

K-55,UDYOG NAGAR,PEERAGARH,LANGLOI,NEW DELHI,WEST DELHI,DL
Restated Consolidated Statement of Assets and Liabilities as at 31st December, 2025, 31st March, 2025, March 31, 2024 and March 31,2023

(Amount in Lakhs)

Particulars	Note No.	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at 31st March, 2023
I. EQUITY AND LIABILITIES					
1) Equity					
a) Equity Share Capital	2	995.45	995.45	51.00	51.00
b) Other Equity (Reserve & Surplus)	3	761.37	475.58	856.17	698.63
c) Minority Interest				11.94	
Total Equity		1,756.82	1,471.03	919.11	749.63
LIABILITIES					
2) Non-Current Liabilities					
(i) Borrowings	4	406.96	112.27	41.34	
(ii) Provisions	5	9.44	5.44		
Total Non-current Liabilities		416.39	117.71	41.34	
3) Current Liabilities					
(i) Borrowings	6	656.03	420.69	255.58	298.37
(ii) Trade Payables					
- Total outstanding dues of Micro & Small Enterprises	7	56.99			
- Total outstanding dues of creditors other than Micro & Small Enterprises		255.11	121.90		
(iii) Other Current Liabilities	8	116.56	78.05	260.46	203.68
(iv) Provisions	9	0.02	0.01	52.80	151.01
(v) Current Tax Liabilities (Net)	10	92.50	118.26	71.58	8.00
Total current Liabilities		1,177.22	738.91	640.42	661.06
Total Equity and Liabilities		3,350.43	2,327.65	1,600.88	1,410.69
II. ASSETS					
1) Non Current Assets					
a) Fixed Assets					
(i) Property, Plant and Equipment	11	76.01	69.02	46.52	101.13
(ii) Other Intangible Assets	11	41.68	45.50	50.22	0.06
b) Financial Assets					
(i) Investments	12				
(ii) Long term Loans and Advances	13	13.16	13.16	40.14	23.02
(iii) Deferred Tax Asset(Net)	14	7.91	8.44	8.66	6.20
Total Non-Current Assets		138.77	136.12	145.54	130.41
2) Current Assets					
(i) Inventories	15	1,513.55	965.32	701.55	607.02
(ii) Trade Receivables	16	1,158.98	1,076.33	511.08	367.96
(iii) Cash and Bank Balances	17	17.75	41.01	2.87	
(iv) Short Term Loans and Advances	18	32.24	32.24	80.15	
(v) Other Current Assets	19	489.13	76.63	159.69	274.87
Total Current Assets		3,211.65	2,191.53	1,455.34	1,280.29
Total Assets		3,350.43	2,327.65	1,600.88	1,410.69

The accompanying Notes 1 to 41 forms integral part of these Financial Statements

As per our report of even date attached

For NYS & Company

Chartered Accountants

FRN : 017007N

CA Nilesh N Agrawal
Membership No. 527125
Place: Delhi

UDIN : 26527125 FQMLLS1674
Date: 23/04/2026

For & on behalf of the Board of Directors
For AUTOFURNISH LIMITED For AUTOFURNISH LIMITED

PUNEET ARORA
(Managing Director)
DIN : 05175455

RUPPAL WADIWA
(Director & CFO)
DIN : 07120919

Director



CS SRISHTI NARANG
(Company Secretary)
Membership No. 45898

AUTOFURNISH LIMITED
CIN:U51101DL2015PTC279742

K-55,UDYOG NAGAR,PEERAGARHLNANGLOLNEW DELHI,WEST DELHI,DL

Restated Consolidated Statement of Profit & Loss Account for the period ended 31st December, 2025, 31st March, 2025, March 31, 2024 and March 31, 2023

Sr. No.	Particulars	Note No.	(Amount in Lakhs. Except EPS)			
			As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at 31st March, 2023
1	Revenue from Operations					
2	Other Income	20	2,829.33	3,336.01	1,591.00	1,058.86
3	Total Income (1+2)	21	2.25	52.29	1.42	1.15
4	EXPENSES :		2,831.89	3,388.30	1,592.42	1,060.01
a.	Cost of Materials Consumed					
b.	Purchases of Stock-in-Trade	22	1,502.19	1,969.90	-	889.26
c.	Change in inventory of finished goods, work in progress and stock in trade	23	886.48	557.98	1,078.25	462.82
		24	(391.90)	(52.08)	167.51	(607.02)
d.	Employee Benefits Expense					
e.	Finance Costs	25	172.44	188.50	2.86	119.28
f.	Depreciation and Amortisation Expense	26	95.23	64.58	34.05	31.18
g.	Other Expenses	11	20.03	18.59	17.35	35.27
	Total Expenses	27	164.65	157.58	59.90	108.34
5	Profit Before Exceptional Items and Tax (3-4)		2,449.10	2,905.05	1,359.91	1,039.12
6	Exceptional Items					
7	Profit/(Loss) Before Tax (5-6)	28	382.49	483.26	232.50	20.89
8	Tax Expense/(Benefits):		382.49	473.22	232.50	20.89
	i. Current Tax					
	ii. Deferred Tax		99.33	122.51	72.12	8.00
	Total Tax Expense (i+ii)	14	99.86	122.73	69.66	(2.89)
9	Profit/(Loss) Before Extraordinary Items (7-8)		282.63	350.49	162.85	15.78
10	Extraordinary Exps. / (Income)					
11	Profit/(Loss) for the period (9-10)		282.63	350.49	162.85	15.78
12	Transferred to Minority Interest			4.73	2.41	-
13	Profit & Loss for the Period (11-12)		282.63	345.76	160.44	15.78
14	Earnings per Equity Share of Rs. 10 each					
	Basic	29	2.84	3.83	1.85	0.18
	Diluted	29	2.84	3.83	1.85	0.18

The accompanying Notes 1 to 41 forms integral part of these Financial Statements
As per our report of even date attached

For NYS & Company
Chartered Accountants
FRN : 017007N

CA Nitesh N Agrawal
Membership No. 527125
Place: Delhi
UDIN : 26527125 FQM LLS1874

Date: 23/04/2026

For & on behalf of the Board of Directors
For AUTOFURNISH LIMITED of AUTOFURNISH LIMITED

PUNEET ARORA
(Managing Director)
DIN : 05175445

RUPPAL WADHWA
(Director & CFO)
DIN : 07120919

Director



AUTOFURNISH LIMITED

CIN:U51101DL2015PTC279742

K-55,UDYOG NAGAR,PEERAGARH,NANGLOL,NEW DELHI,WEST DELHI,DL
Restated Consolidated Statement of Cash Flows for the period ended 31st December, 2025, 31st March, 2025, March 31, 2024 and March 31,2023

Particulars	(Amount in Lakhs)			
	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at 31st March, 2023
A. Cash Flow from Operating Activities				
Net Profit/(Loss) before Tax				
Adjustment for :	382.49	473.22	232.50	20.89
Adjustment wrt Reserves & Surplus (Lease Equilisation)				
Adjustment wrt to Opening Reserves & Surplus of Subsidiary	3.15	2.28		
Depreciation & Amortisation Expense				
Interest Income	20.03	18.59	18.74	
Provisions W/O and other appropriations	-	(0.01)	17.35	35.27
Interest Expense			(1.42)	(1.15)
Operating Profit before working Capital Changes :	95.23	64.58	34.05	(10.86)
Movements in Working Capital :	500.90	558.66	301.23	75.33
(Increase)/ Decrease in trade receivables				
(Increase)/ Decrease in inventories	(82.65)	(565.24)	(143.12)	(44.96)
(Increase)/ Decrease in other current assets	(548.22)	(263.78)	(94.53)	(323.21)
Increase/(Decrease) in payables	(412.50)	130.97	65.47	460.92
Increase/(Decrease) in provisions	190.20	(138.56)	56.78	53.47
Increase/(Decrease) in other current liabilities	4.01	5.45	-	-
Cash generated from Operations :	38.51	25.25	(98.21)	(69.09)
Direct Taxes Paid	(309.76)	(247.25)	87.62	152.46
Net Cash flow from/(used in) Operating Activities [A]	125.09	75.82	8.34	180.59
	(434.85)	(323.08)	79.28	(28.13)
B. Cash Flow from Investing Activities				
Purchase of Property, Plant and equipment				
Purchase for purchase of investment	(23.20)	(36.38)	(50.28)	-
Loans and Advances	-	-	-	-
Proceeds from sale of Property, Plant and equipment	-	26.98	(17.12)	(23.02)
Proceeds from sale of investment				
Repayment of loans by employee and related parties			25.07	-
Proceeds from Long term and Short term Advances			-	-
Interest Income			-	-
Net Cash flow from/(used in) Investing Activities [B]	(23.20)	0.01	1.42	1.15
	(9.39)	(40.92)	(21.87)	
C. Cash Flow from Financing Activities				
Proceeds (Repayment) from Long term borrowings				
Proceeds (Repayment) from Short term borrowings	294.69	70.92	41.34	-
(Increase)/decrease in Financial Assets	235.34	165.11	(42.79)	34.79
Money received against Right Issue	-	-	-	-
Capital Gain on Sale of Intangible Assets Rights	-	-	-	-
Inflow from issue of share capital	-	-	-	-
Loan raised Net of Repayment	-	199.14	-	-
Right Issue Expenses				
Interest Paid				
Net Cash flow from/(used) in Financing Activities [C]	(95.23)	(64.58)	(34.05)	(31.18)
	434.80	370.60	(35.49)	3.61
Net Increase/Decrease in Cash & Cash Equivalents [A+B+C]	(23.25)	38.13	2.87	(46.40)
Cash & Cash equivalents at the beginning of the year	41.01	2.87	-	46.39
Cash & Cash equivalents at the end of the year	17.75	41.01	2.87	(0.00)
Components of Cash and Cash Equivalents				
	17.75	41.01	2.87	-

