

M/S HAPPY AUTOCOMP PRIVATE LIMITED
PLOT NO. 332B-23-797, INDUSTRIAL AREA-A, LUDHIANA

CIN-U35999PB2018PTC048817

(Rs. in '000)

BALANCE SHEET AS AT 31.03.2023

Particulars	Note No.		AS AT	AS AT
			31.03.2023 Rs.	31.03.2022 Rs.
EQUITY AND LIABILITIES				
Shareholders' funds				
(a) Share Capital	1		100.00	100.00
(b) Reserves & Surplus	2		11201.94	5419.31
Non current liabilities				
(a) Long Term Borrowings	3		20573.17	4196.33
(b) Deferred Tax Liability			149.31	68.31
Current liabilities				
(a) Short Term Borrowings	4		8530.36	8000.00
(b) Trade Payables	5		10709.22	57824.06
(c) Advances from Customers	6		1468.06	606.08
(d) Other current liabilities	7		5168.24	2319.93
		TOTAL	57900.29	78534.02
ASSETS				
Non-current assets				
(a) Property, Plant and Equipment and Intangible assets	8			
(i) Property, Plant and Equipment			7512.90	4482.40
(ii) Intangible assets			0.00	0.00
(iii) Capital work-in-progress			0.00	0.00
(b) Non Current investments				
-HDFC Fixed Deposit			0.00	5.00
(c) Long Term Loan & Advances	9		22.70	22.70
Current Assets				
(a) Cash and cash equivalents	10		4990.98	3010.33
(b) Trade receivables	11		18372.76	34294.67
(c) Other current assets	12		19634.05	25707.33
(d) Inventories	13		7366.90	11011.58
		TOTAL	57900.29	78534.01

Notes on Accounts and other Notes

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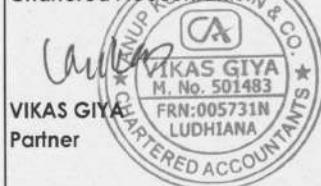
Forming Part of accounts

AUDITORS' REPORT

As per our separate report of even date

FOR

Chartered Accountants



VIKAS GIYA

Partner

Place : Ludhiana

Date: 06.09.2023

UDIN: 23501483BGPMSG3686

For and on behalf of the
Board of Directors

(Abhishek Garg)
Director

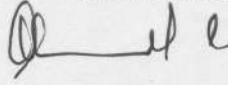
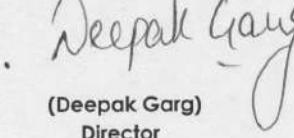
(Deepak Garg)
Director

M/S HAPPY AUTOCOMP PRIVATE LIMITED
PLOT NO. 332B-23-797, INDUSTRIAL AREA-A, LUDHIANA

CIN-U35999PB2018PTC048817

(Rs. in '000)

PROFIT & LOSS STATEMENT FOR THE YEAR ENDING 31st MARCH 2023

Particulars	Note No.	AS AT 31.03.2023 Rs.	AS AT 31.03.2022 Rs.
Revenue from operations(Gross)	14	171683.32	138990.31
Less : Excise Duty		0.00	0.00
Revenue from operations(Net)		171683.32	138990.31
Other Income	15	4830.06	3315.82
Total Income		176513.38	142306.13
EXPENSES :			
Purchases of stock-in-trade	16	124892.09	105826.85
Changes in inventories of finished goods work-in-progress and stock-in-trade	17	3644.70	-2731.50
Administration Exp.	18	760.86	395.16
Depreciation	7	545.36	127.16
Finance Cost	19	1675.33	564.33
Other expenses	20	37013.48	32025.69
	TOTAL	168531.82	136207.69
Profit before exceptional and extraordinary items and tax(III-IV)		7981.56	6098.44
Exceptional items		0.00	0.00
Profit before extraordinary (V-VI)		7981.56	6098.44
Extraordinary items		0.00	0.00
Profit before Tax (VII-VIII)		7981.56	6098.44
Tax expense:			
(1) Current tax		-2000.00	-1500.00
(2) Deferred tax		-81.00	-67.53
(3) Taxes relating to earlier years		0.00	0.00
Profit(Loss)for the period from continuing operations (IX-X-XIV)		5900.57	4530.91
Profit(Loss) from discontinuing operations		0.00	0.00
Tax expense of discontinuing operations		0.00	0.00
Profit(Loss)from discontinuing operations(XII-XIII)		0.00	0.00
Profit for the period(XI-XIV)		5900.57	4530.91
Earning per equity share(Nominal Value per share :Rs.10/-)			
Basic (including extraordinary items)		0.59	0.45
Diluted (including extraordinary items)			
Basic (excluding extraordinary items, net of tax expense)		0.59	0.45
Diluted (excluding extraordinary items, net of tax expense)			
Notes on Accounts and other Notes	21		
Forming Part of accounts			
AUDITORS' REPORT			
As per our separate report of even date			
FOR			
Chartered Accountants			
			
VIKAS GIYA			
Partner			
Place: Ludhiana			
Date: 06.09.2023			
UDIN: 23501483BGPMSG3686			
		For and on behalf of the Board of Directors	
			
		(Abhishek Garg) Director	
			
		(Deepak Garg) Director	

M/S HAPPY AUTOCOMP PRIVATE LIMITED
PLOT NO.332B-23-797, INDUSTRIAL AREA-A, LUDHIANA
SCHEDULES ANNEXED TO AND FORMING PART OF THE
BALANCE SHEET AS AT 31.03.2023

SHARE CAPITAL

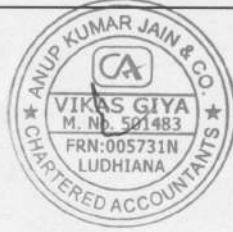
PARTICULARS		31.03.2023	NOTE-1 (Rs. in '000)
		Amount (In Rs.)	31.03.2022
(A) AUTHORISED SHARE CAPITAL			
10000 Equity shares of Rs.10/- each		100.00	100.00
Issued & Subscribed & Paid up Capital		100.00	100.00
10000/-Equity Shares of Rs.10 each fully paid up for cash			
Par value per share is Rs 10/-			
Share Holders Holding More Than 5% of Share Capital			
(i) Abhishek Garg		5.00	5.00
(ii) Deepak Garg		5.00	5.00
		10.00	10.00
	TOTAL	100.00	100.00

Promoter's name	Shares held by Promoters as on 31.03.2023		% Change during the year
	No. of Shares	% of Total Shares	
(i) Abhishek Garg	5.00	50.00	-
(ii) Deepak Garg	5.00	50.00	-
Total	10.00	100.00	-

PARTICULARS		31.03.2023	NOTE-2 (Rs. in '000)
		Amount (In Rs.)	31.03.2022
NET PROFIT A/C			
OPENING BALANCE OF THE PROFIT		5419.31	941.55
LESS: EARLIER PAID TAXES		117.94	53.15
ADD:- PROFIT TRANSFERRED FROM P&L A/C		5900.57	4530.91
	TOTAL	11201.94	5419.31

PARTICULARS		31.03.2023	NOTE-3 (Rs. in '000)
		Amount (In Rs.)	31.03.2022
UNSECURED LOANS			
ABHISHEK GARG		12957.96	3581.12
DEEPAK GARG		7615.21	615.21
	TOTAL	20573.17	4196.33

PARTICULARS		31.03.2023	NOTE-4 (Rs. in '000)
		Amount (In Rs.)	31.03.2022
HDFC EXPORT PACKING CREDIT ACCOUNT		8530.36	8000.00
	TOTAL	8530.36	8000.00



