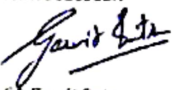

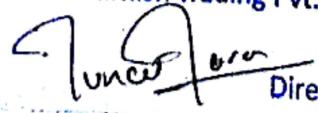
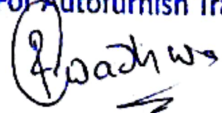


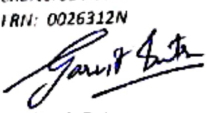
AUTOFURNISH TRADING PRIVATE LIMITED				
A-73 MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN				
CIN - U51101DL2015PTC279742				
Balance Sheet as at 31st March, 2024				
(Amount in ₹000)				
S. No.	Particulars	Sch. No.	Figures as at the end of current Reporting Period [31-03-2024]	Figures as at the end of Previous Reporting Period [31-03-2023]
I	EQUITY AND LIABILITIES			
(1)	Shareholder's Funds			
	Share Capital	2	5100	5100
	Reserve & Surplus	3	85355	71620
(2)	Share application money pending allotment			
(3)	Non Current Liabilities			
	Long Term Borrowings	4	4134	-
	Deferred Tax Liabilities	5	141	-
(4)	Current Liabilities			
	Short Term Borrowings	6	24508	29837
	Trade Payables	7	20534	20368
	Advance From Customers	8	1721	-
	Short Term Provisions	9	7048	800
	Other Current Liabilities	10	1476	15101
	Total (1+2+3+4)		150017	142825
II	Assets			
(1)	Non Current Assets			
	Property, Plant & Equipment and Intangible Asset			
	(i) Property, Plant & Equipment	11	6559	12462
	(ii) Intangible Assets			
	Deferred Tax Assets	12	33	33
	Non Current Investments	13	51	-
	Long Term Loans & Advances			
	Other Non Current Assets			
(2)	Current Assets			
	Inventories	14	69505	60702
	Trade Receivables	15	47459	36796
	Cash & Bank Balances	16	99	-
	Advance to Supplier	17	15165	-
	Short Term Loans & Advances	18	7022	27487
	Other Current Assets	19	4125	5345
	Total (1+2)		150017	142825
Schedules referred to above and notes attached there to form an integral part of Balance Sheet				
For Kapoor Batra & Co Chartered Accountants FRN: 0026312N  CA Garvit Batra Partner IA.No. 530948 Place: New Delhi Date: 23.08.2024 UDIN: 24530348BK01Y5791		For and on behalf of Board of Directors of AUTOFURNISH TRADING PRIVATE LIMITED  PUNEET ARORA (Director) DIN: 05175455 RUPPAL WADHWA (Director) DIN: 07120919		

For Autofurnish Trading Pvt. Ltd.


Director

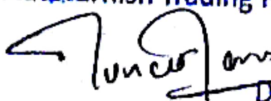
For Autofurnish Trading Pvt. Ltd.


Director

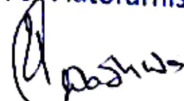
AUTOFURNISH TRADING PRIVATE LIMITED				
A-73 MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN				
CIN - U51101DL2015PTC279742				
Profit and Loss for the year ended 31st March 2024			(Amount in ₹000)	
S. No.	Particulars	Sch. No.	Figures for the current Reporting Period [31-03-2024]	Figures for the Previous Reporting Period [31-03-2023]
1	Revenue			
	Revenue from operations	20	174146	105886
	Other income	21	142	115
	Total Income (1)		174287	106001
2	Expenses			
	(a) Cost of materials purchased	22	151374	106827
	(b) Purchases of stock-in-trade			
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	23	-8803	-32321
	(e) Employee benefits expenses	24	-	11928
	(f) Depreciation & Amortization Expenses	10	941	1265
	(g) Financial costs	25	3393	3036
	(h) Other expenses	26	4018	10916
	Total Expenses (2)		150924	101651
3	Profit / (Loss) before exceptional and extraordinary items and tax (1 - 2)		23363	4350
4	Exceptional items			
5	Profit / (Loss) before extraordinary items and tax (3 - 4)		23363	4350
6	Prior Period items			
7	Profit / (Loss) before tax (5 - 6)		23363	4350
8	Tax expense:			
	(a) Current tax expenses for current year		7048	800
	(b) Current tax expense relating to prior years		7048	800
	(c) Net current tax expenses			
	(d) Mat Credit		141	297
	(e) Deferred tax		7189	1097
9	Profit / (Loss) for the year (7 - 8)		16174	3253
10	Earnings per share (of Rs.10/- each):			
	(a) Basic	EPS		
	(b) Diluted	EPS		
See accompanying notes forming part of the financial statements				
Schedules referred to above and notes attached there to form an integral part of Balance Sheet				
For Kapoor Batra & Co Chartered Accountants IRIN: 0026312N  CA Garvit Batra Partner M.No. 530948 Place: New Delhi Date: 23.08.2024 UDIN: 24530948EKCOIY5791		For and on behalf of Board of Directors of AUTOFURNISH TRADING PRIVATE LIMITED PUNEET ARORA (Director) DIN : 05175455 RUPPAL WADHWA (Director) DIN : 07120919		



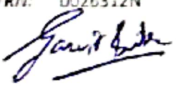

For Autofurnish Trading Pvt. Ltd.

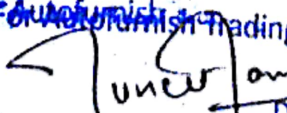

Director

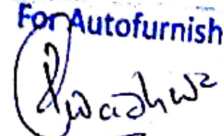
For Autofurnish Trading Pvt. Ltd.


