

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

Name(s) of component(s): Samaira Engineering

Group code/Component identifier:

Year-end: 31st 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 Samaira Engineering 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 31th 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: 6th May, 2026

UDIN: 26084096KWRBRW3457

Samaira Engineering

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

(All amounts in ₹ unless otherwise stated)

1. Firm's information

Samaira Engineering is a partnership firm formed through partnership deed dated. 28th May, 2009.

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

Name of partners	Share of profit / loss
Uno Minda Limited	87.50%
APJ Investments Private Limited	12.00%
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,

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:

- expected to be realised in, or is intended to be sold or consumed in normal operating cycle;
- held primarily for the purpose of being traded;



Samaira Engineering

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

(All amounts in ₹ unless otherwise stated)

- (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.

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.



Samaira Engineering

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

(All amounts in ₹ unless otherwise stated)

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 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.



Samaira Engineering

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

(All amounts in ₹ unless otherwise stated)

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. 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.



Samaira Engineering

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

(All amounts in ₹ unless otherwise stated)

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.

(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.



Samaira Engineering

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

(All amounts in ₹ unless otherwise stated)

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 : 26084096KWRBRW3457

SAMAIRA ENGINEERING

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			
a) Tangible assets	3	2,70,45,582	2,57,83,847
b) Other non-current assets	4	19,35,851	19,28,538
Total non-current assets		2,89,81,433	2,77,12,385
2 Current assets			
a) Inventories	5	5,16,99,430	4,54,18,955
b) Financial assets			
(i) Trade receivables	6	26,48,15,903	28,58,60,770
(ii) Cash and cash equivalents	7	13,96,585	36,40,823
c) Other current assets	8	36,34,182	29,67,962
Total current assets		32,15,46,100	33,78,88,510
Total assets		35,05,27,533	36,56,00,895
EQUITY AND LIABILITIES			
Equity			
Partners' capital	9	9,18,69,683	11,00,70,882
Total equity		9,18,69,683	11,00,70,882
Liabilities			
1 Non-current liabilities			
Long Term Provisions	10	1,41,60,477	1,22,97,167
Total non-current liabilities		1,41,60,477	1,22,97,167
2 Current liabilities			
a) Financial liabilities			
Trade payables	11	22,59,04,010	22,73,32,520
(ii) Other financial liabilities	12	28,05,013	19,59,142
b) Other current liabilities	13	1,31,82,135	1,30,57,211
c) Short Term Provisions	14	12,13,037	8,83,973
d) Current tax liabilities (net)	15	13,93,178	-
Total current liabilities		24,44,97,373	24,32,32,846
Total equity and liabilities		35,05,27,533	36,56,00,895

Significant accounting policies

1-2

The accompanying notes form an integral part of the financial statements

For AJH & Co.

Chartered Accountants

Firm Registration No: 005302N




Ajay Jain

Partner

Membership No. 084096

Place : Delhi

Date : 06-05-2026

UDIN : 26084096KWRBRW3457



Alok Sharma

Partner on behalf of
Uno Minda Limited


Puneet Kumar

Jakhodia

Partner

SAMAIRA ENGINEERING

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
TOTAL INCOME			
I) Revenue from operations	16	2,84,55,51,239	2,70,83,78,883
II) Other income	17	49,974	49,459
III) Total income		2,84,56,01,213	2,70,84,28,342
IV) EXPENSES			
Cost of materials consumed	18	2,09,30,16,939	1,94,57,00,745
Changes in inventory of finished goods and work-in-progress	19	(98,26,461)	1,40,98,641
Employee benefit expenses	20	18,41,34,126	17,56,82,474
Finance costs	21	44,855	1,02,359
Depreciation and amortization	22	62,94,841	51,25,639
Other expenses	23	8,43,26,150	8,72,53,721
Total expenses (IV)		2,35,79,90,450	2,22,79,63,579
Profit for the year before tax		48,76,10,763	48,04,64,763
Income tax expense			
Current tax		17,13,90,000	16,87,80,000
Short/(Excess) Provision for Income Tax		32,560	(8,856)
Total Income tax expense		17,14,22,560	16,87,71,144
Profit for the year after tax for the year		31,61,88,203	31,16,93,619
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/(Loss) for the year, net of income tax		6,10,598	(1,02,016)
Total Other comprehensive income for the year		6,10,598	(1,02,016)
Total comprehensive income for the year		31,67,98,801	31,15,91,603

Significant accounting policies

The accompanying notes form an integral part of the financial statements

1-2

For AJH & Co.

