NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS
616- INDUSTRIAL AREA "B"
LUDHIANA
Phone(s): 2540374 2534833
nareshguptaca1@gmail.com PAN: AARPG3851E

FORM NO. 3CB

[See rule 6G (1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case Of a person referred to in clause (b) of sub-rule (1) of the rule 6G

1. We have examined the Balance Sheet as on 31st March,2020 and the Profit and Loss Account for the period begining from 01/04/2019 to ending on 31/03/2020,attached herewith, of AUTO INTERNATIONAL VILLAGE MANGARH MACHHIWARA ROAD KOHARA LUDHIANA PUNJAB Permanent Account No. AAGFA2950D

2. We certify that the balance sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at LUDHIANA and 0 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any :

These financial statements are the responsibility of the management.

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit include examining on a test basis, evidence supporting the amounts and disclosure in the financial statement.

An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis of our opinion.

(b) Subject to above -

(A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.

(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2020 and

(ii) in the case of the Profit and Loss Account of the Profit of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD and annexure thereto are true and correct subject to following obervations/qualifications , if any

1. **(07) Records necessary to verify personal nature of expenses not maintained by the assessee.**
   Expenses of personal nature charged to Profit and Loss Account, if any, are not ascertainable, verifiable, as there is no such system.

2. **(09) Records produced for verification of payments through account payee cheque were not sufficient**
   Verification of payments covered under section 40A(3), acceptance/repayment of Loans/Deposits, as required in Sec.269SS/269ST/269T, made through account payee cheques/bank drafts could not be made for want of relevant records.

3. **(11) Creditors under Micro Small and Medium Enterprises Development Act 2006 are not ascertainable**
   Creditors under Micro, Small and Medium Enterprises Development Act 2006 are not ascertainable.

4. **(17) Others**
   1.Yield/ Percentage of Wastage, is not ascertainable, as stated by the assessee.
   2.Parties accounts are subject to confirmation.
   3.Value of Closing Stock,as informed by the assessee, is being relied upon.

FOR AUTO INTERNATIONAL

PARTNER

Place: LUDHIANA
Date : 04/11/2020

As per our report of even date annexed
FOR NARESH GUPTA & CO.
(CHARTERED ACCOUNTANTS)

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
PAN AARPG3851E

UDINO 20080117AAAABM2796

NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS
Pan :AARPG3851E

616- INDUSTRIAL AREA "B"
LUDHIANA
PUNJAB
Phone :2540374 2534833
email :nareshguptaca1@gmail.com

FORM NO.3CD
[See rule 6G(2)]
Statement of particulars required to be furnished under Section 44AB of the Income – tax Act, 1961

PART – A

1	Name of the assessee	:	AUTO INTERNATIONAL
2	Address	:	VILLAGE MANGARH MACHHIWARA ROAD KOHARA LUDHIANA PUNJAB
3	Permanent Account Number	:	AAGFA2950D
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty,etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	:	Sales TAX/VAT PUNJAB 03551006659 Service Tax PUNJAB AAGFA2950DST001 Central Excise Duty AAGFA2950DXM002 GST PUNJAB 03AAGFA2950D1Z3
5	Status	:	Firm
6	Previous Year	:	From 01/04/2019 to 31/03/2020
7	Assessment year	:	2020-2021
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	:	44 AB(a) : Total sales/turnover/gross receipts of business exceeding specified limits
8a	Whether the assessee has opted for taxation under section u/s 115BA/115BAA/115BAB	:	Not Applicable

PART - B

9(a) If firm or Association of Persons, indicate names of partners / members and their profit sharing ratios.

Name	Profit Sharing Ratio
PARMOD GUPTA	50.00%
RAJAN MITTAL	50.00%

(b) If there is any change in the partners/members or their profit sharing ratio since the last date of preceding year, the particulars of such change. NO

Date of Change	Name of Partner/Member	Type of Change	Old Profit Ratio	New Profit Sharing Ratio	Remarks

10.(a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)

Sector	Sub Sector	Code
Manufacturing	Manufacture of parts and accessories of motor vehicles and engines	4086
Wholesale and Retail Trade	Sale of motor parts and accessories- wholesale and retail	9003

(b) If there is any change in the nature of Business or profession, the particulars of such change. NO

Business	Sector	Sub Sector	Code

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

11.(a) Whether books of account are prescribed under section 44AA. If yes, list of books so prescribed. NO

Books Perscribed
No Books of A/c are prescribed u/s.44AA(3) of the I.T Act,1961 for the assesses' line of business.

(b) List of books of account maintained and the address at which books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Books Maintained	Address Line1	Address Line2	City,Town or District	State	Pincode
Books are Computerised	Village Mangarh, Kohara Machhiwara Road	Kohara	Ludhiana	PUNJAB	141112
Cash Book-cum- Journal	Village Mangarh, Kohara Machhiwara Road	Kohara	Ludhiana	PUNJAB	141112
Ledger	Village Mangarh, Kohara Machhiwara Road	Kohara	Ludhiana	PUNJAB	141112
Sales Book	Village Mangarh, Kohara Machhiwara Road	Kohara	Ludhiana	PUNJAB	141112
Purchase Book	Village Mangarh, Kohara Machhiwara Road	Kohara	Ludhiana	PUNJAB	141112
Bank Book	Village Mangarh, Kohara Machhiwara Road	Kohara	Ludhiana	PUNJAB	141112

(c) List of books of account and nature of relevant documents examined.

Books Examined
Cash Book-cum-Journal,
Ledger
Sales Book
Purchase Book
Bank Book

12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section). NO

Section	Amount

13(a) Method of accounting employed in the previous year. : Mercantile system

(b) Whether there had been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year. : NO

(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.

Particulars	Increase in Profit	Decrease in Profit
Not Applicable	0	0

(d) Whether any adjustment is required to be made to the profit or loss for complying with the provisions of income computation anddisclousre standards notified under section 145 (2) Yes/No NO

(e) If answer to (d) above is in the affirmative ,give details of such adjustments :

ICDS	Increase in Profit	Decrease in Profit	Net Effect
Not Applicable			

(f) Disclousre as per ICDS

ICDS	Disclousre
As per Annexure 1	

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

14.(a) Method of valuation of closing stock employed in the previous year. : At Cost or Market Value whichever is less

(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: : NO

Particulars	Increase in Profit	Decrease in Profit
No Deviation.Purchases, Sales and Stocks are exclusive of GST, as before.	0	0

15 Give the following particulars of the capital asset converted into stock-in-trade:-

a) Description of capital asset,	b) Date of acquisition	c) Cost of acquisition	d) Amount at which the asset is converted into stock-in-trade.
Nil			

16 Amounts not credited to the profit and loss account, being -

(a) the items falling within the scope of section 28;

Description	Amount
Nil	0

(b) The Performa credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned.

Description	Amount
Nil	

(c) escalation claims accepted during the previous year;

Description	Amount
Nil	0

(d) any other item of income;

Description	Amount
Nil	0

(e) capital receipt, if any.

Description	Amount
Nil	0

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Address of Property				Consideration received or	Value adopted or assessed or
	Address	City or Town or District	State	Pincode		
Nil						

18 Particulars of depreciation allowable as per the Income-tax act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :- : As per Annexure 2

19 Amount admissible under sections: 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.
		Nil

20.(a) Any sum paid to an employee as bonus or commision for services rendered, where such sum was otherwise payable to him as profits or dividend.[Section 36(1)(ii)]

Description	Amount
Nil	0

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va): : As per Annexure 3 4 & 5

21(a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

(I) expenditure of capital nature;

Description	Amount
Intt. on late deposit of TDS/TCS	2817

(II) expenditure of personal nature;

Description	Amount
Exp. of personal nature are not ascertainable/ verifiable, as there is no such system.	0

(III) expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;

Description	Amount
Nil	0

(IV)(i) expenditure incurred at clubs being entrance fees and subscriptions

Description	Amount
Nil	0

(ii) as cost for club services and facilities used;

Description	Amount
Nil	0

(V) (i) expenditure by way of penalty or fine for violation of any law for the time being in force;

Description	Amount
Nil	0

(ii) Expenditure by way of any other penalty or fine not covered above

Description	Amount
Nil	0

(iii) expenditure incurred for any purpose which is an offence or which is prohibited by law;

Description	Amount
Nil	0

21(b) amounts inadmissible under section 40(a);

(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted: : Not Applicable

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) : Not Applicable

(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted: : Not Applicable

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139 : Nil

(iii) as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted: : Not Applicable

(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139 : Not Applicable

(iv) Frinnge benefit tax under sub-clause (ic) [Wherever applicable] : Nil

(v) wealth tax under sub-clause (iia) : Nil

(vi) Royalty,Licence fee,Service fee etc.under sub-clause (iib) : Nil

Salary Payable outside Inida/to a non resident without TDS etc.under sub-clause (iii) : Nil

(viii) Payment to PF /Other fund etc. under sub-clause (iv) : Nil

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

(ix) Tax paid by employer for perquisites under sub-clause (v) : Nil

21(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Particulars	Section	Amount Debited to P/L A/c	Amount inadmissible	Remarks
Nil				

21(d) Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: : YES

Date of Payment	Nature of Payment	Amount	Name of Payee	PAN of the Payee ,if available

(B) On the basis of the examination of books of account and other relevant documents/ evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A); : YES

Date of Payment	Nature of Payment	Amount	Name of Payee	PAN of the Payee ,if available

(e) provision for payment of gratuity not allowbale under section 40A(7); : Nil

(f) Any sum paid by the assessee as an employer not allowable under section 40A(9); : Nil

(g) particulars of any liability of a contingent nature.

Nature of Liability	Amount
Nil	

(h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income,

Particulars	Amount
Nil	

(i) amount inadmissible under the proviso to section 36(1)(iii).; : Nil

22 Amount of interest inadmissible under section 23 of the Micro,Small and Medium Enterprises Development Act,2006 : Nil

23 Particulars of payments made to persons specified under section 40A(2)(b). : As per Annexure 6

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.