Director



AUTOFURNISH TRADING PRIVATE LIMITED		
A-73 MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN		
CIN - U51101DL2015PTC279742		
Provisional Statement of Cash Flows for the year ended 31st March 2024		(Amount in ₹000)
PARTICULARS	AS on 31.03.2024	AS on 31.03.2023
CASH FLOW FROM OPERATING ACTIVITIES :		
Profit before income tax including discontinued operations	23363	4350
Adjusted for :		
(Profit)/ Loss on Sale/ Discard of property, Plant and Equipment (Net)		
Depreciation, amortization and Depletion Expenses	941	1265
Net Gain on Financial Assets		
Adjustments wrt Reserve and Surplus	-896	-
Interest Income	-142	-115
Provisions W/O and other appropriations		1086
Financial Cost	3393	3036
CHANGE IN OPERATING ASSETS AND LIABILITIES		
(Increase)/ Decrease in trade receivables	-25828	-4496
(Increase)/ Decrease in inventories	-8803	-32321
(Increase)/ Decrease in other current assets	1220	11372
Increase/ (Decrease) in payables	1887	5347
Increase/ (Decrease) in provisions	-	18459
Increase/ (Decrease) in other current liabilities	-13625	-6909
Net cash generated/ (used) in operating activities	-18489	1075
Income tax paid (Net)	809	-
Net cash inflow (outflow) from operating activities (I)	-19297	1075
CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Property, Plant and equipment	-10	-
Purchase for purchase of investment	-51	-
Loans and Advances	20465	-4931
Proceeds from sale of Property, Plant and equipment	3438	-
Proceeds from sale of investment		
Repayment of loans by employee and related parties		
Interest Income	142	115
Net cash inflow/ (outflow) from investing activities (II)	23984	-4816
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds of issue of Share Capital		
Proceeds from Long term and Short term borrowings	-1194	3479
Capital Gain on Sale of Intangible Assets Rights		
Repayment of borrowings		
Interest paid	-3393	-3036
Net cash inflow/ (outflow) from financing activities (III)	-4588	443
Net increase / (decrease) in cash and cash equivalents (I + II + III)	99	-3297
Cash and cash equivalents as at the beginning of the year	-	3297
Cash and cash equivalents as at the end of the year	99	-
<div> <p>For Kapoor Batra & Co Chartered Accountants FRN: 0026312N</p>  <p>CA Garvit Batra Partner M.No. 530948 Place: New Delhi Date: 23.08.2024 UDIN: 245359486KCOIR5791</p> </div> <div>  </div> <div> <p>For and on behalf of Board of Directors of AUTOFURNISH TRADING PRIVATE LIMITED</p> <div> <p>PUNEET ARORA (Director) DIN : 05175455</p> <p>RUPPAL WADHWA (Director) DIN : 07120919</p> </div> </div>		

For Autofurnish Trading Pvt. Ltd.

 Director

For Autofurnish Trading Pvt. Ltd.

 Director



AUTOFURNISH TRADING PRIVATE LIMITED

A-73 MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN

CIN - U51101DL2015PTC279742

Schedule 1 - Summary of Significant Accounting Policies**A. SIGNIFICANT ACCOUNTING POLICIES****(a) Background of the Company**

Autofurnish Trading Private Limited incorporated as on 05 May, 2015. The Company is engaged in the the business of Auto Accessories trading and manufacturing.

(b) Basis of Preparation of Financial 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 notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 1956("the Act") read with the General Circular 15/2013 dated 13th September, 2013 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013 and in accordance with the accounting principles generally accepted in India. The financial statements have been prepared on accrual basis under the historical cost convention on an accrual basis.. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

All the assets and liabilities have been classified as current or non-current as per Companies operating cycle and

(c) Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

(d) Property plant and Equipment

Property, Plant and Equipment are carried at cost less accumulated depreciation and accumulated impairment that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced.

All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

(e) Depreciation

Depreciation on fixed assets provided on written down value method to the extent of depreciable amount. Depreciation is provided based on useful life of the assets provided in Part C of Schedule II of Companies Act, 2013.



For Autofurnish Trading Pvt. Ltd.

Director

For Autofurnish Trading Pvt. Ltd.

Director

(f) Cash and cash equivalents

Cash and cash equivalents includes cash on hand and at bank, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value and are held for the purpose of meeting short-term cash commitments.

For the purpose of the Statement of Cash Flows, cash and cash equivalents consists of cash and short term deposits, as defined above, net of outstanding bank overdraft as they are considered an integral part of the Company's cash management.

(g) Inventories

Inventories consists Stock-in-Trade. Inventories are valued at lower of cost and net realisable value. Cost of inventories valued by using FIFO (First In First Out) methods.

(h) Leases

The determination of whether an arrangement is (or contains) a lease based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfillment of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfillment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

A lease is classified at the inception date as a finance lease or an operating lease.

(i) Employee benefits

Short term employee benefits are recognized as an expense in the Statement of Profit and Loss of the year in which the related services are rendered.

Contribution to Provident Fund, a defined contribution plan, is made in accordance with the statute, and is recognised as an expense in the year in which employees have rendered services.

(j) Foreign currency reinstatement and translation

i. Functional and presentation currency

These financial statements have been presented in Indian Rupees, which is the Company's functional and presentation currency.

ii. Transactions and balances

Transactions in foreign currencies are initially recorded by the Company at rates prevailing at the date of the transaction, subsequently monetary items are translated at closing exchange rates of balance sheet date and the resulting exchange difference recognised in profit or loss. Differences arising on settlement of monetary items are also recognised in profit or loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the transaction. Non-monetary items carried at fair value that are denominated in foreign currencies are translated at the exchange rates prevailing at the date when the fair value was determined. Exchange component of the gain or loss arising on fair valuation of non-monetary items is recognised in line with the gain or loss of the item that gave rise to such exchange difference.



For Autofurnish Trading Pvt. Ltd.

[Signature]
Director

For Autofurnish Trading Pvt. Ltd.

[Signature]
Director

(k) Financial assets and Liabilities

Trade receivables

A receivable is classified as a 'trade receivable' if it is in respect to the amount due from customers on account of goods sold or services rendered in the ordinary course of business.

Trade Payable

A payable is classified as 'trade payable' if it is in respect of the amount due on account of goods purchased or services received in the normal course of Business. These amounts represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at their fair value and subsequently measured at amortized cost using the effective interest method.

(l) Equity share capital

Ordinary shares are classified as equity. Incremental costs net of taxes directly attributable to the issue of new equity shares are reduced from retained earnings, net of taxes.