Abhishek Garg *Deepak Garg*

M/S HAPPY AUTOCOMP PRIVATE LIMITED
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SCHEDULES ANNEXED TO AND FORMING PART OF THE
BALANCE SHEET AS AT 31.03.2023

TRADE PAYABLES*

PARTICULARS		31.03.2023	NOTE-5 (Rs. in '000)
		Amount (In Rs.)	31.03.2022 Amount (In Rs.)
(I) TOTAL OUTSTANDING TO SMALL, MEDIUM & MICRO ENTERPRISES			
(II) TOTAL OUTSTANDING TO OTHER THAN SMALL, MEDIUM & MICRO ENTERPRISES		10709.22	57824.06
(III) TOTAL OUTSTANDING TO DISPUTED DUES- SMALL, MEDIUM & MICRO ENTERPRISES OTHER THAN SMALL, MEDIUM & MICRO ENTERPRISES		-	-
(Refer Note 5.1)			
	TOTAL	10709.22	57824.06

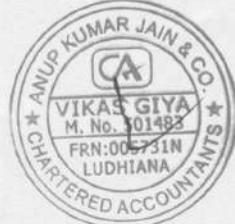
* The company has not any information regarding the status of sundry creditors of small, medium and micro.

ADVANCES FROM CUSTOMERS

PARTICULARS		31.03.2023	NOTE-6 (Rs. in '000)
		Amount (In Rs.)	31.03.2022 Amount (In Rs.)
PRADEEP AUTOMOTIVE PVT. LTD.		34.22	0.00
RABJEE MOTORS		42.88	0.00
SINCANLLI OTO VE TRAKTOR GERECLERI TICARET VE SAN A.S		239.25	0.00
BEVEL GEARS (INDIA) PVT. LTD.		25.00	25.00
C.R.R.Product Co.,Ltd.		194.73	0.00
EMSON TOOLS MFG.CORPN.LTD		272.71	0.00
PREET TRACTORS PVT.LTD.		4.51	0.00
QUALITY BODY SHOP DRIVETRAIN		654.76	0.00
DETROIT RACING		0.00	576.57
PREET TRACTORS PVT.LTD.		0.00	4.51
	TOTAL	1468.06	606.08

OTHER CURRENT LIABILITIES

PARTICULARS		31.03.2023	NOTE-7 (Rs. in '000)
		Amount (In Rs.)	31.03.2022 Amount (In Rs.)
ANUP KUMAR JAIN & CO.		30.00	41.80
COMMISSION (EXPORT) PAYABLE		1136.48	0.00
ROC CHARGES PAYABLE		12.50	7.95
GST PAYABLE RCM		0.00	16.97
TDS PAYABLE		177.26	398.82
TCS PAYABLE		0.00	14.39
SALARY & WAGES PAYABLE		1812.00	340.00
PROVISION FOR TAX		2000.00	1500.00
	TOTAL	5168.24	2319.93



M. Deepak Garg

M/S HAPPY AUTOCOMP PRIVATE LIMITED
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SCHEDULES ANNEXED TO AND FORMING PART OF THE
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LONG TERM LOAN & ADVANCES

PARTICULARS		31.03.2023	31.03.2022	NOTE-9 (Rs. in '000)
		Amount (In Rs.)	Amount (In Rs.)	
PSPCL SECURITY		22.70	22.70	
	TOTAL	22.70	22.70	

CASH & BANK BALANCES

PARTICULARS		31.03.2023	31.03.2022	NOTE-10 (Rs. in '000)
		Amount (In Rs.)	Amount (In Rs.)	
CASH IN HAND		1325.39	50.79	
HDFC C/A 50200050434066		3262.37	2957.71	
HDFC FOREX CARD		403.22	0.00	
YES BANK- CURRENT ACCOUNT		0.00	1.83	
	TOTAL	4990.98	3010.33	

TRADE RECEIVABLES

PARTICULARS		31.03.2023	31.03.2022	NOTE-11 (Rs. in '000)
		Amount (In Rs.)	Amount (In Rs.)	
(i) UNDISPUTED TRADE RECEIVABLES - CONSIDERED GOOD		18372.76	34294.67	
(ii) UNDISPUTED TRADE RECEIVABLES- CONSIDERED DOUBTFUL		-	-	
(iii) DISPUTED TRADE RECEIVABLES - CONSIDERED GOOD		-	-	
(ii) DISPUTED TRADE RECEIVABLES- CONSIDERED DOUBTFUL		-	-	
(Refer Note 11.1)				
	TOTAL	18372.76	34294.67	



Mr. Deepak Garg

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SCHEDULES ANNEXED TO AND FORMING PART OF THE
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OTHER CURRENT ASSETS

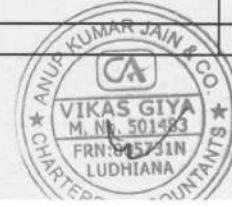
PARTICULARS		31.03.2023	31.03.2022	NOTE - 12 (Rs. in '000)
		Amount (In Rs.)	Amount (In Rs.)	
EXPORT GST REFUND		4901.41	12434.62	
GST RECEIVABLES		12567.02	10610.88	
GST RECEIVABLES RCM		0.00	19.47	
DRAW BACK RECEIVABLES		335.23	1126.26	
INSURANCE PREPAID		0.00	1.61	
ADVANCE TAX		1000.00	1000.00	
T.D.S. RECOVERABLE		30.68	0.43	
TCS RECOVERABLE		17.84	26.07	
PARMOD MEHTA		0.00	7.54	
ADVANCE TO SUPPLIERS				
AGGARWAL BUILDERS		100.00	0.00	
SGS INDIA PVT LTD		50.83	0.08	
BHALIA INDUSTRIES		50.00	50.00	
FURNITURE BILLA		300.00	300.00	
LIGHT AND CONTROL SOLUTIONS		4.34	0.00	
LUCERE LIGHTING SOLUTION		0.00	109.52	
PYROTECH METALS		1.70	12.32	
P. P AUTO TRADERS		25.00	0.00	
RAM AVATAR GUPTA AND SONS HUF		0.00	8.53	
GODWIN INTERNATIONAL		50.00	0.00	
ADVANCE FOR CAPITAL GOODS				
ARCHLOFT FURNITURES		200.00	0.00	
	TOTAL	19634.05	25707.33	

CLOSING STOCK OF INVENTORY

PARTICULARS		31.03.2023	31.03.2022	NOTE - 13 (Rs. in '000)
		Amount (In Rs.)	Amount (In Rs.)	
CLOSING STOCK OF INVENTORY		7366.90	11011.58	
	TOTAL	7366.90	11011.58	

REVENUE FROM OPERATIONS

PARTICULARS		31.03.2023	31.03.2022	NOTE - 14 (Rs. in '000)
		Amount (In Rs.)	Amount (In Rs.)	
TURNOVER		171683.32	138990.31	
	TOTAL	171683.32	138990.31	



Mr. Deepak Garg

M/S HAPPY AUTOCOMP PRIVATE LIMITED
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SCHEDULES ANNEXED TO AND FORMING PART OF THE
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OTHER INCOME

NOTE -15
(Rs. in '000)

PARTICULARS		31.03.2023	31.03.2022
		Amount (In Rs.)	Amount (In Rs.)
REBATE & DISCOUNT		1.12	0.03
CURRENCY FLUCTUATION		2062.02	1019.99
EXPORT INCENTIVES		2766.92	2295.80
	TOTAL	4830.06	3315.82

PURCHASES OF STOCK IN TRADE

NOTE -16
(Rs. in '000)

