



KAL ASSOCIATES

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF KESARISUTA INDUSTRIES UGANDA LIMITED FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2024

Opinion

We have audited the financial statements of **Kesarisuta Industries Uganda Limited** which comprises of financial position as at 31st March 2024, the statement of Comprehensive income, the statement of fund balances and a statement of cash flows for the period then ended, and notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the **Kesarisuta Industries Uganda Limited** for the year ended 31st March 2024 are prepared, in accordance with International Financial Reporting Standards (IFRS) and Comply with the Uganda Companies Act, (No.1) 2012(Section170).

Emphasis of the Matter

Without qualifying our opinion, attention of the Directors is drawn to the following matter: The Company had not acquired fixed assets and neither were any liabilities recognized as at 31st March 2024, and it have been inactive since its incorporation of 17th July, 2023, further the Company has not been registered with the **Uganda Revenue Authority (URA)** in order to comply with the statutory obligations according to the Income Tax Act.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and guidelines issued by the Institute of Certified Public Accountants of Uganda (ICPAU). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Uganda, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those charged with Governance for the financial Statements

Management is responsible for the preparation of the financial statements in accordance with the International Financial Reporting Standards (IFRS) for financial reporting as stipulated in the agreement, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Company's financial reporting process.



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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standard on Auditing (ISA's) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit.

We also:

- i. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud, or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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



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Going Concern

Use of the Going Concern Assumption

As part of our audit of the financial statements, we have concluded that management's use of the going concern assumption in the preparation of the financial statements is appropriate as stated on page 4

Based on the work we have performed; we have not identified any material uncertainties related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern that we believe would need to be disclosed in accordance with International Financial Standards (IFRS).

Because not all future events or conditions can be predicted, this statement is not a guarantee as to the Organization's ability to continue as a going concern.

Report on other legal and regulatory requirements

As required by the Ugandan Companies Act(No.1)2012 (Section170) we report to you, the based on our audit that:

- i. We have obtained all information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
- ii. The Company's Statement of Financial Position and the Comprehensive Income and Expenditure Statement all had zeros thus no activates undertaken.

The engagement partner responsible for the audit resulting in this independent auditor's report is CPA Peter Kasango of Practicing Certificate number P0111

KAL Associates
Certified Public Accountants
Kampala-Uganda



KESARISUTA INDUSTRIES UGANDA LIMITED*Audited Financials**For the Period between 19th July, 2023 and 31st, March, 2024***STATEMENT OF FINANCIAL POSITION - FOR THE PERIOD
BETWEEN 19TH JULY, 2023 TO 31ST MARCH, 2024**

ASSETS	Notes	2023-2024	
		(19th July, 2023 to 31st March, 2024)	
		Shs	
Non-Current Assets			
Property, Plant and Equipment	13		-
Current Assets			
Closing Inventories	14		-
Trade & Other Receivables	15		-
Cash & Cash Equivalents	16		-
TOTAL ASSETS			-
CAPITAL EMPLOYED			
Share Capital	10		-
Retained Earnings			-
Owner's Equity			-
Non-Current Liabilities			
Long Term Borrowings	11		-
Related Parties	18		-
Current Liabilities			
Trade and Other Payables	17		-
TOTAL EQUITY & LIABILITIES			-

The Financial Statements on pages 7 to 10 were approved and authorised for issue by the Board of Directors on the 16th April 2024 and were signed on its behalf by:

 DIRECTOR  DIRECTOR

The notes on pages 11 to 23 form an integral part of these financial statements.

KESARISUTA INDUSTRIES UGANDA LIMITED*Annual Report and Financial Statements**For the Period between 19th July, 2023 and 31st, March, 2024***STATEMENT OF COMPREHENSIVE INCOME - FOR THE PERIOD
BETWEEN 19TH JULY, 2023 TO 31ST MARCH, 2024**

		2023-2024
		<i>(19th July, 2023 to 31st March, 2024)</i>
	Notes	Shs
Revenue	4	-
Cost of Sales		-
		-
Other operating income	5	-
Gross profit		-
Selling and distribution expenses		-
Administrative expenses		-
Other Operating expenses		-
Operating profit		-
Net Finance Costs	8	-
Profit/(Loss) before tax		-
Tax credit/(Charge)	9	-
Profit / (Loss) after tax for the year		-
Retained earnings at start of the year		-
Profit/(Loss) for the year		-
Accumulated losses at end of the year		-

.....
Director.....
Director

The notes on pages 11 to 23 form an integral part of these financial statements.

