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,2022 and the Profit and Loss Account for the period begining from 01/04/2021 to ending on 31/03/2022,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 2022 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)/(3A), acceptances/repayments 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.

5. **(17) Others - III**
   Clause 44 of From 3CD: We have been informed by the assessee that the information required under this clause has not been maintained in absence of disclosure requirements thereof under the Goods and Service tax statute. It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST as the necessary information is not maintained by the assessee in its books of accounts. Further the standard accounting software used by the assessee is not configured to generate any report regarding the requisite information in this clause. In view of above, we are unable to verify and report the requisite information in this clause.

FOR AUTO INTERNATIONAL

PARTNER

Place: LUDHIANA
Date : 26/09/2022

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

NARESH K GUPTA
PROPRIETOR
Membership No. 080117
PAN AARPG3851E
UDINO 22080117AUZJIZ6977

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 GST PUNJAB 03AAGFA2950D1Z3
5	Status	:	Firm
6	Previous Year	:	From 01/04/2021 to 31/03/2022
7	Assessment year	:	2022-2023
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 115BA/115BAA/115BAB/115BAC/ 115BAD	:	No

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

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

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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

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

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

14.(a) Method of valuation of closing stock employed in the previous year. : Cost Price or Market Price 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	

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(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 accrued	Value adopted or assessed or assessabl	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clasue (x) of sub-section (2) of section 56
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

(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	3639

(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

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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

(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	Amt Debited to P/L	Amt Admissible	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

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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 : Nil

(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 7

(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.

* **(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

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(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. : 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

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 8

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 9

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	Amount as	All losses/	Amount as assessed	Remarks

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	Loss/Allowance	returned (if the assessed depreciation is less and no appeal pending then take assesseed)	allowances/ depreciation not allowed u/s 115BAA / 115BAC / 115BAD	Amount	OrderU/S & date	
Nil						

(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 10

(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	31/07/2021	31/07/2021	Yes	
JLDA00027G	24Q	31/10/2021	28/10/2021	Yes	
JLDA00027G	24Q	31/01/2022	28/01/2022	Yes	
JLDA00027G	24Q	31/05/2022	31/05/2022	Yes	
JLDA00027G	26Q	31/07/2021	31/07/2021	Yes	
JLDA00027G	26Q	31/10/2021	28/10/2021	Yes	
JLDA00027G	26Q	31/01/2022	28/01/2022	Yes	
JLDA00027G	26Q	31/05/2022	31/05/2022	Yes	
JLDA00027G	27EQ	15/07/2021	12/07/2021	Yes	
JLDA00027G	27EQ	15/10/2021	13/10/2021	Yes	
JLDA00027G	27EQ	15/01/2022	15/01/2022	Yes	
JLDA00027G	27EQ	15/05/2022	03/05/2022	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	31	31	07/01/2022
JLDA00027G	200	200	07/03/2022
JLDA00027G	321	321	30/03/2022
JLDA00027G	3	3	12/05/2022

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JLDA00027G	351	351	14/05/2022
JLDA00027G	225	225	23/05/2022
JLDA00027G	27	27	07/06/2022

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.

(A) Raw Materials : As per Annexure 11

(B) Finished products / By-products : As per Annexure 12

36A (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	1328784958			1095198736		
b	Gross profit / Turnover	187226164	1328784958	14.09	124974347	1095198736	11.41
c	Net profit / Turnover	23771519	1328784958	1.79	17656059	1095198736	1.61
d	Stock - in - trade / Turnover	107932900	1328784958	8.12	136141500	1095198736	12.43
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 : No

NARESH GUPTA & CO. CA LUDHIANA CHARTERED ACCOUNTANTS

FOR AUTO INTERNATIONAL

PARTNER

Date:26/09/2022
Place:LUDHIANA

As per our report of even date annexed
For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 22080117AUZJIZ6977

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:26/09/2022
Place:LUDHIANA

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH GUPTA & CO. CHARTERED ACCOUNTANTS LUDHIANA

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 22080117AUZJIZ6977

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 115BAC / 115BAD	Adjustment made to wdv of Intangible asset due to excluding value of goodwill of a business or profession	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	26122484	0	0	26122484	30/11/2021	30/11/2021	3244270.5		0	2790246	26892198
						31/01/2022	31/01/2022	118590				
						21/03/2022	21/03/2022	197099.08				
Block of 10%	10	6269583	0	0	6269583	29/04/2021	29/04/2021	65200		0	709551	6767789
						31/05/2021	31/05/2021	105276				
						25/06/2021	25/06/2021	108086				
						24/07/2021	24/07/2021	49275				
						24/08/2021	24/08/2021	26520				
						06/10/2021	06/10/2021	3000				
						26/11/2021	26/11/2021	6150				
						04/12/2021	04/12/2021	4200				
						28/01/2022	28/01/2022	2600				
						18/02/2022	18/02/2022	5600				
						31/03/2022	31/03/2022	18850				
						06/09/2021	06/09/2021	47419.68				
						30/11/2021	30/11/2021	421911.15				
						19/05/2021	19/05/2021	42330				
						16/10/2021	16/10/2021	103023				
						15/12/2021	15/12/2021	53413				
						31/03/2022	31/03/2022	144903.14				
Block of 15%	15	89938799	0	0	89938799	17/06/2021	17/06/2021	23000	17/07/2021	1400000	25484594	111103845
						14/04/2021	14/04/2021	9200	24/06/2021	26000		
						28/07/2021	28/07/2021	3550				
						23/11/2021	23/11/2021	7000				
						14/12/2021	14/12/2021	8100				
						22/01/2022	22/01/2022	7950				
						26/03/2022	26/03/2022	12400				
						24/05/2021	24/05/2021	84821.43				
						02/07/2021	02/07/2021	11500				

						19/08/2021	09/08/2021	24900				
						03/03/2022	03/03/2022	11400				
						31/05/2021	31/05/2021	1560428				
						30/11/2021	30/11/2021	530709.8				
						27/04/2021	27/04/2021	3759500				
						31/05/2021	31/05/2021	26666729.6				
						09/06/2021	09/06/2021	834800				
						09/08/2021	09/08/2021	353600				
						11/09/2021	11/09/2021	1587445.88				
						27/10/2021	27/10/2021	894878.64				
						30/11/2021	30/11/2021	6510740.08				
						29/12/2021	29/12/2021	3084300				
						14/05/2021	14/05/2021	39000				
						24/06/2021	24/06/2021	52344				
						28/04/2021	28/04/2021	35905				
						30/07/2021	30/07/2021	84720				
						13/08/2021	13/08/2021	9660				
						25/09/2021	25/09/2021	1516861.82				
						28/10/2021	28/10/2021	11100				
						25/06/2021	25/06/2021	81379.12				
						22/04/2021	22/04/2021	1592				
						24/11/2021	24/11/2021	2372.8				
						31/03/2022	31/03/2022	2415				
						05/05/2021	05/05/2021	6610				
						29/07/2021	29/07/2021	85700				
						10/08/2021	10/08/2021	8500				
						26/05/2021	26/05/2021	4000				
						23/12/2021	23/12/2021	32000				
						17/02/2022	17/02/2022	13000				
						16/03/2022	16/03/2022	26953.13				
						26/03/2022	26/03/2022	63981.26				
						01/03/2022	01/03/2022	10593.22				
Block of 40%	40	1195557	0	0	1195557	20/05/2021	20/05/2021	83175		0	652417	1158770
						27/07/2021	27/07/2021	55190				
						31/08/2021	31/08/2021	62525				
						16/09/2021	16/09/2021	44652				
						02/10/2021	02/10/2021	9800				
						07/10/2021	07/10/2021	11950				
						24/11/2021	24/11/2021	43670				
						22/12/2021	22/12/2021	106928				
						28/01/2022	28/01/2022	64406.78				
						31/03/2022	31/03/2022	133333.33				
Block of 40%	40	1231045	0	0	1231045	26/04/2021	26/04/2021	570000		0	720418	1080627
Block of 15%-Car	15	16390978	0	0	16390978	17/04/2021	17/04/2021	1151405	17/04/2021	450000	2107053	15952224

NARESH ... & CO. LUDHIANA. CHARTERED ACCOUNTANTS

		13/09/2021	13/09/2021	765894	16/01/2022	800000		
		16/01/2022	16/01/2022	1000000				
		25/01/2022	25/01/2022	1000				
TOTAL	141148446			56947286.44		2676000	32464279	162955453

FOR AUTO INTERNATIONAL

PARTNER

Date:26/09/2022
Place:LUDHIANA

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH GUPTA & CO. CHARTERED ACCOUNTANTS LUDHIANA.