PARTICULARS		31.03.2023	31.03.2022
		Amount (In Rs.)	Amount (In Rs.)
PURCHASES OF INVENTORY		124892.09	105826.85
	TOTAL	124892.09	105826.85

CHANGE IN INVENTORIES

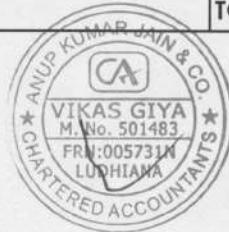
NOTE-17
(Rs. in '000)

PARTICULARS		31.03.2023	31.03.2022
		Amount (In Rs.)	Amount (In Rs.)
OPENING STOCK OF INVENTORY		11011.60	8280.10
CLOSING STOCK OF INVENTORY		7366.90	11011.60
	TOTAL	3644.70	-2731.50

OFFICE AND ADMN.EXPENSES

NOTE -18
(Rs. in '000)

PARTICULARS		31.03.2023	31.03.2022
		Rs. P.	Rs. P.
INSURANCE		124.16	129.63
POSTAGE & TELEGRAPHS		543.16	264.48
PRINTING & STATIONERY		93.54	1.05
	TOTAL	760.86	395.16



Mr. Deepak Garg

M/S HAPPY AUTOCOMP PRIVATE LIMITED
PLOT NO.332B-23-797, INDUSTRIAL AREA-A, LUDHIANA
SCHEDULES ANNEXED TO AND FORMING PART OF THE
BALANCE SHEET AS AT 31.03.2023

FINANCE COST

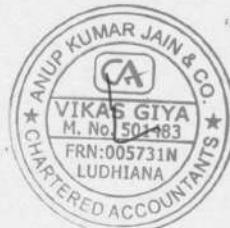
NOTE-19
(Rs. in '000)

PARTICULARS		31.03.2023	31.03.2022
		Amount (In Rs.)	Amount (In Rs.)
BANK CHARGES		523.35	170.04
BANK INTEREST		1151.98	394.29
	TOTAL	1675.33	564.33

OTHER EXPENSES

NOTE-20
(Rs. in '000)

PARTICULARS		ANNEXURE	31.03.2023	31.03.2022
		NO.	Amount (In Rs.)	Amount (In Rs.)
AUDIT FEES			30.00	15.00
ROC CHARGES			12.50	12.55
SALARY			7543.00	6065.00
STAFF & LABOUR WELFARE			20.24	0.45
SELLING AND DISTRIBUTION EXPENSES	A		19847.81	12865.36
MANUFACTURING EXPENSES	B		7022.60	12712.13
INTEREST ON TDS			2.67	0.52
RENT A/C			240.00	0.00
LEGAL & PROFESSIONAL EXP.			36.35	0.00
FEES & TAXES			26.43	57.19
FOREIGN TRAVELLING			2008.75	297.49
TRAVELLING EXPENSES			223.13	0.00
	TOTAL		37013.48	32025.69



M. Deepak Gang

M/S HAPPY AUTOCOMP PRIVATE LIMITED .
PLOT NO.332B-23-797, INDUSTRIAL AREA-A, LUDHIANA
SCHEDULES ANNEXED TO AND FORMING PART OF THE
BALANCE SHEET AS AT 31.03.2023

SELLING AND DISTRIBUTION EXPENSES

ANNEXURE-A
(Rs. in '000)

PARTICULARS		31.03.2023 Amount (In Rs.)	31.03.2022 Amount (In Rs.)
ADVERTISEMENT		0.00	128.68
CLEARANCE CHARGES/FREIGHT OUTWARD		10328.97	8547.03
COMMISSION A/C		7203.97	2681.51
PACKING EXPENSES		1125.05	1413.01
REBATE & DISCOUNT		825.88	65.26
SALES PROMOTION EXPENSES		363.95	29.86
	TOTAL	19847.82	12865.35

MANUFACTURING EXPENSES

ANNEXURE-B
(Rs. in '000)

PARTICULARS		31.03.2023 Amount (In Rs.)	31.03.2022 Amount (In Rs.)
CONSUMABLE STORE		383.27	2394.99
FREIGHT, CARTAGE & OCTROI		151.98	87.54
LABORATORY EXPENSES		0.00	39.57
LABOUR CHARGES		5214.55	9204.00
LOADING/UNLOADING CHARGES		1.29	3.67
POWER & FUEL		547.12	341.01
TOOLS & DIES		290.00	145.00
ELECTRIC REPAIR		295.75	102.04
REPAIR AND MAINTENANCE		138.64	394.32
	TOTAL	7022.60	12712.14



N H: Deepak Garg

M/S HAPPY AUTOCOMP PRIVATE LIMITED
PLOT NO.332B-23-797, INDUSTRIAL AREA-A, LUDHIANA

SIGNIFICANT ACCOUNTING POLICIES AND OTHER NOTES FORMING PART OF ACCOUNTS FOR THE F/Y 2022-23

NOTE- 21

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Conventions:

The company's financial statements have been prepared in accordance with the historical cost convention on accrual basis of accounting , as applicable to going concern in accordance with generally accepted accounting principle in india, mandatory accounting standards prescribed in the companies (Accounting Standards) Rules 2014 issued by Central Government in consultation with the provisions of companies act, 2013 to the extent applicable. The financial statements are presented in Indian rupees.

All assets and liabilities have been classification as current or non current as per company's normal operating cycle and other criteria set out in the Revised Schedule IV of Companieis Act, 2013. Based on the nature of business, the company has ascertained its operating cycle as 12 months for the purpose of current or non current classification of Assets and liabilities.

B. Revenue Recognition

Revenue form Sale of Goods is recognised when all the significant risk and rewards of ownership are transferred to the buyer and seller retains no effective control of the goods.

No significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods.

C. Inventory Valuation

Inventories are valued at cost or net realizable price whichever is lower except scrap at net realisable value. The cost formula used for valuation of inventories are cost price or realisable value which ever is less

D. Plant, Property & Equipment

Plant, Property & Equipment are stated at cost of acquisition and inclusive of inward freight, duties & taxes & incidental expenses.

E. Depreciation

Depreciation on Plant, Property & Equipment has been provided as per Schedule II of The Companies Act, 2013. Age of the life of the assets has been taken as per Schedule II of The Companies Act, 2013.

F. Taxes on Income

Provision for Tax is made for both current and deferred taxes. Provisions for current income tax is made on the current tax rates based on assessable income. The Company provides for deferred tax based on the tax effect of timing differences resulting from the recognition of items in the financial statements and in estimating its current tax provision.

G. Foreign Currency Transaction

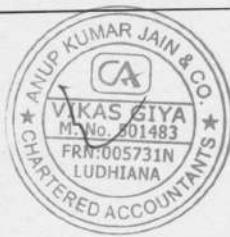
The company has incurred foreign exchange transactions during the year under consideration as per AS-11

H. Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result so past event and it is probable that there will be outflow of resources. Contingent liability, which are considered significant and material by the company, are disclosed in the Notes to Accounts. Contingent Assets are neither recognised nor disclosed in financial statements.

I. Earning Per Share

Basic earning per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earning considered in ascertaining the Company's earnings per share is the net profit for the period after deducting preferences dividends and any attributable tax thereto for the period.



Mr. Deepak Garg

J. Use of Estimates

The preparation of financial statements requires the management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the year. Examples of such estimates include provision for employee benefits, provision for income tax.