Section	Description	Amount
	No	

25 Any Amount of profit chargeable to tax under section 41 and computation thereof.

Name of Person	Amount of Income	Section	Description of Transaction	Computation,if any
Not Applicable				

26 *i) In respect of any sum referred to in clause (a), (b),(c),(d), (e) (f) or (g) of section 43B, the liability for which;-

(A) Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was : As per Annexure 7

(a) Paid during the previous year ;

(b) Not paid during the previous year

(B) Was incurred in the previous year and was : As per Annexure 8

(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

(b) Not paid on or before the aforesaid date.

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

* **(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)** : VAT/GST is not passed through the Trading & P&L A/c, except additional VAT/GST Expense, if any..

27(a) Amount of Central Value Added Tax credits / Input Tax Credit (ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits / Input Tax Credit (ITC) in the accounts. :

CENVAT/ITC	Amount	Treatment in Profit & Loss Account
OPENING BALANCE	0	
CENVAT AVAILED	0	
CENVAT UTILIZED	0	
CLOSING BALANCE	0	

(b) Particulars of income or expenditure of prior period credited or debited to the profit & loss account.

Type	Particulars	Amount	Prior Period to which it relates
Nil			

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same. : Not Applicable

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same. : Not Applicable

A(a) Whether any amount is to be included as income chargable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? : NO

(b) If yes, please furnish the following details :

Nature of Income	Amount

B(a) Whether any amount is to be included as income chargable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? : NO

(b) If yes, please furnish the following details :

Nature of Income	Amount

30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, othewise than through an account payee cheque [Section 69 D]. : Nil

A(a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the year : Not Applicable

(b) If yes, please furnish the following details

B(a) Whether the assessee has incurred expenditure during the previous year by way of interest exceeding one crore rupees as referred to in sub-section (1) of section 94B : Not Applicable

(b) If yes, please furnish the following details

C(a) Whether the assessee has entered into an impermissble avoidance agreement, as referred to in section 96, during the previous year. **(This Clause is applicable from 1st April, 2021)** : NO

(b) If yes, please furnish the following details

Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in tbe previous year arising, in aggregate, to all the parties to the arrangement

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

31.(a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the pervious year : As per Annexure 9

31(b) Particulars of each specifie sum in an amount exceeding the limit specified in sction 269SS taken or accepted during the previous year : Nil

b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account. : Nil

b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year : Nil

b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions releting to on event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year : Nil

b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year : Nil

"(Particulars at (ba), (bb), (bc) and (bd) need not to be given in the case of receipt by of payment to a Government company, a banking company or a post office saving bank, a cooperative bank in case of transactions referred to in section 269SS or in case of persons referred to in Notification No. S.O. 2065(E) dated 3red July, 2017)"

31(c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year : As per Annexure 10

31(d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year : Nil

31(e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year : Nil

(Particulars at (c.), (d) and (e) need not to given in the case of repayment of any loan or deposit or specified advance taken or accepted from the Government, Government company, banking company or a corporation established by a Central, Stata or Provincial Act)

32. a) Details of brought forward loss or depreciation allowance in the following manner, to the extent avaliable ;

Assessment Year	Nature of Loss/Allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assesseed)	All losses/ allowances/ depreciation not allowed u/s 115BAA	Amount as assessed		Remarks
				Amount	OrderU/S & date	
Nil						

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

(b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 : NA

(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. : NO

(d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. : NO

(e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year. : NA

33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). : Not Applicable

Section under which deduction is claimed	Amount admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions ,if any,specified under the relevent provision of Income tax act 1961or income tax rules1962or any other guidelines ,circulars,etc,issued in this behalf.
Nil	

34.(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: : YES, As per Annexure 11

(b) whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: : YES

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
JLDA00027G	24Q	31/07/2019	23/07/2019	Yes	
JLDA00027G	24Q	31/10/2019	28/10/2019	Yes	
JLDA00027G	24Q	31/01/2020	30/01/2020	Yes	
JLDA00027G	24Q	31/07/2020	15/06/2020	Yes	
JLDA00027G	26Q	31/07/2019	30/07/2019	Yes	
JLDA00027G	26Q	31/10/2019	28/10/2019	Yes	
JLDA00027G	26Q	31/01/2020	29/01/2020	Yes	
JLDA00027G	26Q	31/07/2020	15/06/2020	Yes	
JLDA00027G	27EQ	15/07/2019	11/07/2019	Yes	
JLDA00027G	27EQ	15/10/2019	15/10/2019	Yes	
JLDA00027G	27EQ	15/01/2020	15/01/2020	Yes	
JLDA00027G	27EQ	31/07/2020	15/06/2020	Yes	

(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: : YES

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.
JLDA00027G	4093	4093	07/05/2020
JLDA00027G	29	29	29/05/2020
JLDA00027G	2119	2119	30/05/2020
JLDA00027G	414	414	07/07/2020
JLDA00027G	42	42	13/07/2020

35 (a) In the case of a trading concern, give quantitative details of principal items of goods traded : Not Applicable

(b) In the case of a manufactruing concern,give quantitative details of the principal items of raw materials, finished products and by - products.

NARESH SURI & CO. LUDHIANA CHARTERED ACCOUNTANTS

(A) Raw Materials : As per Annexure 12

(B) Finished products / By-products : As per Annexure 13

36 In the case of a domestic company, details of tax on distributed profits under section 115 O in the following form: : Not Applicable

A(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 : NO

(b) if yes, please furnish the following details

Amount received (in Rs.)	Date of receipt

37 Whether any cost audit was carried out, if yes, give the details, if any, of dis qualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor : NO

38 Whether any audit was conducted under the Central ExciseAct, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/ value/ quantity as may be reported/identified by the auditor. : NO

39 Whether any audit was conducted under section 72A of theFinance Act,1994 in relation to valuation of taxable services, Finance Act,1994 in relation to valuation of taxable services,if yes, give the details, if any, of disqual ification or disagreement on any matter/item/ value/quantity as may be reported/ identified by the auditor. : NO

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

S.No.	Particulars	Previous Year			Preceding Previous Year		
a	Total turnover of the assessee	697370645			973490503		
b	Gross profit / Turnover	91425284	697370645	13.11	111367477	973490503	11.44
c	Net profit / Turnover	6180293	697370645	0.89	8023949	973490503	0.82
d	Stock - in - trade / Turnover	107905600	697370645	15.47	109687940	973490503	11.27
e	Material consumed / Finished goods produced						

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings. : Nil

42 (a) Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form 61B : Not Applicable

(b) If yes, please furnish

43 (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 : NO

(b) If yes, please furnish the following details

Whether report has been furnished by the assessee of its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity(if applicable)	Date of furnishing of report

(c) If Not due, please enter expected date of furnishing the report : Not Applicable

44 Break-up of total expenditure of entities registered or not registered under GST : Not Applicable

This Clause is applicable from 1st April, 2021)

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

As per our report of even date annexed

FOR AUTO INTERNATIONAL

PARTNER

Date:04/11/2020
Place:LUDHIANA

NARESH GUPTA & CO.
LUDHIANA
CHARTERED ACCOUNTANTS

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 20080117AAAABM2796

Annexure - 1

Please furnish the Disclousre as per ICDS:
Forming Part of Form No.. 3CD-CLAUSE 13(f)

ICDS	DISCLOSURE
ICDSI - Accounting Policies	The accounts are prepared on mercantile system of accountancy under historical cost convention in accordance with the accounting standards issued by the Institute of Chartered Accountants of India.
ICDSII - Valuation of Inventories	Inventories are valued at cost or net realizable value (NRV) whichever is lower.
ICDSV -Tengible Fiixed Assets	i) Fixed Assets are stated at historical cost less accumulated depreciationii) Cost of fixed assets comprises its purchase price and any attributable expenditure (both direct and indirect) for bringing an asset to its working condition for its intended use
ICDSX - Provisions, Contingent Liabilites and Contingent Assets	i) Provision are recognized (for liabilities that can be measured by using a substantial degree of estimation) when : a) the company has a present obligation as a result of a past event; b) a probable outflow of resources embodying economic benefits is expected to settle the obligation ; and c) the amount of the obligation can be reliably estimated.
ICDSIV - Revenue Recognistion	i) Revenue form Sale of Goods is reconized when all the significant risk and rewards of ownership are transferred to the buyer and seller retains no effective control of the goods transferred to degree usually associated with ownership.ii) No significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods.