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 22080117AUZJIZ6977

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'2021	397217	15/05/2021	397217	15/05/2021
For the month of May'2021	370688	15/06/2021	370688	15/06/2021
For the month of June'2021	397767	15/07/2021	397767	14/07/2021
For the month of July'2021	410568	16/08/2021	410568	14/08/2021
For the month of August'2021	431694	15/09/2021	431694	15/09/2021
For the month of September'2021	437224	15/10/2021	437224	14/10/2021
For the month of October'2021	435151	15/11/2021	435151	15/11/2021
For the month of November'2021	417656	15/12/2021	417656	15/12/2021
For the month of December'2021	412585	15/01/2022	412585	15/01/2022
For the month of January'2022	376321	15/02/2022	376321	14/02/2022
For the month of February'2022	377821	15/03/2022	377821	15/03/2022
For the month of March'2022	404728	15/04/2022	404728	15/04/2022

FOR AUTO INTERNATIONAL

PARTNER

Date:26/09/2022
Place:LUDHIANA

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH GUPTA & CO. CHARTERED ACCOUNTANTS LUDHIANA

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 22080117AUZJIZ6977

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'2021	140767	15/06/2021	140767	26/05/2021
For the month of May'2021	133430	15/06/2021	133430	15/06/2021
For the month of June'2021	145165	15/07/2021	145165	14/07/2021
For the month of July'2021	154597	16/08/2021	154597	14/08/2021
For the month of August'2021	169764	15/09/2021	169764	15/09/2021
For the month of September'2021	176420	15/10/2021	176420	14/10/2021
For the month of October'2021	169922	15/11/2021	169922	15/11/2021
For the month of November'2021	151711	15/12/2021	151711	14/12/2021
For the month of December'2021	142278	15/01/2022	142278	15/01/2022
For the month of January'2022	121810	15/02/2022	121810	15/02/2022
For the month of February'2022	131726	15/03/2022	131726	15/03/2022
For the month of March'2022	128631	30/04/2022	128631	22/04/2022

FOR AUTO INTERNATIONAL

PARTNER

Date:26/09/2022
Place:LUDHIANA

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH GUPTA & CO. LUDHIANA. CHARTERED ACCOUNTANTS

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 22080117AUZJIZ6977

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 - 2021	36720	15/10/2021	36720	24/11/2021
October to March - 2022	36445	15/04/2022	36445	28/06/2022

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

April to September - 2021	36720	15/10/2021	36720	24/11/2021
October to March - 2022	36445	15/04/2022	36445	28/06/2022

FOR AUTO INTERNATIONAL

PARTNER

Date:26/09/2022
Place:LUDHIANA

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH GUPTA & CO. CHARTERED ACCOUNTANTS LUDHIANA.

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 22080117AUZJIZ6977

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	2404473	AAHHR0181G
PARMOD KUMAR GUPTA & SONS (HUF)	HUF of Partner	Interest	379473	AAAHP9117R
SIDDHARTH MITTAL	Son of Partner	Interest	349102	CCVPM1290F
MASTER HARSHAL MITTAL	Son of Partner	Interest	67755	ABIPM4702C
SUNIL KUMAR MITTAL	Father of Partner	Interest	720000	AHXPM2880Q
SIDDHARTH MITTAL	Son of Partner	Salaries	1500000	CCVPM1290F

FOR AUTO INTERNATIONAL

PARTNER

Date:26/09/2022
Place:LUDHIANA

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH GUPTA & CO. ★ CHARTERED ACCOUNTANTS ★ LUDHIANA.

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 22080117AUZJIZ6977

Annexure - 7

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	58825	28/06/2022	58825	0	YES	43Bb
E.S.I.	216364	22/04/2022	216364	0	YES	43Bb
PROVIDENT FUND	596658	15/04/2022	596658	0	YES	43Bb
T.D.S.- COMMISSION	64562	07/04/2022	64562	0	NO	43Ba
T.D.S.- CONTRACT	132352	07/04/2022	132352	0	NO	43Ba
T.D.S.- CONTRACT	4856	30/04/2022	4856	0	NO	43Ba
T.D.S.- CONTRACT	65	12/05/2022	65	0	NO	43Ba
T.D.S.-INTEREST	326457	07/04/2022	326457	0	NO	43Ba
T.D.S.-PROFESSIONAL	802	07/04/2022	802	0	NO	43Ba
T.D.S.-PROFESSIONAL	15400	07/04/2022	15400	0	NO	43Ba
T.D.S.-PROFESSIONAL	5000	23/05/2022	5000	0	NO	43Ba
T.D.S.-Salary	148700	07/04/2022	148700	0	NO	43Ba
BONUS	463171	11/08/2022	463171	0	YES	43Bc
BONUS	152289	16/08/2022	152289	0	YES	43Bc
BONUS	129600	17/08/2022	129600	0	YES	43Bc
BONUS	391367	19/08/2022	391367	0	YES	43Bc
BONUS	523608	20/08/2022	523608	0	YES	43Bc
SGST CGST-RCM	77500	20/04/2022	77500	0	NO	43Ba
SGST CGST-RCM	210	20/05/2022	210	0	NO	43Ba
IGST-RCM	2018	20/04/2022	2018	0	NO	43Ba
IGST	9337581	20/04/2022	9340029	0	NO	43Ba
PUNJAB DEVELOPME	47400	24/06/2022	47400	0	NO	43Ba
T.C.S.	15561	07/04/2022	15561	0	NO	43Ba
TDS-Salary	7800	14/05/2022	7800	0	NO	43Ba
TDS-Contract	446	07/06/2022	446	0	NO	43Ba
TDS- Goods Purchase	62647	07/04/2022	62647	0	NO	43Ba
TDS- Goods Purchase	1667	30/04/2022	1667	0	NO	43Ba
BONUS	220921	24/08/2022	220921	0	YES	43Bc
BONUS	521277	09/09/2022	521277	0	YES	43Bc
BONUS	51097	10/09/2022	51097	0	YES	43Bc

FOR AUTO INTERNATIONAL

PARTNER

Date:26/09/2022
Place:LUDHIANA

NARESH GUPTA CHARTERED ACCOUNTANTS LUDHIANA

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 22080117AUZJIZ6977

Annexure - 8

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	2172275	NO	3748457	NET BANKING	

FOR AUTO INTERNATIONAL

PARTNER

Date:26/09/2022
Place:LUDHIANA

NARESH GUPTA & CO. CHARTERED ACCOUNTANTS LUDHIANA

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 22080117AUZJIZ6977

Annexure - 9

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 repaid by an account payee cheque or an account payee bank draft
SUNIL KUMAR MITTAL	H.NO.461, GATE NO.4 JAGJIT NAGAR	AHXPM2880Q	648000	6000000	CHEQUE	YES - Chq
PARMOD KUMAR GUPTA AND SONS	AUTO INTERNATIONAL KOHARA MACHHIWARA ROAD KOHAR	AAAHP9117R	360000	3366070	NET BANKING	
RAJAN MITTAL AND SONS HUF	461, GATE NO.4 V.P.O. THREEKE JAGJIT NAGAR LUDH	AAHHR0181G	50000	22165959	NET BANKING	
SIDDHARTH MITTAL	461 VILLAGE THREEKE JAGJIT NAGAR LUDHIANA	CCVPM1290F	1045000	3748457	CHEQUE	YES - Chq
SIDDHARTH MITTAL	461 VILLAGE THREEKE JAGJIT NAGAR LUDHIANA	CCVPM1290F	260000	3748457	NET BANKING	

FOR AUTO INTERNATIONAL

PARTNER

Date:26/09/2022
Place:LUDHIANA

NARESH GUPTA & CO. CHARTERED ACCOUNTANTS LUDHIANA

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 22080117AUZJIZ6977

Annexure -10

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 (7) and (9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
JLDA00027G	194H	Commission or brokerage	1291248	1291248	1291248	64562	0	0	0
JLDA00027G	194A	Interest other than Interest on securities	4366402	4366402	4366402	436641	0	0	0
JLDA00027G	194C	Payments to contractors	138609227	138609227	138609227	1807487	0	0	0
JLDA00027G	194J	Fees for professional or technical services	2142215	2142215	2142215	211012	0	0	0
JLDA00027G	206C	TCS	487995563	487995563	487995563	463311	0	0	0
JLDA00027G	192	Salary	7262789	7262789	7262789	457400	0	0	0
JLDA00027G	194Q	TDS For 194Q	651876798	651876798	651876798	651918	0	0	0

FOR AUTO INTERNATIONAL

PARTNER

Date:26/09/2022
Place:LUDHIANA

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH GUPTA & CO. CHARTERED ACCOUNTANTS LUDHIANA.