(m) Taxation

Income Tax expense represents the sum of current and deferred tax. Tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income, in such cases the tax is also recognised directly in equity or in other comprehensive income. Any subsequent change in direct tax on items initially recognised in equity or other comprehensive income is also recognised in equity or other comprehensive income, such change could be for change in tax rate.

Current tax provision is computed for Income calculated after considering the allowances and exemptions under the provisions of the applicable Income Tax Laws. Current tax assets and current tax liabilities are off set, and presented as net.

Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the Balance sheet and the corresponding tax bases used in the computation of taxable profit and are accounted for using the liability method. Deferred tax liabilities are generally recognised for all temporary differences, and deferred tax assets are generally recognized for all deductible temporary differences, carry forward tax losses and allowances to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences, carry forward tax losses and allowances can be utilised. Deferred tax assets and liabilities are measured at the applicable tax rates. Deferred tax assets and defetax liabilities are off set, and presented as net.

The carrying amount of deferred tax assets reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.



For Autofurnish Trading Pvt. Ltd.

[Signature]
Director

For Autofurnish Trading Pvt. Ltd.

[Signature]
Director

(n) Revenue Recognition

Revenue from Nursing Home

Revenue from Nursing Home is recognised when the service is actually provided to the patient, recovery of the consideration is probable, the associated cost can be estimated reliably, and the amount of revenue can be measured reliably.

Revenue from Pharmacy Sale

Revenue from Pharmacy sale is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated cost can be estimated reliably, there is no continuing effective control or managerial involvement with the goods, and the amount of revenue can be measured reliably.

Other Income

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

Earnings per share

Basis earning per share are computed using the net profit for the year attributable to the shareholders' and weighted average number of shares outstanding during the year.

(o) Provisions and contingencies

Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are discounted using equivalent period government securities interest rate. Unwinding of the discount is recognised in the Statement of Profit and Loss as a finance cost. Provisions are reviewed at each balance sheet date and are adjusted to reflect the current best estimate.

Contingencies

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made. Information on contingent liability is disclosed in the Notes to the Financial Statements. Contingent assets are not recognised. However, when the realisation of income is virtually certain, then the related asset is no longer a contingent asset, but it is recognised as an asset.

(p) Current versus non-current classification

The Company presents assets and liabilities in statement of financial position based on current/non-current classification.

The Company has presented non-current assets and current assets before equity, non-current liabilities and current liabilities in accordance with Schedule III, Division II of Companies Act, 2013 notified by MCA.

An asset is classified as current when it is:

- a) Expected to be realized or intended to be sold or consumed in normal operating cycle,
- b) Held primarily for the purpose of trading
- c) Expected to be realized within twelve months after the reporting period, or
- d) Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

A liability is classified as current when:

- a) It is expected to be settled in normal operating cycle,
- b) It is held primarily for the purpose of trading,
- c) It is due to be settled within twelve months after the reporting period, or
- d) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities classified as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

For Autofurnish Trading Pvt. Ltd.

[Signature]
Director



For Autofurnish Trading Pvt. Ltd.

[Signature]
2

Director



(q) Earning Per Share

The Company reports its basic and diluted earnings per share in accordance with AS -20.

Particulars	2023-24	2022-23
Net Profit attributable to equity shareholders (A)	16174	3253
Average number of weighted equity shares outstanding during the year (B)	510	510
Basic / diluted EPS (A) / (B)	510	510

Note: No potential equity share is available, therefore Basic and Diluted EPS is same.

Accounting policies not specifically referred to otherwise are in consistence with generally accepted accounting policies.

3. In the opinion of the Board and to the best of their knowledge and belief the realizable value of Debtors, Loans and other

C. Deferred Tax Assets / (Liabilities) as on 31st March 2024 comprises of:

S. No.	Particulars	2023-24	2022-23
(a)	Dererred Tax Assets (on Depreciation)	33	33
(b)	Dererred Tax Liabilities (on Depreciation)	141	-
	Total Deferred Tax Asset(net)	-108	33

Note: Deferred Tax has been calculated as per AS-22, Taxes on Income. Since there is virtual certainty supporting with convincing evidence of sufficient profit in next financial year, therefore requirement of Para 15 and 18 of AS-22 has been fulfilled and deferred tax asset has been created on current year timing difference.



For Autofurnish Trading Pvt. Ltd.

Director

For Autofurnish Trading Pvt. Ltd.

Director

D. Related Party Disclosure as per AS-18

In accordance with the require of AS 18, on related party disclosures, name of the related party, related party relationship, transactions and outstanding balances including commitments where control exists and with whom transactions have taken place during reported periods, are:

Related party name and relationship

Name of Related Parties	Relationship
NA	Key Managerial Personal
NA	Key Managerial Personal

(b) Disclosure in respect of related party transaction during the year

Name	Nature of Transaction	Amount
NA	NA	-

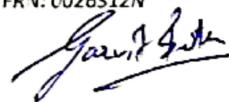
E. Payment to Auditors:

Particulars	2023-24	2022-23
Statutory Audit Fee	30	30
TOTAL	30	30

F. Previous year figures have been rearranged / regrouped wherever necessary.

G. Schedule 1 to 26 forms an integral part of our report of even date.

For Kapoor Batra & Co
FRN: 0026312N



CA Garvit Batra
Partner

MA.No. 530948

Place: New Delhi

Date : 23.08.2024

UDIN : 24530948BKCOIY5791

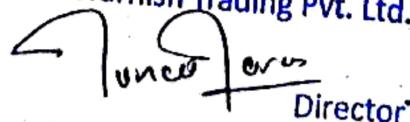
For and on behalf of Board of Directors of
AUTOFURNISH TRADING PRIVATE LIMITED

PUNEET ARORA
(Director)
DIN : 05175455

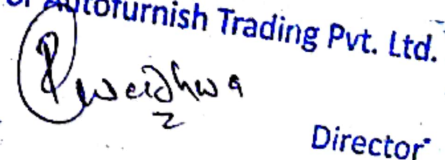
RUPPAL WADHWA
(Director)
DIN : 07120919



For Autofurnish Trading Pvt. Ltd.


Director

For Autofurnish Trading Pvt. Ltd.


