

AUTOFURNISH LIMITED

(formally known as Autofurnish Trading Limited)

(CIN: U51101DL2015PLC279742)

Regd Office: K-55, Udyog Nagar, Peeragarhi, Nangloi, West Delhi, New Delhi, 110041

STATEMENT OF CONSOLIDATED AUDITED ASSETS AND LIABILITIES AS AT 31.03.2026

(All amount in Lakh, unless otherwise stated)

S. No.	Particulars	As at the Year Ended	
		31-Mar-26	31-Mar-25
		(Audited)	(Audited)
I.	<u>EQUITY AND LIABILITIES</u>		
1	Shareholder's funds		
	(a) Share Capital	995.45	995.45
	(b) Reserve & Surplus	838.91	475.58
		1,834.36	1,471.03
2	Non-current liabilities		
	(a) Long-term borrowings	577.16	112.27
	(b) Long Term Liabilities	11.97	5.43
		589.13	117.70
3	Current Liabilities		
	(a) Short term borrowings	702.09	420.69
	(b) Trade payables		
	- total outstanding dues of micro enterprises and small enterprises	66.78	-
	- total outstanding dues of creditors other than micro enterprises and small enterprises	186.59	121.90
	(c) Other current liabilities	168.06	78.05
	(d) Short term provisions	118.23	118.27
		1,241.75	738.91
		3,665.24	2,327.65
II.	<u>ASSETS</u>		
1.00	Non-current assets		
	(a) Propert, Plant and Equipment and Intangible Assets		
	- Tangible Assets	72.33	69.02
	- Intangible Assets	40.39	45.50
	(b) Other Non Current Assets	12.16	13.16
	(c) Defered Tax Assets	9.71	8.44
		134.59	136.12
2	Current assets		
	(a) Inventories	1,739.35	965.32
	(b) Trade receivables	1,601.52	1,076.33
	(c) Cash and Cash equivalents	51.90	41.01
	(d) Short Term Loan and Advance	32.24	32.24
	(e) Other current assets	105.64	76.63
		3,530.65	2,191.53
		3,665.24	2,327.65

Place: Faridabad
Date: 19th June 2026For and on behalf of the Board of Directors
AUTOFURNISH LIMITEDPuneet Arora
Managing Director
DIN : 05175455

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STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED AND YEAR ENDED 31.03.2026

(All amount in Lakh, unless otherwise stated)

CONSOLIDATED					
S. No.	Particulars	For the Half Year ended		Year Ended	
		31.03.2026 (Audited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)	31.03.2025 (Audited)
I	Revenue from Operations	1,793.34	2,107.86	3,901.20	3,305.41
II	Other Income	61.28	60.00	121.28	82.89
III	Total Income (I + II)	1,854.62	2,167.86	4,022.48	3,388.30
IV	Expenses				
	Cost of Material Consumed	1,205.79	1,134.30	2,340.09	1,569.90
	Purchases of Stock in Trade	461.25	652.94	1,114.19	957.98
	Changes in inventories of Stock in Trade	(361.11)	(168.22)	(529.33)	(52.08)
	Employee benefits expense	119.79	114.30	234.09	188.50
	Finance Costs	84.79	51.61	136.40	64.58
	Depreciation and amortization expense	14.99	12.66	27.66	18.59
	Other expense	85.00	105.71	190.70	157.58
	Total Expense	1,610.50	1,903.30	3,513.79	2,905.05
V	Profit before exceptional and extraordinary items and tax (I	244.12	264.56	508.69	483.25
VI	Exceptional Items- Prior Period Item	-	-	-	10.04
VII	Profit before extraordinary items and tax (V-VI)	244.12	264.56	508.69	473.21
VIII	Extraordinary items	-	-	-	-
IX	Profit before tax (VII-VIII)	244.12	264.56	508.69	473.21
X	Tax expense:				
	(1) Current tax	64.30	66.82	131.12	122.47
	(2) Deferred tax	(1.89)	0.62	(1.27)	(9.52)
	(3) Previous Year Taxes	-	15.51	15.51	0.04
XI	Profit/(Loss) for the period (IX + X)	181.71	181.62	363.33	360.22
XII	Transferred to Minority Interest	-	-	-	4.73
XIII	Profit/(Loss) b/f from Previous Year	-	-	-	-
XIV	Net Profit carried forward to Reserves & Surplus	181.71	181.62	363.33	355.49
XV	Earnings per equity share of Face value of Rs. 10/- each) (Previous year Rs. 10/- each):				
	1) Basic	1.82	1.82	3.65	3.96
	2) Diluted	1.82	1.82	3.65	3.96
XVI	Paid-up Equity Share Capital (Face Value of Rs. 10/- per share	9,96,45,080	9,96,45,080	9,96,45,080	9,96,45,080

Notes to Consolidated Financial Results:

1. The above Consolidated Audited Financial Results have been reviewed and recommended by the Audit committee and approved by the Board of Directors in their respective meetings held on June 19, 2026. These Results have been subjected to Audit by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and they have expressed an unmodified opinion on the aforesaid Results.