As per our report of even date attached
For NYS & Company
Chartered Accountants

FRN : 017007N

CA Nitesh N Agrawal
Membership No. 527125

Place: Delhi
UDIN : 26527125FQMLLS1674

Date: 23/04/2026

For & on behalf of the Board of Directors
For AUTOFURNISH LIMITED For AUTOFURNISH LIMITED

PUNEET ARORA
(Managing Director)
DIN : 05175455

RUPPAL WADHWA
(Director & CFO)
DIN : 07120919

Director



CS SHISHTI NARANG
(Company Secretary)
Membership No. 45898

Annexure IV: STATEMENT OF CAPITALISATION
 (All amounts in Indian Rupees in Lakhs, unless otherwise stated)

Particulars	Pre Issue 31.12.2025	Post Issue
Debt		
Short Term Debt	656.03	656.03
Long Term Debt	406.96	406.96
Total Debt	1,062.98	1,062.98
Shareholders' Fund (Equity)		
Share Capital	995.45	1,351.55
Reserves & Surplus	761.37	1,865.28
Total Shareholders' Fund (Equity)	1,756.82	3,216.83
Long Term Debt/Equity	0.23	0.13
Total Debt/Equity	0.61	0.33

Notes:

1. Short term Debts represent which are expected to be paid/payable within 12 months
2. Long term Debts represent debts other than Short term Debts as defined above
3. The figures disclosed above are based on restated statement of Assets and Liabilities of the Company as at 31.12.2025.



For AUTOFURNISH LIMITED

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Director

For AUTOFURNISH LIMITED

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Director



Annexure-V

AUTOFURNISH LIMITED

CIN:U51101DL2015PTC279742

Statement of Restatement Adjustments to Consolidated Financial Statements for the Period ended December 31, 2025, March 31, 2025, March 31, 2024 and March 31, 2023

PART A: Statement of Restatement Adjustments to Audited Financial Statements

Reconciliation between Audited Total Comprehensive Income and Restated Total Comprehensive Income

Particulars	(Amount in Lakhs)			
	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at 31st March, 2023
Audited Net Profit	282.63	355.50	164.25	32.52
Restated Adjustments:				
Depreciation			-	-
Prior Period Taxes			-7.94	-22.62
Deferred Tax			0.26	
Restated Net Profit	282.63	345.76	160.44	15.78

Reconciliation between Audited Shareholder's Funds and Restated Shareholder's Funds

Particulars	(Amount in Lakhs)			
	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at 31st March, 2023
Audited Shareholder's Funds	1,756.82	1,471.03	928.41	767.92
Restated Adjustments:				
Changes in Reserves & Surplus		0.00	-9.29	-18.28
Restated Equity	1,756.82	1,471.03	919.11	749.63

PART B: Regrouping

Appropriate regroupings have been made in the Restated Financial Information, wherever required, by reclassification of the corresponding terms of income, expense, assets, liabilities and cash flows, in order to bring them in line with the accounting policies and classification as per latest financial statements of the Company for the period ended December 31, 2025, March 31, 2025, March 31, 2024 & March 31, 2023

* For the Financial Year 2023-24, Deferred Tax has been regrouped from Non-Current Liabilities amounting to Rs. 1.08 lakhs to Non-Current Assets amounting to Rs. 8.66 lakhs, pursuant to changes arising from the restatement exercise.

* For the Financial Year 2022-23, a balance of Rs. 53.44 lakhs, earlier presented under Current Assets, has been reclassified pursuant to restatement into Non-Current Assets amounting to Rs. 23.02 lakhs and Current Assets amounting to Rs. 30.43 lakhs.



For AUTOFURNISH LIMITED

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Director

For AUTOFURNISH LIMITED

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Director



Autofurnish Limited

Restated Notes forming part of Consolidated Financial Statements for the period ended December 31, 2025, March 31, 2025, March 31, 2024 and March 31, 2023

Note 1

Significant Accounting Policies and Other Explanatory Notes to Restated Consolidated Summary Statement

All amounts are in INR Lacs unless otherwise stated

1. Corporate Information

Autofurnish Limited ("AFL" or "the Holding Company" or "the Parent Company") is a public limited Company domiciled in India and has its registered office K-55, Udyog Nagar, Peeragarhi, Nangloi, West Delhi, New Delhi, Delhi, India, 110041.

The Holding Company together with its wholly owned subsidiary M/s Golden Mace Private Limited (collectively referred as "Group") and its associates are principally engaged in Auto Components Manufacturing & Trading.

2. Basis of consolidation and significant accounting policies

2.1 Basis of accounting and preparation of financial statements

The consolidated restated financial statements of the Group 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") / Companies Act, 1956 ("the 1956 Act"), as applicable. The consolidated restated 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.

2.2 Principles of consolidation

The consolidated restated financial statements relates to Autofurnish Limited (the 'Company'), its subsidiary entities and the Group's share of profit / loss in its associates. The consolidated restated financial statements have been prepared on the following basis:

- (i) The financial statements of the subsidiaries and associates used in the consolidation are drawn upto the same reporting date as that of the Company.
- (ii) The financial statements of the Company and its subsidiary entities have been combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses, after eliminating intragroup balances, intra-group transactions and resulting unrealised profits or losses, unless cost cannot be recovered in accordance with Accounting Standard (AS) 21-"Consolidated Financial Statements".
- (iii) The consolidated financial statements include the share of profit / loss of the associate entities which have been accounted for using equity method as per AS 23 Accounting for Investments in Associates in Consolidated Financial Statements. Accordingly, the share of profit/ loss of each of the associate entity (the loss being restricted to the cost of investment) has been added to / deducted from the cost of investments.
- (iv) The excess of cost to the Group of its investments in the subsidiary entities over its share of equity of the subsidiary entity, at the dates on which the investments in the subsidiary entities were made, is recognised as 'Goodwill' being an asset in the consolidated financial statements and is tested for impairment on annual basis. On the other hand, where the share of equity in the subsidiary entity as on the date of investment is in excess of cost of investments of the Group, it is recognised as 'Capital Reserve' and shown under the head 'Reserves & Surplus', in the consolidated financial statements. The 'Goodwill' / 'Capital Reserve' is determined separately for each subsidiary entity and such amounts are not set off among different entities.
- (v) Minority Interest in the net assets of the consolidated subsidiaries consist of the amount of equity attributable to the minority shareholders at the date on which investments in the subsidiary companies were made and further movements in their share in the equity, subsequent to the dates of investments. Net profit / loss for the year of the subsidiaries attributable to minority interest is identified and adjusted against the profit after tax of the Group in order to arrive at the income attributable to shareholders of the Company.
- (vi) The difference between the cost of investment in the associate and the share of net assets at the time of acquisition of shares in the associate is identified in the consolidated financial statements as Goodwill or Capital reserve as the case may be.
- (vii) The consolidated financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented to the extent possible, in the same manner as the Company's separate financial statements.
- (viii) Goodwill arising on consolidation is not amortised but tested for impairment.