Director

AUTOFURNISH TRADING PRIVATE LIMITED

A-73 MALVIYA NAGAR NEW DELHI South Delhi DL010017 IN

CIN - U51101DL2015PTC279742

Schedule Forming Integral Part of Balance Sheet as at 31st March, 2024

Schedule 2

a) Equity Share capital

(Amount in ₹)

Particulars	Figures as at [31-03-2022]	Change in Equity share capital during the year	Figures as at [31-03-2023]	Change in Equity share capital during the year	Figures as at [31-03-2024]
Authorised					
Value	51,00,000	0	51,00,000	0	51,00,000
Number of share	5,10,000	0	5,10,000	0	5,10,000
Issued, Subscribed & Paid up					
Value	51,00,000	0	51,00,000	0	51,00,000
Number of share	5,10,000	0	5,10,000	0	5,10,000

Rights, preferences and restrictions attached to equity shares

The Company has a single class of equity shares having a par value of ₹ 10 per share. Each Shareholder is eligible for one vote per share. The dividend proposed if any, by the Board of Directors is subject to the approval of shareholders, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company, after distribution of all preferential amounts if any, in proportion of their shareholding.

b) Details of shareholders holding more than 5% share in the Company

Name of Shareholder	Equity Shares		% Changes during the year
	Figures as at [31-03-2024]	Figures as at [31-03-2023]	
	Number & % of		
	Shares		
	%		
Total			

c) Details of the Shareholding of the Promoters along with Changes, if any during the Financial year as per the below format

Shares held by promotes at the end of the Year			% PERCENTAGE CHANGE DURING THE YEAR
S. No	PROMOTER NAME	NO. OF SHARES	% OF SHARE
1	Puneet Arora	2,55,000.00	50% NA
2	Ruppal Wadhwa	2,55,000.00	50% NA
	TOTAL	5,10,000	100%



For Autofurnish Trading Pvt. Ltd.

Puneet Arora
Director

For Autofurnish Trading Pvt. Ltd.

Ruppal Wadhwa
Director



AUTOFURNISH TRADING PRIVATE LIMITED		
A-73 MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN		
CIN - U51101DL2015PTC279742		
Schedule Forming Integral Part of Balance Sheet as at 31st March, 2024		[Amount in ₹000]
Particulars	Amount as at [31-03-2024]	Amount as at [31-03-2023]
Schedule 3 - Reserves & Surplus		
Security Premium Account		
At the beginning of Accounting Period	-	-
Addition during the year	-	-
At the end of Accounting Period (I)	-	-
Profit & Loss Account		
At the beginning of Accounting Period	71620	69453
Loss on sale of assets	-1251	-
Adjustment	-1188	-1086
Addition during the year	16174	3253
At the end of Accounting Period (II)	85355	71620
Total (I+II)	85355	71620
Schedule 4 - Long Term Borrowings		
Secured		
Deutsche bank	3213	-
HDFC Car Loan-Xuv 700	921	-
	4134	-
Schedule 5 - Deferred Tax Liabilities		
Deferred tax liabilities		
Depreciation as per Companies Act-2013	941	-
Depreciation as per Income Tax Act-1961	1483	-
Timing Difference	542	-
Deferred Tax Liabilities Created during the year (Charged to P&L a/c)	141	-
Opening Balance of Deferred Tax Liabilities	141	-
Add Addition during the year		
Closing Balance of Deferred Tax Liabilities	141	-
Schedule 6 - Short-term borrowings		
Secured		
HDFC Bank Ltd Car Loan-Fortuner	-	3287
Machinery Loan SIDBI	-	2713
EQUENTIA FINANCIAL SERVICES PRIVATE LTD	-	50
Current Maturities of Long term Borrowings		
HDFC Car Loan-Xuv 700	395	-
Deutsche bank	1466	1685
Unsecured		
Director loan Ruppai Wadhwa	-	169
Director Loan Puneet Arora	678	583
HDFC OD	19522	19590
Sidbi Loan	1747	-
Yes Bank Loan	700	1760
	24508	29837
Schedule 9 - Short-term Provisions		
Provisions for Income Tax A.Y. 2023-24	7048	800
Provisions for Income Tax A.Y. 2024-25		-
	7048	800
Schedule 10 - Other Current Liabilities		
Other Payables		
TDS Payable	12	74
TCS Payable	-	20
Scale Luxura India Pvt. Ltd.	-	14139
Salary Payable	97	839
Output GST Payable	1323	-
TDS payable Distributors	14	-
Audit Fees payable	30	30
	1476	15101



For Autofurnish Trading Pvt. Ltd. For Autofurnish Trading Pvt. Ltd.

Puneet Arora
Director

R. Wadhwa
Director

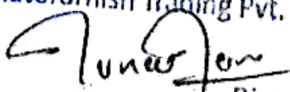
Director

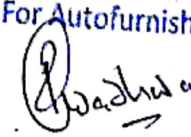


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AUTOFURNISH TRADING PRIVATE LIMITED		
A-73 MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN#		
CIN - U51101DL2015PTC279742		
Schedule Forming Integral Part of Balance Sheet as at 31st March, 2024		
	[Amount in ₹000]	
Schedule	Amount as at [31-03-2024]	Amount as at [31-03-2023]
Schedule 12- Deferred Tax Assets		
Deferred Tax Assets	33	33
	33	33
Schedule 13- Non Current Investments		
Golden Mace Private Limited	51	-
	51	-
Schedule 14 - Inventories		
Finished Goods	69505	60702
(Recorded at Cost or Net Realizable Value whichever is Lower)		
	69505	60702
Schedule 16- Cash and Cash Equivalents		
Bank Balance		
Cash in Hand	99	-
	99	-
Schedule 18 - Short-term loans and advances		
Car Ace India	-	348
Eagle Automobiles	-	5278
Gaurav Enterprises-New	-	308
Golden Mace	-	278
Harish Girdhar	-	1503
Harjeet Singh	3564	3564
Manvik International	-	2637
Naresh Kumar	3458	3458
Shashank Arora	-	993
United Automobile	-	267
Ayyaar Vinyls Llp	-	200
Carmate Industries India Pvt Ltd	-	4861
Flexituff Ventures International Ltd	-	1
Jaikumar Tejwani & Co Llp	-	25
Kotak Credit Card	-	606
Mega Kniter Pvt Ltd	-	-
Muneesh	-	1100
TASOTTI INTERNATIONAL	-	1355
Tasotti International-Karol Bagh	-	700
Urotek Industries	-	7
	7022	27487
Schedule 19 - Other Current Assets		
Electronic Cash Ledger Delhi	-	521
Electronic Credit Ledger Haryana	-	97
Price Claim From Cloudtail Refundable	1585	1585
Est PF Payable	16	16
Security For Rent -Shyam	137	137
Security deposit SIBBI	2292	2165
Tds Deducted by Supplier	6	-
TCS GST Electronic Cash Ledger Delhi	3	15
TCS	4	-
TDS Receivable	16	809
Unclaimed Input	65	-
	4125	5345



For Autofurnish Trading Pvt. Ltd.