FOR AUTO INTERNATIONAL

PARTNER

Date:04/11/2020
Place:LUDHIANA

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH GUPTA & CO. CHARTERED ACCOUNTANTS LUDHIANA

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 20080117AAAABM2796

ANNEXURE - 2

ANNEXURE OF DEPRECIATION AS PER INCOME TAX ACT 1961 FORMING PART OF FORM NO. 3CD-CLAUSE 18

Description/Block of asset	Rate	WDV	Adjustment made to the written down value u/s 115BAA	Adjusted written down value	ADDITIONS Date of Purchase	ADDITIONS Date of Put to Use	ADDITIONS Amount	DEDUCTIONS Date of Sale	DEDUCTIONS Amount	Depreciation	WDV c/f
Block of 10%	10	22354247	0	22354247	30/04/2019	30/04/2019	2026425.1		0	2555934	23003402
					31/07/2019	31/07/2019	1178664				
Block of 10%	10	5209037	0	5209037	29/04/2019	29/04/2019	65400		0	541511	4891970
					24/06/2019	24/06/2019	12700				
					24/07/2019	24/07/2019	6184				
					21/09/2019	21/09/2019	18200				
					22/10/2019	22/10/2019	5600				
					08/01/2020	08/01/2020	2800				
					13/02/2020	13/02/2020	10350				
					20/06/2019	20/06/2019	30400				
					16/07/2019	16/07/2019	18760				
					09/12/2019	09/12/2019	9000				
					07/01/2020	07/01/2020	9000				
					31/05/2019	31/05/2019	36050				
Block of 15%	15	89246118	0	89246118	20/04/2019	20/04/2019	84375		0	14157487	80839562
					25/04/2019	25/04/2019	32575				
					18/04/2019	18/04/2019	11900				
					18/05/2019	18/05/2019	17950				
					06/06/2019	06/06/2019	7500				
					29/04/2019	10/05/2019	621211.09				
					30/04/2019	30/04/2019	1968800				
					04/05/2019	10/05/2019	411500				
					05/06/2019	10/06/2019	731391.3				
					21/06/2019	25/06/2019	493028.53				
					17/07/2019	20/07/2019	20900				
					30/07/2019	30/07/2019	65000				
					01/10/2019	05/10/2019	9520				
					24/10/2019	28/10/2019	240000				
					25/10/2019	28/10/2019	37000				
					20/12/2019	23/12/2019	430000				
					31/01/2020	02/02/2020	100000				
					04/03/2020	07/03/2020	240000				
					07/10/2019	14/10/2019	103862				
					06/12/2019	06/12/2019	790				
					17/03/2020	17/03/2020	40678				
					17/09/2019	17/09/2019	3200				
					19/07/2019	19/07/2019	46000				
					25/07/2019	25/07/2019	8000				
					20/02/2020	20/02/2020	25750				
Block of 40%	40	1237689	0	1237689	14/09/2019	14/09/2019	63075		0	526486	805178
					14/02/2020	14/02/2020	30900				
Block of 80%	40	3419568	0	3419568					0	1367827	2051741
Block of 15%-Car	15	14065054	0	14065054					0	1687806	12377248
Block of 80%	40	1	0	1					0	0	1
TOTAL		135531714					9274439.02		0	20837051	123969102

FOR AUTO INTERNATIONAL

PARTNER

Date:04/11/2020
Place:LUDHIANA

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 20080117AAAABM2796

Annexure - 3

ANNEXURE FOR EPF FORMING PART OF FORM NO. 3CD-CLAUSE 20(b)

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
For the month of April'2019	346618	15/05/2019	346618	13/05/2019
For the month of May'2019	302398	15/06/2019	302398	15/06/2019
For the month of June'2019	300442	15/07/2019	300442	12/07/2019
For the month of July'2019	320334	16/08/2019	320334	14/08/2019
For the month of August'2019	316487	16/09/2019	316487	13/09/2019
For the month of September'2019	338603	15/10/2019	338603	12/10/2019
For the month of October'2019	329042	15/11/2019	329042	13/11/2019
For the month of November'2019	300014	16/12/2019	300014	14/12/2019
For the month of December'2019	303964	15/01/2020	303964	13/01/2020
For the month of January'2020	313100	15/02/2020	313100	14/02/2020
For the month of February'2020	346879	16/03/2020	346879	14/03/2020
For the month of March'2020	312223	15/05/2020	312223	12/04/2020

FOR AUTO INTERNATIONAL

PARTNER

Date:04/11/2020
Place:LUDHIANA

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 20080117AAAABM2796

Annexure - 4

ANNEXURE FOR ESI FORMING PART OF FORM NO. 3CD-CLAUSE 20(b)

Particulars	Sum received from employees	Due Date of Payment	The actual amount paid	Actual date of payment
For the month of April'2019	166303	15/05/2019	166303	11/05/2019
For the month of May'2019	157843	15/06/2019	157843	15/06/2019
For the month of June'2019	134125	15/07/2019	134125	13/07/2019
For the month of July'2019	91521	16/08/2019	91521	14/08/2019
For the month of August'2019	90895	16/09/2019	90895	16/09/2019
For the month of September'2019	108517	15/10/2019	108517	15/10/2019
For the month of October'2019	103998	15/11/2019	103998	15/11/2019
For the month of November'2019	94727	16/12/2019	94727	13/12/2019
For the month of December'2019	103799	15/01/2020	103799	13/01/2020
For the month of January'2020	97998	15/02/2020	97998	13/02/2020
For the month of February'2020	102625	15/04/2020	102625	14/03/2020
For the month of March'2020	64720	15/05/2020	64720	12/04/2020

FOR AUTO INTERNATIONAL

PARTNER

Date:04/11/2020
Place:LUDHIANA

NARESH GUPTA & CO. CHARTERED ACCOUNTANTS LUDHIANA

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 20080117AAAABM2796

Annexure - 5

ANNEXURE FOR LABOUR WELFARE FUND FORMING PART OF FORM NO. 3CD-CLAUSE 20(b)

Particulars	Sum received from employees	Due Date of Payment	The actual amount paid	Actual date of payment
April to September - 2019	4515	15/10/2019	4515	29/09/2020
October to March - 2020	4525	15/04/2020	4525	29/09/2020

LIST OF DELAYED / NON PAYMENTS FOR LABOUR WELFARE FUND FORMING PART OF FORM NO. 3CD-Q.NO.20(b)

April to September - 2019	4515	15/10/2019	4515	29/09/2020
October to March - 2020	4525	15/04/2020	4525	29/09/2020

FOR AUTO INTERNATIONAL

PARTNER

Date:04/11/2020
Place:LUDHIANA

NARESH GUPTA & CO.
LUDHIANA
CHARTERED ACCOUNTANTS

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH K.GUPTA
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Membership No. 080117
Pan AARPG3851E
UDINO 20080117AAAABM2796

Annexure - 6

PARTICULARS OF PAYMENT MADE TO PERSONS SPECIFIED IN SECTION 40A(2)b FORMING PART OF FORM NO. 3CD-CLAUSE 23

Name	Relation	Nature of Payment	Amount	Pan
RAJAN MITTAL (HUF)	HUF of Partner	Interest	1099235	AAHHR0181G
PARMOD KUMAR GUPTA & SONS (HUF)	HUF of Partner	Interest	192404	AAAHP9117R
SIDDHARTH MITTAL	Son of Partner	Interest	99801	CCVPM1290F
MASTER HARSHAL MITTAL	Son of Partner	Interest	28931	ABIPM4702C
SUNIL KUMAR MITTAL	Father of Partner	Interest	660000	AHXPM2880Q
REKHA MITTAL	Wife of Partner	Salaries	320000	ABIPM4703D
SIDDHARTH MITTAL	Son of Partner	Salaries	590323	CCVPM1290F
NIDHI GUPTA	Daughter in Law-Partner	Salaries	160000	AJQPM2133H
SHIKHA GUPTA	Daughter in Law-Partner	Salaries	175000	AFOPG2481E
AMBIKA GUPTA	Daughter in Law-Partner	Salaries	150000	AHTPG2717J

FOR AUTO INTERNATIONAL

PARTNER

Date:04/11/2020
Place:LUDHIANA

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 20080117AAAABM2796

Annexure - 7

ANNEXURE FOR LIABILITY PRE-EXISTED ON THE FIRST DAY INCURRED DURING PREVIOUS YEAR TO AND FORMING PART OF FORM NO. 3CD-CLAUSE 26(A)

Nature of Liability	Outstanding OPG. Balnace not allowed in any earlier prev. Year	Amount Paid/Setoff During the Year	Amount Unpaid as at the end of the Year	Whether Passed through P&L A/C	Section
Labour Welfare Fund	109365	0	109365	YES	43Bb

FOR AUTO INTERNATIONAL

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Date:04/11/2020
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For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
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UDINO 20080117AAAABM2796

Annexure - 8

ANNEXURE FOR LIABILITY INCURRED DURING PREVIOUS YEAR TO AND FORMING PART OF FORM NO. 3CD-CLAUSE 26(B)

Nature of Liability	Amount Incurred during the prev. yr. But remaining O/S as on the last day of prev. yr.	Amount paid/set off before the due date of filing return/date upto which reported in the tax audit report		Amount Unpaid on the due date of filing return/date upto which ta audit rep.	Whether Passed through P&L A/C	Section
		Date	Amount			
LABOUR WELFARE FU	92500	29/09/2020	92500	0	YES	43Bb
E.S.I.	111557	12/04/2020	111557	0	YES	43Bb
PROVIDENT FUND	480172	12/04/2020	480172	0	YES	43Bb
T.D.S.- CONTRACT	53092	07/05/2020	53092	0	NO	43Bb
T.D.S.- CONTRACT	608	29/05/2020	608	0	NO	43Ba
T.D.S.- CONTRACT	872	30/05/2020	872	0	NO	43Ba
T.D.S.- CONTRACT	1333	30/05/2020	1333	0	NO	43Ba
T.D.S.-INTEREST	198337	07/05/2020	198337	0	NO	43Ba
T.D.S.-PROFESSIONAL	13000	07/05/2020	13000	0	NO	43Ba
T.D.S.-PROFESSIONAL	1300	29/05/2020	1300	0	NO	43Ba
T.C.S.	1877	07/05/2020	1877	0	NO	43Ba
BANK INTEREST	804645	07/04/2020	804645	0	YES	43Be
T.D.S.-Salary	6600	07/05/2020	6600	0	NO	43Ba
BONUS	2811	30/06/2020	2811	0	YES	43Bc
BONUS	3225	27/07/2020	3225	0	YES	43Bc
BONUS	359921	24/08/2020	359921	0	YES	43Bc
BONUS	8683	09/09/2020	8683	0	YES	43Bc
BONUS	766711	08/10/2020	766711	0	YES	43Bc
SGST CGST-RCM	1206	18/06/2020	1206	0	NO	43Ba
SGST CGST-RCM	26166	20/07/2020	26166	0	NO	43Ba
IGST-RCM	230	18/06/2020	230	0	NO	43Ba
T.D.S.-Contract	5523	07/07/2020	5523	0	NO	43Ba
T.D.S.-Contract	556	13/07/2020	556	0	NO	43Ba
SGST CGST-RCM	14342	20/05/2020	14342	0	NO	43Ba
PUNJAB DEVELOPMEN	73200	06/10/2020	73200	0	NO	43Ba