For AUTOFURNISH LIMITED

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Director

For AUTOFURNISH LIMITED

[Signature]

Director



Note 1
Significant Accounting Policies and Other Explanatory Notes to Restated Consolidated Summary Statement
 All amounts are in INR Lacs unless otherwise stated

2.3 Summary of significant accounting policies

(a) Use of estimates

The preparation of consolidated restated financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

(b) Property, Plant and Equipment

Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met, directly attributable cost of bringing the asset to its working condition for the intended use and initial estimate of decommissioning, restoring and similar liabilities. Any trade discounts and rebates are deducted in arriving at the purchase price. Such cost includes the cost of replacing part of the plant and equipment. When significant parts of property, plant and equipment are required to be replaced at intervals, the Group depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.

Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

The Group identifies and determines cost of each component/ part of the asset separately, if the component/ part has a cost which is significant to the total cost of the asset and has useful life that is materially different from that of the remaining asset.

(a) Depreciation on property, plant and equipment

Depreciation on property, plant and equipment is calculated on a written down value basis using the rates arrived at, based on the useful lives estimated by the management. The identified components are depreciated separately over their useful lives; the remaining components are depreciated over the life of the principal asset. The Group has used the rates prescribed under Schedule II to the Companies Act, 2013, which inter alia are based on the estimated useful life of the assets. The Group has used the following rates to provide depreciation on its property, plant and equipment

Useful lives estimated by the management (years) as per Schedule II of Companies act, 2013

Assets	Useful Life
Plant & Machinery	6 Years
Furniture and Fixtures	10 years
Office Equipments	8 years
Software	15 year
Vehicles	10 years
Computer	3 years

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

(b) Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Intangible assets are assessed for impairment whenever there is an indication that the intangible asset may be impaired.

Intangible assets are amortized on a straight line basis over the useful life of the as under-

Computer software 5 years



For AUTOFURNISH LIMITED For AUTOFURNISH LIMITED

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 Director

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 Director



Autofurnish Limited

Restated Notes forming part of Consolidated Financial Statements for the period ended December 31, 2025, March 31, 2025, March 31, 2024 and March 31, 2023

Note 1

Significant Accounting Policies and Other Explanatory Notes to Restated Consolidated Summary Statement

All amounts are in INR Lacs unless otherwise stated

Intangible assets internally generated are measured at the cost that can be directly attributed, or allocated on a reasonable and consistent basis. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Intangible assets are assessed for impairment whenever there is an indication that the intangible asset may be impaired.

(c) Leases

Where the Group is a lessee:

Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Operating lease payments are recognized as an expense in the statement of profit and loss on a straight-line basis over the lease term, if the lease agreement contains a specific lock-in-period otherwise expense is recognised as per lease terms.

(d) Impairment of fixed assets

The Group assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

Impairment losses, including impairment on inventories, are recognized in the statement of profit and loss. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

An assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the Group estimates the asset's or cash-generating unit's recoverable amount. A previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the statement of profit and loss.

(e) Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

Income from services

The Group exercises judgement in determining whether the performance obligation is satisfied at a point in time or over a period of time. The Group considers indicators such as how customer consumes benefits as services are rendered, transfer of significant risks and rewards to the customer, acceptance of delivery by the customer, etc.

Interest income

Revenue is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

(f) Retirement and other employee Benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The contributions to the provident fund are charged to the statement of profit and loss for the year when the contributions are due.

The Group operates a defined benefit plans for its employees, viz., gratuity. The costs of providing benefits under this plan is determined on the basis of actuarial valuation at each year-end. Actuarial valuation is carried out for plan using the projected unit credit method. Actuarial gains and losses for defined benefit plan is recognized in full in the period in which they occur in the statement of profit and loss.



For AUTOFURNISH LIMITED

[Signature]
Director

For AUTOFURNISH LIMITED

[Signature]
Director



Note 1
Significant Accounting Policies and Other Explanatory Notes to Restated Consolidated Summary Statement
All amounts are in INR Lacs unless otherwise stated

(g) Foreign currency translation

Initial recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Conversion

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction. Non-monetary items, which are measured at fair value or other similar valuation denominated in a foreign currency, are translated using the exchange rate at the date when such value was determined.

Exchange differences

The Group accounts for exchange differences arising on translation/ settlement of foreign currency monetary items as income or as expenses in the period in which they arise.

(h) Income taxes

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Group has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Group writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

(i) Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes (if any)) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

(j) Provisions & Contingencies

A provision is recognized when the Group has a present obligation as a result of 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. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.



For AUTOFURNISH LIMITED

[Signature]
Director

For AUTOFURNISH LIMITED

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Director



Autofurnish Limited

Restated Notes forming part of Consolidated Financial Statements for the period ended December 31, 2025, March 31, 2025, March 31, 2024 and March 31, 2023

Note 1

Significant Accounting Policies and Other Explanatory Notes to Restated Consolidated Summary Statement
All amounts are in INR Lacs unless otherwise stated

(k) Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Group or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Group does not recognize a contingent liability but discloses its existence in the financial statements.

(l) Cash and cash equivalents

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

(m) Current and non-current classification

Group presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is treated as current when it is:

- Expected to be realised or intended to sold or consumed in normal operating cycle
 - Held primarily for the purpose of trading
 - Expected to be realised within twelve months after the reporting period, or
 - Cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period
- All other assets are classified as non-current.

A liability is treated as current when it is:

- Expected to be settled in normal operating cycle
- Held primarily for the purpose of trading
- Due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are classified as non-current.

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

The operating cycle is the time between the acquisition of assets for processing and their realisation/settlement in cash and cash equivalents. The companies have identified twelve months as their operating cycle for classification of their current assets and liabilities.



For AUTOFURNISH LIMITED

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Director

For AUTOFURNISH LIMITED

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Director



NOTE NO. 2 Equity Share Capital

PARTICULARS	(Rs in Lakhs)			
	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at 31st March, 2023
Share Capital Authorized				
1,50,00,000 Equity Shares of Rs. 10 Each (Previous year - 1,30,00,000 Equity Shares of Rs. 10 Each)	1,500.00	1,300.00	51.00	51.00
Issued, Subscribed and Paid up				
9954508 Equity Shares of Rs. 10.00 each (Previous year - 99,54,508 Equity Shares of Rs. 10 Each)	995.45	995.45	51.00	51.00
	995.45	995.45	51.00	51.00

Reconciliation of number of Ordinary (Equity) Shares and amount outstanding :

Particulars	As at 31st December 2025		As at 31st March 2025		As at 31st March, 2024		As at 31st March, 2023	
	No. of Shares	Amount	No. of Shares	Amount	No. of Shares	Amount	No. of Shares	Amount
Equity Share								
Balance as at the beginning of the year								
Add: Issued during the year for Cash	9,954,508	995.45	130,000	51.00	510,000	51	510,000	51
Add: Issued during the year as Bonus	-	-	485,708	48.57	-	-	-	-
Add: Issued during the year for Consideration Other than Cash	-	-	5,160,660	516.00	-	-	-	-
Balance as at the end of the year	9,954,508	995.45	9,954,508	995.45	510,000	51	510,000	51

Details of equity shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of Shareholder	As at 31st December 2025		As at 31st March 2025		As at 31st March, 2024		As at 31st March, 2023	
	No. of Shares	% of Holding	No. of Shares	% of Holding	No. of Shares	% of Holding	No. of Shares	% of Holding
Puneet Arora	4633795	46.55%	4633799	46.55%	255,000	50.00%	255,000	50.00%
Pragati Wadhwa	4633832	46.55%	4633832	46.55%	255,000	50.00%	255,000	50.00%
Total	9267627	93.10%	9267631	93.10%	510,000	100%	510,000	100.00%

Disclosure of Shareholding of Promoter

Name of Promoter	As at 31st December 2025		As at 31st March 2025		As at 31st March, 2024		As at 31st March, 2023	
	No. of Shares	% of Holding	No. of Shares	% of Holding	No. of Shares	% of Holding	No. of Shares	% of Holding
Puneet Arora	4633798	46.55%	4633798	46.55%	255,000	50	255,000	50
Pragati Wadhwa	4633832	46.55%	4633832	46.55%	255,000	50	255,000	50
Total	9267630	93.10%	9267630	93.10%	510,000	100	510,000	100

Terms/rights attached to equity shares

The Company has only one class of equity shares having a par value of ₹ 10 per share. Each holder of equity shares is entitled to one vote per share. The dividend, if proposed by the Board of Directors, will be paid in Indian Rupees and will be subject to the approval of the shareholders in the ensuing Annual General Meeting, except interim dividend. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts, if any. The distribution will be in proportion to the number of equity shares held by the shareholders.