2 Confirmation of balances, whether in debit or credit from parties have not been obtained.

3 Deferred Tax Liability (net):

Particulars	Deferred Tax Liability As at 31.03.2023 (Rs. in '000)
Deferred Tax Liabilities (net):	
DTL Opening as on 01.04.2022	68.31
ADD: Additions during the year	81.00
DTL Closing Balance as on 31.03.22	149.31

4 Earning Per Share- The numerators and denominators used to calculate Basic and Diluted Earning per Share.

	PARTICULARS	AS AT 31.03.2023 (Rs. in '000)	AS AT 31.03.2022 (Rs. in '000)
1	Profit Attributable to the Equity Shareholders before extraordinary	5900.57	4530.91
2	Profit Attributable to the Equity Shareholders after extraordinary	5900.57	4530.91
3	Basic/Weighted average no. of Equity Shares outstanding during	10000.00	10000.00
4	Nominal Value of Share Rs.	10.00	10.00
5	Basic/Diluted EPS before extraordinary items	0.59	0.45
6	Basic/Diluted EPS after extraordinary items	0.59	0.45

5 Detail of transactions entered into with the related parties during the year as required by Accounting Standard (AS)-18 on "Related Party Disclosure" issued by the Institute of Chartered Accountants of India are as under:

	Particulars	Nature of Transaction (Rs. In '000)	Amount of Transaction (Rs. In '000)	Relationship
1	Ridhima Garg	Salary	1020.00	Wife of Director
2	Charushree Garg	Salary	1020.00	Wife of Director
3	Happy Axle & Gear Manufacturing Pvt. Ltd.	Purchase	127943.87	Common Directors
4	Happy Axle & Gear Manufacturing Pvt. Ltd.	Sale	6025.48	Common Directors
5	Happy Steels Pvt. Ltd.	Purchase	23150.28	Common Directors
6	Happy Steels Pvt. Ltd.	Sale	12226.43	Common Directors

6 Segment Reporting:

Since the company is dealing in only one segment, so AS-17 of Segment Reporting is not applicable.



Deepak Garg

AS PER COMPANIES ACT, 2013

M/S HAPPY AUTOCOMP PRIVATE LIMITED

PLOT NO.332B-23-797, INDUSTRIAL AREA-A, LUDHIANA

Detail of Plant, Property & Equipment (as per Company Law) as at 31st Mar. 2023

NOTE- 8
(Rs. in '000)

Particulars	Balance as at 1st April 2022	Gross Block		Depreciation			Written Down Value As at 31.03.23	Net Block As at 31.03.22
		Addition	Deductions	Balance as at 31st March 2023	Balance as at 1st April 2022	Depreciation 2022-23 in Reversed		
(A) TANGIBLE ASSETS								
AIR CONDITIONER	235.94	163.67	0.00	399.61	12.24	59.48	0.00	71.72
CAMERA	22.46	0.00	0.00	22.46	0.00	4.27	0.00	4.27
COMPUTER	102.13	0.00	0.00	102.13	27.89	32.34	0.00	60.23
ELECTRIC FITTINGS & EQUIPMENT	520.79	1046.87	0.00	1567.66	11.37	65.04	0.00	76.41
FURNITURE	1020.96	2040.11	0.00	3061.07	16.00	166.59	0.00	182.59
OFFICE EQUIPMENTS	2.37	288.17	0.00	290.54	0.40	6.08	0.00	6.48
MOBILE PHONE	306.14	37.03	0.00	343.17	33.09	59.43	0.00	92.52
PLANT & MACHINERY	2402.00	0.00	0.00	2402.00	29.39	152.13	0.00	181.52
TOTAL (A)	4612.79	3575.85	0.00	8188.64	130.38	545.36	0.00	675.74
								7512.90
								4482.41



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7. Ratios:

Ratio	Numerator	Denominator	Current year	Previous year	% of variance	Reason for variance in excess of 25%
Current Ratio (in times)	Current Assets	Current Liabilities	1.95	1.08	80.56%	-
Debt - Equity Ratio (in times)	Total Debt	Shareholder's Equity	1.82	0.76	139.47%	-
Debt-Service Coverage Ratio (in times)	Earnings available for debt service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like profit/ loss on disposal of property, plant and equipment etc.	Debt Service = Interest and Principal Repayments	0.53	0.35	-	-
Return on Equity (ROE) (in %)	Net profits after taxes	Average Shareholder's Equity	70.16%	138.12%	-49.20%	-
Inventory Turnover Ratio (in times)	Revenue From Operations (excluding transpiration charges)	Average Inventory	18.68	14.41	29.63%	-
Trade receivables turnover ratio (in times)	Revenue From Operations (excluding transpiration charges)	Average Receivable Accounts	6.52	0.35	1742.86%	-
Trade payables turnover ratio (in times)	Net Credit Purchases (comprise of purchases of raw materials and stock-in-trade)	Average Trade Payables	3.64	3.33	9.31%	-
Net capital turnover ratio (in times)	Revenue From Operations (excluding transpiration charges)	Average working capital (i.e. Total current assets less Total current liabilities)	11.54	31.52	-63.39%	-
Net profit ratio (in %)	Net profits after taxes	Revenue From Operations (excluding transpiration charges)	3.44%	3.26%	5.52%	-
Return on capital employed (ROCE) (in %)	Earnings before interest and taxes	Capital Employed = Tangible Assets + Current Liabilities/Total Assets	22.02%	50.34%	-56.26%	-
Return on investment (ROI) (in %)	Income generated from invested funds	Total Net Worth + Total Defeated Tax + Average invested funds	No	No	Not Applicable	<i>Deepak Gang</i>



	31.03.2023	31.03.2022
<u>Current ratio (in times)</u>		
Current Assets	50364.69	74023.91
Current Liabilities	25875.88	68750.07
Ratio	1.95	1.08
<u>Debt – Equity Ratio (in times)</u>		
Total Debt	20573.17	4196.33
Shareholder's Equity	11301.94	5519.31
Ratio	1.82	0.76
<u>Debt Service Coverage Ratio (in times)</u>		
Net Profit after taxes	5900.57	4530.91
(+) Interest expense	1151.98	394.29
(+) Non Cash Expenses		
Depreciation and amortization expense	545.36	127.16
(-) Other Adjustments		
Profit on disposal of property, plant and equipment	0.00	0.00
Earnings available for debt service	<u>7597.91</u>	<u>5052.36</u>
Interest expense	1151.98	394.29
<u>Principal Repayments</u>		
Repayment of secured long-term borrowings	0.00	0.00
Repayment of unsecured borrowings	13195.33	13950.00
Total	<u>14347.31</u>	<u>14344.29</u>
Debt service coverage ratio	0.53	0.35
<u>Return on Equity (ROE) (in %)</u>		
Net Profits after taxes	5900.57	4530.91
<u>Average Shareholder's Equity</u>		
Closing Shareholder's Equity	11301.94	5519.31
Opening Shareholder's Equity	5519.31	1041.55
Average Shareholder's Equity	8410.62	3280.43
Ratio	70.16%	138.12%
<u>Inventory Turnover ratio (in times)</u>		
Revenue From Operations	171683.32	138990.31
<u>Average Inventory</u>		
Inventory Closing	7366.90	11011.58
Inventory Opening	11011.58	8280.10
Average Inventory	9189.24	9645.84
Ratio	18.68	14.41
<u>Trade receivables turnover ratio (in times)</u>		
Revenue From Operations	171683.32	138990.31
<u>Average Accounts Receivable</u>		
Closing Trade Receivables	18372.76	34294.67



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Opening Trade Receivables	34294.67	761749.49
Average Accounts Receivable	26333.72	398022.08
Ratio	6.52	0.35