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 22080117AUZJIZ6977

Annexure -11

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:26/09/2022
Place:LUDHIANA

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH GUPTA & CO. ★ CHARTERED ACCOUNTANTS ★ LUDHIANA.

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 22080117AUZJIZ6977

Annexure -12

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:26/09/2022
Place:LUDHIANA

For NARESH GUPTA & CO.
CHARTERED ACCOUNTANTS

NARESH GUPTA & CO. CHARTERED ACCOUNTANTS LUDHIANA.

NARESH K.GUPTA
PROPRIETOR
Membership No. 080117
Pan AARPG3851E
UDINO 22080117AUZJIZ6977

M/S. AUTO INTERNATIONAL, VILL. MANGARH, MACHHIWARA ROAD, KOHARA, LUDHIANA
BALANCE SHEET AS ON 31st March,2022

LIABILITIES	Ann.			AMOUNT	ASSETS	Ann.			AMOUNT
					FIXED ASSETS	"E"			
PARTNERS' CAPITAL					As per Depreciation Chart			171780616.41	
Sh.Parmod Gupta			55406599.35		Capital Work in Progress			2203272.88	173983889.29
Sh.Rajan Mittal			50361511.70	105768111.05					
					INVESTMENTS				
SECURED LOANS					Mutual Funds				700000.00
HDFC Term Loan -85005542			14744106.00						
HDFC Term Loan -85220519			31259508.00		**CURRENT ASSETS**				
HDFC Term Loan -85589821			4665551.00		Cash in Hand			272872.00	
HDFC Term Loan -81117312			15696506.00		Stock (taken & valued by Partners)			107932900.00	
HDFC Bank Ltd.-Car Loan			2496882.00		Sundry Debtors	"F"		208265461.69	316471233.69
HDFC Bank Ltd.-WC			157246923.53	226109476.53					
UNSECURED LOANS	"A"			35906092.00	**LOANS, ADVANCES & SECURITIES**	"G"			
					a) Advances			4784805.28	
CURRENT LIABILITIES					**b) Deposits**			5373503.00	
Sundry Creditors	"B"		123972517.77		**c) Balance with Revenue Authorities**			10062198.34	20220506.62
Advance from Customers	"C"		1264601.02						
Sundry Payables	"D"		18354831.23	143591950.02					
			Total (Rs)	511375629.60				Total (Rs)	511375629.60

Partners' Signature 1.________ 2.________

Place: Ludhiana
Dated: 26-09-2022

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

(Naresh K.Gupta)
M.No.080117
UDIN: 22080117AUZJIZ6977

NARESH GUPTA & CO. ★ CHARTERED ACCOUNTANTS LUDHIANA

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

TRADING ACCOUNT FOR THE YEAR ENDING 31st March,2022

Particulars		Amount	Particulars		Amount
To Opening Stock		136141500.00	**By Sales**		
			Sales-GST	649371634.18	
To Purchases			Sales-GST 5%	29910.00	
Goods Purchases-Raw Material	723282554.48		Sales-GST -Job Work	8992075.00	
Goods Purchases- Trading	22396.50		Sales IGST-18%	431195247.52	
Goods Purchases- Forging	5919976.62		Sales- IGST 28%	77351447.78	
Goods Purchases-Others	26812626.59	756037554.19	Export Sales (Direct)	43119020.99	
			Sales-Job Work-IGST	41082.00	
			Sales-Scrap	118684540.50	1328784957.97
To Labour Outside					
Labour Outside		46608365.43	By Closing Stock		107932900.00
To Freight,Octroi & Cartage					
Freight & Cartage 5%	2985384.00				
Loading & Unloading	680767.38				
Freight & Cartage-Others	97130.00	3763281.38			
To Shipping Expenses		3962366.28			
To Consumable Tools & Stores	67592135.47				
To Packing Expenses	11049050.32				
To Oil & Lubricants	10469263.00	89110448.79			
To Wages					
Wages	28362377.00				
Wages-H.R.A.	96004.00				
Wages-Transport Allowance	38534.00				
Wages-Contractual	65640345.20	94137260.20			
To Fuel	67099677.86				
To Power & Generator Exp.	52631240.00	119730917.86			
To Gross Profit		187226163.84			
Total Rs.	-	1436717857.97	Total Rs.		1436717857.97

Partners' Signature 1. 2.

Place: Ludhiana
Dated: 26-09-2022

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

NARESH GUPTA & CO. ★ CHARTERED ACCOUNTANTS LUDHIANA.

(Naresh K.Gupta)
M.No.080117
UDIN: 22080117AUZJIZ6977

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

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31st March,2022

Particulars			Amount	Particulars			Amount
To Building Repairs			2528702.32	By Gross Profit			187226163.84
To Machinery Repairs				**By Other Incomes**			
Annual Maint.Charges		1533719.00		Unclaimed Amounts		10701.26	
Machinery Repairs		21137074.02	22670793.02	Development Charges		86787.72	
To Salaries				Duty Draw Back Recd.		703982.00	
Salaries		16845452.00		Rodtep		369114.00	
H.R.A.		2770785.00		Exchange Rate Difference		436635.99	
Tpt.Allowance		1353414.00	20969651.00	Commission Received		334110.40	
To E.S.I.C.			985787.00	Interest Received		225317.00	2166648.37
To Emp.Provident Fund			2215300.00				
To Pb.Labour Welfare Fund			41560.00	By Subsidy-PSPCL			9077129.00
To Bonus			2453330.00				
To Gratuity Paid			361046.00				
To Insurance							
Insurance-M.Cycle		3834.60					
Insurance-Car		416142.60					
Insurance-Tempo		24597.95					
Insurance-Machinery & Stocks		1023373.00	1467948.15				
To Entertainment Expenses			62098.01				
To Sale Promotion Exp.			26793.06				
To Brokerage & Commission			1291248.00				
To Advertisement Expenses			130835.00				
To Diwali Expenses			273093.95				
To Travelling Expenses			475122.95				
To Donations			28100.00				
To Telephone Expenses							
Mobile Phone Exp.		116963.29					
Telephone Expenses		151238.88	268202.17				
To Audit Fees			50000.00				
To Professional Expenses			2370395.20				
To Fees & Taxes							
GST Expenses			11984.00				
To Other Expenses							
Car Repairs	1097090.90						
(-) 1/5th for Personal Use	219418.00	877672.90					
Fuel Expenses-Car	603891.71						
(-) 1/5th for Personal Use	120778.00	483113.71					
Bank Charges		325791.44					
Computer Expenses		412001.35					
Diesel Expenses -Tempo		1885457.15					
Electric Repairs		1039895.78					
Fees & Subscriptions		526722.66					
General Maintenance		722825.39					
Goods Retd.Exp.		18650.00					
Laboratory Expenses		628051.00					
Medical Aid Expenses		200724.00					
Misc. Expenses		369439.92					
Legal Expenses		49000.00					

NARESH GUPTA & CO. ★ LUDHIANA ★ CHARTERED ACCOUNTANTS

Postage & Telegram Expenses		154552.60					
Printing & Stationery		542384.50					
Rags & Soap		153490.00					
Rebate & Discount		2286149.76					
Labour & Staff Welfare-Refreshment		746110.00					
Scooter Repairs & Maint.		1308.18					
House Keeping Charges		810929.00					
Petrol- Scooter		165828.00					
Tempo Repair & Maint.		213010.04					
Tempo Toll Tax		15315.00	12628422.38				
To Interest							
Bank Interest		7832732.00					
Bank Interest-Car Loan		236430.00					
Interest-MTL		6026093.00					
Interest on GST		4552.00					
Interest-TDS		3639.00					
Interest-Others		4037507.00	18140953.00				
To Freight Outward							
Freight & Cartage Outward		824835.94					
Freight-5%		6333908.70					
Freight-Others		5700.00	7164444.64				
To Bad Debts Written Off			31320263.66				
To Depreciation			32464279.00				
To Interest on Capital							
Sh.Parmod Gupta		4976806.00					
Sh.Rajan Mittal		4521264.00	9498070.00				
To Working Remuneration							
Sh.Parmod Gupta		2400000.00					
Sh.Rajan Mittal		2400000.00	4800000.00				
To Net Profit			23771518.70				
			198469941.21			0.00	198469941.21

Partners' Signature 1.