 Director

For Autofurnish Trading Pvt. Ltd.

 Director



AUTOFURNISH TRADING PRIVATE LIMITED		
A-71 MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN7		
CIN - U51101DL2015PTC279742		
Schedule Forming Integral Part of Profit & Loss Statement as at 31st March, 2024		
	(Amount in ₹000)	
Particulars	Amount for the current Reporting Period [31-03-2024]	Amount for the current Reporting Period [31-03-2023]
Schedule 20 - Revenue from operations		
Sales	174146	105886
	174146	105886
Schedule 21 - Other Income		
FDR Interest	142	115
	142	115
Schedule 22 - Cost of materials purchased		
Purchase of Goods	151374	106827
	151374	106827
Schedule 23 - Changes in inventories of finished goods, work-in-progress and stock-in-trade		
Inventories at the beginning of the year:		
Stock-in-Trade	60702	28381
	60702	32321
	60702	60702
Inventories at the end of the year:		
Stock-in-Trade	69505	60702
	69505	60702
	-8803	-
Schedule 24 - Employee benefits expenses		
Salaries, Wages & Bonus	-	9928
Director Remuneration- Puneet Arora	-	1000
Director Remuneration- Ruppel Wadhwa	-	1000
		11928
Schedule 25 - Finance costs		
Interest and loan processing fee on loan and odds	3386	3013
Bank Charges	7	23
	3393	3036



For Autofurnish Trading Pvt. Ltd.

Puneet Arora
Director

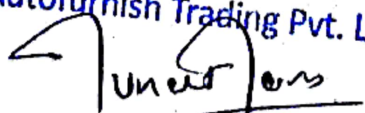
For Autofurnish Trading Pvt. Ltd.

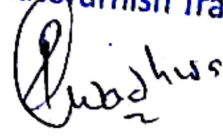
Ruppel Wadhwa
2
Director



Schedule 26- Other expenses		
Auditor Remuneration	30	30
Business Promotion	147	330
Car/Scooty service	-	16
Packing Material	119	951
Repair And Services	16	9
Server	-	133
Transportation Charges	59	-
Professional Fee	107	-
Refund To Customer	-	110
Travelling And Conveyance Expenses	132	-
Rent and Electricity	1433	3528
Battery	4	-
Cash Discount	31	-
Paper Label	2	104
Computer Accessories	-	2
Security Guard	-	265
Professional Charges	-	714
Car Service	-	11
Consultancy Charges	10	262
Conveyance	-	16
Courier Expense	6	775
Factory Ues Items	-	13
Insurance	242	94
GST and TDS Expenses	24	66
Internet Charges	2	17
Late Fee	1	17
Mobile Bill	71	73
Office Expense	1346	2687
Petrol/Diesel	264	327
Loan Processing Fees	-	217
Short/Excess	2	-
Stock Insurance	-	85
Water Charges	-	65
Discount Given/Received	-28	-
	4018	10916



For Autofurnish Trading Pvt. Ltd.

 Director

For Autofurnish Trading Pvt. Ltd.

 Director

AUTOFURNISH TRADING PRIVATE LIMITED

A-73 MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN

CIN - U51101DL2015PTC279742

Schedule 17 Advance to Supplier

(Amount in ₹000)

Particulars	Amount as at [31-03-2024]	Amount as at [31-03-2023]
Carmate Industries India Pvt Ltd	550	-
Eagle Automobile	2851	-
Flexituff Ventures International Ltd	309	-
Hardev Traders	150	-
Harish Girdhar	1503	-
Modern Motors	139	-
Mv Sales	100	-
Sahapurat Corporation	7863	-
Shashank Arora	993	-
Shreejee Plastics	1	-
Tassotti International Karol Bagh	700	-
Uroteck Industries	7	-
	15165	-



For Autofurnish Trading Pvt. Ltd.

[Signature]
Director

For Autofurnish Trading Pvt. Ltd.

[Signature]
Director



AUTOFURNISH TRADING PRIVATE LIMITED

A-73 MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN
CIN - U51101DL2015PTC279742

Schedule 7 - Trade Payable

(Amount in ₹000)

Particulars	Amount as at [31-03-2024]	Amount as at [31-03-2023]
Adinath Elastic Pvt. Ltd.	-	2
Aerooids Corporation	-	340
Aashirwad Traders	340	-
Bs Lamination Industries Pvt Ltd	282	-
Comfort Industries	1895	1075
Diamond Varun Thread Mill Pvt Ltd	581	1996
Gandhi Canvas Private Limited	29	168
Golden Mace Private Limited	3348	2320
His Polymers	-	2852
Kapoor Fab	-	248
Krishna Lamicoat Pvt Ltd	1858	955
Namocar Enterprises	76	76
Samarth Labeling Solutions	-	132
Bhushan enterprises	7	-
Balaji Retails	39	-
G-7 BAG MATERIAL CO.	131	89
Motor Hood Depot	768	484
Harshita Laminator	-	74
Rohit Textile Inc	447	-
Jaldeep Plastics	-	885
Amex Credit Card	4	-
AAVAHAN	18	-
Beston Sky Vision Pvt Ltd	-	122
Garishtha Consultancy Private Limited	1017	1017
JAI BALAJI ENTERPRISES	-	599
Lagezon Technologies Pvt Ltd	-	1692
Magic Fasteners Pvt Ltd	320	320
Modern Motors	249	138
Muneesh	-	3191
Rohit Handloom Pvt Ltd	800	-
Shagun International	-	52
S S Traders	84	166
Uroteck Industries	-	493
MBS TEXTILES PVT LTD	-	883
Royal Enterprises	203	-
Shiva International	260	-
Siddhi Traders	49	-
Mukhija Enterprises	125	-
SD Global Impex Pvt. Ltd.	56	-
Tasotti International	5	-
City Motor Company	6433	-
Kotak Credit Card	4	-
Uroteck Industries Delhi	75	-
	1031	-
	20534	20368



For Autofurnish Trading Pvt. Ltd.