Trade payables turnover ratio (in times)

<u>Net Credit Purchases (comprise of purchases of raw materials and stock-in-trade)</u>		
Purchases of raw materials	124892.09	105826.85
Sale of raw materials	0.00	0.00
Purchase of stock-in-trade	0.00	0.00
Total	124892.09	105826.85

Average Accounts Payable

Closing Trade Payables	10709.22	57824.06
Opening Trade Payables	57824.06	5705.05
Average Accounts Payable	34266.64	31764.56
Ratio	3.64	3.33

Net capital turnover ratio (in times)

Revenue From Operations	171683.32	138990.31
<u>Average Working Capital</u>		
Closing Working Capital	24488.81	5273.84
Opening Working Capital	5273.84	3544.75
Average Working Capital	14881.33	4409.29
Ratio	11.54	31.52

Net Profit Ratio (in %)

Net Profit after taxes	5900.57	4530.91
Revenue From Operations	171683.32	138990.31
Ratio	3.44%	3.26%

Return on capital employed (ROCE) (in %)

<u>Earning before interest and taxes</u>		
Profit before tax	5900.57	4530.91
Add: Interest expense	1151.98	394.29
Earning before interest and taxes	7052.55	4925.20

Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Asset

Tangible Net Worth	11301.94	5519.31
Total Debt	20573.17	4196.33
Add: Deferred Tax Liabilities	149.31	68.31
Total (a)	32024.41	9783.95
Ratio	22.02%	50.34%

Return on investment (ROI) %

Not Applicable

Not Applicable

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5.1 TRADE PAYABLES

Particulars	Outstanding for following periods from due date of payment				Total (Rs. in '000)
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(II) TOTAL OUTSTANDING TO OTHER THAN SMALL, MEDIUM & MICRO ENTERPRISES					
SUNDAY CREDITORS FOR EXPENSES					
AILERON TRAVELS PVT LTD	158.30	-	-	-	158.30
ANSHIKA ENTERPRISES	442.22	-	-	-	442.22
ANUP KUMAR JAIN AND CO.	15.20	-	-	-	15.20
ARD LOGISTICS	279.04	-	-	-	279.04
AUTO COMPONENT WORKS	129.64	-	-	-	129.64
BAL MARKETING LIMITED	11.45	-	-	-	11.45
BHANGU ROAD CARRIERS	15.00	-	-	-	15.00
CHAUDHARY CARGO TRANSPORT	24.84	-	-	-	24.84
COS HEATREATS	4.19	-	-	-	4.19
DHANJAL SONS	5.15	-	-	-	5.15
EXPORT CREDIT GUARANTEE CORPN.	21.54	-	-	-	21.54
FEDEX EXPRESS TRANSPORTATION AND SUPPLY CHAIN SER. PVT LTD	91.31	-	-	-	91.31
FEDEX EXPRESS TRANSPORTATION AND SUPPLY CHAIN SERVICES (I) P	279.61	-	-	-	279.61
GEETA INDUSTRIAL CORPORATION	414.72	-	-	-	414.72
GULSHAN ENTERPRISES	826.16	-	-	-	826.16
HAPPY AXLE AND GEAR MANUFACTURING PVT LTD (PURCHASE)	1650.18	-	-	-	1650.18
HAPPY STEELS. PVT.LTD.	666.82	-	-	-	666.82
HAPPY STEELS. PVT.LTD.(J.B.)	17.32	-	-	-	17.32
HARI OM PLYWOOD	8.79	-	-	-	8.79
HARMAN LOGISTIC	88.91	-	-	-	88.91
J.K. INDUSTRIAL CORPORATION	2.25	-	-	-	2.25
JAY KAY INDUSTRIES	2.08	-	-	-	2.08
KALYANI PUMP PVT. LTD.	645.60	-	-	-	645.60
KATSON ENGINEERING PRODUCTS	144.06	-	-	-	144.06
KNL AXLES PVT LTD	1070.38	-	-	-	1070.38
KNL DRIVELINE PARTS PVT.LTD	118.90	-	-	-	118.90
LAVKUSH TIWARI TRANSPORT CO.	3.60	-	-	-	3.60
MAGAN ENTERPRISES	737.31	-	-	-	737.31



Mr M, Deepak Gang

MIDDHA ELECTRONICS	2.00
PERFECT PACKERS	7.86
PREET INTERNATIONAL	5.38
PUNJAB TRADING COMPANY	413.32
R.K. TRADING COMPANY	50.11
RAM AVtar GUPTA AND SONS HUF	4.74
SACHKHAND TRANSPORT	7.75
SETH MILL STORES	166.09
SHAGUN ENTERPRISES (INDIA)	2.22
SHRI RADHA AUTO INDUSTRIES	10.04
SONI WORLD EXPRESS	10.85
SURINDRA AUTO INDUSTRIES	955.97
TARUN CARGO CARRIER	18.50
TONY ENTERPRISES	235.17
UNIQUE CARRIERS PVT LTD	27.10
WELCUT INDUSTRIAL SOLUTIONS	116.56
CREDITORS FOR CAPITAL GOODS	
R.K ENTERPRISES	801.01
Total	10709.24
	0
	0
	0
	10709.24



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11.1 TRADE RECEIVABLES

Particulars	Outstanding for following periods from the date of payment					(Rs. in '000)
	Less than 6 Months	6M to 1 year	1-2 years	2 to 3 years	More than 3 years	
(i) Undisputed Trade Receivables - Considered good						
A.B.SALES AGENCY	274.94	-	-	-	-	274.94
AM ENTERPRISES	50.00	-	-	-	-	50.00
AUTOMOTIVE COMPONENTS	5.33	-	-	-	-	5.33
B.S. AUTOMOBILES	40.20	-	-	-	-	40.20
BAHUBALI TRACTORS	40.71	-	-	-	-	40.71
BHARAT TRACTORS	55.30	-	-	-	-	55.30
CHA INDUSTRIES, INC.	978.71	-	-	-	-	978.71
DETROIT 9 PTY LTD.	62.61	-	-	-	-	62.61
G.S.AUTO PARTS	33.47	-	-	-	-	33.47
INDIAN AUTOMOBILES, THROVAGUNTA	65.78	-	-	-	-	65.78
INDO FARM EQUIPMENT LIMITED	2288.06	-	-	-	-	2288.06
J.T.S PARTS & ACCESSORIES	-	-	1535.29	-	-	1535.29
JR AUTOMOBILES	286.92	-	-	-	-	286.92
KRISHI UDYOG	-	-	14.40	-	-	14.40
M/S BALAJI AUTO TRADERS	-	-	7.55	-	-	7.55
MAA SHARDA MOTORS	1607.42	-	-	-	-	1607.42
MARUTI ENTERPRISE	71.74	-	-	-	-	71.74
N.K.ENTERPRISES	133.13	-	-	-	-	133.13
PRADEEP AUTOMOTIVE PVT LTD	-	-	75.01	-	-	75.01
PRADEEP AUTOMOTIVE PVT. LTD	-	-	27.38	-	-	27.38
PRADEEP AUTOMOTIVE PVT. LTD.	15.58	-	37.64	-	-	53.22
PT. VIVAMAS QINGQI MOTOR	10170.47	-	-	-	-	10170.47
TRUCKING AUTO PARTS	495.12	-	-	-	-	495.12
Total	16675.49	0	1,697.27	0	0	18372.76

