1850 sq. Ft, owned by Mr. Rakesh Kumar Lohia	Repayable within 84 months including moratorium period of 12 months	₹116.00	10.10%	84	₹90.33	₹80.85	₹0
8	Saraswat Co Op Bank Ltd Term Loan	9013	Primary Securities : All Term Loans are primarily secured by Hypothecation of Plant & Machinery, Furniture & Fixtures, Electrification & other movable assets of the company.	(ix) Residential property bearing No.304, Fifth Floor, in Tower-2, Calypso Block, Cadenzza Apartment, located at Sy. Nos. 48/4D & 48/4E, Kaha NO 928/911/698/48.4D & 48/4E, Garbhavipalya, Hongasandra Village, BegurHobli, Bangalore South Taluk, Bangalore-560068, admeasuring 1850 sq. Ft, owned by Mr. Rakesh Kumar Lohia	Repayable in 96 months, including moratorium period of 06 months	₹250.00	10.10%	96	₹207.51	₹0	₹0
9	Saraswat Co Op Bank Ltd Term Loan		Primary Securities : All Term Loans are primarily secured by Hypothecation of Plant & Machinery, Furniture & Fixtures, Electrification & other movable assets of the company.	(x) Residential property bearing No.304, Fifth Floor, in Tower-2, Calypso Block, Cadenzza Apartment, located at Sy. Nos. 48/4D & 48/4E, Kaha NO 928/911/698/48.4D & 48/4E, Garbhavipalya, Hongasandra Village, BegurHobli, Bangalore South Taluk, Bangalore-560068, admeasuring 1850 sq. Ft, owned by Mr. Rakesh Kumar Lohia	Repayable in 60 months	₹14.50	8.70%	60			₹0
Total											



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Annexure 45.

The Company is engaged mainly in dealership business of M/s Bajaj Auto Ltd and LG Electronics Ltd. The company is also engaged in sales of Spare parts and providing of Repair & maintenance and Annual Maintenance Service of Automobile Products. Since all activities are related to the main activity having the same types & class of customer and regulatory environment, there is no other reportable segment as per the Accounting Standard on Segment Reporting (AS-17).

Annexure 46.

In the opinion of the Board of Directors, the Current Assets, Loans & Advances are approximately of the value stated if realized in ordinary course of business. Provisions for known liabilities are made & not in excess of the amount reasonably necessary. Moreover Balances of Unsecured Loans, Receivables, Loans & Advances and Current Liabilities are subject to confirmation, reconciliation and adjustments, if any.

Annexure 47.

Closing stock as on 31st March, 2025 is as taken, valued & certified by the management of the company.

Annexure 48.

Wherever vouchers are not supported / inadequately supported, we have relied on the declaration by the Management that they are genuine business transactions.

- (a) The company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property.
- (b) The quarterly returns and statement of current assets filled by the company with Banks are generally in agreement with the books of account.
- (c) The company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- (d) The company have not traded or invested in Crypto currency or Virtual Currency during the period/year.
- (e) The company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
 - (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (f) The company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:
 - (i) 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
 - (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (g) The company has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- (h) The company is not declared as wilful defaulter by any bank or financial Institution or other lender.
- (i) There is no Scheme of Arrangements approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

Annexure 49.

The figures of the previous year have been regrouped / recast wherever necessary so as to make them comparable with current year's figures. Figures have been given in the nearest Lakhs.



Particulars	As at 31st March		
	2025	2024	2023
Total Revenue from Operations (A)	24236.65	21122.82	11295.45
Restated Profit after Tax as per Profit & Loss Statement (B)	777.60	288.68	63.83
Add: Depreciation and Amortisation Expense	141.25	68.98	63.48
Add: Interest Cost	573.89	379.79	297.16
Add: Income Tax	264.61	113.99	30.27
Add: Exceptional Items	0	0	0
Less: Other Income	9.42	10.66	9.69
EBITDA - Operating Profit (C)	1747.93	840.78	445.05
EBITDA Margin (in %) (C/A)	7.21	3.98	3.94
Net Worth as Restated - Closing (D)	1514.24	736.65	447.97
Net Worth as Restated - Opening (E)	736.65	447.97	401.09
Average Net Worth as Restated (D+E)/2 (F)	1125.45	592.31	424.53
Return on Net Worth (%) (B/F)	69.09%	48.74%	15.04%
Nominal Value per Equity Share (Rs.) (I)	10	10	10
Earnings Per Share - Basic & Diluted (Rs.) *	103.68	38.49	8.51
Net Asset Value (J)	1514.24	736.65	447.97
Net Asset Value per Share (Rs.) (K)	201.90	98.22	59.73
Net Worth (L)	1514.24	736.65	447.97

* The Company does not have any diluted potential Equity Shares. Consequently the basic and diluted profit earning per share of the company remain the same

Notes:

- 1) Revenue from Operations' means the Revenue from Operations as appearing in the
- 2) 'PAT' is calculated as Profit before tax - Tax Expenses.
- 4) 'EBITDA' is calculated as Profit before tax + Depreciation + Interest Expenses - Other Income.
- 5) 'EBITDA Margin' is calculated as EBITDA divided by Revenue from Operations.
- 6) 'Return on Net Worth' is ratio of Restated Profit after Tax and Average Shareholder Equity
- 7) Earnings Per Share calculation is in accordance with Accounting Standard 20- Earnings Per Share, notified under the Companies (Accounting Standards) Rules
 - a) Basic Earnings Per Share (Rs.) = Restated PAT attributable to Equity Shareholders/ Weighted Average Number of Equity Shares outstanding during the
 - b) Diluted Earnings Per Share (Rs.) = Restated PAT attributable to Equity Shareholders/ Weighted Average Number of Diluted Potential Equity Shares
 - c) Weighted Average Number of equity shares is the number of equity shares outstanding at the beginning of the year adjusted by the number of equity shares issued during the year multiplied by the time weighting factor.
- 8) The Net Asset Value (NAV) is calculated using the formula:
- 9) Net Asset Value per equity share (Rs.) = Restated Net Worth or NAV as at the end of the year / Total Number of Equity Shares outstanding during the year
- 10) Net Worth = Equity Share Capital + Reserve and Surplus

For SPDR & Associates LLP
Chartered Accountants
Firm Reg. No.: S200043

Sunil Kumar
Partner
Membership No.: 095398
Place: Bengaluru
Date: 11th September, 2025



For and on behalf of the Board of Directors of
Amba Auto Sales & Services Private Limited

Rakesh Kumar Lohia
Director and CFO
DIN: 01884530
Place: Bengaluru
Date: 11th September, 2025

C.H. Solanki
Chetan Kumar Solanki
Company Secretary
A51023
Place: Bengaluru
Date: 11th September, 2025

For AMBA AUTO SALES & SERVICES LTD.

Rakesh Kumar Lohia
Managing Director
DIN: 01884538
Place: Bengaluru
Date: 11th September, 2025