2. The above Consolidated Audited Financial Results has been prepared in accordance with Accounting Standards ('AS') prescribed under Section 133 of the Companies Act, 2013 read together with the relevant rules thereunder (as amended) and other recognised accounting practices and policies to the extent applicable.

3. As per MCA Notification dated 16th February 2015, Companies whose shares are listed on SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations are exempted from the compulsory requirement of adoption of IND AS. As the Company is covered under the exempted category, it has not adopted IND AS for the preparation of the financial statements



4. Basic and Diluted Earnings Per Share (EPS) have been computed in accordance with AS 20 using weighted average number of equity shares outstanding during the period. EPS is presented in Rupees per share of face value Rs. 10/-each. EPS for the Half year ended are not annualized. EPS for the year ended 31st March 2026 has been annualized.
5. The Group is exclusively operating in the business of automobile accessories. This In the context of Accounting Standard (AS - 17) - " Segment Reporting" constitutes single operating segment. The Company does not have operations outside India, hence Geographical Segment is not applicable.
6. Provision for current tax and deferred tax has been made in accordance with the Income Tax Act, 1961 and AS 22.
7. The Group has completed Initial Public Offering (IPO) of Rs. 1460.01 lakhs (Fresh Issue) comprising of 35,61,000 equity shares of Rs. 10 each at an issue price of Rs. 41 per share. The equity shares of the Company have been listed on SME platform of BSE (hereinafter referred as "Stock Exchange") w.e. f. 29th May 2026.
8. Since the Initial Public Offering (IPO) has been Listed on 29th May 2026 i.e. after the reporting period for above result, the utilisation of the proceed are not applicable in half year ended 31st March 2026 and year ended 31st March 2026.
9. On November 21, 2025, the Government of India notified the four Labour Codes, namely the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, consolidating and rationalising various existing labour laws. The Ministry of Labour & Employment has also issued draft Rules, FAQs and related clarifications to facilitate implementation and assessment of the regulatory impact arising from the new framework.
- The Group has assessed the impact of the revised wage definition on its employee benefit obligations in accordance with AS 15. Further the Company has obtained the Gratuity valuation report and no material impact has been observed in respect of above revision. The Company has recognised the expense under Employee Benefits Expense in the current period. Further the Company will continue to monitor the finalisation of the relevant Central and State Rules and will account for any additional impacts in the period in which such Rules or clarifications are notified.
10. The figures for the previous period/ year have been regrouped or rearranged or reclassified wherever considered necessary to make them comparable with current periods/ years classification.

Place: Faridabad
Date: 19th June 2026



For and on behalf of the Board of Directors
AUTOFURNISH LIMITED

Puneet Arora
Managing Director
DIN : 0517545



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STATEMENT OF CONSOLIDATED CASHFLOWS FOR THE YEAR ENDED 31.03.2026

(All amount in Lakh, unless otherwise stated)

Particulars	31-Mar-2026 Rs.	31-Mar-2025 Rs.
I Cash flows from operating activities		
Net profit / (loss) before tax	508.69	473.22
Adjustments wrt Reserve & Surplus	-	2.28
Depreciation and amortisation expense	27.66	18.59
Interest income	-	(0.01)
Interest expense	136.40	64.58
Operating profit before working capital changes	672.75	558.66
Changes in assets and liabilities		
(Increase)/ Decrease in Inventories	(774.03)	(263.78)
(Increase)/ Decrease in trade receivables	(525.19)	(565.24)
(Increase)/ Decrease in loans and advances, other assets	(29.01)	83.06
Increase /(Decrease) in trade creditors	131.47	(138.56)
Increase /(Decrease) in liabilities and provisions	96.55	77.38
Cash generated from operating activities	(427.46)	(248.48)
Income tax paid	(146.69)	(122.51)
Cash generated from operating activities (A)	(574.15)	(370.99)
II Cash flows from investing activities		
Purchase of Assets	(25.85)	(36.38)
Proceeds from Advances	1.00	74.89
Interest received	-	0.01
Net cash used in investing activities (B)	(24.85)	38.52
III Cash flows from financing activities		
Inflow from issue of share capital	-	199.15
Proceeds from Borrowings	746.29	236.04
Interest paid	(136.40)	(64.58)
Net cash used in financing activities (C)	609.89	370.61
Net (decrease)/ increase in cash and cash equivalents (A+B+C)	10.89	38.14
Cash and cash equivalents as at the beginning of the year	41.01	2.87
Cash and cash equivalents as at the end of the year	51.90	41.01
Notes:-		
1 Components of Cash and Cash Equivalents		
Cash on Hands	4.53	4.71
Balance With Bank	47.37	36.30

Place: Faridabad
Date: 19th June 2026For and on behalf of the Board of Directors
AUTOFURNISH LIMITEDPuneet Arora
Managing Director
DIN : 05175455