

S M AUTO INDUSTRIES

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
ASSETS			
1 Non-Current Assets			
Property, plant and equipment and capital work-in-progress	1		
Property, Plant and Equipment	1A	-	-
Financial Assets			
(i) Other Non Current Financial Assets	2	-	-
Total Non-Current Assets		-	-
2 Current Assets			
a) Inventories	3	-	-
b) Financial Assets			
(i) Trade Receivables	4	-	-
(ii) Cash and Cash Equivalents	5	1,313	6,19,461
c) Other Current Assets	6	-	-
Total Current Assets		1,313	6,19,461
Total Assets		1,313	6,19,461
EQUITY AND LIABILITIES			
Equity			
Partners' Capital	7	1,313	6,19,461
Total Equity		1,313	6,19,461
Liabilities			
1 Non-Current Liabilities			
Long-Term Provisions	8	-	-
Total Non-Current Liabilities		-	-
2 Current Liabilities			
a) Financial Liabilities			
(i) Trade Payables	9	-	-
(ii) Other Financial Liabilities	10	-	-
b) Other Current Liabilities	11	-	-
c) Short-Term Provisions	12	-	-
d) Current Tax Liabilities (Net)	13	-	-
Total Current Liabilities		-	-
Total Equity and Liabilities		1,313	6,19,461



Alok Sharma

On behalf of Partner
Uno Minda Limited

Place : Delhi

Date : 06-05-2026



S M AUTO INDUSTRIES

Statement of Profit and Loss for the period ended 31st March-2026

(All amounts in Indian ₹, unless otherwise stated)

		Year Ended 31 March 2026	Year Ended 31 March 2025
TOTAL INCOME	Note		
I) Revenue from Operations	14	-	-
II) Other Income	15	-	-
III) Total Income		-	-
IV) EXPENSES			
Cost of Material Consumed	16	-	-
Changes in inventory of finished goods and work-in-progress	17	-	-
Employee Benefit Expenses	18	-	-
Finance Costs	19	17,598	-
Depreciation and Amortization	20	-	-
Other Expenses	21	550	21,710
Total Expenses (IV)		18,148	21,710
Profit for the Period Before Tax		(18,148)	(21,710)
Income Tax Expense			
Current Tax		-	-
Short/(Excess) Provision for Income Tax		-	-
Profit For The Period After Tax		(18,148)	(21,710)
Other Comprehensive Income			
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 for the year, net of income tax		-	-
Total Other Comprehensive Income		-	-
Total Comprehensive Income For The Period		(18,148)	(21,710)



Alok Sharma

On behalf of Partner
Uno Minda Limited

Place : Delhi

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S M AUTO INDUSTRIES

Cash Flow Statement for the Period Ended 31st March 2026

(All amounts in Indian ₹, unless otherwise stated)

	Year Ended 31 March 2026	Year Ended 31 March 2025
A. Cash flows from operating activities :		
Profit before tax	(18,148)	(21,710)
Adjustments for :		
Depreciation and amortisation	-	-
Finance Costs	17,598	-
Interest Income	-	-
Other comprehensive income	-	-
Operating profit before working capital changes	17,598	-
Adjustments for working capital changes :	(550)	(21,710)
(Increase)/decrease in other non current financial assets	-	-
(Increase)/ decrease in inventories	-	-
(Increase)/ decrease in trade and other receivables	-	-
(Increase)/ decrease in other assets	-	-
Increase in trade payables	-	(25,000)
Increase/(decrease) in other financial liabilities	-	-
Increase/(decrease) in short-term provisions	-	-
Increase/(decrease) in other current liabilities	-	-
Increase in long-term provisions	-	-
Cash generated from operations	(550)	(25,000)
Income tax paid	-	(46,710)
Net Cash flows from operating activities (A)	(550)	(46,710)
B. Cash flows from investing activities		
Purchase of property, plant & equipment	-	-
Proceeds from sale of fixed assets	-	-
Net cash used in investing activities (B)	-	-
C. Cash flows from financing activities		
Share capital of partners - Additions / withdrawal	(6,00,000)	-
Finance cost	(17,598)	-
Interest received on fixed deposits	-	-
Net cash used in financing activities (C)	(6,17,598)	-
Net increase/ (decrease) in cash and cash equivalents(A+B+C)	(6,18,148)	(46,710)
Cash and Bank equivalents as at opening	6,19,461	6,66,171
Cash and cash equivalents as at closing	1,313	6,19,461
Cash equivalents as at Closing	1,313	1,863
Balances with banks:		
- on current accounts	-	6,17,598
Cash and cash equivalents at the end of the period	1,313	6,19,461