Report of the independent auditor is on pages 4 , 5 and 6.

KESARISUTA INDUSTRIES UGANDA LIMITED

Audited Financials

For the Period between 19th July, 2023 and 31st, March, 2024

**STATEMENT OF CHANGES IN EQUITY - FOR THE PERIOD
BETWEEN 19TH JULY, 2023 TO 31ST MARCH, 2024**

	Share Capital	Retained Earnings	Total
	Ushs	Ushs	Ushs
Opening Balance 19th July, 2023	-	-	-
Profit/(Loss) for the Period	-	-	-
Revaluation Surplus	-	-	-
Totals as at 31st March, 2024	-	-	-

KESARISUTA INDUSTRIES UGANDA LIMITED*Audited Financials**For the Period between 19th July, 2023 and 31st, March, 2024***STATEMENT OF CASH FLOWS - FOR THE PERIOD
BETWEEN 19TH JULY, 2023 TO 31ST MARCH, 2024**

		2023-2024
		<i>(19th July, 2023 to 31st March, 2024)</i>
	Notes	Shs
Operating activities		
<i>Profit/(Loss) before tax</i>		-
Adjustments for:		
<i>Depreciation (Note 13)</i>		-
Changes in working capital:		
<i>Trade and other Receivables</i>		-
<i>Inventory</i>		-
<i>Tax Recoverable</i>		-
<i>Trade and Other Payables</i>		-
Tax paid		-
Net Cash used in Operations		-
Investing Activities		
<i>Cash Paid for Purchase of Assets</i>	13	-
<i>Net cash used in investing activities</i>		-
Financing Activities		
<i>Proceeds from Long - Term Borrowings</i>	11	-
<i>Proceeds from Short -Term Borrowings</i>		-
Net cash from Financing Activities		-
Net Increase/(decrease) in Cash & Equiv.		-
<i>At start of of the Period (19/07/2023)</i>		-
Cash Equivalents At end of year	16	-
Balance Sheet Bank & Cash Balances		-

NOTES: SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

The company's financial statements for the year ended 31st March, 2024 are annual financial statements prepared under accounting policies that comply with the International Financial Reporting Standard for Small and Medium-sized Entities. The financial statements of the previous period were prepared in accordance with full International Financial Reporting Standards. There are no material changes during transition.

1.a) General Information

The Kesarisuta Industries Uganda Limited is incorporated in Uganda under the Companies Act, 2012 as a private company limited by shares, and is domiciled in Uganda. The address of its registered office and principal activities are as indicated in pages 1 and 2.

2 a) Basis of preparation and summary of significant accounting policies

These financial statements of The Kesarisuta Industries Uganda Limited have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs). They have been prepared under the historical cost convention, as modified by the revaluation of investment property, biological assets and derivative financial instruments at fair value.

The preparation of financial statements in conformity with International Financial Reporting Standard for Small and Medium-sized Entities, require the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies. Areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in paragraph (2b) below.

These financial statements comply with the requirements of the Ugandan Companies Act, 2012. The statement of profit or loss and statement of comprehensive income represent the profit and loss account referred to in the Act. The statement of financial position represents the balance sheet referred to in the Act.

Going Concern

The financial performance of the company is set out in the Director's report and in the statement of profit or loss and the other comprehensive income. The financial position of the company is set out in the statement of financial position.

Based on the financial performance and position of the company and its risk management policies, the directors are of the opinion that the company is well placed to continue in business for the foreseeable future and as a result the financial statements are prepared on a going concern basis.

Key sources of Estimation Uncertainty

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

KESARISUTA INDUSTRIES UGANDA LIMITED

Audited Financials

For the Period between 19th July, 2023 and 31st, March, 2024

NOTES: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Preparation (Continued)

Revenue Recognition

Revenue comprises the fair value of the consideration received or receivable for sale of services in the ordinary course of business. Revenue is shown net of sales/value-added tax, returns, rebates and discounts and after eliminating sales within the company.

The company recognises revenue when the amount of revenue can be reliably measured. It is probable that future economic benefits will flow to the entity and when the specific criteria have been met for each of the company's activities.