[Signature]
Director

For Autofurnish Trading Pvt. Ltd.

[Signature]
Director



AUTOFURNISH TRADING PRIVATE LIMITED

A-73 MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN

CIN - U51101DL2015PTC279742

Schedule 8 Advance From Customer

(Amount in ₹000)

Particulars	Amount as at [31-03-2024]	Amount as at [31-03-2023]
New Royal Car Decor	13	-
Richi Siddhi Traders	.4	-
Auto Care	18	-
Avee Elevators	980	-
Bharti Electronics	32	-
Mapletech Corporation Haryana	243	-
Sw Enterprises	436	-
TOTAL	1721	-



For Autofurnish Trading Pvt. Ltd.

[Signature]
Director

For Autofurnish Trading Pvt. Ltd.

[Signature]
Director



AUTOFURNISH TRADING PRIVATE LIMITED

A-73 MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN

CIN - U51101DL2015PTC279742

Schedule 15 - Trade Receivables		(Amount in ₹000)
Particulars	Amount as at [31-03-2024]	Amount as at [31-03-2023]
Offline Debtors		
Arrow Enterprises	324	-
Auto Care	-	-
Car Galaxy	17	-
Car Life Chandigarh	139	-
Car Life Customs	12	-
Car Srinagar	105	-
Dhanam Auto Stores Unit II	66	-
Goe Autolines	214	-
RAJAI COMMUNICATIONS PVT. LTD	8	-
H-tech India	13	-
Mehaki Foods and Nutritions Pvt Ltd Mahara	138	-
Golden Mace Private Limited	20477	-
MM Marketing	98	-
Modern Trade India	321	-
M.R car parlour	2	-
New Age Auto Agencies	4	-
Onuga Enterprises	116	-
Parmeshwari Car Décor	34	-
Saajan Car Decorator	185	-
Sai Enterprises	346	-
Sharma Electronics and Car Accessories	46	-
Ridhi Siddhi Traders	-	-
The Creations	276	-
Unsecured Considered Good		
Amazon Seller Services Private Limited	-	12015
Audio Beast India Private Limited	686	-
Autofurnish Direct	-	2137
AARVEE ENTERPRISES	-	2365
Autofurnish Trading P Ltd Bangalore	-	-
Radha Madhav Accessories	563	-
RS Corporation	2202	-
TRIDENT SALES CORPORATION	17946	5151
Cloudtail India Pvt Ltd-Drop Ship	-	183
Datron Auto Parts	724	1096
Flipkart Internet Pvt Ltd	-	8461
Vedanta International	1152	-
Lagizon Technologies Pvt. Ltd	1245	1245
KAJARIA BATHWARE PVT. LTD.	-	173
Rishaan	-	244
Cloudtail India Private Limited-HR	-	17
Dheera Industries	-	500
Grover Car Sound	-	294
Technical Minds Pvt. Ltd.	-	1137
Work Smart Retail LLP	-	1777
TOTAL	47459	36796



For Autofurnish Trading Pvt. Ltd.

[Signature]
Director

For Autofurnish Trading Pvt. Ltd.

[Signature]
Director



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AUTOFURNISH TRADING PRIVATE LIMITED

DEPRECIATION CHART FOR F. Y. 2023-24

CIN - U51101DL2015PTC279742

Schedule - 10 Forming Integral Part of Balance Sheet as at 31st March, 2023 [as per income tax act, 1961]

(Amount in ₹000)

S.N o	Description/Block of asset	Opening WDV	Rate	180 Days OR more	Less Than 180 Days	180 Days OR more	Less Than 180 Days	Total	Depreciation	Add. Depreciation	Additional Depreciation on Opening Assets	Total Depreciation	Closing WDV Depreciation
1	Furniture and fittings 10% - Furniture and fittings	406	10 %	10	-	-	-	416	42	-	-	42	374
2	Machinery And plant 40% - Machinery and plant	524	40 %	-	-	-	-	524	210	-	-	210	315
3	Machinery and plant 15% - Machinery and plant	11651	15 %	-	-	3438	-	8214	1232	-	-	1232	6982
	Total	12582		10	-	3438	-	9154	1483	-	-	1483	7671