3,17,690 equity shares of Rs. 10/- each were issued on August 26, 2024 and 1,09,018 equity shares of Rs. 10/- each were issued on December 16, 2024, each at a premium of Rs. 19/- per share, fully paid up.

Aggregate number and class of shares allotted as fully paid-up pursuant to contract(s) without payment being received in cash:
The company had acquired 4,909 equity shares @Rs. 5,002 per share of Jordan Mac Private Limited in exchange of its own shares issued to transferees of the shares

Year	No. of shares
2024-25	597800

Aggregate number and class of shares allotted as fully paid up by way of bonus shares during the previous 3 years:
Equity shares allotted as fully paid up by way of bonus shares

Year	No. of shares
2024-25	1160000

81,60,000 Bonus shares of 10/- were issued for consideration other than cash each fully paid up (in ratio of 16:1 i.e. 16 shares for every 1 equity share) on 11.06.2024



For AUTOFURNISH LIMITED

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Director

For AUTOFURNISH LIMITED

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Director

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NOTE NO. 3 Reserves & Surplus

[Rs in Lakhs]

Particulars	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at 31st March 2023
a) Capital Reserve				
Opening Balance				
Additions during the period	-	0.45	-	-
Less : Goodwill towards acquisition			0.45	-
Bonus Shared Issue	-	0.45	-	-
Closing Balance				
b) Profit & Loss Account			0.45	-
Opening balance				
Adjustment wrt Reserves & Surplus of Subsidiary	385.49	855.72	698.63	694.53
Loss on sale of Assets	-	-	8.96	
Profit/(Loss) for theyear	-	-	(12.31)	
Provision Writtenoff and other Appropriations	282.63	345.76	160.44	15.78
Prior Period Adjustments Due to Restatement				(10.86)
Less: Issue of Bonus Shares				(0.81)
Closing Balance	-	816.00		
	668.12	385.49	855.72	698.63
b) Security Premium				
Opening balance				
Additions during the period on account of issue of equity shares	87.81			
Less : Goodwill towards acquisition	-	315.79		
Right issue Expenses	-	227.98	-	
Bonus Shared Issue				
Closing Balance	-	-	-	-
	87.81	87.81	-	-
d) Other Comprehensive Income				
Opening balance				
Lease Equilisation Reserve	2.28	-	-	
Closing Balance	3.15	2.28	-	-
	5.44	2.28	-	-
Total	761.37	475.58	856.17	698.63

Nature and Purpose of Reserve

a) General Reserve

General Reserve has been created on account of the Scheme of Amalgamation.

b) Profit and loss account

Profit and loss account are the losses which company incurred till date.

c) Security Premium - Security Premium is the amount received over and above the Face Value of the Shares Issued.



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Director

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Director



NOTE NO. 4 Non Current Borrowings

Particulars	As at 31st December 2023	As at 31st March 2023	As at 31st March 2024	As at 31st March 2023
Vehicle Loan From Bank	29.03	20.24	9.31	-
Unsecured Loan From Banks	377.13	92.09	32.13	-
Loan From Others	-	-	-	-
Total	406.16	112.33	41.44	-

NOTE NO. 5 Non Current Provisions

Particulars	As at 31st December 2023	As at 31st March 2023	As at 31st March 2024	As at 31st March 2023
Provision For Contingency	9.44	5.44	-	-
	9.44	5.44	-	-

* Rs 11.11 Lakhs from Vehicle Loan has been shown as current liability under current liabilities
 * Rs 129.14 Lakhs from Business Loan has been shown as current liability under current liabilities



For AUTOFURNISH LIMITED
[Signature]
 Director

For AUTOFURNISH LIMITED
[Signature]
 Director



NOTE NO. 6 Short Term Borrowings

Particulars	[Rs in Lakhs]			
	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at 31st March 2023
Other Loans				
Loan from Related Party				
Term Loan	16.76	16.28	17.28	7.52
Current Maturities of long term loans	0.00	0.00	24.47	94.95
Bank OD*	140.25	54.65	18.61	0.00
	499.01	349.76	195.22	195.90
	656.03	420.69	255.58	298.37

*(Overdraft facility from Axis Bank Ltd. is unsecured . ROI- 9% p.a.)

NOTE NO. 7 Trade Payable

Particulars	[Rs in Lakhs]			
	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at 31st March 2023
Outstanding dues of micro enterprises and small enterprises	56.99	-	-	-
Outstanding dues of creditors other than micro enterprises and small enterprises	255.11	121.90	260.46	203.68
	312.10	121.90	260.46	203.68

Trade payables ageing schedule for the year ended as on 31st December, 2025, 31st March, 2025, March 31, 2024 & March 31, 2023

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	1 to 2 year	2 to 3 year	More than 3 years	Not Due	
Outstanding dues to MSME						
31st December 2025						
31st March, 2025	56.99	-	-	-	-	56.99
31st March, 2024	-	-	-	-	-	-
31st March, 2023	-	-	-	-	-	-
Others						
31st December 2025						
31st March, 2025	249.53	5.58	-	-	-	255.11
31st March, 2024	118.39	3.51	-	-	-	121.90
31st March, 2023	220.10	25.47	14.89	-	-	260.46
	188.79	14.89	-	-	-	203.68
Total trade payables						
31st December 2025						
31st March, 2025	306.53	5.58	-	-	-	312.10
31st March, 2024	118.39	3.51	-	-	-	121.90
31st March, 2023	220.10	25.47	14.89	-	-	260.46
	188.79	14.89	-	-	-	203.68

NOTE NO. 8 Other Current Liabilities

Particulars	[Rs in Lakhs]			
	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at 31st March 2023
Advance from Customers				
Audit Fee Payable	13.83	2.41	17.41	141.39
GST Payable (Net of Input Tax credit)	3.50	3.00	0.40	0.30
Other Statutory Dues	1.96	14.32	13.20	
Employees Benefit Payable	10.95	20.26	0.10	0.94
Other Payables	71.39	28.90	7.32	
	14.92	9.16	14.39	8.39
	116.56	78.05	52.80	151.01

NOTE NO. 9 Provisions

Particulars	[Rs in Lakhs]			
	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at 31st March 2023
Provision For Gratuity	0.02	0.01		
	0.02	0.01	-	-

NOTE NO. 10 Current Tax Liabilities (Net)

Particulars	[Rs in Lakhs]			
	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at 31st March 2023
Provisions for Income Tax ((Net of Taxes Recoverable)	92.50	118.26	71.58	8.00
	92.50	118.26	71.58	8.00



For AUTOFURNISH LIMITED

[Signature]
Director

For AUTOFURNISH LIMITED



Director

NOTE NO. 11

Property, Plant & Equipment as on 31st December 2025

Particulars	Useful Life	Gross Block				Depreciation					Net Block		(Rs. in Lakhs)
		As at April 1, 2025	Additions during the year	Deletions during the year *	As at 31st December, 2025	As at April 1, 2025	Charge for the Year	Deduction during the year	Other Adjustments	As at 31st December, 2025	As at 31st December, 2025	As at 31st March, 2024	
Property Plant & Equipments													
Leasehold Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Equipment	8	8.83	0.27	-	9.10	7.56	0.37	-	-	7.92	1.18	1.27	
Computers	3	1.85	-	-	1.85	1.75	0.08	-	-	1.83	0.02	0.10	
Plant & Machinery	6	60.85	2.86	-	63.71	33.36	3.85	-	-	37.21	26.50	27.48	
Vehicles	10	60.85	20.00	-	80.85	28.76	10.29	-	-	39.05	41.80	32.05	
Furniture & Fixtures	10	12.53	-	-	12.53	4.45	1.57	-	-	6.02	6.51	8.08	
Intangible Assets		144.90	23.14	-	168.04	75.88	16.14	-	-	92.03	76.01	69.02	
Software		0.72	0.06	-	0.78	0.38	0.12	-	-	0.50	0.28	0.34	
Trademark		50.18	-	-	50.18	5.02	3.76	-	-	8.78	41.40	45.16	
Total		50.90	0.06	-	50.96	5.40	3.88	-	-	9.28	41.68	45.50	
Total Assets		195.81	23.20	-	219.00	81.28	20.03	-	-	101.31	117.69	114.52	