Sales of services are recognised upon Completion of Services and Customer Acceptance;

Property and Equipment

All property, plant and equipment is initially recorded at cost and thereafter stated at historical cost less depreciation. Historical cost comprises expenditure initially incurred to bring the asset to its location and condition ready for its intended use.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when its probable that future economic benefits associated with the item will flow to the company and the cost can be reliably measured. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to the income and expenditure account during the period in which they are incurred.

Leasehold land is depreciated over the remaining period of the lease.

Depreciation is calculated on reducing balance basis/staright line method to write down the cost of each asset, to its residual value over its estimated useful life using the following annual rates.

	<u>Rate %</u>
Motor Vehicles	12.50%
Equipment	20.00%
Furniture and Fittings	10.00%
Computer	40.00%
Plant and Machinery	4.00%

An asset's carrying amount written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. The assets residual values and useful lives are reviewed and adjusted if appropriate at each statement of financial position date.

Gains and losses on disposal of property, plant and equipment are determined by comparing the proceeds with the carrying amount and are taken into account in determining operating profit/loss.

NOTES: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

e) **Trade Receivables**

Trade receivables are initially recognised at the transaction price. They are subsequently measured at amortised cost using effective interest method.

At the end of each reporting period, the carrying amounts of trade receivables are reviewed to determine whether there is any objective evidence that amounts are not recoverable. If so, an impairment loss is recognised immediately in profit and loss.

f) **Cash and Cash Equivalents**

For the purposes of the statement of cash flows, cash and cash equivalents comprises cash in hand, deposits held at call with banks, and financial assets with maturities of less than 91 days, net of bank overdrafts, money market lines and restricted cash balances.

Restricted cash balances are those balances that the company cannot use for working capital purposes as they have been placed as a lien to secure borrowings.

In the statement of financial position, bank overdrafts are included within borrowings in current liabilities.

g) **Inventories**

Inventories are stated at the lower of cost and net realisable value. Cost is determined by first-in-first-out (FIFO) method. The cost of finished goods and work-in-progress comprises raw materials, direct labour and other direct costs but excludes borrowing costs. Net realisable value is the estimate of the selling price in the ordinary course of business, less the costs of completion and selling expenses. Raw materials and store inventory are measured on a weighted average basis.

h) **Borrowings**

Borrowings are recognised initially at the transaction price, (that is, the present value cash payable to the bank, including transaction costs). Borrowings are subsequently stated at amortised cost. Interest expense is recognised on the basis of the effective interest method and is included in finance costs.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

i) **Trade Payables**

Trade payables are recognised initially at the transaction price. They are obligations on the basis of normal credit terms and do not bear interest.

Trade payables denominated in a foreign currency are translated into the functional currency using the exchange rate at the reporting date. The resulting differences from conversation and transalction are dealt with in profit or loss in the year in which they arise.

NOTES: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

j) **Translation of foreign currencies**

Transactions in foreign currencies during the year are converted into Uganda shillings at rates ruling at the transaction dates. Assets and liabilities at the statement of financial position date which are expressed in foreign currencies are translated into Uganda shillings at rates ruling at the date. The resulting difference from conversion and translation are dealt with in profit or loss in the year in which they arise.

k) **Current and deferred income tax**

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in the comprehensive income or in equity. In this case, the tax is also recognised in other comprehensive income and equity.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date.

Deferred income tax is recognised on temporary differences (other than temporary differences) associated with unremitted earnings from foreign subsidiaries and associates to the extent that the investment is essentially permanent in duration, or temporary differences associated with the initial recognition of goodwill) arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements and on unused tax losses or tax credits in the company. Deferred income tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

The carrying amount of deferred tax assets are reviewed at each reporting date and a valuation allowance is set up against deferred tax assets so that the net carrying amount equals the highest

l) amount that is more likely than not to be recovered based on current or future taxable profit.

m) **Share capital**

Ordinary shares are classified as equity. Mandatorily redeemable preference shares are classified as liabilities.

Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

n) **Employee benefit obligations**

The company and its employees contribute to the National Social Security Fund (NSSF), a statutory defined contribution scheme registered under the NSSF Act. The company's contributions to the defined contribution scheme are charged to profit or loss in the year to which they relate.

o) **Comparatives**

Where necessary, comparative figures have been adjusted to conform with changes in presentation in the current year.