Place: Ludhiana
Dated: 26-09-2022

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

(Naresh K.Gupta)
M.No.080117
UDIN: 22080117AUZJIZ6977

LUDHIANA

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

CAPITAL A/C OF SH.PARMOD GUPTA,PARTNER,FOR THE YEAR ENDING 31.03.2022

Date	Particulars	Debit	Credit	Balance	Days	Interest
						12
01/04/2021	By Balance b/f		45488002.49	45488002.49	2	29910.00
03/04/2021	To HDFC Bank -LIP	182086.00		45305916.49	7	104266.00
10/04/2021	To Cash	50000.00		45255916.49	31	461238.00
11/05/2021	To Cash	50000.00		45205916.49	31	460729.00
11/06/2021	To Cash	50000.00		45155916.49	4	59383.00
15/06/2021	To Adv.I.Tax	150000.00		45005916.49	23	340319.00
08/07/2021	To Cash	50000.00		44955916.49	32	472961.00
09/08/2021	To Cash	50000.00		44905916.49	16	236217.00
25/08/2021	To Ch.No.016647-Aditya Birla	1045000.00		43860916.49	8	115360.00
02/09/2021	To HDFC Bank Trf.	520000.00		43340916.49	8	113993.00
10/09/2021	To Cash	50000.00		43290916.49	5	71163.00
15/09/2021	To Adv.I.Tax	500000.00		42790916.49	6	84409.00
21/09/2021	To HDFC Bank Trf.	500000.00		42290916.49	6	83423.00
27/09/2021	To ECS-Birla Sunlife Ins.	510546.00		41780370.49	0	0.00
27/09/2021	To ECS-Birla Sunlife Ins.	501755.30		41278615.19	11	149282.00
08/10/2021	To HDFC BanK-LIP	182086.00		41096529.19	3	40534.00
11/10/2021	To Cash	50000.00		41046529.19	30	404842.00
10/11/2021	To Cash	50000.00		40996529.19	1	13478.00
11/11/2021	To Ch.No.016841-Health Ins.	68811.00		40927718.19	19	255658.00
30/11/2021	To Share of Firm I.Tax-A.Y.2021-22	3259960.19		37667758.00	14	173375.00
14/12/2021	To Cash	50000.00		37617758.00	1	12367.00
15/12/2021	To Adv.I.Tax	700000.00		36917758.00	26	315571.00
10/01/2022	To Cash	50000.00		36867758.00	18	218176.00
28/01/2022	To Cash	12500.00		36855258.00	13	157518.00
10/02/2022	To Cash	50000.00		36805258.00	15	181505.00
25/02/2022	To Net Banking	40000.00		36765258.00	17	205483.00
14/03/2022	To Cash	50000.00		36715258.00	1	12071.00
15/03/2022	To Adv.I.Tax	250000.00		36465258.00	11	131874.00
26/03/2022	To NEFT	100000.00		36365258.00	4	47823.00
30/03/2022	To LIC-HDFC	51126.00		36314132.00	2	23878.00
31/03/2022	To Share of Car Rep.Exp	109709.00		36204423.00		
31/03/2022	To Share of Car Fuel.Exp	60389.00		36144034.00		
31/03/2022	By Working Remuneration		2400000.00	38544034.00		
31/03/2022	By Interest on Capital		4976806.00	43520840.00		
31/03/2022	By Share of Profit (50%)		11885759.35	55406599.35		
31/03/2022	To Balance c/f	55406599.35				
		64750567.84	64750567.84		365	4976806.00

NARESH GUPTA & CO. LUDHIANA. CHARTERED ACCOUNTANTS

for Auto International,

Partner

AUTO INTERNATIONAL

CAPITAL A/C OF SH.RAJAN MITTAL,PARTNER,FOR THE YEAR ENDING 31.03.2022

Date	Particulars	Debit	Credit	Balance	Days	Interest
						12.00
01/04/2021	By Balance b/f		41824621.55	41824621.55	2	27501.00
03/04/2021	To HDFC Bank -Bank Trf.	150000.00		41674621.55	7	95909.00
10/04/2021	To Cash	50000.00		41624621.55	23	314751.00
03/05/2021	To Cash	50000.00		41574621.55	8	109347.00
11/05/2021	To Cash	50000.00		41524621.55	5	68260.00
16/05/2021	To HDFC Bank -Credit Card	12500.01		41512121.54	25	341196.00
10/06/2021	By CICU Fee Paid-HDFC Credit Card		1500.00	41513621.54	1	13648.00
11/06/2021	To Cash	50000.00		41463621.54	4	54528.00
15/06/2021	To Advance I.Tax	250000.00		41213621.54	23	311643.00
08/07/2021	To Cash	50000.00		41163621.54	7	94733.00
15/07/2021	To HDFC Bank -Credit Card-Exp.	2210.00		41161411.54	21	284183.00
05/08/2021	By HDFC Bank- Bank Trf.		200000.00	41361411.54	4	54393.00
09/08/2021	To Cash	50000.00		41311411.54	2	27164.00
11/08/2021	To Electricity Bill	73740.00		41237671.54	5	67788.00
16/08/2021	To HDFC Bank -Credit Card-Exp.	24089.56		41213581.98	9	121947.00
25/08/2021	To Ch.No-016645-Aditya Birla	1045000.00		40168581.98	9	118855.00
03/09/2021	To HDFC Bank -Credit Card-Exp.	48565.52		40120016.46	1	13190.00
04/09/2021	To HDFC Bank -Bank Trf.	260000.00		39860016.46	6	78628.00
10/09/2021	To Cash	50000.00		39810016.46	5	65441.00
15/09/2021	To Advance I.Tax	700000.00		39110016.46	2	25716.00
17/09/2021	To HDFC Bank- Bank Trf.	50000.00		39060016.46	4	51367.00
21/09/2021	To HDFC Bank- Bank Trf.	500000.00		38560016.46	6	76064.00
27/09/2021	To HDFC Bank-ECS	510564.10		38049452.36	0	0.00
27/09/2021	To HDFC Bank-ECS	510564.60		37538887.76	14	172782.00
11/10/2021	To Cash	50000.00		37488887.76	5	61626.00
16/10/2021	TO Personnel Exp.	12486.27		37476401.49	25	308025.00
10/11/2021	To Cash	50000.00		37426401.49	2	24609.00
12/11/2021	To HDFC Bank- Bank Trf.	50000.00		37376401.49	11	135169.00
23/11/2021	By Credit Card		12907.06	37389308.55	7	86047.00
30/11/2021	To Share of Firm I.Tax-A.Y.2021-22	3259960.20		34129348.35	7	78544.00
07/12/2021	To HDFC Bank-Bank Trf.	100000.00		34029348.35	7	78314.00
14/12/2021	To Cash	50000.00		33979348.35	1	11171.00
15/12/2021	To Advance I.Tax	1000000.00		32979348.35	15	162638.00
30/12/2021	To Self Asstt.I.Tax-A.Y.2021-22	62710.00		32916638.35	6	64931.00
05/01/2022	To HDFC Bank-Fee Paid-M.Agarsen Institute	30160.00		32886478.35	5	54060.00
10/01/2022	To Cash	50000.00		32836478.35	31	334662.00
10/02/2022	To Cash	50000.00		32786478.35	1	10779.00
11/02/2022	To HDFC Bank- Bank Trf.	100000.00		32686478.35	14	150447.00
25/02/2022	To HDFC Bank- Bank Trf.	70000.00		32616478.35	3	32170.00
28/02/2022	By Travelling-Refund		14234.00	32630712.35	14	150191.00
14/03/2022	To Cash	50000.00		32580712.35	1	10711.00
15/03/2022	To Advance I.Tax	650000.00		31930712.35	11	115475.00
26/03/2022	To HDFC Bank-Bank Trf.	85000.00		31845712.35	0	0.00
26/03/2022	To HDFC Bank-Bank Trf.	50000.00		31795712.35	2	20907.00
28/03/2022	To NEFT	20000.00		31775712.35	2	20894.00
30/03/2022	To LIC-HDFC	51126.00		31724586.35	2	20860.00
31/03/2022	To Share of Car Rep.Exp	109709.00		31614877.35	0	0.00
31/03/2022	To Share of Car Fuel.Exp	60389.00		31554488.35		
31/03/2022	By Working Remuneration		2400000.00	33954488.35		
31/03/2022	By Interest on Capital		4521264.00	38475752.35		
31/03/2022	By Share of Profit (50%)		11885759.35	50361511.70		
31/03/2022	To Balance c/f	50361511.70		0.00		
		60860285.96	60860285.96		365	4521264.00