Property, Plant & Equipment as on 31st March 2025

Particulars	Useful Life	Gross Block				Depreciation					Net Block		(Rs. in Lakhs)
		As at April 1, 2024	Additions during the year	Deletions during the year *	As at 31st March, 2025	As at April 1, 2024	Charge for the Year	Deduction during the year	Other Adjustments	As at 31st March, 2025	As at 31st March, 2025	As at 31st March, 2024	
Property Plant & Equipments													
Office Equipment	8	7.77	1.06	-	8.83	6.96	0.60	-	-	7.56	1.27	0.81	
Computers	3	1.85	-	-	1.85	1.75	-	-	-	1.75	0.10	0.10	
Plant & Machinery	6	58.93	1.92	-	60.85	27.48	5.88	-	-	33.36	27.48	31.44	
Vehicles	10	35.76	25.09	-	60.85	22.59	6.17	-	-	28.76	32.09	13.17	
Furniture & Fixtures	10	4.60	7.93	-	12.53	3.61	0.84	-	-	4.45	8.08	0.99	
Intangible Assets		108.91	38.99	-	144.90	62.39	13.49	-	-	75.88	69.02	46.52	
Software		0.34	0.38	-	0.72	0.30	0.08	-	-	0.38	0.34	0.04	
Trademark		50.18	-	-	50.18	-	5.02	-	-	5.02	45.16	50.18	
Total		50.52	0.38	-	50.90	0.30	5.10	-	-	5.40	45.50	50.22	
Total Assets		159.43	36.38	-	195.81	62.69	18.59	-	-	81.28	114.52	96.74	

Property, Plant & Equipment as on 31st March, 2024

Particulars	Useful Life	Gross Block				Depreciation					Net Block		(Rs. in Lakhs)
		As at April 1, 2023	Additions during the year	Deletions during the year *	As at 31st March, 2024	As at April 1, 2023	Charge for the Year	Deduction during the year	Other Adjustments	As at 31st March, 2024	As at 31st March, 2024	As at 31st March, 2023	
Property Plant & Equipments													
Office Equipment	8	7.77	-	-	7.77	6.39	0.57	-	-	6.96	0.81	1.39	
Computers	3	1.85	-	-	1.85	1.61	0.14	-	-	1.75	0.10	0.24	
Plant & Machinery	6	81.85	0.10	23.02	58.93	33.20	8.65	14.38	-	27.48	31.44	48.64	
Vehicles	10	81.16	-	45.40	35.76	31.64	7.61	16.67	-	22.59	13.17	49.52	
Furniture & Fixtures	10	4.60	-	-	4.60	3.27	0.34	-	-	3.61	0.99	1.34	
Intangible Assets		177.23	0.10	68.43	108.91	76.11	17.33	31.04	-	62.39	46.52	101.13	
Software		0.34	-	-	0.34	0.23	0.02	-	-	0.30	0.04	0.06	
Trademark		-	50.18	-	50.18	-	-	-	-	-	50.18	50.18	
Total		-	50.18	-	50.52	0.28	0.02	-	-	0.30	50.22	50.24	
Total Assets		177.23	50.28	68.43	159.43	76.39	17.35	31.04	-	62.69	96.74	151.37	

Property Plant & Equipments As on 31 March 2023

Particulars	Gross block				Accumulated depreciation					Net block	
	As at April 1, 2022	Additions/ adjustments	Deductions/ adjustments	As at March 31, 2023	As at April 1, 2022	Charge for the year	Deductions/ adjustments	Other Adjustments	As at March 31, 2023	As at March 31, 2023	As at 31st March, 2022
Office Equipment	7.77	-	-	7.77	5.27	1.11	-	-	6.39	1.39	3.97
Computers	1.85	-	-	1.85	1.20	0.41	-	-	1.61	0.24	-
Plant & Machinery	81.85	-	-	81.85	22.45	10.75	-	-	33.20	48.64	57.59
Vehicles	81.16	-	-	81.16	9.15	22.49	-	-	31.64	49.52	72.88
Furniture & Fixture	4.60	-	-	4.60	2.80	0.46	-	-	3.27	1.34	2.75
Total	177.23	-	-	177.23	40.88	35.23	-	-	76.11	101.13	137.19
Intangible Assets											
Software	0.34	-	-	0.34	0.24	0.04	-	-	0.28	0.06	0.08
Total	0.34	-	-	0.34	0.24	0.04	-	-	0.28	0.06	0.08
Total Assets	177.57	-	-	177.57	41.12	35.27	-	-	76.39	101.19	137.27



For AUTOFURNISH LIMITED For AUTOFURNISH LIMITED

Director
 Director
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 Director

NOTE NO. 12 Investments

Particulars	[Rs in Lakhs]			
	As at 31st December 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March 2023
Long Term Investment in Subsidiary - Equity Shares of Golden Mace Private Limited (10,600 equity shares of Rs. 10 each, (FY-5,100 equity shares of Rs. 10 each)				

Note 12.1 - The company had acquired 4,500 equity shares of Rs. 10 each of Golden Mace Private Limited in exchange of its own shares issued by transfer of the shares. The Valuation of shares acquired of Golden Mace Private Limited and shares issued by the company have been valued by the Registered Valuer.

Note 12.2 - Pursuant to the above acquisition, Golden Mace Private Limited has become 100% subsidiary of the Company.

NOTE NO. 13 Long term Loans and Advances

Particulars	[Rs in Lakhs]			
	As at 31st December 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March 2023
Security Deposits				
Total	13.16	13.16	40.14	23.02

*Note 13.1 - Security Deposit has been given towards securing of lease properties and margin money for loans.

NOTE NO. 14 Deferred Tax Assets/ Liabilities

Particulars	[Rs in Lakhs]			
	As at 31st December 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March 2023
WTDV as per Companies Act, 2013	117.69	114.52	96.74	101.19
WTDV as per Income Tax Act, 1961	125.74	139.38	151.14	125.82
Current Taxation	(18.04)	(24.86)	(14.41)	(24.63)
Reserve				
Gratuity	(0.78)	(0.00)		
Leave Equilibration Reserve	(9.40)	(5.43)		
Net Deferred Tax	(3.15)	(2.28)		
Deferred Tax Liabilities/(Assets)	(12.39)	(8.69)		
	(7.91)	(6.44)	(8.66)	(6.28)

Reconciliation of Deferred Tax Assets/Liabilities

Particulars	[Rs in Lakhs]			
	As at 31st December 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March 2023
Opening balance				
Tax Expense during the year recognized in Statement of profit and loss	(8.44)	(8.60)	(6.28)	(3.21)
Closing Balance Net Liability/(Asset)	0.53	0.25	-2.46	-2.89
	(7.91)	(8.44)	(8.66)	(6.28)

NOTE NO. 15 Inventories

Particulars	[Rs in Lakhs]			
	As at 31st December 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March 2023
Raw Material				
Stock in Trade	618.54	462.21	730.52	-
Stock of Manufactured goods	277.79	229.51	451.00	256.67
Total	896.33	691.72	1181.52	256.67

NOTE NO. 16 Trade Receivable

Particulars	[Rs in Lakhs]			
	As at 31st December 2025	As at 31st March 2025	As at 31st March 2024	As at 31st March 2023
Trade Receivable considered good - Unsecured				
Total	1158.98	1076.33	511.08	267.06

Trade receivables ageing schedule for the period ended as on 31st December, 2025:

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months to 1 year	1 to 2 year	2 to 3 year	More than 3 year	
(i) Undisputed Trade Receivables-Considered Good						
(ii) Undisputed Trade Receivables- which have significant increase in credit risk	911.74	162.51	84.74	-	-	1,158.98
(iii) Undisputed Trade Receivables- credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables-Considered Good	-	-	-	-	-	-
(v) Disputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables- credit impaired	-	-	-	-	-	-
Total	911.74	162.51	84.74	-	-	1,158.98

Trade receivables ageing schedule for the period ended as on 31st March, 2025:

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months to 1 year	1 to 2 year	2 to 3 year	More than 3 year	
(i) Undisputed Trade Receivables-Considered Good						
(ii) Undisputed Trade Receivables- which have significant increase in credit risk	862.28	89.49	123.28	-	1.28	1,076.33
(iii) Undisputed Trade Receivables- credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables-Considered Good	-	-	-	-	-	-
(v) Disputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables- credit impaired	-	-	-	-	-	-
Total	862.28	89.49	123.28	-	1.28	1,076.33

Trade receivables ageing schedule for the period ended as on 31st March, 2024:

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months to 1 year	1 to 2 year	2 to 3 year	More than 3 year	
(i) Undisputed Trade Receivables-Considered Good						
(ii) Undisputed Trade Receivables- which have significant increase in credit risk	575.55	123.28	-	-	12.45	511.08
(iii) Undisputed Trade Receivables- credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables-Considered Good	-	-	-	-	-	-
(v) Disputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables- credit impaired	-	-	-	-	-	-
Total	575.55	123.28	-	-	12.45	511.08



For AUTOFURNISH LIMITED

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Director

For AUTOFURNISH LIMITED

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Director



Trade receivable aging schedule for the period ended as on March 31, 2023:

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months to 1 year	1 to 2 year	2 to 3 year	More than 3 year	
(i) Un disputed Trade Receivables-Considered Good	355.51	-	-	12.45	-	367.96
(ii) Un disputed Trade Receivables- credit impaired	-	-	-	-	-	-
(iii) Disputed Trade Receivables-Considered Good	-	-	-	-	-	-
(iv) Disputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
(v) Disputed Trade Receivables- credit impaired	-	-	-	-	-	-
Total	355.51	-	-	12.45	-	367.96

NOTE NO. 17 Cash & Cash Equivalents

Particulars	As at 31st December 2024		As at 31st March 2025	
	As at 31st December 2024	As at 31st March 2025	As at 31st March, 2024	As at 31st March 2023
Cash & Cash Equivalents	4.99	4.71	2.58	-
Balance With Bank	15.16	36.30	0.29	-
Total	17.75	41.01	2.87	-

NOTE NO. 18 Loans and Advances

Particulars	As at 31st December 2024		As at 31st March 2025	
	As at 31st December 2024	As at 31st March 2025	As at 31st March, 2024	As at 31st March 2023
Other Advances - Unsecured & Considered Good	32.24	32.24	35.64	274.87
Advances to Related Party	0.00	-	44.51	-
Total	32.24	32.24	80.15	274.87

NOTE NO. 19 Other Current Assets

Particulars	As at 31st December 2024		As at 31st March 2025	
	As at 31st December 2024	As at 31st March 2025	As at 31st March, 2024	As at 31st March 2023
Balance with Government Authorities	-	-	3.05	14.58
Advances to Staff	-	-	0.35	-
Deposit Expenses	-	-	-	-
Advance to Suppliers	0.21	2.04	-	-
Other Advances Related to IPO	461.36	63.68	149.40	-
ETC. of GST (net of Payable)	10.52	10.32	-	-
Other Financial Assets	11.05	-	-	-
Total	483.14	76.04	159.69	14.58



For AUTOFURNISH LIMITED

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Director

For AUTOFURNISH LIMITED

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Director



NOTE NO. 20 Revenue From Operation

Particulars	[Rs in Lakhs]			
	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at 31st March 2023
Domestic Sales of Goods				
a) Manufactured goods	1,628.70	2,433.55	400.23	777.10
b) Traded goods	1,140.64	871.86	1,190.77	281.77
Other operating Revenue				
a) E-commerce Webportal Support Services	60.00	30.60		
Revenue from operations	2,829.33	3,336.01	1,591.00	1,058.86

*Sale of Manufactured Goods for the FY 2023-24 pertains to Inventory Manufactured in FY 2022-23.

NOTE NO. 21 Other Income

Particulars	[Rs in Lakhs]			
	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at 31st March 2023
Interest on FDR	0.00	0.01	1.42	1.15
Other Income	2.25	52.28	0.00	
	2.25	52.29	1.42	1.15

NOTE NO. 22 Material Consumed

Particulars	[Rs in Lakhs]			
	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at 31st March 2023
Opening Stock	462.21	250.52	-	283.81
Add: Purchases	1658.51	2181.60	250.52	605.45
Less: Closing Stock	618.54	462.21	250.52	-
Cost of Goods Consumed	1,502.19	1,969.90	-	889.26

NOTE NO. 23 Purchase of Stock in Trade

Particulars	[Rs in Lakhs]			
	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at 31st March 2023
Purchase of Stock in Trade	886.48	557.98	1078.25	462.82
	886.48	557.98	1,078.25	462.82

NOTE NO. 24 Change in inventory of finished goods

Particulars	[Rs in Lakhs]			
	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at 31st March 2023
Opening Stock				
Stock In Trade	229.51	451.03	256.67	-
Finished Goods	273.60	0.00	361.87	0.00
Closing Stock				
Stock In Trade	277.79	229.51	451.03	256.67
Finished Goods	617.22	273.60	0.00	350.35
Net (Increase) / Decrease	-391.90	-52.08	167.51	-607.02

NOTE NO. 25 Employee Benefit Expenses

Particulars	[Rs in Lakhs]			
	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at 31st March 2023
Salary & Wages	104.04	108.19	2.86	97.52
Directors Remuneration	54.00	72.00	-	20.00
Contribution to Staff Welfare Funds	4.96	2.86	-	1.76
Gratuity Expenses	9.44	5.45	-	-
Total	172.44	188.50	2.86	119.28



For AUTOFURNISH LIMITED



For AUTOFURNISH LIMITED

Director

Director

NOTE NO. 26 Finance Cost

Particulars	[Rs in Lakhs]			
	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at 31st March 2023
Interest payable on:				
Term Loan	78.74	60.97	34.04	30.36
Interest on Taxes	16.49	3.61	0.01	0.83
	95.23	64.58	34.05	31.18

NOTE NO. 27 Other Expenses

Particulars	[Rs in Lakhs]			
	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at 31st March 2023
Audit Fees	1.50	3.10	0.40	0.30
Bank Charges	-	-	-	0.23
Business Promotion Expenses	-	8.98	1.47	3.30
Commission Expenses	29.12	35.59	17.76	-
Conveyance Expenses	3.07	4.33	1.58	0.16
Consumable Expenses	-	-	-	9.51
Demat Expenses	-	0.75	-	-
Repair & Maintenance-Computer	-	0.20	0.16	0.09
Internet Charges	-	-	-	0.17
IT Related Expenses	1.08	1.17	-	-
Legal & Professional Fee	8.90	8.75	2.06	7.14
Courier Charges	0.11	0.21	0.07	7.75
Office Expenses	12	19.66	13.31	26.87
Refund To Customer	-	-	-	1.10
Security Expenses	-	-	-	2.65
Water Charges	-	-	-	0.65
Repair & Maintenance-others	1.81	-	-	0.02
* Rent & Electricity	49.43	38.37	14.33	35.28
Discount Given/Received	0.01	0.97	0.03	-
Insurance Expenses	3.12	0.69	2.42	1.78
Travelling Expenses	-	5.75	-	-
Miscellaneous Expenses	0.54	0.15	0.71	2.23
Server	-	-	-	1.33
Vehicle Repair& Maintenance	2.72	-	-	0.11
Retention	-	-	-	2.62
Payment Gateway Charges	0.43	0.50	-	-
Petrol/Diesel	-	0.73	2.64	3.27
Paper Label	-	-	-	1.04
Telephone Expenses	0.78	1.07	0.77	0.73
Advertisement Expense	7.68	6.98	0.01	-
Transportation Charges	9.17	12.27	1.97	-
Rates & Taxes	3.42	6.60	-	-
Loan Processing Fee	16.96	-	-	-
CGTMSE Fee	4.91	-	-	-
Import Expense	5.80	-	-	-
GST and TDS Expenses	1.92	0.77	0.24	-
Total	164.65	157.58	59.90	108.34

* The Company has incurred Electricity Expense in the year 23-24. Although the company was involved only in trading activity during the said financial year electricity expense were incurred by virtue of MOU dt. 01 November,2022 with Sahaprut Corporation.