FOR AUTO INTERNATIONAL

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Date:04/11/2020
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NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 20080117AAAABM2796

Annexure - 9

PARTICULARS OF EACH LOAN & DEPOSIT EXCEEDING THE LIMIT SPECIFIED U/S 269SS FORMING PART OF FORM NO. 3CD-CLAUSE 31(a)

Name of the lender or depositor	Address of the lender or depositor	Pan	Amount of Loan/deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximun amount outstanding in the account at any time during the Previous Year	Whether the loan or dwposit was taken or accepted by cheque or bank draft or use of elecronic clearing through a bank account	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or account
SIDDHARTH MITTAL	461 VILLAGE THREEKE JAGJIT NAGAR LUDHIANA	CCVPM1290F	496000	NO	2073041	NET BANKING	YES

FOR AUTO INTERNATIONAL

PARTNER

Date:04/11/2020
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NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

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CHARTERED ACCOUNTANTS

NARESH K.GUPTA
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Membership No. 080117
Pan AARPG3851E
UDINO 20080117AAAABM2796

Annexure -10

PARTICULARS OF EACH REPAYMENT OF LOAN / DEPOSIT / ANY SPECIFIED ADVANCE IN AN AMOUNT EXCEEDING THE LIMIT SPECIFIED U/S 269T FORMING PART OF FORM NO. 3CD-CLAUSE 31(c)

Name of the payee	Address of the payee	PAN(If available)	Amount of Repayment	Maximun amount Outstanding during year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through bank account	In case the repayement was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
PARMOD KUMAR GUPTA & SONS (HUF	86, COUNTRY HOMES WEST, SOUTH	AAAHP9117R	155500	3357867	NET BANKING	YES
SUNIL KUMAR MITTAL	H.NO.461, GATE NO.4 JAGJIT NAGAR NEAR RAJGURU N	AHXPM2880Q	594000	6000000	CHEQUE	YES

FOR AUTO INTERNATIONAL

PARTNER

Date:04/11/2020
Place:LUDHIANA

NARESH GUPTA & CO. ★ LUDHIANA ★ CHARTERED ACCOUNTANTS

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 20080117AAAABM2796

Annexure -11

ANNEXURE FOR TDS FORMING PART OF FORM NO. 3CD-CLAUSE 34(a)

Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

Tax deduction and collection Account Number (TAN	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
JLDA00027G	194H	Commission or brokerage	291450	291450	291450	14573	0	0	0
JLDA00027G	194A	Interest other than Interest on securities	7133785	7133785	7133785	713384	0	0	0
JLDA00027G	194C	Payments to contractors	83014650	83014650	83014650	1111796	0	0	0
JLDA00027G	194J	Fees for professional or technical services	1347565	1347565	1347565	134758	0	0	0
JLDA00027G	206C	TCS	53721189	53721189	53721189	76357	0	0	0
JLDA00027G	192	Salary	3377683	3377683	3377683	64700	0	0	0

FOR AUTO INTERNATIONAL

PARTNER

Date:04/11/2020
Place:LUDHIANA

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
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UDINO 20080117AAAABM2796

Annexure -12

RAW MATERIAL CONSUMPTION FORMING PART OF FORM NO. 3CD-CLAUSE 35(b)(A)

Raw Material	Unit	Opening Stock	Purchase	Consumption	Sales	Shortage/Excess	Closing Stock	Yield of Finished	% of Yield
Record not provided	Residual	0	0	0	0	0	0	0	0

FOR AUTO INTERNATIONAL

PARTNER

Date:04/11/2020
Place:LUDHIANA

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH GUPTA & CO. ★ LUDHIANA ★ CHARTERED ACCOUNTANTS

NARESH K.GUPTA
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Membership No. 080117
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UDINO 20080117AAAABM2796

Annexure -13

QUANTITATIVE DETAILS FOR GOODS MANUFACTURED FORMING PART OF FORM NO. 3CD-CLAUSE 35(b)(B)

Item Name	Unit	Opening Stock	Form Process Quantity Mfg.	Purchases`	Total	Sales	To Process	Shortage/Excess	Closing Stock
Record not provided	Residual	0	0	0	0	0	0	0	0

FOR AUTO INTERNATIONAL

PARTNER

Date:04/11/2020
Place:LUDHIANA

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH GUPTA & CO. ★ LUDHIANA ★ CHARTERED ACCOUNTANTS

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 20080117AAAABM2796

M/S. AUTO INTERNATIONAL, VILL. MANGARH, MACHHIWARA ROAD, KOHARA, LUDHIANA

BALANCE SHEET AS ON 31st MARCH,2020

LIABILITIES	Ann.			AMOUNT	ASSETS	Ann.			AMOUNT
PARTNERS' CAPITAL					**FIXED ASSETS**	"E"			132074345.01
Sh.Parmod Gupta			36257954.23						
Sh.Rajan Mittal			37358719.46	73616673.69	**CURRENT ASSETS**				
					Cash in Hand			239652.00	
SECURED LOANS					H.D.F.C. Bank Ltd.-Current Account		2129.00		
HDFC Bank Ltd.-A/c No.xxxxx1474			30905098.90		S.B.I.-Current Account		12528.84	14657.84	
Axis Bank-A/c No.004103067532			1583885.00		Stock (As taken & Valued by Partners)			107905600.00	
Axis Bank-A/c No.0041003052418			1597014.00		Sundry Debtors	"F"		117096052.65	225255962.49
Tata Capital Financial Serv.Ltd.			41420686.00						
HDFC Bank Ltd.-Car Loan			93390.85		**LOANS, ADVANCES & SECURITIES**	"G"			
HDFC Bank Ltd.-Car Loan			146727.20		**a) Advances**			2852404.25	
HDFC Bank Ltd.-WCDL.			100000000.00	175746801.95	**b) Deposits**			5065187.62	
					c) Balance with Revenue Authorities			3615445.42	11533037.29
UNSECURED LOANS	"A"			31249017.00					
CURRENT LIABILITIES									
Sundry Creditors	"B"		78268459.72						
Advance from Customers	"C"		4318343.74		NOTES ON ACCOUNTS	"H"			
Sundry Payables	"D"		5664048.69	88250852.15					
			Total (Rs)	368863344.79				Total (Rs)	368863344.79

Partners' Signature 1. ______ **2.** ______

Place: Ludhiana
Dated: 04.11.2020

Subject to our Audit Report of even date.
for Naresh Gupta & Co.
Chartered Accountants,

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

(Naresh K.Gupta)
M.No.080117
UDIN: 20080117AAAABM2796

M/S. AUTO INTERNATIONAL, VILL. MANGARH, MACHHIWARA ROAD, KOHARA, LUDHIANA

TRADING ACCOUNT FOR THE YEAR ENDING 31st MARCH,2020

Particulars		Amount	Particulars			Amount
To Opening Stock		109687940.00	**By Sales**			
			Sales-18%	377395587.17		
To Purchases			Sales-Job Work	3618300.00		
Goods Purchase-Raw Material	368079346.70		Sales-IGST-18%	220625814.31		
Goods Purchase-Forging	6655694.16		Export Sales-Direct	16253390.78		
Goods Purchase-Others	10261088.55	384996129.41	Sales-GST -12%	2002.00		
			Sales-IGST-28%	37833976.09		
To Labour Outisde		28834904.44		655729070.35		
			(-) Sale Returns	5049548.15	650679522.20	
To Freight & Cartage			Sales-Scrap		46691122.50	697370644.70
Freight, & Cartage 5%	1388005.00					
Freight, & Cartage-Others	7070.00					
Loading & Unloading Exp.	338783.00	1733858.00	By Closing Stock			107905600.00
To Shipping Expenses		370905.40				
To Consumables						
Tools & Stores	46626473.41					
Packing Expenses	5335632.80					
Oil & Lubricants	5610118.89	57572225.10				
To Wages						
Wages	20322419.00					
Wages-H.R.A.	298632.00					
Wages-Transport Allowance	160737.00					
Wages-Contractual	39268719.94	60050507.94				
To Fuel & Power Exp.						
Fuel	39230671.24					
Power & Generator Exp.	31373819.00	70604490.24				
To Gross Profit		91425284.17				
Total Rs.		805276244.70	Total Rs.			805276244.70

Partners' Signature 1.________ 2.________

Place: Ludhiana
Dated: 04.11.2020

NARESH GUPTA & CO. ★ LUDHIANA ★ CHARTERED ACCOUNTANTS

Subject to our Audit Report of even date.
for Naresh Gupta & Co.
Chartered Accountants,

(Naresh K.Gupta)
M.No.080117
UDIN: 20080117AAAABM2796

M/S. AUTO INTERNATIONAL, VILL. MANGARH, MACHHIWARA ROAD, KOHARA, LUDHIANA

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31st MARCH,2020

Particulars			Amount	Particulars			Amount
To Building Repairs			731410.56	By Gross Profit			91425284.17
To Machinery Repairs				By Other Incomes			
Annual Maint.Charges		908483.00		Unclaimed Amounts		12387.71	
Machinery Repairs		8689097.96	9597580.96	Development Charges		124058.80	
To Salaries				Duty Draw Back Recd.		308331.00	
Salaries		8900891.00		Export Incentives-MEIS		326556.00	
H.R.A.		1969162.00		Quantity Discount		3085130.00	
Tpt.Allowance		972148.00	11842201.00	Commission Received		66557.00	
				Exchange Rate Difference		261783.89	
To E.S.I.			712616.00	Interest Received		238277.00	4423081.40
To Emp.Provident Fund			2016309.00				
To Pb.Labour Welfare Fund			36160.00				
To Gratuity Paid			96883.00				
To Bonus			1168697.00				
To Insurance							
Insurance-M.Cycle		1347.00					
Insurance-Car		307440.18					
Insurance-Tempo		7782.06					
Insurance-Machinery & Stocks		895993.00	1212562.24				
To Sale Promotion Exp.			44958.16				
To Advertisement Expenses			666515.12				
To Diwali Expenses			142559.98				
To Travelling Expenses			1697790.74				
To Donations			150950.00				
To Brokerage & Commission			291450.00				
To Telephone Expenses							
Mobile Phone Exp.		89660.13					
Telephone Expenses		140712.54	230372.67				
To Audit Fees			25000.00				
To Fees & Taxes							
GST Expenses			25440.00				
To Other Expenses							
Car Repairs	285931.05						
(-)1/5th Exp.debited to Partners	57186.00	228745.05					
Car Fuel Expenses	384046.16						
(-)1/5th Exp.debited to Partners	76809.00	307237.16					
Bank Charges		288583.81					
Computer Expenses		266563.71					
Diesel Expenses -Tempo		878792.59					