NARESH GUPTA & CO.
CA
LUDHIANA.
CHARTERED ACCOUNTANTS

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

Annexure "A"

Schedule of "UNSECURED LOANS", forming a part of Balance Sheet as on 31st March,2022

Master Harshal Mittal	625606.00
M/s.Parmod Kumar Gupta & Sons (HUF)	3366070.00
M/s.Rajan Mittal (HUF)	22165959.00
Sh.Siddharth Mittal	3748457.00
Sh.Sunil Kumar Mittal	6000000.00
	35906092.00

Annexure "B"

Schedule of "SUNDRY CREDITORS", forming a part of Balance Sheet as on 31st March,2022

M/s. Aaradhya Sales Corporation	53926.00
M/s. Advance Tool Technologies	20880.00
M/s. Aggarwal Soundcast Pvt. Ltd.	68542.00
M/s. A.H.Ambe Industries	6396.00
M/s. Ajay Hydro Controls	3718.00
M/s. A.P Technocare	4199.00
M/s. Arcon Engineers	487670.00
M/s. Arihant Gases	505420.00
M/s. Arjun Air Products Pvt. Ltd.	16755.00
M/s. A R K International	395595.00
M/s. Arora Belting Store	10856.00
M/s. Arpi Industries	616104.36
M/s. Ashoka Iron And Steel Industries	3277.00
M/s. Ashwani Homoeo Pharmacy	8370.00
M/s. Asian Transport & Logistics	137798.00
M/s. Asphire System Opc.Pvt.Ltd.	8850.00
M/s. Ayush Industries	544432.74
M/s. Bara Cutting Tools	37831.00
M/s. B.B.N. Enterprises	256835.24
M/s. Bedi Auto Industries	12403.00
M/s. Better Hold (India)	900.00
M/s. Bhat Metal Treat	7609.00
M/s. BHS Tools	36580.00
M/s. Brij Lal Pawan Kumar	30504.00
M/s. B.R.Tools	50976.00
M/s. Chandermukhi Printers	101476.00
M/s. Chinmastika Enterprises	34692.00
M/s. Commercial Traders	14175.30
M/s. Compac Technologies India Ltd.	244602.00
M/s. Cosmo Analytical Lab.	23047.00
M/s. Dashmesh Enterprises	23935.00
M/s. Delhi Motor Company	25779.00
M/s. Dhari Chemi Corporation	27487.60
M/s. DPR Cargo Pvt. Ltd.	178106.00
M/s. Durga Sales Corporation	36024.00
M/s. Eagle Engineering	126444.13
M/s. Electro Mech (India)	11729.00
M/s. Electro Sales	886.00
M/s. Electrotherm (India) Ltd.	294185.42
M/s. En Eff Thermal Engineers	7056.40
M/s. Enkay Enterprises	38845.00
M/s. Ess Kay Machine Tools	485022.00
M/s. Fairdeal Corporate Enterprises	24662.00
M/s. Fair Electro Sales	12508.00
M/s. Fine Bearing & Oil Seal Store	6268.00
M/s. Fine Enterprises	8014.00
M/s. Friends Paints & Chemicals	3776.00
M/s. Fuel Savers India	35400.00

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

M/s. Genius Computer System	47194.40
M/s. Gian Chand Sat Pal	235100.00
M/s. Girija Enterprises	108381.50
M/s. G K Tools	118237.00
M/s. Globizz Solutions	22062.00
M/s. Gobind Mill Store	2538.00
M/s. Gopal Grinding Works	41019.00
M/s. G.R. International	8319.00
M/s. Gupta Mill Store	72420.00
M/s. Hara Industries	1438802.43
M/s. Hawco Petrofer LLP.	71863.00
M/s. Hayer Road Carrier	10590.00
M/s. Hindustan Motor Transport Co.of (India)	292750.88
M/s. Hi-Tech Marketing & Services	227622.00
M/s. Hi-Tech Tools & Gauges	717377.00
M/s. Invo-Tech Engineers & Consultants	14473.00
M/s. Jai Gurudev Traders	12744.00
M/s. Jasdeep Singh Grewal	16200.00
M/s. J.B Electrical Works	14040.00
M/s. Jiwan Metafins Limited	90719.00
M/s. Karam Chucks(Regd.)	27612.00
M/s. Kay Ess Industries	115500.00
M/s. Khurana Poly Products	206080.00
M/s. Khurl Sheet Components	196818.00
M/s. K.L.Industries .	234812.60
M/s. K.P.Tools & Components	18282.84
M/s. Kripa Enterprises	49088.00
M/s. Kusum Tradex Pvt. Ltd	656335.00
M/s. Lab Equipments Calibration Centre	11232.00
M/s. Laxmi Associates	11858.00
M/s. Ludhiana Metals	37696.00
M/s. Mahesh Oil Carrier	18863.00
M/s. Mangla Sales	209233.00
M/s. Manish Trading Co.	13965.00
M/s. Marotia Tools & Alloys (P) Ltd.	41526.00
M/s. Matharoo International	21948.00
M/s. Matharu Engg.Works	130515.00
M/s. MBA Tool Centre	8850.50
M/s. M.B. Sales	151619.00
M/s. Micro Calibration Laboratory	3210.00
M/s. Milhard Sales Private Ltd.	21605.00
M/s. M J Punches	97996.00
M/s. Modern Electro Systems	17523.00
M/s. Mohindra Engg.Works	44630.67
M/s. Monika Enterprises	26779.00
M/s. M Sachdeva & Co	369428.00
M/s. MTA Technologies	31928.00
M/s. Murti Forge	54875.00
M/s. Namoh Toolings	2262830.77
M/s. Narindra Industrial Corporation	191637.28
M/s. Newtex Mechanical Industries	49643.00
M/s. Nexo International	25077.72
M/s. Nicotec India Corporation	7639.00
M/s. Nikhil Enterprises	252923.00
M/s. N.K.Forging & Rolling Industries	10050.00
M/s. N.P.Crane	44494.00
M/s. N.V. Tool Traders	68912.00
M/s. Om Logistics Ltd.	301597.57
M/s. Onk's Marketing & Services Co.	25809.00
M/s. Padam Soap & Chemicals	3304.00
M/s. Param Enterprises	556073.00
M/s. Premium Tooling Solutions	411258.00
M/s. Prem Plastic Industries	984.00
M/s. P.S.& Sons	36145.00