NOTE NO. 28 Exceptional Cost

Particulars	[Rs in Lakhs]			
	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at 31st March 2023
Balances Written Off	-	10.04	-	-
	-	10.04	-	-

For AUTOFURNISH LIMITED

Director

For AUTOFURNISH LIMITED

Director



(Amount in Lakhs, except No. of Shares)

NOTE NO. 29: Earning Per Share	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at March 31, 2023
Basic EPS: Post Bonus				
Profit for the year	282.63	345.76	160.44	15.78
Weighted number of shares outstanding	9,954,508	9,032,707	8,670,000	8,670,000
Basic and Diluted EPS (Rs.)	2.84	3.83	1.85	0.18
Diluted EPS				
Profit for the year	282.63	345.76	160.44	15.78
Weighted number of shares outstanding	9,954,508	9,032,707	8,670,000	8,670,000
Basic and Diluted EPS (Rs.)	2.84	3.83	1.85	0.18

*EPS as at 31st December 2025 has been computed for a period of nine months

NOTE NO. 30: Reconciliation of Effective Tax Rate

Particulars	[Rs in Lakhs]			
	As at 31st December 2025	As at 31st March 2025	As at 31st March, 2024	As at March 31, 2023
Net income before tax	382.49	473.22	232.50	20.89
Enacted tax rate in India	25.17%	25.17%	25.17%	25.17%
Computed tax expense	96.27	119.11	58.52	5.26
Increase/ decrease in taxes on account of:				
Tax effect on exempted income under Income-tax Act				
Adjustment on account of Demerger			-	-
Tax impact of restatement of Prior period items				
Adjustment on account of brought forward losses/unabsorbed Dep.			-	-
Adjustment on account of other than permanent difference	3.06	3.4	13.60	2.74
Adjustment on account of permanent difference				
Excess/ Short provision relating earlier year tax			-	-
Income tax expense recognised in the statement of profit and loss	99.33	122.51	72.12	8.00

NOTE NO. 31: Employee Benefits

i) Employees' benefit:

The table below shows a summary of the key results of the report including past results as applicable.

a) Employee Benefit – Gratuity

The amount to be recognized in Balance Sheet

All Figures in INR	31-Dec-25	31-Mar-25	31-Mar-24	31-Mar-23
Present Value of Obligation as at the end of the year	9.44	5.45	NA	NA
Fair Value of Plan Assets as at the end of the year	0.00	0.00	NA	NA
Funded Status	-9.44	-5.45	NA	NA
Unrecognized Actuarial (gains)/ losses	0.00	0.00	NA	NA
Net Asset / (Liability) Recognized in Balance Sheet	0.00	-5.45	NA	NA

Expense Recognized in Statement of Profit and Loss

All Figures in INR	31-Dec-25	31-Mar-25	31-Mar-24	31-Mar-23
Current Service Cost	9.44	5.45	NA	NA
Past Service Cost	0.00	0.00	NA	NA
Interest Cost	0.00	0.00	NA	NA
Expected Return on Plan Assets	0.00	0.00	NA	NA
Curtailment Cost / (Credit)	0.00	0.00	NA	NA
Settlement Cost / (Credit)	0.00	0.00	NA	NA
Net actuarial (gain)/ loss recognized in the year	0.00	0.00	NA	NA
Expenses Recognized in the statement of Profit & Loss	9.44	5.45	NA	NA

*The company has recognized gratuity provision for the first time as on 31-03-2025.

*Note 6.1: The gratuity provision for the current period has been recognized on a proportionate basis based on the last actuarial valuation. The full legislative impact will be formally recognized in the financial statements for the year ending March 31, 2026.

For AUTOFURNISH LIMITED

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Director

For AUTOFURNISH LIMITED

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Director



a) Summary of membership data

Particulars	12/31/2025	3/31/2025	3/31/2024	3/31/2023
a) Number of employees	39	27	NA	NA
b) Total Monthly Salary (in 000's) Basic Salary	1,624	1,457	NA	NA
c) Average Past Service (Years)	1.19	0.85	NA	NA
d) Average Age (Years)	34.21	36.52	NA	NA
e) Average remaining (Years) working life	25.79	23.48	NA	NA

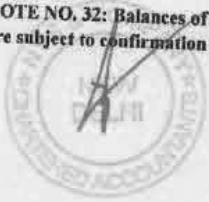
b) Employee Benefit – Leave Encashment

The company do not provide for any leave encashment as the same is paid during the period of accrual.

**Company has obtained Actuarial report from Ms. Sapna Malhotra dated September 06, 2025 for the period April 01, 2024 to March 31, 2025

Based on the Report Gratuity Expense & Provisions has been recognised in the Financial Statements.

NOTE NO. 32: Balances of Trade Receivables and Trade Payables as at the balance sheet are subject to confirmation and reconciliation.



For AUTOFURNISH LIMITED

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Director

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Director



Note No. 33 : Operating lease

Rs. in Lakhs

1) Autofurnish Limited

Property at Delhi							
Lease Rent per month	2.63	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Lease Rent per annum	31.50	31.50	33.08	34.73	36.47	38.29	174.06
Lease Equalisation		34.81	34.81	34.81	34.81	34.81	174.06
		3.31	1.74	0.08	(1.65)	(3.48)	0.00

Lease Rent A/c	Dr	26.11	
To Rajiv Divan	Cr		12.01
To Sanjeev Divan	Cr		12.01
To Rent Equalisation Reserve	Cr		2.09

Property at Faridabad					
Lease Rent per month	0.62	Year 1	Year 2	Year 3	Total
Lease Rent per annum	7.44	7.44	7.89	8.36	23.69
Lease Equalisation		7.90	7.90	7.90	23.69
		0.46	0.01	(0.46)	0.00

Lease Rent A/c	Dr	5.92	
To Anhad Udyog	Cr		5.65
To Rent Equalisation Reserve	Cr		0.27

2) Golden Mace Private Limited

Property at Delhi							
Lease Rent per month	1.00	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Lease Rent per annum	12.00	12.00	12.60	13.23	13.89	14.59	66.31
Lease Equalisation		13.26	13.26	13.26	13.26	13.26	66.31
		1.36	0.66	0.03	-0.63	-1.32	0.00

Lease Rent A/c	Dr	9.95	
To Rajiv Divan	Cr		4.58
To Sanjeev Divan	Cr		4.58
To Rent Equalisation Reserve	Cr		0.80

Total Rent Equalisation Reserve (in rs. Lakhs)	3.15
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For AUTOFURNISH LIMITED

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Director

For AUTOFURNISH LIMITED

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Director

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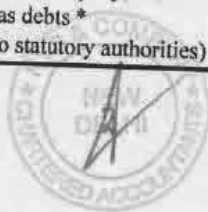
NOTE NO. 34 CAPITAL MANAGEMENT: Equity share capital and other equity are considered for the purpose of Company's capital management. The Company's objective for capital management is to manage its capital to safeguard all stakeholders. The funding requirements are met through loans.

NOTE NO. 35 Liquidity Risk: Liquidity risk refers to the risk that the Company cannot meet its financial obligations. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as per requirements. The Company will continue to consider borrowing options to maximize liquidity and supplement cash requirements as necessary.

NOTE NO.36 The Company is engaged in manufacture & sales of auto spare parts which is considered as the only reportable business segment.

NOTE NO. 37. Contingent Liabilities & Commitments

Particulars	As at 31st December 2025	As at 31st March 2025	As at 31st March 2024	As at 31st Mar 2023
Claims against the Company, not acknowledged as debts * (Amount paid to statutory authorities)	-	-	-	-