For Autofurnish Trading Pvt. Ltd.
[Signature]
Director

For Autofurnish Trading Pvt. Ltd.
[Signature]
Director



AUTOFURNISH TRADING PRIVATE LIMITED															
DEPRECIATION CHART FOR F.Y. 2023-24															
FOR ASSETS EXISTING AS ON 31.03.2023															
Schedule 11 (XXXX)															
Date of Purchase / Put to use	Particular	Original Cost (Rs)	Dep. charged upto 31.03.2023	WDV as on 01.04.2023	Life as per Co. Act, 2013	Life Used till 31/03/2023	Additions	Remaining Life	Salvaged value	Depreciable amount over whole life	Excess Dep. (Already charged)	Rate of Dep.	Dep for the Year 2023-24	Adjusted with Retained Earning	WDV as on 31st March 2024
(A) Plant and Machinery															
01.04.2023	Plant & Machinery	75	35	20	15.00	4.00	0.00	8.00	8	71	0.00	0.12			
01.04.2023	Plant & Machinery	52	24	28	15.00	4.00	0.00	11.00	3	53	0.00	0.12			
01.04.2023	Plant & Machinery	235	100	100	15.00	5.00	0.00	13.00	115	215	0.00	0.12	187		248
01.04.2023	Plant & Machinery	12	12	11	15.00	1.00	0.00	13.00	1	27	0.00	0.12			40
01.04.2023	Plant & Machinery	2735	1638	3240	15.00	1.00	0.00	12.00	237	2501	0.00	0.12	247		2548
01.04.2023	Plant & Machinery	30	13	23	15.00	1.00	0.00	13.00	2	37	0.00	0.12			40
01.04.2023	Plant & Machinery	75	27	48	15.00	2.00	0.00	12.00	4	71	0.00	0.12	5		40
01.04.2023	Plant & Machinery	27	9	17	15.00	2.00	0.00	12.00	1	26	0.00	0.12	3		24
01.04.2023	Plant & Machinery	23	6	30	15.00	1.00	0.00	13.00	2	40	0.00	0.12			26
01.04.2023	Plant & Machinery	17	1	9	15.00	1.00	0.00	13.00	1	16	0.00	0.12			5
01.04.2023	Plant & Machinery	633	20	274	15.00	1.00	0.00	13.00	15	285	0.00	0.12	51		658
01.04.2023	Plant & Machinery	126	-	119	15.00	1.00	0.00	14.00	6	115	0.00	0.12			119
01.04.2023	Plant & Machinery	88	4	83	15.00	1.00	0.00	13.00	4	84	0.00	0.12			83
(B) Software															
01.04.2023	Software	40	20	5	6.00	4.00	0.00	2.00	2	37	0.00	0.12	2		5
(C) Office Equipments															
01.04.2023	Computer	109	100	9	3.00	2.00	0.00	0.73	5	104	0.00	0.12	5		4
01.04.2023	Computer	50	34	22	3.00	1.00	0.00	1.03	3	47	0.00	0.12			22
01.04.2023	Computer	20	10	10	3.00	1.00	0.00	1.23	1	19	0.00	0.12			10
01.04.2023	Water Cooler	200	14	6	15.00	6.00	0.00	9.00	1	19	0.00	0.12			5
01.04.2023	Water Cooler	14	6	8	15.00	2.00	0.00	12.18	1	13	0.00	0.12			6
01.04.2023	Water Cooler	14	6	8	15.00	2.00	0.00	12.52	1	13	0.00	0.12			6
01.04.2023	Water Cooler	25	21	13	15.00	1.00	0.00	13.75	1	14	0.00	0.12			13
01.04.2023	Office Equipment	150	86	70	15.00	6.00	0.00	11.00	8	148	0.00	0.12	13		18
01.04.2023	Monitor	100	100	5	5.00	5.00	0.00	-0.31	5	101	746.00	0.00			5
01.04.2023	Monitor	70	70	3	5.00	5.00	0.00	-0.30	4	75	566.00	0.00			3
01.04.2023	Monitor	90	80	6	5.00	4.00	0.00	0.52	5	90	0.00	0.12	3		4
01.04.2023	Monitor	99	87	17	5.00	2.00	0.00	2.10	5	94	0.00	0.12			5
01.04.2023	Monitor	360	309	76	5.00	2.00	0.00	2.70	19	366	0.00	0.12	31		48
01.04.2023	Monitor	11	4	8	5.00	1.00	0.00	3.29	1	11	0.00	0.12			8
01.04.2023	Printing Machine	10		10	5.00	0.00	0.00	4.33	3	10	0.00	0.12	5		5
(D) Motor Car															
01.04.2023	Motor Car	315	245	70	8.00	4.00	0.00	3.96	16	299	0.00	0.12			
01.04.2023	Motor Car	57	41	16	8.00	4.00	0.00	4.00	3	54	0.00	0.12			
01.04.2023	Motor Car	736	563	214	8.00	4.00	0.00	4.00	39	738	0.00	0.12	5		10
01.04.2023	Motor Car		120												
01.04.2023	Motor Car	4540		4420	8.00	1.00	0.00	6.92	227	4313	0.00	0.12			
01.04.2023	Motor Car	2428	12	2415	8.00	1.00	0.00	6.98	121	2406	0.00	0.12			2415
(E) Furniture And Fixtures															
01.04.2023	Furniture	40	31	9	15.00	7.00	0.00	7.93	2	38	0.00	0.12			
01.04.2023	Furniture	351	194	158	15.00	4.00	0.00	11.00	18	335	0.00	0.12	2		8
01.04.2023	Furniture	271	15	12	15.00	3.00	0.00	11.09	1	25	0.00	0.12	2		130
01.04.2023	Furniture	22	11	10	15.00	1.00	0.00	11.84	1	20	0.00	0.12			10
01.04.2023	Furniture	10	4	5	15.00	2.00	0.00	12.45	1	9	0.00	0.12			8
01.04.2023	Furniture	13	5	6	15.00	2.00	0.00	12.24	1	11	0.00	0.12			4
01.04.2023	Office Equipment	49	30	18	15.00	5.00	0.00	10.00	2	46	0.00	0.12			5
01.04.2023	Office Equipment	12	5	6	15.00	2.00	0.00	12.37	1	11	0.00	0.12			15
Total Assets															
		17767	5296	12472			0.00		688	16879	1,352.00		941		6559

For Autofurnish Trading Pvt. Ltd.

[Signature]
Director



For Autofurnish Trading Pvt. Ltd.

[Signature]
Director

AUTOFURNISH TRADING PRIVATE LIMITED

A-73 MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN
CIN - U51101DL2015PTC279742

Dated: 16.08.2024

To
CA Garvit Batra
Kapoor Batra and Co.
Office No 1, A-1B DDA Market,
Janak Puri, New Delhi - 110058

**Sub: Representation for the purpose of Company audit for the financial year 2023-24
(Assessment year 2024-25)**

Dear Sir,

This representation letter is provided in connection with your tax audit of the financial statements of the Company M/s Autofurnish Trading Private Limited for the year ended 31.03.2024 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of M/s Autofurnish Trading Private Limited, as on 31.03.2024 and of the results of operations for the year then ended. We acknowledge our responsibility for preparation of financial statements.

