

## C-5 Auditor's report to the Group Auditor on the audit of financial information for group audit purposes

Name(s) of component(s): Auto Component  
Group code/Component identifier:  
Year-end: 31<sup>st</sup> March, 2026  
Currency: INR

To: Group Auditor/ Partner in charge of the group engagement

As requested in your Group Audit Instructions dated March 13, 2026, we have audited, for purposes of your audit of the consolidated financial statements of Uno Minda Limited, the accompanying financial information (the "financial information") of Auto Component as at March 31, 2026 and for the year ended March 31, 2026. The financial information has been prepared solely to enable Uno Minda Limited to prepare its consolidated financial statements.

### Component management's responsibility for the financial information

Component management is responsible for the preparation and presentation of the financial information in accordance with the policies contained in the Uno Minda Limited's group accounting policies and for such internal control as component management determines is necessary to enable the preparation of the financial information that is free from material misstatement, whether due to fraud or error.

### Auditor's responsibility

Our responsibility is to express an opinion on the Special Purpose Financial Statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. International Standards on Auditing require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the specified forms are free of material misstatement. As requested by you, we planned and performed our audit using the component materiality specified in your 31<sup>th</sup> March, 2026, which is different from the materiality level that we would have used, had we been designing the audit to express an opinion on the financial statements of the component alone.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the Special Purpose Financial Statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the Special Purpose Financial Statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the component's preparation and presentation of the Special Purpose Financial Statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the component's internal control. An audit also includes the evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the specified forms.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. The conclusions reached in forming our opinion are based on the component materiality specified by you in the context of the audit of the group financial statements.

### Opinion

In our opinion, the accompanying Special Purpose Financial Statements of Auto Component as of March 31, 2026 and for the year then ended have been prepared, in all material respects, in accordance with the policies and instructions contained in group accounting policies of Uno Minda Limited.



## Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Special Purpose Financial Statements for the financial year ended March 31, 2026. These matters were addressed in the context of our audit of the Special Purpose Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.

We have determined the matters described below to be the key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the Special Purpose Financial Statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the Special Purpose Financial Statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying Special Purpose Financial Statements.

Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the Special Purpose Financial Statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying Special Purpose Financial Statements.

We have determined that there are no key audit matters to communicate in our report.

## Restriction on Use and Distribution

The Special Purpose Financial Statements have been prepared for purposes of providing information to **Uno Minda Limited** to enable it to prepare the group financial statements. The Special Purpose Financial Statements may, therefore, not be suitable for another purpose. This report is intended solely for the information and use of **S. R. Batliboi & Co. LLP** in conjunction with the audit of the group financial statements of **Uno Minda Limited** and should not be used by or distributed to, anyone for any other purpose. If you have any questions on this report, please contact me.

For AJH & Co.

Firm Registration No.: 005302N

Chartered Accountants

Ajay Jain

Partner

Membership No. 084096



Place: Delhi

Date: 6<sup>th</sup> May, 2026

UDIN: 26084096WYYBMP7024

# AUTO COMPONENT

Notes forming part of the financial statements for the period ended 31 March 2026

(All amount in ₹, unless otherwise stated)

## 1. Firm's information

AUTO COMPONENT is a partnership firm formed through partnership deed dated. 30th November, 2005.

Share of profit/loss of the partners of the firm is as under: -

Name of partners	F.Y. 2025-26
Uno Minda Limited	95.00%
APJ Investments Private Limited	4.50%
Mr. Puneet Kumar Jakhodia	0.50%

## 2. Basis of preparation

### A. Statement of compliance

The Financial statements are prepared on historical cost convention, unless stated otherwise, on a going concern basis and, in accordance with normally accepted accounting principles.

Fair value concept has not been considered though all financials assets and liabilities (current and non-current) are expected to realize and payable at the value which are considered in the financials.

### B. Use of estimates and judgments

In preparing these financial statements, the partners have made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively.

### C. Significant accounting policies

The accounting policies set out below have been applied consistently to the period presented in these financial statements.

#### Foreign currency

##### Foreign currency transactions

Transactions in foreign currencies are translated into the functional currency of the Partnership firm at the exchange rates at the dates of the transactions or an average rate if the average rate approximates the actual rate at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting date. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at the exchange rate when the fair value was determined. Non-monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated at the exchange rate at the date of the transaction. Exchange differences are recognized in profit or loss,



# AUTO COMPONENT

Notes forming part of the financial statements for the period ended 31 March 2026

(All amount in ₹, unless otherwise stated)

## D. Current versus non-current classification

The Partnership firm presents assets and liabilities in the balance sheet based on current/non-current classification. An asset is treated as current when it is:

- (a) expected to be realised in, or is intended to be sold or consumed in normal operating cycle;
- (b) held primarily for the purpose of being traded;
- (c) expected to be realised within 12 months after the reporting date; or
- (d) cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

All other assets are classified as non-current.

A Liability is current when:

- (a) It is expected to be settled in normal operating cycle;
- (b) It is held primarily for the purpose of being traded;
- (c) It is due to be settled within 12 months after the reporting date; or
- (d) The Partnership firm does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

All other liabilities are classified as non-current.

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

### *Operating cycle*

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. The Partnership firm has identified twelve months as its operating cycle.

## E. Property, plant and equipment

### i. Recognition and measurement

Items of property, plant and equipment are measured at cost, which includes capitalised borrowing costs, less accumulated depreciation and accumulated impairment losses, if any.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in profit or loss.

### ii. Transition to Ind AS

On transition to Ind AS, the Group has elected to continue with the carrying value of all of its property, plant and equipment, measured as per the previous GAAP, and use that carrying value as the deemed cost of such property, plant and equipment.



## AUTO COMPONENT

Notes forming part of the financial statements for the period ended 31 March 2026

(All amount in ₹, unless otherwise stated)

### iii. Subsequent expenditure

Subsequent expenditure is capitalized only if it is probable that the future economic benefits associated with the expenditure will flow to the Partnership firm.

### iv. Depreciation

Depreciation is provided for the year on WDV method at the rates specified in Income Tax Act, 1961.

## F. Impairment

### *Impairment of non-financial assets*

The Partnership firm's non-financial assets, other than inventories and deferred tax assets, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. Goodwill is tested annually for impairment.

## G. Non-current assets or disposal group held for sale

Non-current assets, or disposal groups comprising assets and liabilities are classified as held for sale if it is highly probable that they will be recovered primarily through sale rather than through continuing use.

Such assets, or disposal groups, are generally measured at the lower of their carrying amount and fair value less costs to sell. Any resultant loss on a disposal group is allocated first to goodwill, and then to remaining assets and liabilities on pro rata basis, except that no loss is allocated to inventories, financial assets, deferred tax assets, and employee benefit assets, which continue to be measured in accordance with the Partnership firm's other accounting policies. Losses on initial classification as held for sale and subsequent gains and losses on re-measurement are recognized in profit or loss.

Once classified as held-for-sale, intangible assets, property and plant and equipment are no longer amortized or depreciated.

## H. Borrowing cost

Borrowing costs are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalised as part of the cost of that asset. Other borrowing costs are recognised as an expense in the period in which they are incurred.

## I. Leases

### a) Operating leases

Payments made under operating leases are generally recognised in profit or loss on a straight-line basis over the term of the lease unless such payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases. Lease incentives received are recognised as an integral part of the total lease expense over the term of the lease.

### b) Finance leases

Assets acquired under finance leases are recognized as an asset and a liability at the lower of the fair value of the leased assets at the inception of the lease and the present value of minimum lease payments. Lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is



# **AUTO COMPONENT**

## **Notes forming part of the financial statements for the period ended 31 March 2026**

*(All amount in ₹, unless otherwise stated)*

allocated to periods during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability and charged to the Statement of Profit and Loss.

### **J. Inventories**

Inventories which comprise raw materials, work-in-progress, finished goods, stock-in-trade, stores and spares, and loose tools are carried at the lower of cost and net realisable value.

Cost of inventories comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

In determining the cost, first in first out method is used. In the case of manufactured inventories and work in progress, fixed production overheads are allocated on the basis of normal capacity of production facilities.

Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

The net realisable value of work-in-progress is determined with reference to the selling prices of related finished products. Raw materials and other supplies held for use in the production of finished products are not written down below cost except in cases where material prices have declined and it is estimated that the cost of the finished products will exceed their net realisable value.

The comparison of cost and net realisable value is made on an item-by-item basis.

Finished goods inventory is inclusive of excise duty.

Inventories in transit are valued at cost.

Appropriate adjustments are made to the carrying value of damaged, slow moving and obsolete inventories based on management's current best estimate.