KESARISUTA INDUSTRIES UGANDA LIMITED

*Audited Financials**For the Period between 19th July, 2023 and 31st, March, 2024*

NOTES (CONTINUED)

	2023-2024
	<i>(19th July, 2023 to 31st March, 2024)</i>
	Shs
4. Revenue	
<i>Revenue from Iron Sales</i>	-
5. Other Operating income	-
Total Other Incomes	-
6. Operating (Loss)/profit	
The following items have been charged in arriving at operating profit:	
Depreciation -Property & Equipment (Note 13)	-
<i>Audit fees</i>	-
<i>Staff costs (Note 7)</i>	-
7. Staff costs	
<i>Salaries and Wages</i>	-
<i>Staff Welfare</i>	-
<i>NSSF Company Contribution</i>	-
8. Net Finance (Income)/Costs	
<i>Bank loan interest</i>	
<i>Bank Overdraft Interest</i>	-
9. Tax	
Current tax	
Deferred tax charge /(credit) (Note 12)	
The tax on the company's (loss)/profit before tax differs from the theoretical amount that would	
(Loss)/profit Before tax	-

KESARISUTA INDUSTRIES UGANDA LIMITED

Audited Financials

For the Period between 19th July, 2023 and 31st, March, 2024

NOTES (CONTINUED)

	2023-2024
	<i>(19th July, 2023 to 31st March, 2024)</i>
	Shs
10. Share Capital - 100 Ordinary Shares @USD \$20,000 Nominal Value	
<i>Jai balaji Industries Limited (99%)</i>	
<i>Mondal Kishore (1%)</i>	
Authorised but not Issued	-
11. Borrowings	
Non current	
<i>Bank Loan</i>	-
	-
<i>Directors' loans (Note 18)</i>	-
	-
	-
Current	
<i>Bank Over Draft</i>	-
	-
	-
Total Loans	-

Loans if any, from directors are unsecured, denominated in Uganda Shillings and were received

12. Deferred tax

At start of year

Charge to statement of profit or loss

At end of year

KESARISUTA INDUSTRIES UGANDA LIMITED

Audited Financials

For the Period between 19th July, 2023 and 31st, March, 2024

NOTES (CONTINUED)

		2023-2024
		<i>(19th July, 2023 to 31ST March, 2024)</i>
		Shs
1.1	COST OF SALES	
	<i>Opening Inventories</i>	-
	<i>Purchases</i>	-
	<i>Direct costs (1.3)</i>	-
	<i>Closing Inventories</i>	-
		-
1.2	PACKING MATERIALS CONSUMED	
	<i>Opening Inenvories - Raw Materials</i>	-
	<i>Purchases</i>	-
	<i>Closing Inventories - raw materials</i>	-
		-
1.3.	DIRECT EXPENSES	
	<i>Send/ withdraw Charges</i>	-
	<i>Staff Subsistence Allowance</i>	-
	<i>Send/ withdraw Charges</i>	-
	<i>Clearing and Forwarding Charges</i>	-
	<i>Packaging Bags Exp</i>	-
	<i>Storage Exp on Clearance</i>	-
		-

KESARISUTA INDUSTRIES UGANDA LIMITED*Audited Financials**For the Period between 19th July, 2023 and 31st, March, 2024***SCHEDULE OF OTHER OPERATING INCOME AND EXPENDITURE**

	2023-2024
	<i>(19th July, 2023 to 31st March, 2024)</i>
	Shs
1. OTHER OPERATING INCOME	
Other Income	-
	-
Total Other Incomes	-
2. SELLING AND DISTRIBUTION EXPENSES	
Sales, Distribution and Marketing Expense	-
	-
	-
3. ADMINISTRATIVE EXPENSES	
Employment	
<i>NSSF 10%</i>	-
<i>Salary Adm Exp A/c</i>	-
<i>Staff Welfare Exp A/c</i>	-
Total Employment Costs	-
Other Administration Expenses:	
<i>Audit fees</i>	-
<i>Local Transport</i>	-
<i>Internet Data Bundles Exp A/c</i>	-
<i>Telephone Expenses A/c</i>	-
<i>Legal and Professional Fees</i>	-
<i>Licence & Permits Fees Exp A/c</i>	-
<i>Office Drinking Water</i>	-
<i>Motor Vehicle Fuel Expenses A/c</i>	-
<i>Consultancy Expense A/c</i>	-
<i>Stationery and Printing</i>	-
<i>Rent Exp A/c</i>	-
Total Other Administration Expenses	-
Total Administrative Expenses	-