NARESH GUPTA & CO. ★ LUDHIANA ★ CHARTERED ACCOUNTANTS

Contd...........2

Electric Repairs		279836.56					
Fees & Subscriptions		546948.32					
General Maintenance		339823.17					
Scooter-Petrol		146473.00					
Professional Expenses		1706710.00					
Medical Aid Expenses		135124.00					
Misc. Expenses		174243.96					
Lab Expenses		358925.00					
Legal Expenses		44000.00					
Postage & Telegram Expenses		173704.31					
Printing & Stationery		253635.70					
Rags & Soap		93977.50					
Rebate & Discount		1978495.66					
Labour & Staff Welfare-Refreshment		502406.76					
Scooter Repairs & Maint.		22570.00					
Security Guard Exp.		384610.00					
Tempo Repair & Maint.		156304.54					
Tempo Toll Tax		69505.00	9337215.80				
To Interest							
Bank Interest		9636707.00					
Bank Interest-Car Loan		450655.88					
Interest-TDS		2817.00					
Interest-GST		10426.00					
Interest-MTL		5053414.00					
Interest-Others		2080371.00	17234390.88				
To Freight Outward							
Freight & Cartage Outward		1022509.08					
Freight-5%		4138349.00					
Freight-Others		1415.00	5162273.08				
To Depreciation			20837051.00				
To Interest on Capital							
Sh.Parmod Gupta		1963310.00					
Sh.Rajan Mittal		2044375.00	4007685.00				
To Working Remuneration							
Sh.Parmod Gupta		1200000.00					
Sh.Rajan Mittal		1200000.00	2400000.00				
To Net Profit			6180293.38				
			95848365.57			0.00	95848365.57

Partners' Signature 1.________ 2.________

Place: Ludhiana
Dated: 04.11.2020

Subject to our Audit Report of even date.
for Naresh Gupta & Co.
Chartered Accountants,

NARESH GUPTA & CO. ★ LUDHIANA ★ CHARTERED ACCOUNTANTS

(Naresh K.Gupta)
M.No.080117
UDIN: 20080117AAAABM2796

AUTO INTERNATIONAL
VILL. MANGARH, MACHHIWARA ROAD,
KOHARA, LUDHIANA
CAPITAL A/C OF SH.PARMOD GUPTA,PARTNER,FOR THE YEAR ENDING 31.03.2020

Date	Particulars	Debit	Credit	Balance	Days	Interest
						6.00
01/04/2019	By Balance b/f		35533524.54	35533524.54	7	40776.00
08/04/2019	To Kotak Mahindra Bank	113067.00		35420457.54	2	11613.00
10/04/2019	To Cash	40000.00		35380457.54	3	17400.00
13/04/2019	To Cheque-LIC	182086.00		35198371.54	25	144256.00
08/05/2019	To ECS-Kotak Mahindra Bank	113067.00		35085304.54	2	11503.00
10/05/2019	To Cash	40000.00		35045304.54	29	166609.00
08/06/2019	To ECS-Kotak Mahindra Bank	113067.00		34932237.54	2	11453.00
10/06/2019	To Cash	40000.00		34892237.54	1	5720.00
11/06/2019	To Advance I.Tax	100000.00		34792237.54	27	153998.00
08/07/2019	To ECS-Kotak Mahindra Bank	113067.00		34679170.54	2	11370.00
10/07/2019	To Cash	40000.00		34639170.54	6	34071.00
16/07/2019	To Bank Transfer to Sh.Parmod Gupta	50000.00		34589170.54	4	22681.00
20/07/2019	To Income-tax	18690.00		34570480.54	19	107679.00
08/08/2019	To ECS-Kotak Mahindra Bank	113067.00		34457413.54	5	28244.00
13/08/2019	To Bank Transfer to Sh.Parmod Gupta	50000.00		34407413.54	10	56406.00
23/08/2019	To Cash	40000.00		34367413.54	17	95778.00
09/09/2019	To ECS-Kotak Mahindra Bank	51676.00		34315737.54	1	5626.00
10/09/2019	To Cash	40000.00		34275737.54	11	61809.00
21/09/2019	To Birla Sunlife General Insurance	521800.00		33753937.54	0	0.00
21/09/2019	To Birla Sunlife General Insurance	521800.00		33232137.54	2	10896.00
23/09/2019	To LIC	182086.00		33050051.54	7	37926.00
30/09/2019	To Self Asstt.I.Tax	122550.00		32927501.54	0	0.00
30/09/2019	To Shares of Firm Adv.I.Tax	1359169.50		31568332.04	9	46576.00
09/10/2019	To Cash	40000.00		31528332.04	27	139552.00
05/11/2019	To Bank Transfer to Sh.Parmod Gupta	500000.00		31028332.04	4	20346.00
09/11/2019	To Mediclaim	49285.00		30979047.04	0	0.00
09/11/2019	To Mediclaim	7552.00		30971495.04	2	10155.00
11/11/2019	To Cash	40000.00		30931495.04	18	91273.00
29/11/2019	To Bank Transfer to Sh.Parmod Gupta	50000.00		30881495.04	12	60750.00
11/12/2019	To Cash	40000.00		30841495.04	3	15168.00
14/12/2019	To Advance I.Tax	300000.00		30541495.04	27	135184.00
10/01/2020	To Cash	40000.00		30501495.04	31	155008.00
10/02/2020	To Cash	40000.00		30461495.04	28	139823.00
09/03/2020	To Cash	40000.00		30421495.04	5	24936.00
14/03/2020	To Advance I.Tax	350000.00		30071495.04	17	83806.00
31/03/2020	To Share of Car Repair-P.Use	28593.00		30042902.04	0	0.00
31/03/2020	To Share of Car Fuel-P.Use	38404.50		30004497.54	1	4919.00
31/03/2020	By Working Remuneration		1200000.00	31204497.54		
31/03/2020	By Interest on Capital		1963310.00	33167807.54		
31/03/2020	By Share of Profit (50%)		3090146.69	36257954.23		
31/03/2020	To Balance c/f	36257954.23				
		41786981.23	41786981.23		366	1963310.00