For AUTOFURNISH LIMITED

[Signature]
Director

For AUTOFURNISH LIMITED

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Director



NOTE NO.38: Key Financial Ratio

Sl No.	Particulars	2022-23		2021-22		Apr25 to Dec25		2024-2025		2023-2024		2022-23						
		Numerator	Denominator	Numerator	Denominator	Numerator	Denominator	Numerator	Denominator	Numerator	Denominator	Numerator	Denominator					
1	Current Ratio	Current Assets	Current Liabilities	3,211.65	1,177.22	2.73		2,191.55	738.91	2.97		1,455.34	640.42	2.27		1,280.29	661.06	1.94
2	Debt-Liquidity Ratio	Total Debt	Total shareholder's Equity	1,662.98	1,756.82	0.61		532.06	1,471.03	0.36		290.92	507.17	0.33		298.37	749.63	0.40
3	Debt Service Coverage Ratio	EBITDA	Interest-Intensment	479.00	218.99	2.19		510.53	115.62	4.42		262.48	32.65	5.37		85.38	30.36	2.81
4	Return On Equity	Net Income	Shareholder's Equity	282.63	1,756.82	16.09%		345.76	1,471.03	23.50%		160.44	507.17	17.60%		15.78	749.63	2.10%
5	Inventory Turnover Ratio	Cost of Goods Sold	Average Inventory	1,096.77	1,239.44	1.61		2,475.80	833.44	2.97		1,348.76	644.28	1.90		745.66	445.41	1.67
6	Trade Receivable Turnover Ratio	Net Credit Sale	Average account Receivable	2,829.33	1,117.65	2.53		3,236.01	793.70	4.20		1,391.00	439.32	3.62		1,058.86	345.48	3.06
7	Trade Payable Turnover Ratio	Net Credit Purchase	Average account Payable	2,544.99	188.51	13.50		2,739.58	391.18	14.33		1,528.76	232.07	3.53		1,088.27	176.94	6.14
8	Net Capital Turnover Ratio	Total Sale	Working Capital	2,829.33	2,034.43	1.39		3,236.01	1,452.62	2.30		1,391.00	814.92	1.95		1,058.86	610.23	1.71
9	Net Profit Ratio	Net Profit	Revenue	282.63	2,829.33	9.99%		350.49	3,236.01	10.51%		162.85	1,391.00	10.24%		15.78	1,058.86	1.49%
10	Return On Capital Employed	Earning Before Interest & Tax	Capital Employed	461.25	2,163.77	21.32%		534.19	1,583.30	33.74%		266.55	948.52	28.10%		51.21	749.63	6.84%
11	Return on Investment	Profit from Investment	Cost of Investment	-	-	-		-	-	-		-	-	-	-	-	-	-
12	Return on Networth	PAT	Shareholder Fund	282.63	1,756.82	16.09%		345.76	1,471.03	23.50%		160.44	507.17	17.60%		15.78	749.63	2.10%
13	NAV Per Share Pre Bonus	Net Assets	No. of shares	1,756.82	99.55	17.63		1,471.03	99.55	14.78		919.11	3.10	180.22	749.63	5.10	146.90	
14	NAV Per Share Post Bonus	Net Assets	No. of shares	1,756.82	99.55	17.63		1,471.03	99.55	14.78		919.11	86.70	10.60	749.63	86.70	8.65	



For AUTOFURNISH LIMITED For AUTOFURNISH LIMITED

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Director

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Director



NOTE NO. 39 : Other Financial Information

Particulars	Financial Year ended December 31, 2025	Financial Year ended March 31, 2025	Financial Year ended March 31, 2024	Financial Year ended March 31, 2023
Revenue from operations ⁽¹⁾	2,829.33	3,336.01	1,591.00	1,058.86
Growth in Revenue from Operations ⁽²⁾	-15.19%	109.68%	50.26%	-
EBITDA ⁽³⁾	479.00	510.53	282.48	85.36
EBITDA (%) Margin ⁽⁴⁾	16.93%	15.30%	17.75%	8.06%
EBITDA Growth Period on Period ⁽⁵⁾	-6.18%	80.73%	230.92%	-
ROCE (%) ⁽⁶⁾	21.32%	33.74%	28.10%	6.84%
Current Ratio ⁽⁷⁾	2.73	2.97	2.27	1.94
Operating Cash flow ⁽⁸⁾	(434.85)	(323.08)	79.28	(28.13)
PAT ⁽⁹⁾	282.63	345.76	160.44	15.78
ROE/ RONW ⁽¹⁰⁾	16.09%	23.50%	17.69%	2.10%
EPS ⁽¹¹⁾ (after considering bonus)	2.84	3.85	1.85	0.18



For AUTOFURNISH LIMITED

[Signature]

Director

For AUTOFURNISH LIMITED

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Director



Restated Notes forming part Consolidated of Financial Statements for the period and year ended December 31, 2025, March 31, 2025, March 31, 2024 and March 31, 2023

Note 40: Related Party Transaction

Relationship	Name of KMP
Director & MD	PUNEET ARORA
Director & CFO	RUPPAL WADHWA
Independent Director	Sourav
Independent Director	Neha Sharma
Company Secretary	CS Devender Agarwal & CS Srishti Narang
*Wholly Owned Subsidiary	Golden Mace Private Limited

*Note: Effective 28th February 2025, Golden Mace Private Limited became a wholly owned subsidiary of the company. This change is reflected in the restated financials in accordance with applicable accounting standards.

Relatives of Directors
1. Chavi Wadhwa
2. Shally Wadhwa
3. Naresh Kumar Wadhwa
4. Shushank Arora

Other Organisations with Common Control
1. Convalida Technologias Private Limited
2. Convalida Technologias LLC - USA
3. Convalida Technologias INC - Canada
4. Golden Mace Trading INC - Canada
5. ACE Infinity Ventures
6. Anant Shashi Plastic & Engineering Company

Summary of Significant related parties' transactions carried out in ordinary course of business are as under:

Sr No.	Description	Rs. In Lakhs				
		Key Management Personnel including Relative				
		Apr25 to Dec25	FY 2024-25	FY 2023-24	FY 2022-23	
1	Director Remuneration Puneet Arora		27	36.00	-	10.00
2	Director Remuneration Ruppal Wadhwa		27	36.00	-	10.00
3	Salary to Directors Relative - Chavi Wadhwa		8.84	12.00	-	5.57
4	Salary to Directors Relative - Shally Arora		8.84	12.00	-	5.57
5	Salary to Company Secretary - CS Devendra		1.93	2.45	-	-
6	Salary to Company Secretary - CS Srishti Narang		1.23	-	-	-
7	Loan repaid by Directors Relative - Shushank Arora		-	9.93	-	-
8	Loan repaid by Directors Relative - Naresh Kumar		-	34.58	-	-
9	Loan Repaid to Director - Puneet Arora		-	1.00	-	-
10	Loan Repaid to Director - Ruppal Wadhwa		-	-	1.69	-
11	Loan Received from Director - Puneet Arora		0.48	-	11.45	-
12	Shares Issued to Promoters - Puneet Arora		-	122.55	-	-
13	Shares Issued to Promoters - Ruppal Wadhwa		-	122.55	-	-
	Balance as on the end of period					
1	Remuneration Payable to Directors - Puneet Arora		24.74	10.12	-	-
2	Remuneration Payable to Directors - Ruppal Wadhwa		11.42	1.40	-	-
3	Salary payable to relative - Chavi Wadhwa		10.09	4.20	-	-
4	Salary payable to relative - Shally Arora		10.09	6.16	5.82	5.82
5	Salary payable to Company Secretary - CS Srishti Narang		1.23	-	-	-
6	Loan to Relatives - Shushank Arora		-	-	9.93	9.93
7	Loan to Relatives - Naresh Kumar		-	-	34.58	34.58
8	Loan from Director - Puneet Arora		16.76	16.28	17.28	5.83
9	Loan from Director - Ruppal Wadhwa		-	-	-	1.69



For AUTOFURNISH LIMITED

[Signature]
Director

For AUTOFURNISH LIMITED

[Signature]
Director



NOTE NO. 41 : ADDITIONAL REGULATORY INFORMATION

During the Period or previous years

- (i) All the immoveable properties held by the company are in the name of the company (where the company is the lessee and the lease arrangements are duly executed in favour of lessee) as on the balance sheet date.
- (ii) Company not provided any loans to Promoters, Directors, Key Managerial Persons or related parties. The loans provided to other body corporates are repayable on demand. However Loans have been given to Relatives of Directors
- (iii) Company doesn't have any Capital-Work-in Progress.
- (iv) Company doesn't have any intangible assets under developments.
- (v) No benami property held by company, No proceedings has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (vi) Company has borrowings from banks or financial institutions on the basis of security of current assets.
- (vii) Company not been declared as wilful defaulter by any bank or financial Institution or other lender.
- (viii) Company has not done any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956,
- (ix) Company has not any charges or satisfaction yet to be registered with ROC beyond the statutory period.
- (x) Section 135 of Companies Act, 2013 relating to CSR Policy is not applicable on the Company.
- (xi) Company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act' 2013 read with Companies (Restriction on Number of Layers) Rules' 2017
- (xii) The additional information pursuant to Schedule III to the Companies Act, 2013 are either nil or not applicable.
- (xiii) The Minority Interest has been calculated for Subsidiary till 28 February,2025. However, Golden Mace Private Limited become wholly owned subsidiary on 27 March.,2025 which is as per the share purchase agreement dated 15 March,2025.

The accompanying Notes 1 to 41 forms integral part of these Financial Statements

As per our report of even date attached

For NYS & Company

Chartered Accountants

FRN :017007N

CA Niitesh N Agrawal
Membership No. 527125

Place: Delhi

UDIN : 26527125FQMLL81674

Date: 23/04/2026

For AUTOFURNISH LIMITED

For AUTOFURNISH LIMITED

PUNEET ARORA
(Managing Director)
DIN : 05175455

For AUTOFURNISH LIMITED

RUPPAL WADHWA
(Director & CFO)
DIN : 07120919

Director

Auth. Sign

CS SRISHTI NARANG
(Company Secretary)
Membership No. 45898