### **K. Revenue recognition**

(i) Revenue from the sale of goods in the course of ordinary activities is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and volume rebates. The amount recognized as revenue is inclusive of excise duty and exclusive of sales tax, value added taxes (VAT), goods & service tax (GST). This inter alia involves discounting of the consideration due to the present value if payment extends beyond normal credit terms. Revenue is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing effective control over, or managerial involvement with, the goods, and the amount of revenue can be measured reliably.

ii) Claims lodged with insurance companies are accounted for on an accrual basis, to the extent these are measurable and the ultimate collection is reasonably certain.

(iii) Export entitlement under Duty Entitlement Pass Book Scheme ('DEPB') is recognized on accrual basis and when the right to entitlement has been established.

(iv) Share of profit from partnership firms is recognized on accrual basis.

### **L. Government grants**

Government grants are recognized where there is reasonable assurance that the grant will be received and all the attached conditions will be complied with. When the grant relates to an expense item, it is recognized as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed.



## **AUTO COMPONENT**

**Notes forming part of the financial statements for the period ended 31 March 2026**

*(All amount in ₹, unless otherwise stated)*

When the grant relates to an asset, it is recognized as income in equal amounts over the expected useful life of the related asset.

When the Partnership firm receives grants of non-monetary assets, the assets and the grant are recorded at fair value amounts and released to profit or loss over the expected useful life in a pattern of consumption of the benefit of the underlying asset. When loans or similar assistance are provided by governments or related institutions, with an interest rate below the current applicable market rate, the effect of this favorable interest is regarded as government grant. The loan or assistance is initially recognized and measured at fair value and the government grant is measured as the difference between the initial carrying value of the loan and the proceeds received. The loan is subsequently measured as per the accounting policy applicable to financial liabilities.

### **M. Provisions (other than employee benefits)**

A provision is recognized if, as a result of a past event, the Partnership firm has a present obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost. Expected future operating losses are not provided for...

#### *(i) Warranties*

Warranty costs are estimated on the basis of a technical evaluation and past experience. Provision is made for estimated liability in respect of warranty costs in the year of sale of goods and is included in the statement of profit and loss. The estimates used for accounting for warranty costs are reviewed periodically and revisions are made, as and when required.

#### *(ii) Contingencies*

Provision in respect of loss contingencies relating to claims, litigation, assessment, fines, penalties, etc. are recognized when it is probable that a liability has been incurred and the amount can be estimated reliably.

### **N. Employee benefits**

#### **(i) Short term employee benefits**

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid e.g., under short-term cash bonus, if the Partnership firm has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the amount of obligation can be estimated reliably.

#### **(ii) Other long term employee benefits**

### **Compensated absences**

The employees can carry-forward a portion of the unutilised accrued compensated absences and utilise it in future service periods or receive cash compensation on termination of employment. Since the compensated absences do not fall due wholly within twelve months after the end of the period in which the employees render the related service and are also not expected to be utilized wholly within twelve months after the end of such period, the benefit to such extent is classified as a long-term employee benefit. The Partnership firm records an obligation for such compensated absences in the period in which the employee renders the services that increase this entitlement. The obligation is measured on the basis of independent actuarial valuation using the projected unit credit method.

Actuarial gains and losses are recognized in the Statement of Profit and Loss.



## AUTO COMPONENT

Notes forming part of the financial statements for the period ended 31 March 2026

(All amount in ₹, unless otherwise stated)

### (iii) Termination benefits

Termination benefits are expensed at the earlier of when the partnership firm can no longer withdraw the offer of those benefits and when the Partnership firm recognises costs for a restructuring. If benefits are not expected to be settled wholly within 12 months of the reporting date, then they are discounted.

### O. Income taxes

Income tax comprises current and deferred tax. It is recognised in profit or loss except to the extent that it relates to an item recognised directly in equity or in other comprehensive income..

#### (i) Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognized amounts, and it is intended to realize the asset and settle the liability on a net basis or simultaneously.

### P. Cash and cash equivalents

Cash and cash equivalents in the balance sheet firm cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Partnership firm's cash management.

### For AJH & Co.

Chartered Accountants  
Firm Registration No. 005302N

  
Ajay Jain  
Partner

Membership No. 084096





Alok Sharma  
Partner on behalf of  
Uno Minda Limited



Puneet Kumar Jakhodia  
Partner

Place : Delhi

Date : 06-05-2026

UDIN : 26084096WYYBMP7024

## AUTO COMPONENT

**Balance Sheet as at 31st March, 2026**

(All amounts in Indian ₹, unless otherwise stated)

	Note	As at 31 March 2026	As at 31 March 2025
<b>ASSETS</b>			
<b>1 Non-current assets</b>			
a) Property, plant and equipment	3A	4,73,10,996	5,23,27,998
b) Other intangible assets	3B	4,939	8,232
c) Other non-current assets	4	26,29,851	26,29,851
<b>Total non-current assets</b>		<b>4,99,45,786</b>	<b>5,49,66,081</b>
<b>2 Current assets</b>			
a) Inventories	5	2,39,70,264	2,14,13,548
b) Financial assets			
(i) Trade receivables	6	10,07,08,675	9,90,44,852
(ii) Cash and cash equivalents	7	14,52,739	24,38,975
c) Other current assets	8	43,60,791	31,42,487
<b>Total current assets</b>		<b>13,04,92,469</b>	<b>12,60,39,862</b>
<b>Total assets</b>		<b>18,04,38,255</b>	<b>18,10,05,943</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Partners capital	9	3,85,38,413	5,09,38,631
<b>Total equity</b>		<b>3,85,38,413</b>	<b>5,09,38,631</b>
<b>Liabilities</b>			
<b>1 Non-current liabilities</b>			
a) Long-term provisions	10	2,11,48,043	1,98,32,351
<b>Total non-current liabilities</b>		<b>2,11,48,043</b>	<b>1,98,32,351</b>
<b>2 Current liabilities</b>			
a) Financial liabilities			
Trade payables	11	10,56,15,179	9,59,87,315
b) Other current liabilities	12	1,01,99,166	92,16,197
c) Short-term provisions	13	49,37,454	33,54,175
d) Current tax liabilities (net)	14	-	16,77,274
<b>Total current liabilities</b>		<b>12,07,51,799</b>	<b>11,02,34,961</b>
<b>Total equity and liabilities</b>		<b>18,04,38,255</b>	<b>18,10,05,943</b>

Significant accounting policies

1 - 2

The accompanying notes form an integral part of the financial statements

In terms of our report attached

**For AJH & CO.**

Chartered Accountants

Firm Registration No. 085302N



Ajay Jain

Partner

Membership No. 084096

Place : Delhi

Date : 06-05-2026

UDIN : 26084096WYYBMP7024

**Alok Sharma**

Partner on behalf of  
Uno Minda Limited

**Puneet Kumar  
Jakhodia**

Partner

**AUTO COMPONENT**

**Statement of Profit and Loss for the year ended 31st March, 2026**

(All amounts in Indian ₹, unless otherwise stated)

	Note	Year ended 31 March 2026	Year ended 31 March 2025
<b>TOTAL INCOME</b>			
I) Revenue from operations	15	1,23,78,32,192	1,18,05,87,537
II) Other income	16	3,00,424	3,06,742
<b>III) Total income</b>		<b>1,23,81,32,616</b>	<b>1,18,08,94,279</b>
<b>IV) EXPENSES</b>			
Cost of materials consumed	17	84,61,20,109	79,83,48,591
Changes in inventory of finished goods and work-in-progress	18	(15,68,661)	12,13,042
Employee benefit expenses	19	11,58,21,172	10,97,00,185
Finance costs	20	2,76,582	1,69,363
Depreciation and amortization	21	84,81,256	82,66,858
Other expenses	22	7,06,72,234	7,50,60,987
<b>Total expenses (IV)</b>		<b>1,03,98,02,692</b>	<b>99,27,59,026</b>
Profit for the year before tax		<b>19,83,29,924</b>	<b>18,81,35,253</b>
<b>Income tax expense</b>			
Current tax		7,07,30,000	6,66,00,000
Short/(Excess) Provision for Income Tax		(7,240)	(48,048)
<b>Total Income tax expense</b>		<b>7,07,22,760</b>	<b>6,65,51,952</b>
<b>Profit for the year after tax</b>		<b>12,76,07,164</b>	<b>12,15,83,301</b>
<b>Other comprehensive income</b>			
Items that will not be reclassified subsequently to profit or loss			
Remeasurements of defined benefit liability (asset)		-	-
Income tax relating to items that will not be reclassified to profit or loss		-	-
Other comprehensive Income/(Loss) for the year, net of income tax		9,92,618	1,59,183
<b>Total Other comprehensive income</b>		<b>9,92,618</b>	<b>1,59,183</b>
<b>Total comprehensive income for the year</b>		<b>12,85,99,782</b>	<b>12,17,42,484</b>

Significant accounting policies

The accompanying notes form an integral part of the financial statements  
In terms of our report attached