NARESH GUPTA & CO. LUDHIANA. CHARTERED ACCOUNTANTS

M/s. Punjab Bijlee Centre	57290.00
M/s. Punjab Hardware & Mill Store	2360.00
M/s. Qualitech Systems	49277.00
M/s. Radix Enterprises India	143677.00
M/s. Rai Enterprises	107764.84
M/s. Ram Lal Sham Sunder	174223.00
M/s. R.G. Sales Mill Store	75632.80
M/s. Ridhi Sidhi Trading Company	5628.00
M/s. Ritter Identification Technologies Pvt. Ltd.	16520.00
M/s. R.J. Engineering Works	149004.88
M/s. Rohan Tooling Solutions (P) Ltd.	112752.48
M/s. Rudra Engineers India	18855.00
M/s. Sahnewal Tempo & Mini Truck Operators Welfare Soc.	2205.00
M/s. Sandeep Enterprises	257404.00
M/s. Sandip Singh-Contractor	64388.00
M/s. S.C Industrial Products	94701.25
M/s. Seth Mill Stores	206012.00
M/s. Sham Instrument Repair Centre	19942.00
M/s. Sharda Tools Co. Pvt. Ltd.	32314.70
M/s. Shark Tooling Solutions Pvt. Ltd.	103840.00
M/s. Shivam Oil Carrier	61157.00
M/s. Shiv Electric Store	187316.00
M/s. Shivkripa Auto Industries	116162.00
M/s. Shiv Shakti Auto Parts	50944.00
M/s. Shree Balaji Express Goods Carriers	61684.00
M/s. Shree Krishana Steel Traders	44398.06
M/s. Shree Krishna Logistics Co.	116354.20
M/s. Shyam Road Lines	870430.13
M/s. Sigma Instrumentations & Calibrations	7670.00
M/s. Sihag Auto Com	128371.76
M/s. Simplex Tools	38943.00
M/s. Singla Gases	151867.00
M/s. Smart Tech Storage & Safety Solutions	17464.00
M/s. S.M. Enggineering Works	4130.00
M/s. Soni Electrical & Electronics	12266.00
M/s. Soni Gupta	14000.00
M/s. Sri Sri Impex	36034.00
M/s. SS Tools	29500.00
M/s. Sukhwinder Singh	19800.00
M/s. Synergy Tooling Solutions	168156.00
M/s. Technergy Engineering (India) Private Limited	15104.00
M/s. Tirupati Enterprises	48987.10
M/s. Turbo Industries Pvt.Ltd.	9440.00
M/s. Unimax Tools	87910.00
M/s. Unique Trading Co.	80383.00
M/s. United Broach Company	445134.00
M/s. Universal Steel & Tools Co.	57506.00
M/s. Veena Sales Corporation	18491.00
M/s. Venkatesh Tecnokrafts Pvt. Ltd.	135511.00
M/s. Venus Industrial Corporation Unit-II	458240.20
M/s. Verma Oil & Chem	2767.00
M/s. Victor Engineering	70683.00
M/s. Viren Engineers	19561.42
M/s. Western Commercial Carriers	9920.00
M/s. Yashika Automation	45645.84
M/s. Aarti Steels Limited	19857159.00
M/s. Amar Preet Industries	3054459.40
M/s. Amber Anthony Industries	215645.00
M/s. Anil Kumar Pathak-Contractor	269526.00
M/s. Ankit Pathak-Transporter	26179.00
M/s. Aradhana Fabricators	49996.00
M/s. Arora Iron & Steel Rolling Mills (P) Ltd.	6689899.78
M/s. Arun Kumar-Contractor	236200.00

NARESH GUPTA & CO.
CA
LUDHIANA
CHARTERED ACCOUNTANTS

M/s. Avtar Singh (Contractor)	35895.00
M/s. Avtar Trading Corporation	43277.00
M/s. Behari Lal Ispat Pvt. Ltd.	6971295.78
M/s. Belco Special Steel Private Limited	1634654.00
M/s. Bhawani Industries Private Limited	6812590.02
M/s. Charanjit-Contractor	87338.00
M/s. Chowdhry Trading Company	57341.00
M/s. Cos Heatreats	661672.00
M/s. Cos Impex	29821.81
M/s. Davinder Singh-Contractor	19665.00
M/s. Digital Design Solutions	157333.00
M/s. Euro Design Service (Eds)	134704.00
M/s. Fabulous Consultancy	63720.00
M/s. Force Tools India	9912.00
M/s. G.L Khanna & Sons	1717852.55
M/s. Gautam Roadlines	18924.00
M/s. GDI Engineers India (Regd.)	31742.00
M/s. Gurdeep Singh-Contractor	459105.00
M/s. Gurpreet Singh-Contractor	17273.00
M/s. Har Ji Furnaces	914918.61
M/s. Image Multivision Films	97020.00
M/s. Inderjit Singh-Contractor	131728.00
M/s. Jagdish Kumar-Contractor	31740.00
M/s. Jasbir Oil Co.	373663.00
M/s. Jasvir Industries	19505.00
M/s. Kiran Sinha-Contractor	158040.00
M/s. Krishan-Contractor	35998.00
M/s. Kuber Concast	700812.18
M/s. Kuldeep Singh-Contractor	315332.00
M/s. Lachi Devi-Contractor	171081.00
M/s. Maa Saraswati Industrial Solutions	47700.00
M/s. Madhuban Multimetals	3851187.00
M/s. Metal Weld India	13570.00
M/s. Mohan Nishad-Contractor	133346.00
M/s. Narain & Company	12167849.29
M/s. PCK Buderus (India) Special Steel Pvt.Ltd.	588163.00
M/s. Piping India	322992.81
M/s. Punjab Oil & Machinery Store	4095093.77
M/s. Quadrant Televentures Limited	11831.00
M/s. R.V.Building Material Store	11564.00
M/s. Rajendra-Contractor	1994.00
M/s. Ram Murat-Contractor	207722.00
M/s. Rashmi Kumari-Commission	451250.00
M/s. Rishabh Enterprises	15045.00
M/s. Ronit Rana-Commission	475000.00
M/s. Sathya Industries	320080.16
M/s. Satish Sharma-Commission	171000.00
M/s. Sharu Industries Pvt. Ltd.	22991545.00
M/s. Shri Prakash Yadav	138143.00
M/s. Suman Devi-Contractor	210017.00
M/s. Sunil Kumar-Contractor	145880.00
M/s. Swiss Steel India Pvt. Ltd.	371841.60
M/s. Ultracrete Blocks & Pavers	109478.00
M/s. Vee Kay Concast (P) Ltd.	691298.00
M/s. Vee Kay Engineering Works	530321.00
M/s. Virat Special Steels Pvt.Ltd.	2237048.00
M/s. Virinder Yadav-Contractor	153943.00
M/s. Vishal Kumar-Contractor	127690.00
	123972517.77

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,2022

M/s. Care Tech	206603.92
M/s. Garg Furnace Ltd.	14363.38
M/s. Mamta Enterprises	2297.35
M/s. Hghway Industries Ltd.	1041336.37
	1264601.02

Annexure "D"

Schedule of "SUNDRY PAYABLES", forming a part of Balance Sheet
as on 31st March,2022

Salary/Wages	2810988.00
Bonus	2453330.00
E.S.I.	216364.00
Provident Fund	596658.00
CGST-RCM	38855.00
SGST-RCM	38855.00
IGST-RCM	2018.00
IGST	9337580.82
T.D.S. -92B	156500.00
T.D.S. -94 A	326457.00
T.D.S. -94H	64562.00
T.D.S. -94C	137719.00
T.D.S. -194Q	64314.00
T.D.S. -94J	20400.00
T.D.S. -94J	802.00
Punjab Development Fund	104800.00
Labour Welfare Fund	58825.00
TCS	15561.00
Mobile Phone Exp.	9539.00
Telephone Exp.	2767.00
Electricity Exp.	1645762.00
Expenses Payable	182174.41
Professional Charges	25000.00
Audit Fee	45000.00
	18354831.23

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

for Auto International

Partner.

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

Annexure "E"