We confirm, to the best of our knowledge and belief, the following representations:

Accounting Policies

1. The accounting policies which are material or critical in determining the results of operations for the year or financial position is set out in the financial statements are consistent with those adopted in the financial statements for the previous year. The financial statements are prepared on accrual basis.
2. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Assets

3. We have satisfactory title to all assets.

Fixed Assets

4. The net book values at which fixed assets of Rs. 65,58,561/- as stated in the balance sheet are arrived;
 - (a) After taking into account all capital expenditure on additions thereto, but no expenditure being chargeable to revenue.
 - (b) After eliminating the cost and accumulated depreciation relating to items sold, discarded, demolished or destroyed.
 - (c) After providing adequate depreciation on fixed assets during the period as per the provisions of Income Tax Act, 1961.
 - (d) Management asserts that the fixed assets are properly valued and any impairment or revaluation is accurately reflected as per accounting standards.

For Autofurnish Trading Pvt. Ltd.
Director
For Autofurnish Trading Pvt. Ltd.
Director

For Autofurnish Trading Pvt. Ltd.
Director
For Autofurnish Trading Pvt. Ltd.
Director



AUTOFURNISH TRADING PRIVATE LIMITED

A-73 MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN
CIN - U51101DL2015PTC279742

Inventories

5. The Quantitative Details of Inventories are as per Annexure attached. Inventories at the year-end consisted of the following:

Particulars	Amount
- Finished Goods/Traded Goods	6,95,04,656
Total	6,95,04,656

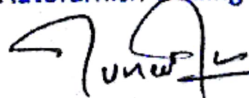
6. All inventories owned by the entity, wherever located, have been recorded.
7. Inventories do not include goods sold to customers for which delivery is yet to be made.
8. Inventories have been valued at cost or net-realizable value, whichever is less.
9. In our opinion, there is no excess, slow moving, damaged or obsolete inventories, hence no provision is required to be made.
10. No item of inventories has a net realizable value in the ordinary course of business, which is less than the amount at which it is included in inventories.
11. We confirm that the existence of the closing stock as at 31st March 2024 has been physically verified by the management. The management takes full responsibility for the accuracy and completeness of the information provided concerning the quantity, quality, and valuation of the inventory as at 31st March 2024.

Debtors and Creditors

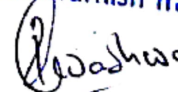
12. The following appearing in the books as at 31.3.2024 are considered good and fully recoverable.

Particulars	Amount
Trade Receivables	0
Considered good	4,74,59,348
Considered Doubtful	0
Less : Provision	0
Net Sundry Debtors	4,74,59,348
Trade Payable	
Considered good	2,05,33,919
Considered Doubtful	0
Less : Provision	0
Net Loans & Advances	2,05,33,919

For Autofurnish Trading Pvt. Ltd.


Director

For Autofurnish Trading Pvt. Ltd.


Director



AUTOFURNISH TRADING PRIVATE LIMITED

A-73 MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN
CIN - U51101DL2015PTC279742

13. We confirm that as of 31st March 2024, direct confirmations from debtors and creditors were not received. The balances of debtors and creditors as reflected in the financial statements are based on the records maintained by the company. Management assumes full responsibility for the accuracy and completeness of these balances.

Liabilities

14. There are no Contingent Liabilities as on 31.3.2024.

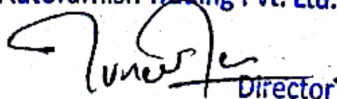
Provisions for Claims and Losses

15. There are no known losses and claims of material amounts for which provision is required to be made.
16. There have been no events subsequent to the balance sheet date which require adjustment of or disclosure in, the financial statements or notes thereto.

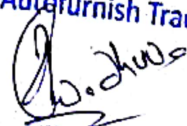
General

17. All transactions have been recorded in the accounting records and are reflected in the financial statements.
18. There have been no irregularities involving management or employees who have a significant role in the system of internal control that could have a material effect on the financial statements.
19. The financial statements are free of material misstatements, including omissions.
20. The allocation between capital and revenue has been correctly done and that no items of capital nature have been debited to Statement of Profit & Loss and vice versa.
21. No personal expenses have been charged to revenue accounts
22. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
23. We confirm that we are not aware of any fraud, whether actual, suspected, or alleged, that could have a material effect on the financial statements.
24. We confirm that the company has complied with all relevant laws and regulations applicable to its operations. Any instances of non-compliance have been disclosed to the auditors and appropriately reflected in the financial statements, where necessary.
25. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of applicable accounting standards in India. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
26. The management confirms payments under section 40A(3)/ 269SS/ 269T in excess of threshold limit have been made through account payee cheque or by other electronic mode of Banking

For Autofurnish Trading Pvt. Ltd.


Director

For Autofurnish Trading Pvt. Ltd.



Director



AUTOFURNISH TRADING PRIVATE LIMITED

A-73 MALVIYA NAGAR NEW DELHI South Delhi DL 110017 IN

CIN - U51101DL2015PTC279742

27. The information regarding applicability of MSMED Act 2006 to the various supplier/parties has not been received from the suppliers, therefore, we could not identify the suppliers being micro and small enterprises as per MSMED Act, 2006. Hence, interest payable u/s 16 of MSMED Act could not be determined and provided for in the books. Consequently, no disclosure is made in the notes to the accounts as per s. 22 of MSMED Act, 2006. However, there is no impact on taxable income as the interest u/s 16 of MSMED Act, 2006 is not allowed as deduction under income Tax Act, 1961. Also, the amount inadmissible u/s 43B(h) of Income Tax Act, 1961 could not be determined.

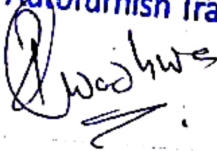
Please take this in records while concluding the audit.

Thanking you,

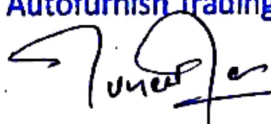
Yours Sincerely,

For M/s Autofurnish Trading Private Limited

Ruppal Wadhwa
Director
DIN: 07120919

For Autofurnish Trading Pvt. Ltd.

Director

Puneet Arora
Director
DIN: 05175455

For Autofurnish Trading Pvt. Ltd.

Director