1-2

For **AJH & CO.**

Chartered Accountants  
Firm Registration No. 005302N

 

Partner  
Membership No. 084096



**Alok Sharma**

Partner on behalf of  
Uno Minda Limited



**Puneet Kumar  
Jakhodia**

Partner

Place : Delhi

Date : 06-05-2026

UDIN : 26084096WYYBMP7024

**AUTO COMPONENT****Cash Flow Statement for the year ended 31st March, 2026**

(All amounts in ₹ , unless otherwise stated)

	Year ended 31 March 2026	Year ended 31 March 2025
<b>A. Cash flows from operating activities :</b>		
Profit before tax	19,83,29,924	18,81,35,253
Adjustments for :		
Depreciation and amortisation	84,81,256	82,66,858
Finance Costs	2,76,582	1,69,363
Interest income	(1,60,000)	(1,58,579)
<b>Operating profit before working capital changes</b>	<b>85,97,838</b>	<b>82,77,642</b>
Adjustments for working capital changes :		
( Increase)/decrease in other non current financial assets	-	(3,18,528)
(Increase)/ decrease in inventories	(25,56,716)	20,13,277
(Increase)/ decrease in trade and other receivables	(16,63,823)	4,04,306
(Increase)/ decrease in other assets	(9,92,949)	(4,76,033)
Increase in trade payables	96,27,864	(20,60,336)
Increase/(decrease) in short-term provisions	15,83,279	11,16,255
Increase/(decrease) in other current liabilities	9,82,969	(14,52,104)
Increase in long-term provisions	23,08,310	12,30,714
	<b>92,88,934</b>	<b>4,57,551</b>
Cash generated from operations	21,62,16,696	19,68,70,446
Income tax paid	(7,26,25,389)	(6,69,34,369)
<b>Net Cash flows from operating activities (A)</b>	<b>14,35,91,307</b>	<b>12,99,36,077</b>
<b>B. Cash flows from investing activities</b>		
Purchase of property, plant & equipment	(37,08,705)	(1,27,11,242)
Proceeds from sale of fixed assets	2,47,744	4,52,534
Finance cost	(2,76,582)	(1,69,363)
Interest received	1,60,000	1,58,579
<b>Net cash used in investing activities (B)</b>	<b>(35,77,543)</b>	<b>(1,22,69,492)</b>
<b>C. Cash flows from financing activities</b>		
Partners - Additions / (withdrawal)	(14,10,00,000)	(11,72,00,000)
<b>Net cash used in financing activities (C)</b>	<b>(14,10,00,000)</b>	<b>(11,72,00,000)</b>
<b>Net increase/ (decrease) in cash and cash equivalents(A+B+C)</b>	<b>(9,86,236)</b>	<b>4,66,585</b>
Cash and Bank equivalents as at opening	24,38,975	19,72,390
<b>Cash and cash equivalents as at closing</b>	<b>14,52,739</b>	<b>24,38,975</b>
Cash equivalents as at Closing	76,941	32,102
Balances with banks:		
- on current accounts	13,75,798	24,06,873
<b>Cash and cash equivalents at the end of the Year</b>	<b>14,52,739</b>	<b>24,38,975</b>

For AJH &amp; Co.

Chartered Accountants  
Firm Registration No: 005302NFRN No.  
005302N  
GURUGRAM

Ajay Jain

Partner

Membership No. 084096

Place : Delhi

Date : 06-05-2026

UDIN : 26084096WYYBMP7024

Alok Sharma

Partner on behalf of  
Uno Minda LimitedPuneet Kumar  
Jakhodia

Partner

**Notes forming part of the financial statements  
(All amounts in Indian ₹, unless otherwise stated)**

**Note No. 3**

**Property, plant and equipment and capital work-in-progress**

**A. Tangible Assets**

	Land- Lease hold	Buildings	Plant and Machinery	Furniture and Fixtures	Vehicles	Office Equipment	Computers	Total (A)
<b>Cost or deemed cost (gross carrying amount)</b>								
Balance at 1 April 2024	57,16,647	3,55,97,552	15,04,51,826	10,93,657	18,83,644	23,30,553	29,06,232	19,99,80,111
Additions	-	-	1,24,37,100	-	-	1,53,882	1,41,960	1,27,32,942
Deductions/ Adjustments	-	-	4,33,000	-	-	-	19,534	4,52,534
Balance at 31 March 2025	57,16,647	3,55,97,552	16,24,55,926	10,93,657	18,83,644	24,84,435	30,28,658	21,22,60,519
Balance at 1 April 2025	57,16,647	3,55,97,552	16,24,55,926	10,93,657	18,83,644	24,84,435	30,28,658	21,22,60,519
Additions till 30 Sep 2025	-	-	2,47,664	-	-	-	1,06,000	3,53,664
Additions after 01 Oct 2025	-	-	28,37,287	-	-	1,95,454	3,22,300	33,55,041
Additions	-	-	30,84,951	-	-	1,95,454	4,28,300	37,08,705
Deductions/ Adjustments	-	-	2,47,744	-	-	-	-	2,47,744
Balance at 31 March 2026	57,16,647	3,55,97,552	16,52,93,133	10,93,657	18,83,644	26,79,889	34,56,958	21,57,21,480
<b>Accumulated depreciation and impairment losses</b>								
Balance at 1 April 2024	-	2,48,59,791	12,08,01,466	6,93,587	13,21,654	14,53,870	25,40,783	15,16,71,151
Depreciation for the year	-	10,73,776	67,25,573	40,007	84,299	1,54,585	1,83,130	82,61,370
Disposals	-	-	-	-	-	-	-	-
Balance at 31 March 2025	-	2,59,33,567	12,75,27,039	7,33,594	14,05,953	16,08,455	27,23,913	15,99,32,521
Balance at 1 April 2025	-	2,59,33,567	12,75,27,039	7,33,594	14,05,953	16,08,455	27,23,913	15,99,32,521
Depreciation for the year	-	9,66,399	70,29,090	36,006	71,654	1,46,056	2,28,758	84,77,963
Disposals	-	-	-	-	-	-	-	-
Balance at 31 March 2026	-	2,68,99,966	13,45,56,129	7,69,600	14,77,607	17,54,511	29,52,671	16,84,10,484
<b>Carrying amounts (net)</b>								
As at 31 March 2025	57,16,647	96,63,985	3,49,28,887	3,60,063	4,77,691	8,75,980	3,04,745	5,23,27,998
As at 31 March 2026	57,16,647	86,97,586	3,07,37,004	3,24,057	4,06,037	9,25,378	5,04,287	4,73,10,996



**Notes forming part of the financial statements**  
**(All amounts in Indian ₹ , unless otherwise stated)**

**Note No. 3**  
**B. Intangible assets**

	<b>Computer Software</b>	<b>Total</b>
<b>Cost or deemed cost (gross carrying amount)</b>	-	-
Balance at 1 April 2024	10,58,006	10,58,006
Additions	-	-
Balance at 31 March 2025	10,58,006	10,58,006
<b>Balance at 1 April 2025</b>	<b>10,58,006</b>	<b>10,58,006</b>
Additions	-	-
<b>Balance at 31 March 2026</b>	<b>10,58,006</b>	<b>10,58,006</b>
<b>Accumulated amortization</b>		
Balance at 1 April 2024	10,44,286	10,44,286
Amortisation for the year	5,488	5,488
Balance at 31 March 2025	10,49,774	10,49,774
<b>Balance at 1 April 2025</b>	<b>10,49,774</b>	<b>10,49,774</b>
Amortisation for the year	3,293	3,293
<b>Balance at 31 March 2026</b>	<b>10,53,067</b>	<b>10,53,067</b>
<b>Carrying amount (net)</b>		
As at 31 March 2025	8,232	8,232
<b>As at 31 March 2026</b>	<b>4,939</b>	<b>4,939</b>



**Notes forming part of the financial statements**  
**(All amounts in Indian ₹, unless otherwise stated)**

	As at 31 March 2026	As at 31 March 2025
<b>Notes No. 4</b>		
<b>Other Non-current assets</b>		
Security deposits	26,29,851	26,29,851
	<b>26,29,851</b>	<b>26,29,851</b>
	As at 31 March 2026	As at 31 March 2025
<b>Notes No. 5</b>		
<b>Inventories</b>		
( Valued and certified by the partners)		
(At lower of cost and net realisable value, unless otherwise stated)		
Raw materials	1,68,21,909	1,59,60,646
Finished goods	1,92,624	1,92,998
Work-in-progress	55,71,228	40,02,193
Stores & spares	13,17,908	12,57,711
Goods in transit	66,595	-
	<b>2,39,70,264</b>	<b>2,14,13,548</b>
	As at 31 March 2026	As at 31 March 2025
<b>Notes No. 6</b>		
<b>Trade receivables</b>		
(Unsecured, considered good unless otherwise stated)		
Less than 6 months	10,07,08,675	9,90,44,852
More than 6 months	-	-
	<b>10,07,08,675</b>	<b>9,90,44,852</b>



## AUTO COMPONENT

### Trade receivables Ageing Schedule

As at 31 March 2026

Particulars	Outstanding for following periods from due date of payment 31-03-2025						
	not due	Less than 6 Months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivables – considered good	10,07,08,675	-	-	-	-	-	10,07,08,675
Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
Undisputed Trade receivable – credit impaired	-	-	-	-	-	-	-
Disputed Trade receivables - considered good	-	-	-	-	-	-	-
Disputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
Disputed Trade receivables – credit impaired	-	-	-	-	-	-	-
<b>Total</b>	<b>10,07,08,675</b>	-	-	-	-	-	<b>10,07,08,675</b>

# similar information shall be given where no due date of payment is specified, in that case disclosure shall be from the date of the transaction.  
Unbilled dues shall be disclosed separately.