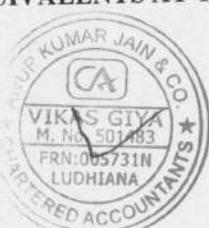


Mr. M. Deepak Garg

M/S HAPPY AUTOCOMP PRIVATE LIMITED

CASH FLOW STATEMENT FOR THE YEAR 31-03-2023

<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>	<u>(AMOUNT IN Rs. '000)</u>
OPERATING PROFIT AFTER DEPRECIATION	7981.56
ADD: DEPRECIATION	545.36
OPERATING PROFIT BEFORE DEPRECIATION	8526.92
<u>INCREASE/DECREASE IN OPERATING LIABILITIES:</u>	
INCREASE IN SHORT TERM BORROWINGS	530.36
INCREASE IN ADVANCE FROM CUSTOMERS	861.98
DECREASE IN TRADE PAYABLES	-47114.84
INCREASE IN OTHER CURRENT LIABILITIES	2848.31
<u>INCREASE/DECREASE IN OPERATING ASSETS:</u>	
DECREASE IN INVENTORIES	3644.68
DECREASE IN TRADE RECEIVABLES	15921.91
DECREASE IN OTHER CURRENT ASSETS	6073.28
NET CASH FROM OPERATION ACTIVITIES BEFORE INCOME TAX	-8707.40
INCOME TAX PAID DURING THE YEAR	-2000.00
TAXES PAID FOR EARLIER YEARS	-117.94
NET CASH FROM OPERATING ACTIVITIES	-10825.34
<u>CASH FLOW FROM INVESTING ACTIVITIES/NON CURRENT ASSETS</u>	
INCREASE IN FIXED ASSETS	-3575.85
DECREASE IN NON CURRENT INVESTMENTS	5.00
NET CASH FROM INVESTING ACTIVITIES	-3570.85
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>	
INCREASE IN LONG TERM BORROWINGS	16376.84
NET CASH FROM FINANCING ACTIVITIES	16376.84
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	3010.33
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	4990.98



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ANUP KUMAR JAIN & CO.
CHARTERED ACCOUNTANTS
2B-3B, 2ND FLOOR,
GURUDWARA SHAHEEDAN MARKET,
G.T ROAD,
LUDHIANA
Phone(s): 4633764
VIKASGIYA@GMAIL.COM PAN: AFLPG4645K

FORM NO. 3CA

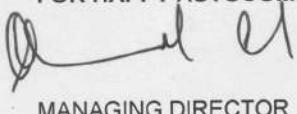
[See rule 6G (1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of HAPPY AUTOCOMP PRIVATE LIMITED PLOT NO. 332B-23-797 INDUSTRIAL AREA-A LUDHIANA LUDHIANA LUDHIANA PUNJAB Permanent Account No. AAECH7537E was conducted by us in pursuance of the provisions of the Companies Act, 2013, and We annex here to a copy of our audit report dated 06/09/2023 along with a copy of each of-
 - (a) the audited Profit and Loss Account for the period beginning from 01/04/2022 to ending on 31/03/2023
 - (b) the audited balance sheet as at 31/03/2023 ;and
 - (c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and balance sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of accounts including other relevant documents and explanations given to us, the particulars given in said Form No. 3CD are true and correct subject to the following observations/qualifications, if any

1. (11) Creditors under Micro Small and Medium Enterprises Development Act 2006 are not It is not possible for us to verify that no interest is in admissible under section 23 of Micro, Small and Medium Enterprises development Act, 2006, as necessary evidence are not in the possession of the assessee.
2. (17) Others Balance confirmation FROM Sundry Debtors's and Sundry Creditors's are not obtained.
3. (17) Others - II We have been informed by the assessee that the information required under the clause 44 has not been maintained by it in absence of any disclosure requirement 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 necessary information is not maintained by the assessee in its books of accounts. Further the standard accounting software used by Assessee is not Configured to generate any report in respect of such historical data in absence of any prevailing statutory requirement regarding the requisite information in this clause. In view of above we are unable to verify and report the desired information in this clause.

FOR HAPPY AUTOCOMP PRIVATE LIMITED


MANAGING DIRECTOR

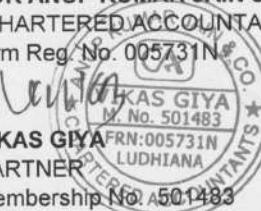
Place: LUDHIANA
Date : 06/09/2023

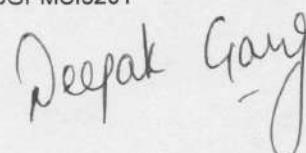
As per our report of even date annexed

FOR ANUP KUMAR JAIN & CO.

(CHARTERED ACCOUNTANTS)

Firm Reg. No. 005731N


VIKAS GIYA
FRN: 005731N
PARTNER
LUDHIANA
Membership No. 501483
PAN AFLPG4645K
UDIN: 23501483BGPMSI8201


Deepak Garg

ANUP KUMAR JAIN & CO.
CHARTERED ACCOUNTANTS
Pan : AFLPG4645K
Firm Registration No :005731N

2B-3B, 2ND FLOOR,
GURUDWARA SHAHEEDAN MARKET,
G.T ROAD,
LUDHIANA
PUNJAB
Phone :4633764
email :VIKASGIYA@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 : HAPPY AUTOCOMP PRIVATE LIMITED

2 Address : PLOT NO. 332B-23-797
 INDUSTRIAL AREA-A
 LUDHIANA
 PUNJAB

3 Permanent Account Number : AAECH7537E

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 : GST PUNJAB 03AAECH7537E1ZT

5 Status : Company

6 Previous Year : From 01/04/2022 to 31/03/2023

7 Assessment year : 2023-2024

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
Not Applicable	

(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
Not Applicable					

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 steel products	4056

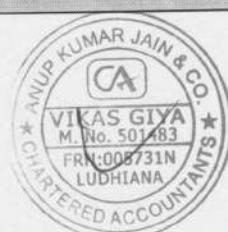
(b) If there is any change in the nature of Business or profession, the particulars of such change. NO

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 Prescribed

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(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
CASH BOOK, PURCHASE BOOK, SALE BOOK, LEDGER, JOURNAL, BANK BOOK	PLOT NO 332B-23-797,	INDUSTRIAL AREA-A,	LUDHIANA	PUNJAB	141003

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

Books Examined
SAME AS ABOVE

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).

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

(d) Whether any adjustment is required to be made to the profit or loss for complying with the provisions of income computation and disclosure 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			
Disclosure as per ICDS			
ICDS		Disclosure	
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:

Particulars	Increase in Profit	Decrease in Profit

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	

(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

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Nil											
(c)	escalation claims accepted during the previous year;										
<table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td></td> </tr> </tbody> </table>		Description	Amount	Nil							
Description	Amount										
Nil											
(d)	any other item of income;										
<table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td></td> </tr> </tbody> </table>		Description	Amount	Nil							
Description	Amount										
Nil											
(e)	capital receipt, if any.										
<table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td></td> </tr> </tbody> </table>		Description	Amount	Nil							
Description	Amount										
Nil											
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:										
<table border="1"> <thead> <tr> <th>Details of property</th> <th>Address of Property</th> <th>Consideration received or accrued</th> <th>Value adopted or assessed or assessable</th> <th>Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Details of property	Address of Property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56	Nil				
Details of property	Address of Property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (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										
<table border="1"> <thead> <tr> <th>Section</th> <th>Amount debited to profit and loss account</th> <th>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.</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>Nil</td> </tr> </tbody> </table>		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				
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 commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]										
<table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td></td> </tr> </tbody> </table>		Description	Amount	Nil							
Description	Amount										
Nil											
(b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	: Nil									
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;										
<table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td></td> </tr> </tbody> </table>		Description	Amount	Nil							
Description	Amount										
Nil											
(II)	expenditure of personal nature;										
<table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td></td> </tr> </tbody> </table>		Description	Amount	Nil							
Description	Amount										
Nil											
(III)	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;										
<table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td></td> </tr> </tbody> </table>		Description	Amount	Nil							
Description	Amount										
Nil											
(IV)(i)	expenditure incurred at clubs being entrance fees and subscriptions										
<table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nil</td> <td></td> </tr> </tbody> </table>		Description	Amount	Nil							
Description	Amount										
Nil											



Mr. M. E.