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

for Auto International,

Partner

AUTO INTERNATIONAL

CAPITAL A/C OF SH.RAJAN MITTAL,PARTNER,FOR THE YEAR ENDING 31.03.2020

Date	Particulars	Debit	Credit	Balance	Days	Interest
						6.00
01/04/2019	By Balance b/f		37758002.84	37758002.84	7	43329.00
08/04/2019	To ECS-Kotak Mahindra Bank	262945.00		37495057.84	1	6147.00
09/04/2019	To Bank Transfer to Sh.Rajan Mittal	150000.00		37345057.84	1	6122.00
10/04/2019	To Cash	40000.00		37305057.84	6	36693.00
16/04/2019	To Credit Card-Expenses	219.00		37304838.84	22	134542.00
08/05/2019	To ECS-Kotak Mahindra Bank	262945.00		37041893.84	0	0.00
08/05/2019	To LIC-Sh.Rajan Mittal	3143.00		37038750.84	2	12144.00
10/05/2019	To Cash	40000.00		36998750.84	3	18196.00
13/05/2019	To Amt.of Exp.-Credit Card	8506.15		36990244.69	24	145535.00
06/06/2019	To Bank Transfer to Sh.Rajan Mittal	200000.00		36790244.69	2	12062.00
08/06/2019	To ECS-Kotak Mahindra Bank	262945.00		36527299.69	2	11976.00
10/06/2019	To Cash	40000.00		36487299.69	1	5982.00
11/06/2019	To Advance I.Tax	200000.00		36287299.69	1	5949.00
12/06/2019	To Amt.of Exp.-Credit Card	196542.26		36090757.43	3	17750.00
15/06/2019	By Bank Transfer-Rajan Mittal		115000.00	36205757.43	10	59354.00
25/06/2019	By Bank Transfer-Rajan Mittal		194400.00	36400157.43	6	35803.00
01/07/2019	By Bank Transfer-Rajan Mittal		13200.00	36413357.43	7	41786.00
08/07/2019	To ECS-Kotak Mahindra Bank	262945.00		36150412.43	2	11853.00
10/07/2019	To Cash	40000.00		36110412.43	6	35518.00
16/07/2019	To Bank Transfer to Sh.Rajan Mittal	50000.00		36060412.43	0	0.00
16/07/2019	To Credit Card-Expenses	1326.94		36059085.49	6	35468.00
22/07/2019	To LIC-Sh.Rajan Mittal	111078.00		35948007.49	15	88397.00
06/08/2019	To Bank Transfer to Sh.Rajan Mittal	50000.00		35898007.49	2	11770.00
08/08/2019	To ECS-Kotak Mahindra Bank	262945.00		35635062.49	5	29209.00
13/08/2019	To Bank Transfer to Sh.Rajan Mittal	50000.00		35585062.49	3	17501.00
16/08/2019	To Amt Paid-Credit Card	4885.44		35580177.05	7	40830.00
23/08/2019	To Cash	40000.00		35540177.05	11	64089.00
03/09/2019	To Bank Transfer to Sh.Rajan Mittal	50000.00		35490177.05	6	34908.00
09/09/2019	To ECS-Kotak Mahindra Bank	120178.00		35369999.05	1	5798.00
10/09/2019	To Cash	40000.00		35329999.05	6	34751.00
16/09/2019	To Amt Paid-Credit Card	1874.28		35328124.77	5	28957.00
21/09/2019	To Birla Sunlife General Insurance	521800.00		34806324.77	0	0.00
21/09/2019	To Birla Sunlife General Insurance	521800.00		34284524.77	9	50584.00
30/09/2019	To Self Asst.Tax	218350.00		34066174.77	0	0.00
30/09/2019	To Share of Firm- Adv.I.Tax	1359169.50		32707005.27	7	37533.00
07/10/2019	To Bank Transfer to Sh.Rajan Mittal	550000.00		32157005.27	2	10543.00
09/10/2019	To Cash	40000.00		32117005.27	7	36856.00
16/10/2019	To Amt Paid By Credit Card	3960.00		32113045.27	8	42115.00
24/10/2019	By Bank Transfer-Rajan Mittal		255000.00	32368045.27	18	95512.00
11/11/2019	To Cash	40000.00		32328045.27	18	95394.00
29/11/2019	To Bank Transfer to Sh.Rajan Mittal	50000.00		32278045.27	12	63498.00
11/12/2019	To Cash	40000.00		32238045.27	1	5285.00
12/12/2019	To Amt Paid-Credit Card	3959.00		32234086.27	2	10569.00
14/12/2019	To Advance I.Tax	500000.00		31734086.27	25	130058.00
08/01/2020	To Amt Paid-Credit Card	18436.47		31715649.80	2	10399.00
10/01/2020	To Cash	40000.00		31675649.80	31	160975.00
10/02/2020	To Cash	40000.00		31635649.80	4	20745.00
14/02/2020	To Amt Paid-Credit Card	3267.53		31632382.27	0	0.00
14/02/2020	To Amt Paid-Credit Card	1187.00		31631195.27	6	31113.00
20/02/2020	To Bank Transfer to Sh.Rajan Mittal	50000.00		31581195.27	18	93190.00
09/03/2020	To Cash	40000.00		31541195.27	5	25853.00
14/03/2020	To Bank Transfer to Sh.Rajan Mittal	50000.00		31491195.27	0	0.00
14/03/2020	To Advance I.Tax	400000.00		31091195.27	17	86648.00
31/03/2020	To Share of Car Repair-P.Use	28593.00		31062602.27	0	0.00
31/03/2020	To Share of Car Fuel-P.Use	38404.50		31024197.77	1	5086.00
31/03/2020	By Working Remuneration		1200000.00	32224197.77		
31/03/2020	By Interest on Capital		2044375.00	34268572.77		
31/03/2020	By Share of Profit (50%)		3090146.69	37358719.46		
31/03/2020	To Balance c/f	37358719.46				
		44670124.53	44670124.53		366	2044375.00

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

for Auto International,

Partner

AUTO INTERNATIONAL
VILL. MANGARH, MACHHIWARA ROAD,
KOHARA, LUDHIANA

Annexure "A"

Schedule of "UNSECURED LOANS", forming a part of Balance Sheet
as on 31st MARCH,2020

Master Harshal Mittal	508215.00
M/s.Parmod Kumar Gupta & Sons (HUF)	3357867.00
M/s.Rajan Mittal (HUF)	19309894.00
Sh.Siddharath Mittal	2073041.00
Sh.Sunil Kumar Mittal	6000000.00
	31249017.00

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

for Auto International,

Partner

AUTO INTERNATIONAL
VILL. MANGARH, MACHHIWARA ROAD,
KOHARA, LUDHIANA

Annexure "B"

Schedule of "SUNDRY CREDITORS", forming a part of Balance Sheet
as on 31st MARCH,2020

M/s. Aarti Steels Limited	8373273.00
M/s. Advance Tool Technologies	10049.00
M/s. Ajay Kumar Verma- Contractor	12531.00
M/s. Aggarwal Soundcast Pvt Ltd.	245416.00
M/s. A.H.Ambe Industries	1700.00
M/s. Air Solutions Equipment	11800.00
M/s. Aman Paints	10974.00
M/s. Amar Preet Industries	2764103.00
M/s. Anil Kumar Pathak- Contractor	126037.00
M/s. Arcon Engineers	156433.50
M/s. Arihant Cut-Weld	154044.00
M/s. Arihant Gases	123648.00
M/s. Arjas Steel Private Limited	2121422.00
M/s. Arjun Engineers (India)	195312.00
M/s. Arora Belting Store	125717.20
M/s. Arora Iron & Steel Rolling Mills (P) Ltd.	7178330.28
M/s. Arpi Industries	372215.36
M/s. A.S Bearing Co.	53137.15
M/s. Ashok Furnace & Sons	4095.00
M/s. Ashwani Homoeo Pharmacy	4723.00
M/s. Asian Transport & Logistics	87636.00
M/s. Asphire System Opc Pvt.Ltd.	10000.00
M/s. A Tec Tools	87515.00
M/s. Automation Service	50774.00
M/s. Avtar Singh (Contractor)	88036.00
M/s. Bedi Steel Rolling Mills Pvt Ltd	4253434.00
M/s. B.B.N.Enterprises	112393.96
M/s. Bhat Metal Treat	175286.00
M/s. Brij Lal Pawan Kumar	52145.94
M/s. B.R.Tools	47200.00
M/s. Chandermukhi Printers	183155.00
M/s. Charanjit- Contractor	107195.00
M/s. Chauhan Paint & Hardware Traders(Regd.)	1510.00
M/s. Commercial Traders	5332.80
M/s. Cos Heatreats	2158399.00
M/s. Cos Impex	272372.81
M/s. Compac Technologies India Ltd.	198218.00
M/s. Cosmo Analytical Lab	15312.00
M/s. Creative Web Designers (I) Pvt. Ltd.	11210.00
M/s. CRSR Enterprises	106152.00
M/s. Dalwinder Singh	16200.00
M/s. Davinder Singh- Contractor	37679.00
M/s. Dashmesh Enterprises	7080.00
M/s. Dhari Chem Corporation	93775.00
M/s. DPR Cargo Pvt. Ltd.	13740.00
M/s. D.S. Mechanical Works	16650.00
M/s. Eagle Engineering	32912.85
M/s. Electro Mech (India)	2242.00
M/s. Electrotherm (India) Ltd.	197057.49
M/s. Emm Aar Traders	5428.00
M/s. En Eff Thermal Engineers	35110.90
M/s. Enkay Enterprises	10149.00
M/s. Excellent Tooling	141858.00
M/s. Fairdeal Agencies	150894.00
M/s. Fateh Singh Karam Singh	7142.00
M/s. Fauji Tool Corporation	24565.00
M/s. Fine Bearing & Oil Seal Store	12071.00
M/s. Friends Mechnical Works	76678.00
M/s. Gemini Earthmovers	59442.00
M/s. G.L Khanna & Sons	1151423.00
M/s. Genius Computer System	114682.00

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

M/s. Gian Chand Sat Pal	102984.00
M/s. G K Tools	42299.00
M/s. Gobind Mill Store	42534.00
M/s. G.R. International	38663.00
M/s. G S Fastners	47108.00
M/s. Gupta Mill Store	105499.00
M/s. Gurdeep Singh-Contractor	144135.00
M/s. Gurpreet Singh- Contractor	17988.00
M/s. Guru Nanak Tempo Transport Ass.	21413.00
M/s. Hara Industries	708755.30
M/s. Hardcastle Petrofer Pvt. Ltd.	107052.00
M/s. Hari Singh & Sons	108000.00
M/s. Hayer Road Carrier	4500.00
M/s. Hindustan Enterprises Co.(Regd.)	96760.00
M/s. Hindustan Motor Transport Co.of India	79007.00
M/s. Hindustan Pipe & Sanitary Store	6969.00
M/s. Hi-Tech Tools & Gauges	931947.00
M/s. H.S. Tools Corporation	8414.00
M/s. H S Tools india	13216.00
M/s. Iffco Tokio General Insurance Co.Ltd	18033.00
M/s. Indian oil Corporation Limited	20165.00
M/s. Indtools Sales & Services	19810.00
M/s. Industrial Tools & Gauges	101744.00
M/s. Invo-Tech Engineers & Consultants	13407.00
M/s. Jagjit Tools Corp.	89622.00
M/s. Jasdeep Singh Grewal	11700.00
M/s. Jasbir Oil Co.	142813.00
M/s. Jayaswal Neco Industries Ltd	2070781.00
M/s. J.B Electrical Works	18322.00
M/s. Jyoti CNC Automation Ltd.	112878.00
M/s. Jiwan Metafins Limited,	100088.00
M/s. Khalsa Tubewell Trading Co.	13859.00
M/s. Kiran Sinha	550.00
M/s. Karam Chucks(Regd.)	53915.00
M/s. Kay Ess Industries	48000.00
M/s. Khurana Poly Products	243791.00
M/s. Khurl Sheet Components	347344.00
M/s. King Electricals	4602.00
M/s. K.L.Industries	292928.00
M/s. K.P.Tools & Components	139722.00
M/s. Kirpa Enterprises	185428.00
M/s. Kuber Concast	12957320.74
M/s. Kuldeep Singh-Contractor	41665.00
M/s. Kusum Tradex Pvt.Ltd.	54280.00
M/s. Ludhiana Management Association	11800.00
M/s. Lab Equipments	22715.00
M/s. Long Life Refractories	25678.00
M/s. Ludhiana Metals	22825.00
M/s. Mahaluxmi Enterprises	2419.00
M/s. Madhuban Multimetals	7257984.00
M/s. Mangla Sales	202095.00
M/s. Manish Trading Co.	18743.50
M/s. Manu Enterprises	156587.00
M/s. Marotia Tools & Alloys (P)Ltd	8240.00
M/s. Matharu Engg.Works	102418.00
M/s. MBA Tool Centre	4425.50
M/s. Merlion Tools Pvt. Ltd.	241258.80
M/s. MicroTech Spline Gauges P Ltd	4912.00
M/s. Milhard Sales Private Ltd.	52677.00
M/s. M J Punches	72606.00
M/s. Mohan Nishad- Contractor	44375.00
M/s. Mohindra Engg.Works	2993.55
M/s. M Sachdeva & Co.	276389.00
M/s. M.S.S.S Mechanical Works (Regd.)	43140.00
M/s. MTA Technologies	37818.00
M/s. Murti Forge	10934.00