As at 31 March 2025

Particulars	Outstanding for following periods from due date of payment 31-03-2024						
	not due	Less than 6 Months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivables – considered good	9,90,44,852	-	-	-	-	-	9,90,44,852
Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
Undisputed Trade receivable – credit impaired	-	-	-	-	-	-	-
Disputed Trade receivables - considered good	-	-	-	-	-	-	-
Disputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
Disputed Trade receivables – credit impaired	-	-	-	-	-	-	-
<b>Total</b>	<b>9,90,44,852</b>	-	-	-	-	-	<b>9,90,44,852</b>



	As at <b>31 March 2026</b>	As at 31 March 2025
<b>Notes No. 7</b>		
<b>Cash and cash equivalents</b>		
- Balances with banks		
On current accounts - Axis Bank	-	10,00,000
- ICICI Bank	<b>13,75,798</b>	14,06,873
	<b>13,75,798</b>	24,06,873
- Cash on hand (including imprest)	<b>76,941</b>	32,102
	<b>14,52,739</b>	24,38,975
	As at	As at
	<b>31 March 2026</b>	31 March 2025
<b>Notes No. 8</b>		
<b>Other current assets</b>		
Prepaid Expenses	<b>23,51,548</b>	19,98,895
Advance to employee	<b>9,33,500</b>	4,23,100
Advance to supplier*	-	40,000
Accured Income	<b>5,00,129</b>	-
Interest on Security Deposit UPCL Receivable	<b>1,60,000</b>	-
Sliver coin **	<b>52,417</b>	49,017
Income tax receivable (net of provision)	<b>2,25,355</b>	-
GST Recoverable	<b>1,37,842</b>	6,31,475
	<b>43,60,791</b>	31,42,487
* Security Deposit With Shipping Line	-	40,000
** Nos. of Sliver coin	<b>103</b>	101



Notes forming part of the financial statements  
(All amounts in Indian ₹, unless otherwise stated)

	As at <u>31 March 2026</u>		As at <u>31 March 2025</u>	
<b>Notes No. 9</b>				
<b>Partners Capital Account</b>				
<b>Uno Minda Limited</b>				
Opening Balance	4,83,91,700		4,40,76,340	
Profit during the period/year	12,21,69,793		11,56,55,360	
Drawings	<u>(13,39,50,000)</u>	3,66,11,493	<u>(11,13,40,000)</u>	4,83,91,700
<b>APJ Investments Private Limited</b>				
Opening Balance	22,92,238		20,87,826	
Profit during the period/year	57,86,990		54,78,412	
Drawings	<u>(63,45,000)</u>	17,34,228	<u>(52,74,000)</u>	22,92,238
<b>Sh. Puneet Kumar Jakhodia</b>				
Opening Balance	2,54,693		2,31,981	
Profit during the period/year	6,42,999		6,08,712	
Drawings	<u>(7,05,000)</u>	1,92,692	<u>(5,86,000)</u>	2,54,693
		<u>3,85,38,413</u>		<u>5,09,38,631</u>
		As at <u>31 March 2026</u>		As at <u>31 March 2025</u>
<b>Notes No. 10</b>				
<b>Long-term provisions</b>				
<b>Provision for employee benefits</b>				
Gratuity		1,71,82,655		1,59,73,436
Compensated absences		39,65,388		38,58,915
		<u>2,11,48,043</u>		<u>1,98,32,351</u>
		As at <u>31 March 2026</u>		As at <u>31 March 2025</u>
<b>Notes No. 11</b>				
<b>Trade payables</b>				
Less than one year		10,56,15,179		9,59,87,315
More than one year		-		-
		<u>10,56,15,179</u>		<u>9,59,87,315</u>



## AUTO COMPONENT

### Trade payables Ageing Schedule

As at 31 March 2026

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Total outstanding dues of micro enterprises and small enterprises	8,38,37,937	-	-	-	8,38,37,937
Total outstanding dues of creditors other than micro enterprises and small enterprises	2,17,77,242	-	-	-	2,17,77,242
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
<b>Total</b>	<b>10,56,15,179</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,56,15,179</b>

# where no due date of payment is specified in that case disclosure shall be from the date of the transaction.  
Unbilled dues shall be disclosed separately;

As at 31 March 2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Total outstanding dues of micro enterprises and small enterprises	7,42,02,640	-	-	-	7,42,02,640
Total outstanding dues of creditors other than micro enterprises and small enterprises	2,17,84,675	-	-	-	2,17,84,675
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
<b>Total</b>	<b>9,59,87,315</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,59,87,315</b>



	As at <u>31 March 2026</u>	As at <u>31 March 2025</u>
<b>Notes No. 12</b>		
<b>Other current liabilities</b>		
Payable to employees	28,18,502	21,40,380
Payable to others	14,16,981	7,92,758
Tax Deducted at Source	11,74,539	11,33,225
Tax Collection at Source	4,128	3,878
Goods and Service Tax	41,33,165	45,10,859
Provident Fund	6,05,421	5,83,069
ESIC	46,430	52,028
	<u>1,01,99,166</u>	<u>92,16,197</u>
	As at <u>31 March 2026</u>	As at <u>31 March 2025</u>
<b>Notes No. 13</b>		
<b>Short-term provisions</b>		
<b>Provision for employee benefits</b>		
Gratuity	43,75,151	27,85,063
Compensated absences	5,62,303	5,69,112
	<u>49,37,454</u>	<u>33,54,175</u>
	As at <u>31 March 2026</u>	As at <u>31 March 2025</u>
<b>Notes No. 14</b>		
<b>Current tax liabilities (net)</b>		
Provision for Income Tax (net of advance income tax)	-	16,77,274
	<u>-</u>	<u>16,77,274</u>



**Notes forming part of the financial statements**  
(All amounts in Indian ₹, unless otherwise stated)

	Year ended 31 March 2026	Year ended 31 March 2025
<b>Notes No. 15</b>		
<b>Revenue from operations</b>		
<b>Sale of products</b>		
Finished goods	1,22,51,23,740	1,16,77,27,015
Scrap Sales	51,74,138	49,06,040
Sale of services	75,34,314	79,54,482
	<b>1,23,78,32,192</b>	<b>1,18,05,87,537</b>
<b>Notes:</b>		
<b>(i) Timing of revenue recognition</b>		
Goods transferred at a point in time	1,22,51,23,740	1,16,77,27,015
Services transferred over the time	75,34,314	79,54,482
<b>Total revenue from contract with customers</b>	<b>1,23,26,58,054</b>	<b>1,17,56,81,497</b>
Add: Other operating revenues	51,74,138	49,06,040
<b>Total revenue from operations</b>	<b>1,23,78,32,192</b>	<b>1,18,05,87,537</b>
<b>(ii) Revenue by location of customers</b>		
Within India	1,23,10,55,090	1,17,38,04,329
Outside India	67,77,102	67,83,208
	<b>1,23,78,32,192</b>	<b>1,18,05,87,537</b>
<b>(iii) Reconciling the amount of revenue recognised in the statement of profit and loss with the contracted price</b>		
Revenue as per contracted price	1,22,51,23,740	1,16,77,27,015
Cash/sales discount	-	-
Other sales incentive schemes	-	-
<b>Revenue from contract with customers</b>	<b>1,22,51,23,740</b>	<b>1,16,77,27,015</b>
Add: Other operating revenues	1,27,08,452	1,28,60,522
<b>Total revenue from operations</b>	<b>1,23,78,32,192</b>	<b>1,18,05,87,537</b>
<b>(iv) Unsatisfied performance obligations:</b>		
Information about the group's performance obligations are summarised below:		
<b>Sale of products:</b> Performance obligation in respect of sale of goods is satisfied when control of the goods is transferred to the customer, generally on delivery of the goods and payment is generally due as per the terms of contract with customers.		
<b>Sales of services:</b> The performance obligation in respect of maintenance services is satisfied over a period of time and acceptance of the customer. In respect of these services, payment is generally due upon completion of service based on time elapsed and acceptance of the customer.		
The transaction price allocated to remaining performance obligation (unsatisfied performance obligation) pertaining to sales of services as at March 31, 2025 and expected time to recognise the same as revenue is as follows:		
Within one year	1,23,78,32,192	1,18,05,87,537
More than one year	-	-
	<b>1,23,78,32,192</b>	<b>1,18,05,87,537</b>
<b>(v) Other includes the compensation settlement from customer etc.</b>	-	-
	<b>Year ended 31 March 2026</b>	<b>Year ended 31 March 2025</b>
<b>Notes No. 16</b>		
<b>Other income</b>		
Interest from UPCL	1,60,000	1,58,579
Duty Drawback	1,15,430	1,14,187
Interest on Fixed Deposit	-	16,027
Foreign Exchanges Flucation	24,994	17,949
	<b>3,00,424</b>	<b>3,06,742</b>