Deepak Gang

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

Description	Amount
Nil	

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

Description	Amount
Nil	

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

Description	Amount
Nil	

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

Description	Amount
Nil	

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) Fringe 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 India/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
Not Applicable					

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

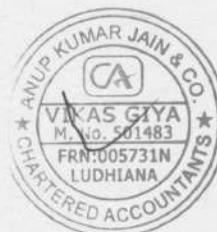
Date of Payment	Nature of Payment	Amount	Name of Payee	PAN of the Payee ,if available

(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

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Deepak Gang



(e) provision for payment of gratuity not allowable 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 3

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

(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 4

(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.)** : Nil

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	
CREDIT AVAILED	0	
CREDIT UTILIZED	0	
CLOSING BALANCE	0	

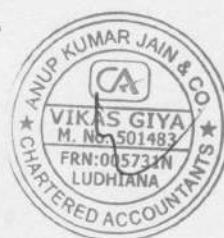
(b) Particulars of income or expenditure of prior period credited or debited to the profit & loss account.

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. : Nil

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. : Nil

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A(a) Whether any amount is to be included as income chargeable 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 chargeable 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, otherwise 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 impermissible 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 the 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 previous year : As per Annexure 5

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

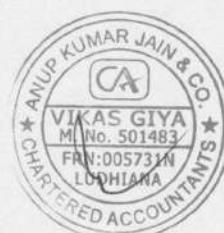
b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise 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 relating to one 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

Mr. M.



Deepak Garg

"(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 3rd 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 6

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 be 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, State or Provincial Act)

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

Assessment Year	Nature of Loss/Allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances/depreciation not allowed u/s 115BAA / 115BAC / 115BAD	Amount as assessed		Remarks
				Amount	Order U/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. :

(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. :

(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. :

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 relevant provision of Income tax act 1961 or income tax rules 1962 or 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 7

(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
JLDH02697C	26Q	31/07/2022	30/07/2022	Yes	NIL
JLDH02697C	26Q	30/11/2022	26/11/2022	Yes	NIL

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Deepak Garg

JLDH02697C	24Q	31/10/2022	31/10/2022	Yes	NIL
JLDH02697C	24Q	31/01/2023	28/01/2023	Yes	NIL
JLDH02697C	26Q	31/01/2023	27/01/2023	Yes	NIL
JLDH02697C	24Q	31/05/2023	31/05/2023	Yes	NIL
JLDH02697C	26Q	31/05/2023	31/05/2023	Yes	NIL

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

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
JLDH02697C	600	600	07/10/2022
JLDH02697C	900	900	31/12/2022
JLDH02697C	1200	1200	29/05/2023
JLDH02697C	367	367	31/12/2022
JLDH02697C	11	11	27/05/2023
JLDH02697C	130	130	07/10/2022
JLDH02697C	153	153	31/12/2022
JLDH02697C	14	14	27/05/2023

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 manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.
(A) Raw Materials : As per Annexure 8
(B) Finished products / By-products : As per Annexure 9

36A Whether the assessee has received any amount in the nature of dividend as referred to in sub-
(a) 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 disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

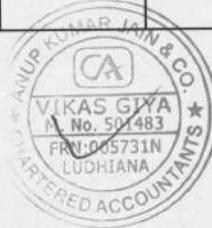
38 Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/ value/ quantity as may be reported/ identified by the auditor.

39 Whether any audit was conducted under section 72A of the Finance 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 disqualification or disagreement on any matter/item/ value/ quantity as may be reported/ identified by the auditor.

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	171683324			138990308		
b	Gross profit / Turnover	36123954	171683324	21.04	23182830	138990308	16.68
c	Net profit / Turnover	7981564	171683324	4.65	6098436	138990308	4.39
d	Stock - in - trade / Turnover	7366900	171683324	4.29	11011600	138990308	7.92
e	Material consumed / Finished goods produced						

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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

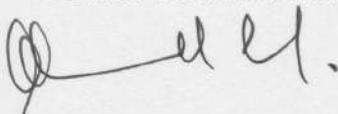
Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity(if applicable)	Date of furnishing of report

(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

As per our report of even date annexed

FOR HAPPY AUTOCOMP PRIVATE LIMITED



MANAGING DIRECTOR

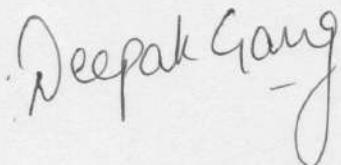
Date:06/09/2023

Place:LUDHIANA

For ANUP KUMAR JAIN & CO.
 CHARTERED ACCOUNTANTS
 Firm Registration No. 005731N



VIKAS GIYA
 M. No. 501483
 FRN:005731N
 PARTNER
 Membership No. 501483
 Pan AFLPG4645K

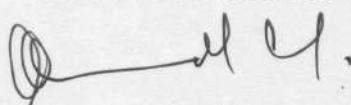


Annexure - 1

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

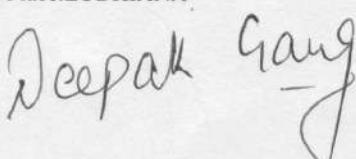
ICDS	DISCLOSURE
ICDSI - Accounting Policies	The accounts are prepared on mercantile system of accountancy under historical cost convention in accordance with the accounting standards issued by the Institute of Chartered Accountants of India.
ICDSII - Valuation of Inventories	Inventories are valued at cost or net realizable value (NRV) whichever is lower.
ICDSIII - Construction	N.A
ICDSIV - Revenue Recognition	i) Revenue from Sale of Goods is recognized 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.
ICDSV - Tangible Fixed Assets	i) Fixed Assets are stated at historical cost less accumulated depreciation ii) 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
ICDSVII - Government Grants	N.A
ICDSIX - Borrowing Costs	Borrowing costs that are directly attributable to the acquisition or construction of a qualifying asset is capitalized as part of the cost of assets. Other borrowing costs are recognized as an expense in the period in which they are incurred.
ICDSX - Provisions, Contingent Liabilities and Contingent Assets	i) Provisions 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.

FOR HAPPY AUTOCOMP PRIVATE LIMITED



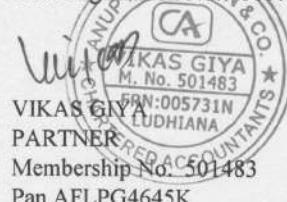
MANAGING DIRECTOR

Date:06/09/2023
Place:LUDHIANA



For ANUP KUMAR JAIN & CO.