Alok Sharma
On behalf of Partner
Uno Minda Limited

Place : Delhi
Date : 06-05-2026

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

	Plant and Machinery	Furniture and Fixtures	Office Equipment	Computers	Total (A)
Cost or deemed cost (gross carrying amount)					
Balance at 1 April 2024	1,39,12,538	5,63,707	2,94,827	5,96,109	1,53,67,181
Additions	-	-	-	-	-
Deductions/ Adjustments	-	-	-	-	-
Balance at 31 March 2025	1,39,12,538	5,63,707	2,94,827	5,96,109	1,53,67,181
Balance at 1 April 2025	1,39,12,538	5,63,707	2,94,827	5,96,109	1,53,67,181
Additions	-	-	-	-	-
Deductions/ Adjustments	-	-	-	-	-
Balance at 31st Mar 2026	1,39,12,538	5,63,707	2,94,827	5,96,109	1,53,67,181
Accumulated depreciation and impairment losses					
Balance at 1 April 2024	1,39,12,538	5,63,707	2,94,827	5,96,109	1,53,67,181
Depreciation for the year	-	-	-	-	-
Disposals	-	-	-	-	-
Balance at 31 March 2024	1,39,12,538	5,63,707	2,94,827	5,96,109	1,53,67,181
Balance at 1 April 2024	1,39,12,538	5,63,707	2,94,827	5,96,109	1,53,67,181
Depreciation for the year	-	-	-	-	-
Disposals	-	-	-	-	-
Balance at 31st Mar 2026	1,39,12,538	5,63,707	2,94,827	5,96,109	1,53,67,181
Carrying amounts (net)					
At 1 April 2023	-	-	-	-	-
At 31 March 2024	-	-	-	-	-
Balance at 31st Mar 2026	-	-	-	-	-

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

	As at 31 March 2026	As at 31 March 2025
Notes No. 2		
Other Non-Current Financial Assets		
Security Deposits	-	-
	-	-
Notes No. 3	As at 31 March 2026	As at 31 March 2025
Inventories		
(Valued and certified by the partners)		
(At lower of cost and net realisable value, unless otherwise stated)		
Raw Materials	-	-
Stores & Spares	-	-
	-	-
Notes No. 4	As at 31 March 2026	As at 31 March 2025
Trade Receivables		
(Unsecured, considered good unless otherwise stated)		
Less than 6 months	-	-
More than 6 months	-	-
	-	-
Notes No. 5	As at 31 March 2026	As at 31 March 2025
Cash and cash equivalents		
- Balances with banks		
On current account with HDFC Bank Ltd	-	12,271
On current account with Axis Bank Ltd	-	6,05,327
	-	6,17,598
- Cash on hand	1,313	1,863
	1,313	6,19,461
Notes No. 6	As at 31 March 2026	As at 31 March 2025
Other Current Assets		
Income Tax paid (net of advance income tax)	-	-
Security Deposits UPCL	-	-
Silver Coin*	-	-
	-	-
* No. of Silver Coins	-	-

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

	As at 31 March 2026	As at 31 March 2025
Notes No. 7		
Partner's Capital Account		
UNO Minda Limited		
Opening Balance	5,42,029	5,61,025
Addition	-	-
Profit during the year/ period	(15,879)	(18,996)
Drawings	(5,25,000)	-
	1,150	5,42,029
APJ Investments Pvt Ltd		
Opening Balance	74,335	76,940
Addition	-	-
Profit during the period	(2,178)	(2,605)
Drawings	(72,000)	-
	157	74,335
Sh. Puneet Kumar Jakhodia		
Opening Balance	3,097	3,206
Addition	-	-
Profit during the period	(91)	(109)
Drawings	(3,000)	-
	6	3,097
	1,313	6,19,461
	As at 31 March 2026	As at 31 March 2025
Notes No. 08		
Long-Term Provisions		
Provision For Employee Benefits		
Gratuity	-	-
Compensated Absences	-	-
	-	-
	As at 31 March 2026	As at 31 March 2025
Notes No. 09		
Trade Payables		
Less than 6 months	-	-
More than 6 months	-	-
	-	-

	As at 31 March 2026	As at 31 March 2025
Notes No. 10		
Other financial liabilities		
Payable to Employees	-	-
Expenses Payable	-	-
	-	-
	As at 31 March 2026	As at 31 March 2025
Notes No. 11		
Other Current Liabilities		
Statutory Dues	-	-
	-	-
	As at 31 March 2026	As at 31 March 2025
Notes No. 12		
Short-Term Provisions		
Provision For Employee Benefits		
Gratuity	-	-
Compensated Absences	-	-
	-	-
	As at 31 March 2026	As at 31 March 2025
Notes No. 13		
Current Tax Liabilities (Net)		
Provision for Income Tax (Net of advance income tax)	-	-
	-	-

	For the Year ended 31 March 2026	Year Ended 31 March 2025
Notes No. 19		
Finance Costs		
Bank Charges	17,598	-
Interest on Income Tax	-	-
Interest on Other	-	-
	17,598	-
	For the Year ended 31 March 2026	Year ended 31 March 2025
Notes No. 20		
Depreciation and Amortisation		
Depreciation on Tangible Fixed Assets	-	-
	-	-
	For the Year ended 31 March 2026	Year ended 31 March 2025
Notes No. 21		
Other Expenses		
Power and Fuel	-	-
Consumption of Stores and Spares	-	-
Rent	-	-
Building Maintenance	-	-
Fee & Subscription	-	-
Payment to Auditors:		
- Audit Fee	-	-
- Limited Review	-	-
-Taxation Matters	-	-
Printing and Stationery	-	-
Communication	-	210
Travelling and Conveyance	-	-
Legal and Professional	-	20,000
Repairs :		
- Machinery	-	-
- Others	-	-
Commission on Sale	-	-
Packing and Forwarding	-	-
General Expenses	550	1,500
Insurance	-	-
Business Promotion	-	-
Security Expenses	-	-
Loss on Sale of Fixed Assets	-	-
Penalty	-	-
	550	21,710