	Year ended 31 March 2026	Year ended 31 March 2025
<b>Notes No. 17</b>		
<b>Cost of materials consumed</b>		
Raw materials (including purchased components and packing material consumed)		
Opening inventories	1,59,60,646	1,62,52,917
Purchases	84,69,81,372	79,80,56,320
Closing inventories	(1,68,21,909)	(1,59,60,646)
	<b>84,61,20,109</b>	<b>79,83,48,591</b>
	Year ended 31 March 2026	Year ended 31 March 2025
<b>Notes No. 18</b>		
<b>Changes in inventories of finished goods, work in progress and stock in trade</b>		
Inventories at the end of the Year :		
Work-in-progress	55,71,228	40,02,193
Finished goods	1,92,624	1,92,998
	<b>57,63,852</b>	<b>41,95,191</b>
Inventories at the beginning of the Year :		
Work-in-progress	40,02,193	35,59,114
Finished goods	1,92,998	18,49,119
	<b>41,95,191</b>	<b>54,08,233</b>
Net (increase) / decrease in stocks	<b>(15,68,661)</b>	<b>12,13,042</b>
	Year ended 31 March 2026	Year ended 31 March 2025
<b>Notes No. 19</b>		
<b>Employee benefits expense</b>		
Salaries, wages and bonus	10,14,21,887	9,77,90,159
Leave Encashment	9,57,503	14,65,690
Gratuity *	51,79,589	26,56,146
Contribution to provident and other funds	37,97,557	36,93,457
Contribution to Employees' State Insurance Scheme	4,33,473	5,25,083
Staff welfare expense	40,31,163	35,69,650
	<b>11,58,21,172</b>	<b>10,97,00,185</b>
* New wages code impact include	25,17,551	-



	Year ended 31 March 2026	Year ended 31 March 2025
<b>Notes No. 20</b>		
<b>Finance costs</b>		
Bank Charges	1,02,292	92,736
Interest on :		
Income tax	1,74,290	76,627
	<b>2,76,582</b>	<b>1,69,363</b>
<b>Notes No. 21</b>		
<b>Depreciation and amortisation</b>		
Depreciation on tangible assets	84,77,963	82,61,370
Depreciation on intangible assets	3,293	5,488
	<b>84,81,256</b>	<b>82,66,858</b>
<b>Notes No. 22</b>		
<b>Other expenses</b>		
Power and Fuel	1,85,94,914	1,61,70,746
Consumption of Stores and Spares	51,64,069	49,99,029
Lease Rent	31,365	31,815
Fee & subscription	41,143	41,073
<b>Payment to Auditors</b>		
- Audit Fee	3,70,000	3,70,000
- Limited Review	75,000	75,000
- Taxation Matters	21,000	21,000
Pollution Control Expenses	2,86,098	3,06,366
Printing and Stationery	3,27,533	2,90,760
Communication	2,69,161	3,03,384
Travelling and Conveyance	29,42,808	20,66,480
Legal and Professional	7,97,427	8,63,243
Books and Periodicals	2,78,880	2,58,720
Repairs :		
- Machinery	39,15,450	29,95,297
- Others	12,40,184	12,26,340
Packing and forwarding	1,20,57,508	1,09,32,484
General Expense	3,01,477	2,45,580
Insurance	11,56,505	7,75,184
House Keeping expenses	15,65,761	15,95,498
Royalty	1,98,38,355	2,01,39,795
Security Expenses	13,96,496	13,53,193
Contribution to Political Party	-	1,00,00,000
Charity and Donation	1,100	-
	<b>7,06,72,234</b>	<b>7,50,60,987</b>



## AUTO COMPONENT

Notes forming part of the financial statements for the year ended 31 March 2026  
(All amounts in ₹, unless otherwise stated)

### 23 Capital and other commitments (net of advance)

Estimated amount of contracts remaining to be executed on capital account and not provided for as at 31 March 2026 aggregates is Nil.

### 24 Disclosure pursuant to Ind AS 19 on "Employee Benefits"

#### Defined benefit plans

Gratuity is payable to all eligible employees of the Company on retirement/exit, death or permanent disablement in terms of the provisions of the Payment of Gratuity Act, 1972.

#### Inherent Risk

The plan is defined benefit in nature which is sponsored by the Company and hence it underwrites all the risks pertaining to the plan. In particular, this exposes the Company to actuarial risk such as adverse salary growth, change in demographic experience, inadequate return on underlying plan assets. This may result in an increase in cost of providing these benefits to employees in future. Since the benefits are lump sum in nature, the plan is not subject to any longevity risks

#### Gratuity

##### (i) Changes in present value of obligation:

Particulars	For the Year ended 31 March 2026	For the Year ended 31 March 2025
Present value of obligation as at the beginning of the year	1,87,58,499	1,73,05,682
Acquisition adjustment		
Interest cost	12,71,826	12,51,201
Current service cost	14,56,240	14,04,945
Curtailment cost/(credit)	24,51,523	-
Benefits paid	(13,87,664)	(10,44,146)
Actuarial (gain)/loss on obligation	(9,92,618)	(1,59,183)
Present value of obligation as at the end of year	<b>2,15,57,806</b>	<b>1,87,58,499</b>
- Long term	1,71,82,655	1,59,73,436
- Short term	43,75,151	27,85,063

##### (ii) The amounts recognized in the Balance Sheet are as follows:

Particulars	As at 31 March 2026	As at 31 March 2025
Present value of obligation as at the end of the year	2,15,57,806	1,87,58,499
Fair value of plan assets as at the end of the year		
unfunded status		
Net asset/(liability) recognized in balance sheet	(2,15,57,806)	(1,87,58,499)

##### (iii) Expenses recognized in the Statement of Profit and Loss:

Particulars	For the Year ended 31 March 2026	For the Year ended 31 March 2025
Current service cost	39,07,763	14,04,945
Interest cost	12,71,826	12,51,201
Expected return on plan assets	-	-
Net actuarial (gain)/ loss recognized in the year	-	-
Expenses recognized in the Consolidated Statement of Profit and Loss	51,79,589	26,56,146



**(iv) Re-measurements recognised in other Comprehensive Income (OCI):**

Particulars	For the Year ended 31 March 2026	For the Year ended 31 March 2025
Changes in Financial Assumption	6,34,188	(5,84,856)
Changes in Demographic Assumption	-	-
Experience Adjustments	3,58,430	7,44,039
Actual return on plan assets less interest on plan assets	-	-
Amount recognized in other Comprehensive Income (OCI)	9,92,618	1,59,183

**(v) Maturity profile of defined benefit obligation:**

Particulars	For the Year ended 31 March 2026	For the Year ended 31 March 2025
Within next 12 Months	43,75,151	27,85,063
Between 2 and 5 years	37,14,886	62,64,294
Between 6 and 10 years	17,87,545	40,20,191
10 years and above	1,16,80,224	56,88,951

**(vi) Principal actuarial assumptions at the balance sheet date are as follows:****a) Financial assumptions:**

The principal assumptions are the discount rate and salary growth rate. The discount rate is generally based upon the market yields available on Government bonds at the accounting date with a term that matches that of the liabilities and the salary growth rate taking account of inflation, seniority, promotion and other relevant factors on long term basis.