KESARISUTA INDUSTRIES UGANDA LIMITED*Audited Financials**For the Period between 19th July, 2023 and 31st, March, 2024***SCHEDULE OF OTHER OPERATING INCOME AND EXPENDITURE**

		2023-2024
		<i>(19th July, 2023 to 31ST March, 2024)</i>
4	OTHER OPERATING EXPENSES	Shs
	Establishment Costs:	
	<i>Electricity and Water (Utilities)</i>	-
	<i>Office Cleaning Expenses</i>	-
	<i>Repairs and Maintainance</i>	-
	<i>Fines and Penalties</i>	-
	<i>Depreciation Expense</i>	-
	<i>Insurance (Motor Vehicle)</i>	-
		-
	Total Other Operating Expenses	-
		-
5	NET FINANCE COSTS	
	<i>Bank Charges</i>	-
	<i>Excise Duty</i>	-
	<i>Interest on Loan Note</i>	-
	<i>Interest on Over Draft Facility</i>	-
	<i>Stamp Duty Exp A/c</i>	-
	<i>Realised Forex Loss</i>	-
		-
		-
	Total Net Finance Costs	-
		-

KESARISUTA INDUSTRIES UGANDA LIMITED

Audited Financials

For the Period between 19th July, 2023 and 31st, March, 2024

12 COMPUTATION OF CHARGEABLE INCOME - BUSINESS

	2023-2024
	<i>(19th July, 2023 to 31st March, 2024)</i>
	Shs
Add Back;	
<i>Depreciation & Amortisation</i>	-
<i>Total Rental (Non Business) Expenses</i>	-
	-
Less	
<i>Non Rental Income</i>	-
Chargeable Income From Business	-
Total Tax payable @ 30% on Other Income	-
<i>Provisional Income Tax - Business Income</i>	-
<i>Withholding Tax on Income with Tax Credits</i>	-
Tax Refundable/Payable on Income	-

KESARISUTA INDUSTRIES UGANDA LIMITED

Audited Financials

For the Period between 19th July, 2023 and 31st, March, 2024

	Class I (B) 40%	Class II (C) 35%	Class III (D) 30%	Class IV (E) 20%	Total
	Shs	Shs	Shs	Shs	Shs
WEAR AND TEAR SCHEDULE FOR 2023/2024					
<i>Written Down Value (WDV) as at 19/07/2023</i>	-	-	-	-	-
<i>Addition during year net of initial allowance</i>	-	-	-	-	-
Disposal during the year	-	-	-	-	-
<i>Net amount on which depreciation applied</i>	-	-	-	-	-
Depreciation for the year of income	-	-	-	-	-
Written Down Value (WDV) as at 31/03/2024	-	-	-	-	-

KESARISUTA INDUSTRIES UGANDA LIMITED

Audited Financials

For the Period between 19th July, 2023 and 31st March, 2024

NOTES (CONTINUED)

13 Property, plant and equipment

	Computers & Motor Accessories		Motor vehicles		Office Equipment		Furniture & fittings		Plant Machinery		Total	
	Rate	Shs	Rate	Shs	Rate	Shs	Rate	Shs	Rate	Shs		
Year Ended 31st March, 2024			40.00%		12.50%		20.00%		10.00%		4.00%	
Cost as At 19th July, 2023		-		-		-		-		-		-
<i>Add; Additions</i>		-		-		-		-		-		-
<i>Less; Disposals</i>		-		-		-		-		-		-
Cost as At 31st March, 2024		-		-		-		-		-		-
<i>Accumulated Depreciation -19th July, 2023</i>		-		-		-		-		-		-
<i>Less; Disposals Depreciation</i>		-		-		-		-		-		-
Add; Charge for the year 2023/24		-		-		-		-		-		-
Accumulated Dep - 31st March, 2024		-		-		-		-		-		-
Net book value as at 31st March, 2024		-		-		-		-		-		-
Net book value as at 19 July, 2023		-		-		-		-		-		-