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

M/s. Namoh Toolings	1343074.40
M/s. Neera Electrical Works	11564.00
M/s. N.K Forging & Rolling Industries	208460.00
M/s. Narindera Industrial Corp.	640449.00
M/s. National Cranes & Elevators	1888.00
M/s. Newtex Mechanical Industries	218814.00
M/s. Nikhil Enterprises	381207.00
M/s. Nishtha Roadlines	21099.00
M/s. Northern Hydraulics	6490.00
M/s. Om Industries	2363.00
M/s. Om Logistics Ltd.	364278.25
M/s. ONK'S Marketing & Services Co.	12754.01
M/s. Param Enterprises	188226.00
M/s. PCK Buderus (India) Special Steel Pvt. Ltd.	1604410.00
M/s. Prime Steel Processors	598189.00
M/s. PNG Auto Industries	34180.00
M/s. Premium Tooling Solutions	265215.20
M/s. Prem Plastic Industries	32226.00
M/s. P.S.& Sons.	42588.00
M/s. Punjab Bijlee Centre	56971.00
M/s. Punjab H/W & Mill Store	16917.00
M/s. Punjab Pipe Store	91528.00
M/s. Qualitech Systems	55596.00
M/s. Radix Enterprises	123901.00
M/s. Ram Kumar Yadav	33735.00
M/s. Rajendra- Contractor	12221.00
M/s. Ramkesh- Contractor	29147.00
M/s. Ram Murat- Contractor	126202.00
M/s. Rayat Enterprises	8673.00
M/s. Resource International	3422.00
M/s. R.G. Sales Mill Store	207297.00
M/s. Rinku Auto Industries	59410.00
M/s. R .J.Engineering Works	36048.00
M/s. R.P. Sharma Stamp Maker	2006.00
M/s. R.S.Traders	680.00
M/s. Rudra Engineers India	35275.00
M/s. Sathya Industries	320080.16
M/s. Sahnewal Tempo & Mini Truck Operators Welfare Soc	7551.00
M/s. Sandeep Enterprises	236266.00
M/s. Seth Mill Stores	67114.00
M/s. Sharda Tools Co. Pvt.Ltd.	68974.70
M/s. Sharu Industries (P) Ltd.	2779927.00
M/s. Shibani Hospital	7193.00
M/s. Shiv Durga Enterprises	8496.00
M/s. Shiv Electric Store	187616.00
M/s. Shiv Engineers	121393.00
M/s. Shiv Shakti Auto Parts	184781.00
M/s. Shree Krishana Steel Traders	298895.06
M/s. Shree Sai Petrochemicals	104076.00
M/s. Shyam Road Lines	85046.45
M/s. Sigma Instrumentations & Calibrations	6490.00
M/s. Silver Star Machinery Works	16284.00
M/s. Singla Karyana & General Store	13113.00
M/s. Snobrite Magnetic Tools Mfg.Co.	6657.56
M/s. Soni Electrical & Electronics	531.00
M/s. Soni Gupta	15001.00
M/s. Sonu Plastic Industries	32632.00
M/s. S.R.D. Polyfabrics (India)	10620.00
M/s. Sri Sri Impex	4189.00
M/s. Steelmans Broachs Pvt. Ltd.	76700.00
M/s. Sukhwinder Singh	45684.00
M/s. Sukhwinder Kaur- Contractor	79842.00
M/s. Suman Devi-Contractor	153249.00
M/s. Sunil Kumar-Contractor	140548.00
M/s. Super Tractor Industries Pvt.Ltd.	148904.00
M/s. Surjan Singh & Co	2525.20

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

M/s. Synergy Tooling Solutions	67968.00
M/s. Taj Forging Pvt.Ltd.	28650.40
M/s. Teg Automation	56656.00
M/s. Texspin Bearing Limited	36958.00
M/s. Tirupati Enterprises	41683.30
M/s. Unique Trading Co.	32745.00
M/s. United Broach Co.	460836.00
M/s. Universal Steel & Tools Co.	48333.00
M/s. Varun Bahri	27000.00
M/s. Veena Sales Corporation	71572.00
M/s. Venkatesh Technokrafts Pvt Ltd	80257.00
M/s. Vijay Kumar Rupak Kumar	1600.00
M/s. Viren Engineers	30681.40
M/s. Virat Special Steels Pvt. Ltd.	4393364.00
M/s. Vishal Kumar- Contractor	128800.00
M/s. Wadhawan Mill Store	18644.00
M/s. Western Commercial Carriers	7767.00
	78268459.72

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

for Auto International,

Partner

AUTO INTERNATIONAL
VILL. MANGARH, MACHHIWARA ROAD,
KOHARA, LUDHIANA

Annexure "C"

Schedule of "ADVANCES FROM CUSTOMERS", forming a part of Balance Sheet as on 31st MARCH,2020

M/s. Action Construction Equipment Limited (S.P.D)	276.38
M/s. Aggarwal Tools	50000.00
M/s. C.J.M.Sarl	4268067.36
	4318343.74

Annexure "D"

Schedule of "SUNDRY PAYABLES", forming a part of Balance Sheet as on 31st MARCH,2020

Salary	149526.00
Wages	1331177.00
E.S.I.-Contractors	53845.00
E.S.I.	57712.00
Provident Fund-Contractors	120186.00
Provident Fund	359986.00
T.D.S.-Salary	6600.00
T.D.S.-Contract	61984.00
T.D.S. -Interest	198337.00
T.D.S. -Commission	14300.00
SGST RCM	20857.00
IGST RCM	230.00
CGST RCM	20857.00
Punjab Development Fund	73200.00
TCS	1877.00
Labour Welfare Fund (F.Y.2018-19)	109365.00
Labour Welfare Fund (F.Y.2019-20)	92500.00
Audit Fees	75000.00
Bank Interest Payable	804645.00
Expenses Payable	596880.53
Professional Charges	150000.00
Bonus	1141351.00
Electricity Exp.	213600.00
Telephone Expenses	3295.84
Mobile Phone Exp.	6737.32
	5664048.69

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Annexure "E"