Particulars	As at 31 March 2026	As at 31 March 2025
Discount rate	7.19%	6.78%
Future salary increase	8.00%	8.00%

**b) Demographic assumptions:**

Particulars	As at 31 March 2026	As at 31 March 2025
i) Retirement Age (Years)	58	58
ii) Mortality Table	100%	100%
iii) Ages		
Up to 30 years	5%	5%
From 31 to 44 years	5%	5%
Above 44 years	5%	5%

**(vii) Sensitivity analysis for significant assumptions:\*****Increase/(Decrease) on present value of defined benefits obligation at the end of the year**

Particulars	For the Year ended 31 March 2026	For the Year ended 31 March 2025
1% increase in discount rate	(14,51,462)	(13,01,790)
1% decrease in discount rate	15,61,766	14,04,342
1% increase in salary escalation rate	15,42,198	13,81,226
1% decrease in salary escalation rate	(14,47,422)	(12,93,390)
1% increase in withdrawal rate	26,752	48,595
1% decrease in withdrawal rate	(25,332)	(46,191)
1% increase in mortality rate	5,413	2,105
1% decrease in mortality rate	(4,758)	(1,999)

**(viii) Enterprise best estimate of contribution during the next year is**

Particulars	Amount
Gratuity*	-

\*Since the scheme is managed on unfunded basis, the next year contribution is taken as NIL.



**Leave Encashment**

**(i) Changes in present value of obligation:**

Particulars	For the Year	For the Year
	ended 31 March 2026	ended 31 March 2025
Present value of obligation as at the beginning of the year	44,28,027	36,93,058
Acquisition adjustment		
Interest cost		
Current service cost	9,57,503	14,65,690
Curtailment cost/(credit)		
Benefits paid	(8,57,839)	(7,30,721)
Actuarial (gain)/loss on obligation		-
Present value of obligation as at the end of year	<b>45,27,691</b>	<b>44,28,027</b>
- Long term	5,62,303	5,69,112
- Short term	39,65,388	38,58,915

**(ii) The amounts recognized in the Balance Sheet are as follows:**

Particulars	As at 31 March 2026	As at 31 March 2025
	Present value of obligation as at the end of the year	45,27,691
Fair value of plan assets as at the end of the year		
unfunded status		
Net asset/(liability) recognized in balance sheet	(45,27,691)	(44,28,027)

**(iii) Expenses recognized in the Statement of Profit and Loss:**

Particulars	For the Year	For the Year
	ended 31 March 2026	ended 31 March 2025
Current service cost	9,57,503	14,65,690
Interest cost	-	-
Expected return on plan assets		
Net actuarial (gain)/ loss recognized in the year	-	-
Expenses recognized in the Consolidated Statement of Profit and Loss	9,57,503	14,65,690

**(iv) Re-measurements recognised in other Comprehensive Income (OCI):**

Particulars	For the Year	For the Year
	ended 31 March 2026	ended 31 March 2025
Changes in Financial Assumption	-	-
Changes in Demographic Assumption	-	-
Experience Adjustments	-	-
Actual return on plan assets less interest on plan assets	-	-
Amount recognized in other Comprehensive Income (OCI)	-	-

**(v) Maturity profile of defined benefit obligation:**

Particulars	For the Year	For the Year
	ended 31 March 2026	ended 31 March 2025
Within next 12 Months	5,62,303	5,69,112
Between 2 and 5 years	15,10,641	17,23,082
Between 6 and 10 years	2,86,892	9,26,260
10 years and above	21,67,855	12,09,573

**(vi) Principal actuarial assumptions at the balance sheet date are as follows:**

**a) Financial assumptions:**

The principal assumptions are the discount rate and salary growth rate. The discount rate is generally based upon the market yields available on Government bonds at the accounting date with a term that matches that of the liabilities and the salary growth rate taking account of inflation, seniority, promotion and other relevant factors on long term basis.

Particulars	As at 31 March 2026	As at 31 March 2025
Discount rate	7.19%	6.78%
Future salary increase	8.00%	8.00%



**b) Demographic assumptions:**

Particulars	As at 31 March 2026	As at 31 March 2025
i) Retirement Age (Years)	58	58
ii) Mortality Table	100%	100%
iii) Ages		
Up to 30 years	5%	5%
From 31 to 44 years	5%	5%
Above 44 years	5%	5%
Rate of Leave Availment (per annum)	100%	100%
Rate of Leave Encashment during employment (per annum)	0%	0%

**(vii) Sensitivity analysis for significant assumptions:\***

**Increase/(Decrease) on present value of defined benefits obligation at the end of the year**

Particulars	For the Year ended 31 March 2026	For the Year ended 31 March 2025
1% increase in discount rate	(3,03,642)	(3,27,250)
1% decrease in discount rate	3,27,942	3,55,136
1% increase in salary escalation rate	3,22,572	3,47,528
1% decrease in salary escalation rate	(3,03,072)	(3,25,794)
1% increase in withdrawal rate	40,710	79,628
1% decrease in withdrawal rate	40,098	(78,432)
1% increase in mortality rate	869	550
1% decrease in mortality rate	(749)	(501)

**(viii) Enterprise best estimate of contribution during the next year is**

Particulars	Amount
Leave Encashment*	-

\*Since the scheme is managed on unfunded basis, the next year contribution is taken as NIL.

**25 Provision for Contingencies**

**(i) Warranty**

The following disclosures have been made in accordance with the provisions of Ind AS 37 - 'Provisions, Contingent Liabilities and Contingent Assets'

Particulars	As at 31 March 2026	As at 31 March 2025
Balance as at beginning of the year	-	-
Add: Provision made during the year	-	-
Less: Utilized during the year	-	-
Written back during the year	-	-
Balance as at Closing of the year	-	-

**(ii) Income Tax Litigation**

There is an outstanding demand for AY 2014-2015 Amounting to INR 29,42,080. Out of this INR 3,00,000 has been deposited. For balance amount of INR 26,42,080 rectification has been filed under section 154 ,further interest pertaining to outstanding demand amounts to INR 31,45,213. The demand pertains to credit of Minimum Alternate Tax (MAT Credit) not given by the department. Management is of the view that the balance demand will be rectified and no amount will be payable.Hence, there is no requirement for creating provision of the same.



## AUTO COMPONENT

Notes forming part of the financial statements for the year ended 31 March 2026  
(All amounts in ₹, unless otherwise stated)

### 26 Financial Risk Management Objectives and Policies

The Partnership firm, as an active supplier for the automobile industry expose its business and products to various market risks, credit risk and liquidity risk. The Firm's decentralised management structure with the main activities in the plants make necessary organised risk management system. The regulations, instructions, implementation rules and in particular, the regular communication throughout the tightly controlled management process consisting of planning, controlling and monitoring collectively form the risk management system used to define, record and minimise operating, financial and strategic risks. Below notes explain the sources of risks in which the Firm is exposed to and how it manages the risks:

#### a) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprises three types of risk: currency rate risk, interest rate risk and other price risks, such as equity price risk and commodity price risk. The sensitivity analyses in the following sections relate to the position as at March 31 2026. The analyses exclude the impact of movements in market variables on; the carrying values of gratuity and other post-retirement obligations; provisions; and the non-financial assets and liabilities.

#### (i) Foreign Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The Firm's exposure to the risk of changes in foreign exchange rates relates primarily to the Firm's operating activities (when revenue or expense is denominated in a foreign currency). There are no outstanding receivable or payable.

Particulars	For the Year ended 31 March 2026	For the Year ended 31 March 2025
Foreign exchange inflow during the year		
- Export Sales	67,77,102	67,83,208
Foreign exchange Outflow during the year		
- Import of Plant & Machinery	-	(96,00,824)



## AUTO COMPONENT

Notes forming part of the financial statements for the year ended 31 March 2026

(All amounts in ₹, unless otherwise stated)

### (ii) Interest Rate risk

Firm has no borrowings during Current or Previous Year.

### (iii) Other price risks

Fluctuation in commodity price affects directly and indirectly the price of raw material and components used by the Firm in its various products. Substantial pricing pressure from markets to give price cuts and inability to pass on the increased cost to customers may also affect the profitability of the Firm.

### b) Liquidity Risk

Liquidity risk is the risk that the Firm may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses. The Firm's objective is to, at all times maintain optimum levels of liquidity to meet its cash and collateral requirements. The Firm closely monitors its liquidity position and deploys a robust cash management system. It maintains adequate sources of financing including loans from banks at an optimised cost.

The table below summarises the maturity profile of the Firm's financial liabilities based on contractual undiscounted payments.

As at March 31, 2026	On demand	Less than 3 months	3 to 12 months	1-5 Years	More than 5 Years	Total
Trade payable	-	10,56,15,179	-	-	-	10,56,15,179
Other financial liabilities	-	14,16,981	-	-	-	14,16,981
<b>As at March 31, 2025</b>						
Trade payable	-	9,59,87,315	-	-	-	9,59,87,315
Other financial liabilities	-	7,92,758	-	-	-	7,92,758

### c) Credit risk

Credit Risk is the risk that the counter party will not meet its obligation under a financial instrument or customer contract, leading to a financial loss. The Firm is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks, foreign exchange transactions and other financial instruments.

### (i) Trade receivables

Customer credit risk is managed by Firm subject to the Firm's established policy, procedures and control relating to customer credit risk management. Outstanding customer receivables are regularly monitored.