SCHEDULE OF "FIXED ASSETS-CUM-DEPRECIATION" FORMING A PART OF BALANCE SHEET FOR THE YEAR ENDING 31st March,2022

Block of Assets	Rate	W.D.V. as on 01.04.2021	Additions upto 03.10.2021	Sales Out of 3 & 4	Subsidy Recd	Amt.on which dep. at full rate	Additions After 03.10.2021	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 B/f from P.Y	Additional Dep. on 4, if any	on 7 if any	Total as on 31.03.2022	Total Dep.	W.D.V. as on 31.03.2022
(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)		(12)	(13)		(14)	(15)
Land		8105245.00	719920.00			8825165.00			0.00	0.00	0.00				8825165.00	0.00	8825165.00
BLOCK OF ASSETS (10%)																	
Building	10%	26122484.48				26122484.48	3559959.58		3559959.58	2612248.00	177998.00				29682444.06	2790246.00	26892198.06
BLOCK OF ASSETS (10%)																	
Furniture	10%	580167.60	42330.00			622497.60	301339.14		301339.14	62250.00	15067.00				923836.74	77317.00	846519.74
Fans	10%	819149.00	354357.00			1173506.00	40400.00		40400.00	117350.00	2020.00				1213906.00	119370.00	1094536.00
Electric Fittings	10%	4870266.47	47419.68			4917686.15	421911.15		421911.15	491768.00	21096.00				5339597.30	512864.00	4826733.30
		6269583.07	444106.68	0.00		6713689.75	763650.29	0.00	763650.29	671368.00	38183.00		0.00	0.00	7477340.04	709551.00	6767789.04
BLOCK OF ASSETS (15%)																	
Car	15%	16390977.00	1917299.00	1250000.00		17058276.00	1001000.00		1001000.00	2558741.00	75075.00				18059276.00	2107053.00	15952223.00
BLOCK OF ASSETS (15%)																	
Air Conditioner	15%	300224.44				300224.44	90934.39		90934.39	45034.00	6820.00				391158.83	51854.00	339304.83
Attendance Machine	15%	33828.00	23000.00			56828.00			0.00	8524.00	0.00				56828.00	8524.00	48304.00
CCTV	15%	230270.00	12750.00			243020.00	35450.00		35450.00	36453.00	2659.00				278470.00	39112.00	239358.00
Coffee Machine	15%	11737.00				11737.00			0.00	1761.00	0.00				11737.00	1761.00	9976.00
Cooling Tower	15%	299937.33				299937.33			0.00	44991.00	0.00				299937.33	44991.00	254946.33
E.P.A.B.X. Exchange	15%	2236.00				2236.00			0.00	335.00	0.00				2236.00	335.00	1901.00
Fax Machine	15%	317.00				317.00			0.00	48.00	0.00				317.00	48.00	269.00
Hydro Fire System	15%	-				0.00	530709.80		530709.80	0.00	39803.00				530709.80	39803.00	490906.80
Covid Safety Equipment	15%	-	84821.43			84821.43			0.00	12723.00	0.00				84821.43	12723.00	72098.43
GPS System	15%	4197.00				4197.00			0.00	630.00	0.00				4197.00	630.00	3567.00
Hydraulic Pilot Truck	15%	59317.00				59317.00			0.00	8897.00	0.00				59317.00	8897.00	50420.00
Industrial Sairon	15%	1900.00				1900.00			0.00	285.00	0.00				1900.00	285.00	1615.00
Racks & Bins	15%	3501745.30	1647146.82			5148892.12	11100.00		11100.00	772334.00	833.00				5159992.12	773167.00	4386825.12
Precision Tools	15%	64362.00				64362.00			0.00	9654.00	0.00				64362.00	9654.00	54708.00
Office Equipments	15%	47523.75	91344.00			138867.75			0.00	20830.00	0.00				138867.75	20830.00	118037.75
New Plant & Machinery	15%	80557783.51	33202075.48	1400000.00		112359858.99	10489918.72		10489918.72	16853979.00	786744.00	1491030.00	3717260.00	630280.00	122849777.71	23479293.00	99370484.71
Plant & Machinery	15%	425343.68				425343.68			0.00	63801.00	0.00				425343.68	63801.00	361542.68
Hammer Foundation	15%	978219.65	1560428.00			2538647.65			0.00	380797.00	0.00				2538647.65	380797.00	2157850.65
Mobile Set	15%	38459.89				38459.89	10593.22		10593.22	5769.00	794.00				49053.11	6563.00	42490.11
Telephone Set	15%	12220.04	1592.00			13812.04	4787.80		4787.80	2072.00	359.00				18599.84	2431.00	16168.84
Rain Harvesting	15%	237251.00				237251.00			0.00	35588.00	0.00				237251.00	35588.00	201663.00
Rehri	15%	884.00				884.00			0.00	133.00	0.00				884.00	133.00	751.00
Scooter/Motocycle	15%	36176.00	81379.12	26000.00		91555.12			0.00	13733.00	0.00				91555.12	13733.00	77822.12
Weighing Scale	15%	467477.00	4000.00			471477.00	45000.00		45000.00	70722.00	3375.00				516477.00	74097.00	442380.00
Tempo-Tata	15%	61246.50				61246.50			0.00	9187.00	0.00				61246.50	9187.00	52059.50
Fork Lifters	15%	2199043.00				2199043.00			0.00	329856.00	0.00				2199043.00	329856.00	1869187.00
Lab Equipments	15%	19776.00				19776.00			0.00	2966.00	0.00				19776.00	2966.00	16810.00
Fire Extinguishers	15%	125954.50	36400.00			162354.50	11400.00		11400.00	24353.00	855.00				173754.50	25208.00	148546.50
Camera	15%	954.00				954.00			0.00	143.00	0.00				954.00	143.00	811.00
Water Cooler	15%	102199.00	100810.00			203009.00			0.00	30451.00	0.00				203009.00	30451.00	172558.00
Refrigerator	15%	15641.00				15641.00			0.00	2346.00	0.00				15641.00	2346.00	13295.00
R.O.-Water Purifier	15%	13511.00				13511.00			0.00	2027.00	0.00				13511.00	2027.00	11484.00
Trolly	15%	6412.00				6412.00			0.00	962.00	0.00				6412.00	962.00	5450.00
Water Tanki	15%	82651.05				82651.05			0.00	12398.00	0.00				82651.05	12398.00	70253.05
		89938797.64	36845746.85	1426000.00	0.00	125358544.49	11229893.93	0.00	11229893.93	18803782.00	842242.00		3717260.00	630280.00	136588438.42	25484594.00	111103844.42
BLOCK OF ASSETS (40%)																	
UPS	40%	285120.00				285120.00			0.00	114048.00	0.00				285120.00	114048.00	171072.00
Computer Software	40%	524000.00				524000.00	133333.33		133333.33	209600.00	26667.00				657333.33	236267.00	421066.33
Computer	40%	386438.19	255342.00			641780.19	226954.78		226954.78	256712.00	45391.00				868734.97	302103.00	566631.97
		1195558.19	255342.00	0.00	0.00	1450900.19	360288.11	0.00	360288.11	580360.00	72058.00		0.00	0.00	1811188.30	652418.00	1158770.30
BLOCK OF ASSETS (40%)																	
Shunt Capacitors	40%	2452.70				2452.70			0.00	981.00	0.00				2452.70	981.00	1471.70
Transformer/Penals	40%	1228590.89				1228590.89			0.00	491436.00	0.00				1228590.89	491436.00	737154.89
STP PLANT	40%	-	570000.00			570000.00			0.00	228000.00	0.00				570000.00	228000.00	342000.00
Total:		149253688.97	40752414.53	2676000.00	0.00	187330103.50	16914791.91	0.00	16914791.91	25946916.00	1205556.00		3717260.00	630280.00	204244895.41	32464279.00	171780616.41

SH GUPTA & CO.
LUDHIANA
CHARTERED ACCOUNTANTS

		ADDITION	SALE
Attendence Machine	17/6/2021	23000.00	
Building	30/11/2021	3244270.50	
	31/01/2021	118590.00	
	21/03/2022	197099.08	
Car	17/04/2021	1151405.00	450000.00
	13/09/2021	765894.00	
	16/01/2021	1000000.00	800000.00
	25/01/2021	1000.00	
CCTV Camera	14/04/2021	9200.00	
	28/07/2021	3550.00	
	23/11/2021	**7000.00**	
	14/12/2021	8100.00	
	22/01/2022	7950.00	
	26/03/2022	12400.00	
Computer	20/05/2021	83175.00	
	27/07/2021	55190.00	
	31/08/2021	62525.00	
	16/09/2021	44652.00	
	02/10/2021	9800.00	
	07/10/2021	11950.00	
	24/11/2021	43670.00	
	22/12/2021	106928.00	
	28/01/2022	64406.78	
Covid Safety equipment	24/05/2021	84821.43	

		ADDITION
Electric Fitting	06.09.2021	47419.68
	30.11.2021	421911.15
Fan	29/04/2021	65200.00
	31/05/2021	105276.00
	25/06/2021	108086.00
	24/07/2021	49275.00
	24/08/2021	26520.00
	06/10/2021	3000.00
	26/11/2021	6150.00
	04/12/2021	4200.00
	28/01/2022	2600
	18/02/2022	5600.00
	31/03/2022	18850.00
Fire Ext.	02.07.2021	11500.00
	19.08.2021	**24900.00**
	03.03.2022	11400.00
Furniture	19.05.2021	42330.00
	16.10.2021	103023.00
	15.12.2021	53413.00
	31.03.2022	144903.14
Hammer Foundat	31.05.2021	1560428.00
Hydro Fire Systen	30.11.2021	530709.80
Land	10.04.2021	56250.00
	22.04.2021	663670.00