CHARTERED ACCOUNTANTS
Firm Registration No. 005731N



VIKAS GIYA
M. No. 501483
FBN:005731N
PARTNER
Membership No. 501483
Pan AFLPG4645K

ANNEXURE - 2

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

Method of Depreciation : WDV

ECOB HAPPY AUTOCOMB PRIVATE LIMITED

FOR HAPPY AUTOCOMP PRIVATE LIMITED

MANAGING DIRECTOR
Date: 06/09/2023

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Annexure - 3

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

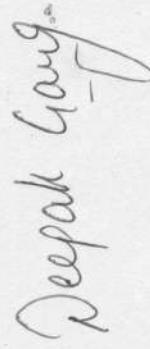
Name	Relation	Nature of Payment	Amount	Pan
Ridhima Garg	Wife of Director	Salary		1020000/AUHPM7989H
CharuShree Garg	Wife of Director	Salary		1020000/AGIPG5991J
Happy Axle & Gear Manufacturing Pvt. Ltd.	Common Directors	Purchase		127943868/AAFCH3329B
Happy Axle & Gear Manufacturing Pvt. Ltd.	Common Directors	Sale		6025480/AAFCH3329B
Happy Steels Pvt. Ltd.	Common Directors	Purchase		23150276/AAACH6019D
Happy Steels Pvt. Ltd.	Common Directors	Sale		12226432/AAACH6019D

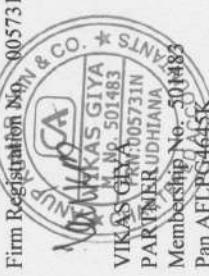
FOR HAPPY AUTOCOMP PRIVATE LIMITED



MANAGING DIRECTOR

Date:06/09/2023
Place:LUDHIANA



For ANUP KUMAR JAIN & CO.
CHARTERED ACCOUNTANTS
Firm Registration No. 005731N


Annexure - 4

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			
TDS PAYABLE	135191	07/04/2023	135191	0	NO	43Ba
TDS PAYABLE	868	27/05/2023	868	0	NO	43Ba
TDS PAYABLE	41200	29/05/2023	41200	0	NO	43Ba

FOR HAPPY AUTOCOMP PRIVATE LIMITED

MANAGING DIRECTOR

Date:06/09/2023

Place:LUDHIANA

For ANUP KUMAR JAIN & CO.

CHARTERED ACCOUNTANTS

Firm Registration No. 005731N

CA

VIKAS GIYA

M. No. 501483

FRN:005731N

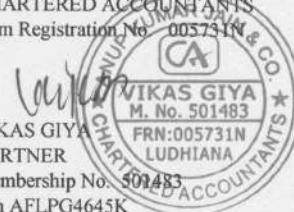
PARTNER

LUDHIANA

Membership No. 501483

Pan AFLPG4645K

Chartered Accountants ★



Annexure - 5

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

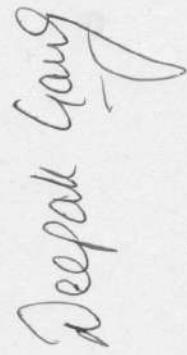
Name of the lender or depositor	Address of the lender or depositor	Pan	Amount of loan/deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic 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
ABHISHEK GARG	LUDHIANA	AHDPG8389E	22000000 NO		12957963 NET BANKING		
DEEPAK GARG	LUDHIANA	AKEPG4018J	7600000 NO		7615209 NET BANKING		

FOR HAPPY AUTOCOMP PRIVATE LIMITED

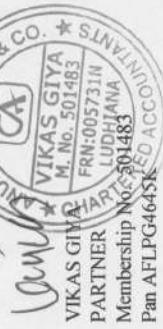


MANAGING DIRECTOR

Date: 06/09/2023
Place: LUDHIANA



For ANUP KUMAR JAIN & CO.
CHARTERED ACCOUNTANTS
Firm Registration No. 10057441
VIKAS GARG
M. No. 501483
FRN: 005731N
PARTNER
LUDHIANA
Membership No. 501483
Pan AFLPG4645K
CHARTERED ACCOUNTANTS



Annexure - 6

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)

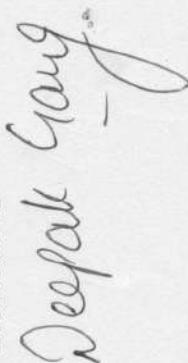
Name of the payee	Address of the payee	PAN(If available)	Amount of Repayment	Maximum amount Outstanding during year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
ABHISHEK GARG DEEPAK GARG	LUDHIANA LUDHIANA	AHDPG8389E AKEPG4018J	12595327 600000	12957963 7615209	NET BANKING NET BANKING	

FOR HAPPY AUTOCOMP PRIVATE LIMITED

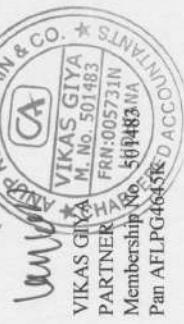


MANAGING DIRECTOR

Date:06/09/2023
Place:LUDHIANA



For ANUP KUMAR JAIN & CO.
CHARTERED ACCOUNTANTS
Firm Registration No. 1005731N
Vikas Jain & Co. CA
VIKAS JAIN & CO. ★
VIKAS JAIN, M. No. 501483
PARTNER, FRN: 1005731N
Membership No. 501483 NA
Pan AFLPG4645ED ACCOUNTANT



Annexure - 7

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 at the credit of the Central Government out of (8)	Amount of tax deducted or collected not deposited to the Central Government out of (7) and (9)
JLDH02697C	192	Salary	2040000	2040000	2040000	0	0	0	0
JLDH02697C	194C	Payments to contractors	17098179	17098179	17098179	224334	0	0	0
JLDH02697C	194H	Commission or brokerage	397539	397539	397539	19877	0	0	0
JLDH02697C	194-I	Rent	240000	240000	240000	24000	0	0	0
JLDH02697C	194Q	Payment of certain sum for purchase of goods	106968360	106968360	106968360	106970	0	0	0

FOR HAPPY AUTOCOMP PRIVATE LIMITED

MANAGING DIRECTOR

Date: 06/09/2023
Place: LUDHIANA

For ANUP KUMAR JAIN & CO.
CHARTERED ACCOUNTANTS
Firm Registration No. 0085731N



Annexure - 8

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

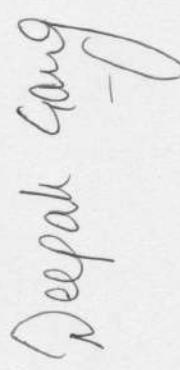
Raw Material	Unit	Opening Stock	Purchase	Consumption	Sales	Shortage/Excess	Closing Stock	Yield of Finished	% of Yield
	Kgs	0	1	1	0	0	0	0	0

FOR HAPPY AUTOCOMP PRIVATE LIMITED



MANAGING DIRECTOR

Date: 06/09/2023
Place: LUDHIANA



For ANUP KUMAR JAIN & CO.
CHARTERED ACCOUNTANTS
Firm Registration No. 005731N



Annexure - 9

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

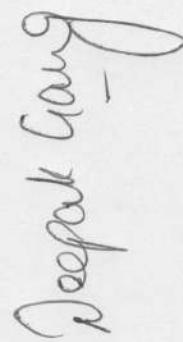
Item Name	Unit	Opening Stock	Form Process Quantity Mfg.	Purchases	Total	Sales	To Process	Shortage/Excess	Closing Stock
FINISHED GOODS	Tonnes	106.79	0	755.32	862.11	778.92	0	-5.08	78.11

FOR HAPPY AUTOCOMP PRIVATE LIMITED



MANAGING DIRECTOR

Date: 06/09/2023
Place: LUDHIANA



For ANUP KUMAR JAIN & CO
CHARTERED ACCOUNTANTS
Firm Registration No. 009731N

 VIKAS GYIA & CO. *
 M. No. 501483
 VIKAS GYIA PAN: 005731N
 PARTNER LUDHIANA
 Membership No. 501483
 Pan AFLPC04645K ACCO