The table below summarises the ageing bracket of trade receivables.

Particulars	Gross carrying amount	
	31-Mar-26	31-Mar-25
Current (not past due)	10,07,08,675	9,90,44,852
1-30 days past due	-	-
31-60 days past due	-	-
61-90 days past due	-	-
More than 90 days past due	-	-

### (ii) Financial instruments and cash deposit

Credit risk from balances with banks and financial institutions is managed by the Firm's treasury department in accordance with the Firm's policy. Investments of surplus funds are made in bank deposits and other risk free securities. All balances with banks and financial institutions is subject to low credit risk due to good credit ratings assigned to the Firm.



## AUTO COMPONENT

Notes forming part of the financial statements for the year ended 31 March 2026  
(All amounts in ₹ , unless otherwise stated)

### 27. Related Party Disclosures

(a) Related parties with whom transactions have taken place during the year/ previous year and the nature of related party relationship:

**Nature of related party transaction**

**Name of related party**

**Partners**

Uno Minda Limited  
APJ Investments Private Limited  
Mr. Puneet Kumar Jakhodia

**Other entities over which Partners and their relatives are able to exercise significant influence**

YA Auto Industries  
Samaira Engineering  
Mitil Polymer Private Limited  
Minda International Limited  
Shankar Moulding Limited



## AUTO COMPONENT

Notes forming part of the financial statements for the year ended 31 March 2026  
(All amounts in ₹, unless otherwise stated)

(b) Details of related parties with whom revenue exceed 10% of total revenue of transaction:

Related party	Nature of transaction	For the year ended 31 March 2026	For the year ended 31 March 2025
<b>Transactions during the year</b>			
Uno Minda Limited	Sale of goods	1,19,81,23,506	1,14,82,71,065

(c) Transactions / balances with related parties

(a) Summary of transactions / balances with related parties	Entities over which partners and their relatives are able to exercise significant influence		Uno Minda Limited	
	31-Mar 2026	31-Mar 2025	31-Mar 2026	31-Mar 2025
<b>Transactions during the year</b>				
Sale of goods	40,606	44,158	1,19,81,23,506	1,14,82,71,065
Purchase of goods	5,52,09,953	5,66,49,971	1,77,07,359	1,10,85,119
Royalty paid	-	-	1,98,38,355	2,01,39,795
Services Rendered	200	400	75,34,314	79,54,482
Commission Paid	-	-	5,71,982	80,043
Sale of Fixed Asset	22,138	2,13,000	-	-
<b>Sales of Goods</b>				
YA Auto Industries	40,606	-	-	-
Samaira Engineering	-	4,558	-	-
APJ Investments Private Limited	-	39,600	-	-
	<b>40,606</b>	<b>44,158</b>		
<b>Purchase of Goods</b>				
YA Auto Industries	62,792	37,440	-	-
Samaira Engineering	15,000	35,000	-	-
MITIL Polymer Pvt. Ltd.	3,32,33,200	3,53,85,873	-	-
APJ Investments Private Limited	2,08,02,893	2,01,78,660	-	-
Minda International Limited	3,637	-	-	-
Shankar Moulding Limited	10,92,432	10,12,998	-	-
	<b>5,52,09,953</b>	<b>5,66,49,971</b>		
<b>Services Rendered</b>				
APJ Investments Private Limited	200	400	-	-
	<b>200</b>	<b>400</b>		
<b>Sale of Fixed Asset</b>				
Samaira Engineering	22,138	2,13,000	-	-
	<b>22,138</b>	<b>2,13,000</b>		

(d) Summary of balances with related parties

Related party	Nature of transaction	For the year ended 31 March 2026	For the year ended 31 March 2025
<b>Balance as at year end</b>			
MITIL Polymer Pvt. Ltd.	Purchase	4392573 Cr.	4169906 Cr.
APJ Investments Private Limited	Purchase, Sale	3368294 Cr.	3419032 Cr.
Shankar Moulding Limited	Purchase	128380 Cr.	121637 Cr.
Uno Minda Limited	Sales, purchase, Services Received, Services Rendered & royalty	95233042 Dr.	91396293 Dr.

# Nil in previous year column represent Nil or transaction less than 10% of the class of transaction.

\* Excluding taxes.

(e) Key managerial personnel compensation

Particulars	31-Mar-26	31-Mar-25
Short term employee benefits (Partner salary)	-	-
Post-Employment benefits	-	-
Long term employee benefits	-	-
Directors commission/sitting fees	-	-
<b>Total compensation</b>	-	-



## AUTO COMPONENT

Notes forming part of the financial statements for the year ended 31 March 2026  
(All amounts in ₹ , unless otherwise stated)

### 28 Capital management

The Firm's objectives when managing capital is to safeguard their ability to continue as a going concern, so that they can continue to provide returns for maintain an optimal capital structure to reduce the cost of capital.

Consistent with others in the industry, the Firm monitors NET Debt to EBITDA ratio i.e. Net debt (total borrowings net of cash and cash equivalents) divided by EBITDA (Profit before tax plus depreciation and amortization expense plus finance costs). The Firm's strategy is to ensure that the Net Debt to EBITDA is managed at an optimal level considering the above factors. The Net Debt to EBITDA ratios were as follows:

	March 31, 2026
Net Debt	-
EBITDA	20,70,87,762
Net Debt to EBITDA	-



## AUTO COMPONENT

Notes forming part of the financial statements for the year ended 31 March 2026  
(All amounts in ₹, unless otherwise stated)

### 29 Fair value measurements

Set out below, is a comparison by class of the carrying amounts and fair value of the Firm's financial instruments, other than those with carrying amounts that are reasonable approximations of fair values:

Category	As at 31st March, 2026		As at 31st March, 2025	
	Carrying Value	Fair Value	Carrying Value	Fair Value
<b>1) Financial assets at amortized cost</b>				
Trade receivables (current / non current)	10,07,08,675	10,07,08,675	9,90,44,852	9,90,44,852
Cash and cash equivalents	14,52,739	14,52,739	24,38,975	24,38,975
Security deposit	26,29,851	26,29,851	26,29,851	26,29,851
<b>Total</b>	<b>10,47,91,265</b>	<b>10,47,91,265</b>	<b>10,41,13,678</b>	<b>10,41,13,678</b>
<b>2) Financial Liabilities at amortized cost</b>				
Trade payables	10,56,15,179	10,56,15,179	9,59,87,315	9,59,87,315
Other financial liabilities (current / non current)	1,01,99,166	1,01,99,166	92,16,197	92,16,197
<b>Total</b>	<b>11,58,14,345</b>	<b>11,58,14,345</b>	<b>10,52,03,512</b>	<b>10,52,03,512</b>

\* Management has assessed that trade receivables, cash and cash equivalents, other bank balances, trade payables and Interest accrued on borrowings approximate their carrying amounts largely due to the short-term maturities of these instruments.

The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

For A.JH & Co.  
Chartered Accountants  
Firm Registration No. 005302N

Ajay Jain, FCA  
Partner  
Membership No. 084096



*Atok Sharma*

Atok Sharma  
Partner on behalf of  
Uno Minda Limited

*Puneet Kumar Jakhodia*

Puneet Kumar Jakhodia  
Partner

Place : Delhi  
Date : 06-05-2026  
UDIN : 26084096WYYBMP7024

**AUTO COMPONENT**

Audited Standalone Balance Sheet as at 31 March 2026

(Rs in Crore)