		ADDITION	SALE
N.Plant/Machinery	27/04/2021	3759500.00	
	31/05/2021	26666729.60	
	09/06/2021	834800.00	
	17/07/2021		1400000.00
	09/08/2021	353600.00	
	11/09/2021	1587445.88	
	27/10/2021	894878.64	
	30/11/2021	6510740.08	
	29/12/2021	3084300.00	
Off Equipment	14.05.21	39000.00	
	24.06.21	52344.00	
Racks & Bins	28/04/2021	35905.00	
	30/07/2021	84720.00	
	13/08/2021	9660.00	
	25/09/2021	1516861.82	
	28/10/2021	11100.00	
Scooter	25.06.2021	81379.12	26000.00
STP Plant	26.04.2021	570000.00	
Telephone	22.04.2021	1592.00	
	24.11.2021	2372.80	
	31.03.2022	2415.00	

Depreciation on Car		2633816.00
(-)1/5th for P.Use		526763.00
		2107053.00
Water Cooler	05.05.21	6610.00
	29.07.21	85700.00
	10.08.21	8500
Weighing Scale	26.05.21	4000.00
	23..12.21	32000.00
	17.02.2022	13000.00
Air Conditioner	16.03.2022	26953.13
	26.03.2022	63981.26
UPS	31.03.2022	133333.33
Mobile	1.03.2022	10593.22

NARESH GUPTA & CO. ★ CHARTERED ACCOUNTANTS ★ LUDHIANA.

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,2022

M/s. Altech Automotive	10873085.86
M/s. B.R.R.G	8016992.94
M/s. E-H Trade Marcin Pruchniewicz	1890061.06
M/s. Gardex India Pvt. Ltd.-Unit-IV	7239424.61
M/s. Gummi Metall Technik India Pvt.Ltd.	4505219.74
M/s. Highway Indust. Limited	893223.70
M/s. Highway Industries Limited	253.00
M/s. Indo Farm Equipment Limited	825412.45
M/s. International Tractors Limited	16371970.35
M/s. Jost India Auto Component Pvt.Ltd.	5768844.10
M/s. Jyoti Industries (Unit No.-II)	310445.16
M/s. Kew Precison Parts Pvt. Ltd.	3494838.00
M/s. K.K.Industries	624474.69
M/s. Madhuban Multimetals Pvt. Ltd.	932763.74
M/s. Mahabal Auto Ancillaries Pvt. Ltd.-Dharwad	3753.58
M/s. Mahabal Auto Ancill Pvt. Ltd.-Rudrapur	18676469.37
M/s. Mahabal Auto Ancl Pvt Ltd.-Miraj	1706913.88
M/s. Ministry of Railway	11062.30
M/s. Mita India Pvt. Ltd.	15194054.27
M/s. New Holland Fiat (India) Pvt. Ltd.	161883.00
M/s. Ognibene India Pvt.Ltd.	1701.82
M/s. Om Sai Auto Precision (I) Pvt.Ltd.	240456.08
M/s. Rivolta Auto Industries Pvt. Ltd.	1162647.03
M/s. Rivoltech Auto Engineering Private Limited	690540.66
M/s. RSB Transmission (I) Ltd.-UK	6586442.37
M/s. RSB Transmissions (I) Ltd.	72658953.72
M/s. Rudra Auto Tech Engg. Pvt. Ltd.	1833253.00
M/s. Sai Industries	2602114.58
M/s. Shantdeep Metals Pvt.Ltd.	357304.00
M/s. S.S.Con-Cast Pvt. Ltd.	3908971.00
M/s. Takshi Auto Components Pvt. Limited.-IV	17841109.47
M/s. Takshi Auto Components Pvt. Ltd.-III	2880822.16
	208265461.69

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,2022

a) Advances			
Advances to Suppliers			
M/s. Tuv Rheinland (India) Pvt. Ltd.-UP	1300.00		
M/s. A.K. Machine Tools	100000.00		
M/s. Business Coaching India LLP	5500.00		
M/s. Container Corporation of India Ltd.	9761.00		
M/s. Ebulb Energy Pvt Ltd.	2900.00		
M/s. Indian Oil Corporation Limited	20844.00		
M/s. Jisko Patterns Works	500000.00		
M/s. Malwa Overseas	50000.00		
M/s. Perfect Home	150000.00		
M/s. Rashtriya Ispat Nigam Ltd.	10308.28		
M/s. Target Assurance Services	8198.00		
M/s. Tata Aig General Ins.Company Limited	7434.00	866245.28	
Pre-paid Insurance	862653.00		
Pre-paid Fee & Taxes	76875.00		
Pre-paid Car Insurance	180131.00		
Pre-paid Expenses	599412.00		
Pre-paid AMC	726620.00		
Imprest-Sh.Siddharth Mittal	2369.00		
Advance to Employees	1470500.00	3918560.00	4784805.28
b) Deposits			
Security-PSPCL		5335493.00	
Security-Argon Gas		20000.00	
Security-Jio (ISD)		6000.00	
Security-RCF		10510.00	
Security-LPG		1500.00	5373503.00
c) Balance with Revenue Authorities			
Advance I.Tax (A.Y.2022-23)		6900000.00	
T.C.S.		221096.93	
C.G.S.T		3945.91	
S.G.S.T		3945.91	
G.S.T.		8350.00	
Rodtep Receivable		369114.00	
TDS		1631834.59	
CST/VAT		10042.00	
MEIS/Focus Licence Receivable		564931.00	
Duty Drawback Receivable		291028.00	
Advance Entry Tax		57910.00	10062198.34
			20220506.62

NARESH GUPTA & CO. LUDHIANA CHARTERED ACCOUNTANTS

for Auto International,

Partner.

AUTO INTERNATIONAL

NOTES ON ACCOUNTS TO FINANCIAL STATEMENTS — ANNEXURE "H"

ANNEXURES FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDING 31ST MARCH 2022

A) SIGNIFICANT ACCOUNTING POLICIES

(i) Accounting Convention
The financial statements are prepared under historical cost convention on accrual system of accounting in accordance with mandatory accounting Standards issued by the Institute Chartered Accountants of India except otherwise stated.

(ii) Revenue Recognition
a) Revenue from the sale of goods is recognized when the goods are billed/ dispatched from stock points.
b) Sales are exclusive of GST. GST is recovered form the customers and shown as current liabilities.

(iii) Fixed Assets
Fixed assets have been shown at cost less depreciation.

(iv) Depreciation
Depreciation is provided in the Books of Accounts as per rates prescribed in Income-tax Act, 1961.

(v) Valuation of Inventories
Inventories have been taken & valued by the Partners and reported to be at Cost or Market Price, whichever is less.

(vi) Expenses Accounting
Expenses are recognized on accrual basis unless stated otherwise hereinafter.

(vii) Additional Demand of VAT/Sales-tax/GST is accounted for in the year, in which the assessment is made/ paid.

(viii) Nature of Business :Manufacturing of Auto Parts.

B) CHANGES IN ACCOUNTING POLICIES
There is no change in Accounting Policies adopted by the concern. Further there is no change in the method of accounting as compared to the method of accounting employed in the immediately preceding financial year.

C) NOTES ON ACCOUNTS

a) Balances due to and from the parties and bank balances are subject to confirmation.

b) Expenses of Personal nature charged to Profit & Loss account, if any, are not ascertainable/ verifiable, as there is no such system.

c) Contingent Liabilities not provided for in the Books of Account : NIL
(As certified by the Partners)

d) Extraordinary Items Debited or credited to the Profit and Loss Account : NIL

e) We have verified the compliance with the provisions of Chapter XVII-B regarding the deduction of tax at source and regarding the payment thereof the credit of the Central Govt. in accordance with the Auditing Standards generally accepted in India which include test checks and the concept of materiality. Such audit procedures did not reveal any significant non-compliance with the provisions of Chapter XVII-B.

f) Total Re-payments of Loans & Deposits represent 'Principal' as well as "Interest' Payments, as mentioned in Q.No.16(b) of Form No.3CD.

g) The assets,liabilites & profit and loss is subject to verification of compliance of GST provisions, as the requisite information has not been made available to us.

for Naresh Gupta & Co.
Chartered Accountants,

NARESH GUPTA & CO. LUDHIANA. CHARTERED ACCOUNTANTS

(Naresh K.Gupta)
M.No.080117
UDIN: 22080117AUZJIZ6977

for Auto International,

Partner