SCHEDULE OF "FIXED ASSETS-CUM-DEPRECIATION" FORMING A PART OF BALANCE SHEET FOR THE YEAR ENDING 31st MARCH,2020

Block of Assets	Rate	W.D.V. as on 01.04.2019	Additions upto 30.09.2019	Sales Out of 3 & 4	Subsidy Recd	Amt.on which dep. at full rate	Additions After 30.09.2019	Sales Out of 7	Amt. on which dep. at half rate to be all.	Dep. on 6 at full rate	Dep. on 9 at half rate	Additional Dep. on 4, if any	on 7 if any	Total as on 31.03.2019	Total Dep.	W.D.V. as on 31.03.2020
(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		(14)	(15)
Land		8105245.00				8105245.00			0.00	0.00	0.00			8105245.00	0.00	8105245.00
BLOCK OF ASSETS (10%)																
Building	10%	22354247.02	3205089.10			25559336.12			0.00	2555934.00	0.00			25559336.12	2555934.00	23003402.12
BLOCK OF ASSETS (10%)																
Furniture	10%	434964.60	49160.00			484124.60	18000.00		18000.00	48412.00	900.00			502124.60	49312.00	452812.60
Fans	10%	578143.00	138534.00			716677.00	18750.00		18750.00	71668.00	938.00			735427.00	72606.00	662821.00
Electric Fittings	10%	4195929.51				4195929.51			0.00	419593.00	0.00			4195929.51	419593.00	3776336.51
		5209037.11	187694.00	0.00		5396731.11	36750.00	0.00	36750.00	539673.00	1838.00	0.00	0.00	5433481.11	541511.00	4891970.11
BLOCK OF ASSETS (15%)																
Car	15%	14065053.00				14065053.00			0.00	2109758.00	0.00			14065053.00	1687806.00	12377247.00
Air Conditioner	15%	221569.20	116950.00			338519.20			0.00	50778.00	0.00			338519.20	50778.00	287741.20
Attendance Machine	15%	46821.00				46821.00			0.00	7023.00	0.00			46821.00	7023.00	39798.00
CCTV	15%	251661.00	37350.00			289011.00			0.00	43352.00	0.00			289011.00	43352.00	245659.00
Coffee Machine	15%	16245.00				16245.00			0.00	2437.00	0.00			16245.00	2437.00	13808.00
Cooling Tower	15%	112434.00				112434.00				16865.00	0.00			112434.00	16865.00	95569.00
E.P.A.B.X. Exchange	15%	3094.00				3094.00			0.00	464.00	0.00			3094.00	464.00	2630.00
Fax Machine	15%	439.00				439.00			0.00	66.00	0.00			439.00	66.00	373.00
GPS System	15%	5810.00				5810.00			0.00	872.00	0.00			5810.00	872.00	4938.00
Hydraulic Pilot Truck	15%	61512.00				61512.00				9227.00	0.00			61512.00	9227.00	52285.00
Industrial Sairon	15%	2629.00				2629.00			0.00	394.00	0.00			2629.00	394.00	2235.00
Racks & Bins	15%	2758883.00				2758883.00	103862.00		103862.00	413832.00	7790.00			2862745.00	421622.00	2441123.00
Precision Tools	15%	50098.00				50098.00			0.00	7515.00	0.00			50098.00	7515.00	42583.00
Office Equipments	15%	65777.75				65777.75			0.00	9867.00	0.00			65777.75	9867.00	55910.75
New Plant & Machinery	15%	80815082.19	4311830.92			85126913.11	1056520.00		1056520.00	12769037.00	79239.00			86183433.11	12848276.00	73335157.11
Plant & Machinery	15%	588711.68				588711.68			0.00	88307.00	0.00			588711.68	88307.00	500404.68
Hammer Foundation	15%	1353936.65				1353936.65			0.00	203090.00	0.00			1353936.65	203090.00	1150846.65
Mobile Set	15%	37279.57				37279.57			0.00	5592.00	0.00			37279.57	5592.00	31687.57
Telephone Set	15%	16053.04				16053.04	790.00		790.00	2408.00	59.00			16843.04	2467.00	14376.04
Rain Harvesting	15%	328375.00				328375.00			0.00	49256.00	0.00			328375.00	49256.00	279119.00
Rehri	15%	1223.00				1223.00			0.00	183.00	0.00			1223.00	183.00	1040.00
Scooter/Motocycle	15%	50071.00				50071.00			0.00	7511.00	0.00			50071.00	7511.00	42560.00
Weighing Scale	15%	634301.00	3200.00			637501.00			0.00	95625.00	0.00			637501.00	95625.00	541876.00
Tempo-Tata	15%	84769.50				84769.50			0.00	12715.00	0.00			84769.50	12715.00	72054.50
Fork Lifters	15%	1400475.00				1400475.00			0.00	210071.00	0.00			1400475.00	210071.00	1190404.00
Lab Equipments	15%	12649.00				12649.00			0.00	1897.00	0.00			12649.00	1897.00	10752.00
Fire Extinguishers	15%	80544.50	54000.00			134544.50	25750.00		25750.00	20182.00	1931.00			160294.50	22113.00	138181.50
Camera	15%	1320.00				1320.00			0.00	198.00	0.00			1320.00	198.00	1122.00
Water Cooler	15%	97185.00				97185.00	40678.00		40678.00	14578.00	3051.00			137863.00	17629.00	120234.00
Refrigerator	15%	21648.00				21648.00			0.00	3247.00	0.00			21648.00	3247.00	18401.00
R.O.-Water Purifier	15%	18700.00				18700.00			0.00	2805.00	0.00			18700.00	2805.00	15895.00
Trolly	15%	8874.00				8874.00			0.00	1331.00	0.00			8874.00	1331.00	7543.00
Water Tanki	15%	97946.00				97946.00			0.00	14692.00	0.00			97946.00	14692.00	83254.00
		103311170.08	4523330.92	0.00	0.00	107834501.00	1227600.00	0.00	1227600.00	16175175.00	92070.00	0.00	0.00	109062101.00	15845293.00	93216808.00
BLOCK OF ASSETS (40%)																
UPS	40%	792000.00				792000.00			0.00	316800.00	0.00			792000.00	316800.00	475200.00
Computer	40%	445690.19	63075.00			508765.19	30900.00		30900.00	203506.00	6180.00			539665.19	209686.00	329979.19
		1237690.19	63075.00	0.00	0.00	1300765.19	30900.00	0.00	30900.00	520306.00	6180.00	0.00	0.00	1331665.19	526486.00	805179.19
BLOCK OF ASSETS (40%)																
Shunt Capacitors	40%	6812.70				6812.70			0.00	2725.00	0.00			6812.70	2725.00	4087.70
Transformer/Penals	40%	3412753.89				3412753.89			0.00	1365102.00	0.00			3412753.89	1365102.00	2047651.89
Pollution Control Equipment	40%	1.00				1.00			0.00	0.00	0.00			1.00	0.00	1.00
	Total:	143636956.99	7979189.02	0.00	0.00	151616146.01	1295250.00	0.00	1295250.00	21158915.00	100088.00	0.00	0.00	152911396.01	20837051.00	132074345.01

Depreciation on Car 2109758.00
(-)1/5th for P.Use 421952.00
1687806.00

NARESH GUPTA & CO.
LUDHIANA
CHARTERED ACCOUNTANTS

for Auto International,

Partner

AUTO INTERNATIONAL
VILL. MANGARH, MACHHIWARA ROAD,
KOHARA, LUDHIANA

Annexure "F"

Schedule of "SUNDRY DEBTORS", forming a part of Balance Sheet as on 31st MARCH,2020

M/s. Action Contruction Equipment Ltd.(Unit-II)	91156.76
M/s. Altech Automotive	1364804.52
M/s. Bharat Gears Limited	847134.75
M/s. B.R.R.G.	4117421.87
M/s. Care Tech	772090.33
M/s. Eastman Impex	313832.87
M/s. Gardex India Pvt.Ltd.- Unit No.-IV	12961561.23
M/s. Globe Precision Industries Pvt.Ltd.	1020606.96
M/s. Highhway Industries Limited	3800783.64
M/s. Indo Farm Equipment Limited	38232.00
M/s. International Tractors Ltd.	5205142.55
M/s. Jost India Auto Component (P) Ltd.	1090724.01
M/s. Kew Precision Parts (P) Ltd.,New Delhi	31320263.66
M/s. Kew Precision Parts (P) Ltd.,Noida-UP	3494838.00
M/s. K.K Industries	190578.54
M/s. Mahabal Auto Ancill Pvt.Ltd.,Rudarpur	5395635.51
M/s. Mahesh Tractor Industries	35400.00
M/s. Mamta Enterprises	27140.00
M/s. Metav	3735.39
M/s. Ministry of Railways	2242.24
M/s. Mita India Pvt.Limited	10851265.00
M/s. Mohit International	564348.26
M/s. New Holland Fiat (India) Pvt.Ltd.	161883.00
M/s. Om Sai Auto Precision (I) Pvt.Ltd.	240456.08
M/s. Rivolta Auto Industries Pvt.Ltd.	1162647.03
M/s. RSB Transmission Ltd.-UK	978930.59
M/s. RSB Transmission (I) Ltd.	19937092.59
M/s. Rudra Auto Tech Engg.(P) Ltd.	1833253.00
M/s. Sadhu Overseas	276673.30
M/s. Sarang Auto Parts Private Ltd.	720695.36
M/s. Shree Radhay Krishna Auto Industries	145267.54
M/s. Sietz Technologies India Pvt.Ltd.	33004.07
M/s. S.S.Con-Cast Pvt.Ltd.	1149393.00
M/s. Takshi Auto Components Pvt.Ltd.	5900482.92
M/s. Tech Auto Private Limited	159252.80
M/s. Venus Industrial Corporation (Unit-II)	880041.28
M/s. Wipro Enterprises (P) Ltd.	8042.00
	117096052.65

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

for Auto International,

Partner.

AUTO INTERNATIONAL
VILL. MANGARH, MACHHIWARA ROAD,
KOHARA, LUDHIANA

Annexure "G"

Schedule of "LOAN, ADVANCE & SECURITIES", forming a part of Balance Sheet as on 31st MARCH,2020

a) Advances			
Advances to Suppliers			
M/s. Aakaar Enterprises	15875.00		
M/s. Container Corporation of India Ltd.	4206.00		
M/s. Daman Engg.Works	5664.00		
M/s. Deep Engineering	14711.86		
M/s. DHL Express (I) Pvt.Ltd.	11877.00		
M/s. Dharam Nath Mishra	16000.00		
M/s. Fuji Electric Consul Neowatt Pvt Ltd.	2000.00		
M/s. Synergy Lubes	1416.00		
M/s. Gaj Retreat Pvt.Ltd.	6074.00		
M/s. ICICI Lombard Gen.Insurance	105959.00		
M/s. Makino India (P) Ltd.	1082.60		
M/s. PPG Asian Paint Pvt.Ltd.	12154.00		
M/s. Rashtriya Ispat Nigam Ltd.,Ludhiana	10308.28		
M/s. Trueform Exports Pvt.Ltd.	100000.00	307327.74	
Imprest-Siddharth Mittal		982.65	
Pre-paid Expenses			
Pre-paid Insurance	947487.72		
Pre-paid Fee & Taxes	241875.00		
Pre-paid Car Insurance	140729.14		
Pre-paid AMC	862502.00	2192593.86	
Advance to Employees			
Bhuneshwar Saini	22500.00		
Brij Lal Verma	20000.00		
Dharam Nath Mishra	29000.00		
Gurmail Singh	12000.00		
Jasver	20000.00		
Kahi Nath Jha	35000.00		
Keshav- Tool Room	2000.00		
Kewal-(Store)	2000.00		
Lakhwinder Singh	9500.00		
Pankaj Kumar	2500.00		
Raj Kumar Singh	18000.00		
Ram Narayan	4000.00		
Ravinder Kumar Gupta	108000.00		
Satwinder Singh	67000.00	351500.00	2852404.25
b) Deposits			
Security-PSPCL		5044933.00	
Security-JIO		8244.62	
Security-RCF		10510.00	
Security-LPG Gas		1500.00	5065187.62
c) Balance with Revenue Authorities			
Advance Entry Tax		57910.00	
TDS Refundable		32863.00	
Advance I.Tax (A.Y.2020-21)		1900000.00	
Duty Draw Back Receivable		68449.00	
GST/IGST		657279.42	
Focus Receivable		637694.00	
CST/VAT Receivable		10042.00	
T.D.S.		194018.00	
T.C.S.		57190.00	3615445.42
			11533037.29

NARESH GUPTA & CO.
LUDHIANA
CHARTERED ACCOUNTANTS

for Auto International,

Partner.