Particulars	As at 31-Mar-2026 (Audited)	As at 31-Mar-2025 (Audited)
<b>ASSETS</b>		
<b>1. Non-current assets</b>		
Property, Plant and Equipment	4.73	5.23
Capital work-in-progress	-	-
Investment Properties	-	-
Goodwill	-	-
Other Intangible assets	-	-
Right-of-use assets	-	-
Intangible Assets	0.00	0.00
Investment in an associates and a joint ventures	-	-
<b>Financial Assets</b>		
(i) Investments	-	-
(ii) Other bank balances	-	-
(iii) Other financial assets	-	-
Deferred tax assets (net)	-	-
Other non-current assets	0.26	0.26
Non-current tax assets (net)	-	-
<b>Total- Non current asset</b>	<b>4.99</b>	<b>5.50</b>
<b>2. Current Assets</b>		
Inventories	2.40	2.14
<b>Financial Assets</b>		
(i) Investments	-	-
(ii) Trade receivables	10.07	9.90
(iii) Cash and cash equivalents	0.15	0.24
(iv) Bank balances other than (iii) above	-	-
(v) Other financial assets	-	-
Other current assets	0.44	0.31
<b>Total- Current asset</b>	<b>13.05</b>	<b>12.60</b>
<b>3. Assets held for sale</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSETS</b>	<b>18.04</b>	<b>18.10</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	3.85	5.09
Share Capital money pending for allotment	-	-
Other Equity	-	-
<b>Equity attributable to equity holders of the parent</b>	<b>3.85</b>	<b>5.09</b>
Non-controlling interest	-	-
<b>Total Equity</b>	<b>3.85</b>	<b>5.09</b>
<b>LIABILITIES</b>		
<b>1. Non-current liabilities</b>		
<b>Financial Liabilities</b>		
(i) Borrowings	-	-
(ii) Lease liabilities	-	-
(iii) Other financial liabilities	-	-
Provisions	2.11	1.98
Deferred tax liabilities (net)	-	-
Other non current liabilities	-	-
<b>Total- Non current liabilities</b>	<b>2.11</b>	<b>1.98</b>
<b>2. Current Liabilities</b>		
Contract liabilities	-	-
<b>Financial Liabilities</b>		
(i) Borrowings	-	-
(ii) Lease liabilities	-	-
(iii) Trade payables	10.56	9.60
(a) Total outstanding dues of micro & small enterprises	-	-
(b) Total outstanding dues of creditors other than micro &	-	-
(iv) Other financial liabilities	-	-
Provisions	0.49	0.34
Other current liabilities	1.02	0.92
Current tax liabilities	-	0.17
<b>Total- Current liabilities</b>	<b>12.08</b>	<b>11.02</b>
<b>3. Liabilities related to assets held for sale</b>	<b>-</b>	<b>-</b>
<b>TOTAL Equity and Liabilities</b>	<b>18.04</b>	<b>18.10</b>

For AJH & Co.

Chartered Accountants  
Firm Registration No. 005302N

Ajay Jain

Partner

Membership No. 084496

Place : Delhi

Date : 06-05-2026

UDIN : 26084096WYYBMP7024



*Alok Sharma*  
Alok Sharma

Partner on behalf of  
Uno Minda Limited

*Puneet Kumar Jakhodia*  
Puneet Kumar  
Jakhodia  
Partner

**AUTO COMPONENT**

REGD. OFFICE : B-64/1, WAZIRPUR INDUSTRIAL AREA, DELHI-110052

**STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED 31 MARCH 2026**

PARTICULARS	Quarter ended			Year ended	Year ended
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>1 Income</b>					
(a) Revenue from operations	28.63	35.83	30.90	123.78	118.06
(b) Other income	0.01	0.01	0.01	0.03	0.03
<b>Total income</b>	<b>28.64</b>	<b>35.84</b>	<b>30.90</b>	<b>123.81</b>	<b>118.09</b>
<b>2 Expenses</b>					
(a) Cost of raw materials and components consumed	19.77	23.98	20.63	84.61	79.83
(b) Purchases of traded goods					
(c) Changes in inventories of finished goods, traded goods and work-in-progress	0.02	0.61	0.36	(0.16)	0.12
(d) Employee benefits expense	3.04	2.95	2.70	11.58	10.97
(e) Finance cost	0.00	0.00	0.00	0.03	0.02
(f) Depreciation and amortisation expense	0.24	0.21	0.36	0.85	0.83
(g) Other expenses	1.66	1.74	0.63	7.07	7.51
<b>Total expenses</b>	<b>24.73</b>	<b>29.49</b>	<b>24.68</b>	<b>103.98</b>	<b>99.28</b>
<b>3 Profit/(loss) before exceptional items and tax (1-2)</b>	<b>3.91</b>	<b>6.35</b>	<b>6.22</b>	<b>19.83</b>	<b>18.81</b>
<b>4 Share of profit/(loss) of associates / joint ventures (net of tax)</b>					
<b>5 Profit before exceptional item and tax (3+4)</b>	<b>3.91</b>	<b>6.35</b>	<b>6.22</b>	<b>19.83</b>	<b>18.81</b>
<b>6 (Add) / Less : Exceptional Items (net)</b>					
<b>7 Profit before tax (5+6)</b>					
<b>8 Income tax expense</b>					
a) Current Tax	1.48	2.22	1.87	7.07	6.66
Deferred Tax (credit)/ charge	-	-	-	(0.00)	(0.00)
	<b>1.48</b>	<b>2.22</b>	<b>1.87</b>	<b>7.07</b>	<b>6.66</b>
<b>9 Net profit /(loss) for the period after taxes (7-8)</b>	<b>2.43</b>	<b>4.13</b>	<b>4.35</b>	<b>12.76</b>	<b>12.16</b>
<b>10 Other comprehensive income/(loss) for the period</b>					
(a) <b>Items that will not be reclassified to profit and loss in subsequent period</b>					
(i) Remeasurement gain/ (loss) on defined benefit obligation	0.10	(0.03)	0.02	0.10	0.02
(ii) Fair value change in equity instrument valued through other comprehensive income					
(iii) Income-tax relating to items that will not be reclassified to profit and loss in subsequent period					
(b) <b>Items that will be reclassified to profit and loss in subsequent period</b>					
(i) Exchange differences on translating the financial statements of a foreign operation					
(ii) Others					
(iii) Income-tax relating to items that will be reclassified to profit and loss in subsequent period					
<b>Other comprehensive income/(loss), net of tax</b>	<b>0.10</b>	<b>(0.03)</b>	<b>0.02</b>	<b>0.10</b>	<b>0.02</b>
<b>11 Total comprehensive income/(loss) for the year (7+8)</b>	<b>2.52</b>	<b>4.10</b>	<b>4.37</b>	<b>12.86</b>	<b>12.17</b>

For AJH & Co.

Chartered Accountants

Firm Registration No. 005302N

005302N

Ajny Jain

Partner

Membership No. 184096

Place : Delhi

Date : 06-05-2026

UDIN : 26084096WYYBMP7024

*Alok Sharma*

**Alok Sharma**  
On behalf of Partner  
Uno Minda Limited

*Puneet Kumar Jakhodia*

**Puneet Kumar Jakhodia**  
Partner

**AUTO COMPONENT**

**AUDITED STANDALONE STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31 MARCH 2025**

	For the year ended 31-Mar-26	For the year ended 31-Mar-25
<b>A. Cash flows from operating activities :</b>		
Profit before tax	19.83	18.81
Adjustments for:		
Depreciation and amortisation expense	0.85	0.83
Finance costs	0.03	0.02
Interest income on fixed deposits	(0.02)	(0.02)
Net profit on sale of property, plant and equipment	-	-
	0.86	0.83
Operating profit before working capital changes	20.69	19.64
Adjustments for working capital changes:		
Decrease/ (increase) in inventories	(0.26)	0.20
Decrease/ (increase) in trade receivable	(0.17)	0.04
Decrease/ (increase) in other non-current financial assets	-	(0.03)
Decrease/ (increase) in other current assets	(0.10)	(0.05)
Increase/ (decrease) in trade payables	0.96	(0.21)
Increase/(decrease) in other current liabilities	0.10	(0.15)
Increase/(decrease) in short-term provisions	0.16	0.11
Increase in long-term provisions	0.23	0.12
	0.93	0.05
Cash generated from operations	21.62	19.69
Income tax paid	(7.26)	(6.69)
<b>Net Cash flows from operating activities (A)</b>	<b>14.36</b>	<b>12.99</b>
<b>B. Cash flows from investing activities</b>		
Investment in subsidiaries and jointly controlled entities		
Purchase of Property, Plant and Equipment	(0.37)	(1.27)
Proceeds from sale of property, plant and equipments	0.02	0.05
Finance cost	(0.03)	(0.02)
Interest received	0.02	0.02
Decrease/ (increase) (with original maturity more than three months)		
<b>Net cash used in investing activities (B)</b>	<b>(0.36)</b>	<b>(1.23)</b>
<b>C. Cash flows from financing activities</b>		
Proceeds from rights issue of equity share capital	(14.10)	(11.72)
Dividend paid (including corporate dividend tax)		
<b>Net cash generated from / (used in) in financing activities (C)</b>	<b>(14.10)</b>	<b>(11.72)</b>
<b>Net increase/ (decrease) in cash and cash equivalents(A+B+C)</b>	<b>(0.10)</b>	<b>0.05</b>
Cash and cash equivalents as at beginning	0.24	0.20
<b>Cash and cash equivalents as at closing</b>	<b>0.15</b>	<b>0.24</b>
Cash on hand	0.01	0.00
Balances with banks	0.14	0.24
<b>Cash and cash equivalents at the end of the year</b>	<b>0.15</b>	<b>0.24</b>

For AJH & Co.

Chartered Accountants

Firm Registration No. 005302N

005302N

GURUGRAM

Ajay Jain

Partner

Membership No. 084496

Atok Sharma

Partner on behalf of  
Uno Minda Limited

Puneet Kumar Jakhodia

Partner

Place : Delhi

Date : 06-05-2026

UDIN : 26084096WYYBMP7024