Chartered Accountants

Firm Registration No. 005302N

Ajay Jain

Partner

Membership No. 084096

Place : Delhi

Date : 06-05-2026

UDIN : 26084096KWRBRW3457



Alok Sharma

Partner on behalf of
Uno Minda Limited

Puneet Kumar
Jakhodia

Partner

SAMAIRA ENGINEERING

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
Cash flows from operating activities :		
Profit before tax	48,76,10,763	48,04,64,763
Adjustments for :		
Depreciation and amortisation	62,94,841	51,25,639
Finance Costs	44,855	1,02,359
Interest income	(7,946)	(40,829)
Other comprehensive income	6,10,598	(1,02,016)
	69,42,348	50,85,153
A. Operating profit before working capital changes	49,45,53,111	48,55,49,916
Adjustments for working capital changes :		
(Increase)/decrease in other non current financial assets	(7,313)	(1,89,516)
(Increase)/ decrease in inventories	(62,80,475)	99,04,731
(Increase)/ decrease in trade and other receivables	2,10,44,867	54,97,923
(Increase)/ decrease in other assets	(6,66,220)	1,81,355
Increase in trade payables	(14,28,510)	(1,74,02,116)
Increase/(decrease) in other financial liabilities	8,45,871	(82,87,154)
Increase/(decrease) in short-term provisions	3,29,064	3,26,947
Increase/(decrease) in other current liabilities	15,18,102	(20,63,547)
Increase in long-term provisions	18,63,310	20,52,988
	1,72,18,696	(99,78,389)
Cash generated from operations	51,17,71,807	47,55,71,527
Income tax paid	(17,14,22,560)	(16,87,71,144)
Net Cash flows from operating activities (A)	34,03,49,247	30,68,00,383
B. Cash flows from investing activities		
Purchase of property, plant & equipment and Capital advances	(78,19,049)	(77,67,555)
Proceeds from sale of fixed assets	2,62,473	4,884
Finance cost	(44,855)	(1,02,359)
Interest received on Security deposits	7,946	40,829
Net cash used in investing activities (B)	(75,93,485)	(78,24,201)
C. Cash flows from financing activities		
Partners - Additions / withdrawal	(33,50,00,000)	(30,40,00,000)
Net cash used in financing activities (C)	(33,50,00,000)	(30,40,00,000)
Net increase/ (decrease) in cash and cash equivalents(A+B+C)	(22,44,238)	(50,23,818)
Cash and Bank equivalents as at opening	36,40,823	86,64,641
Cash and cash equivalents as at closing	13,96,585	36,40,823
Cash equivalents as at Closing	78,952	1,87,412
Balances with banks:		
- on current accounts	13,17,633	34,53,411
Cash and cash equivalents at the end of the year	13,96,585	36,40,823

Significant accounting policies

1-2

The accompanying notes form an integral part of the financial statements

For AJH & Co.

Chartered Accountants

Firm Registration No. 005302N

Ajay Jain

Partner

Membership No. 084996



(Signature)

Alok Sharma

Partner on behalf of
Uno Minda Limited

(Signature)

Puneet Kumar
Jakhodia

Partner

Place : Delhi

Date : 06-05-2026

UDIN : 26084096KWRBRW3457

**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**

Tangible Assets

	Note	Temporary Structure	Plant and Machinery	Furniture and Fixtures	Vehicles	Office Equipment	Computers	Total
Cost or deemed cost (gross carrying amount)								
Balance at 1 April 2024		7,83,142	6,06,75,421	19,69,198	89,62,752	25,14,701	36,58,928	7,85,64,142
Additions		-	68,12,254	2,67,936	-	54,100	6,33,265	77,67,555
Deductions/ Adjustments		-	4,884	-	-	-	-	4,884
Balance at 31 March 2025		7,83,142	6,74,82,791	22,37,134	89,62,752	25,68,801	42,92,193	8,63,26,813
Balance at 1 April 2025		7,83,142	6,74,82,791	22,37,134	89,62,752	25,68,801	42,92,193	8,63,26,813
Additions		-	73,60,981	53,777	-	72,341	3,31,950	78,19,049
Deductions/ Adjustments		-	1,69,196	63,002	-	-	30,275	2,62,473
Balance at 31 March-2026		7,83,142	7,46,74,576	22,27,909	89,62,752	26,41,142	45,93,868	9,38,83,389
Accumulated depreciation and impairment losses								
Balance at 1 April 2024		7,83,142	4,47,93,018	10,39,901	44,04,427	12,49,494	31,47,345	5,54,17,327
Depreciation for the year		-	37,07,023	1,07,452	6,83,749	1,97,896	4,29,519	51,25,639
Disposals		-	-	-	-	-	-	-
Balance at 31 March 2025		7,83,142	4,85,00,041	11,47,353	50,88,176	14,47,390	35,76,864	6,05,42,966
Balance at 1 April 2025		7,83,142	4,85,00,041	11,47,353	50,88,176	14,47,390	35,76,864	6,05,42,966
Depreciation for the year		-	50,91,661	1,05,367	5,81,186	1,76,215	3,40,412	62,94,841
Disposals		-	-	-	-	-	-	-
Balance at 31 March-2026		7,83,142	5,35,91,702	12,52,720	56,69,362	16,23,605	39,17,276	6,68,37,807
Carrying amounts (net)								
As at 31 March 2025		-	1,89,82,750	10,89,781	38,74,576	11,21,411	7,15,329	2,57,83,847
As at 31 March- 2026		-	2,10,82,874	9,75,189	32,93,390	10,17,537	6,76,592	2,70,45,582



SAMAIRA ENGINEERING

Annexure to Note no. 6

Trade receivables Ageing Schedule

As at 31 March -26

Particulars	Less than 6 Months	6 months – 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivables – considered good	26,48,15,903	-	-	-	-	26,48,15,903
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	-	-	-	-	-	-
Total	26,48,15,903	-	-	-	-	26,48,15,903

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	Less than 6 Months	6 months – 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivables – considered good	28,58,60,770	-	-	-	-	28,58,60,770
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	-	-	-	-	-	-
Total	28,58,60,770	-	-	-	-	28,58,60,770



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. 4		
Other Non-current assets		
Security deposits	19,35,851	19,28,538
	19,35,851	19,28,538
	As at 31 March 2026	As at 31 March 2025
Notes No. 5		
Inventories		
(Valued and certified by the partners)		
(At lower of cost and net realisable value, unless otherwise stated)		
Raw materials	3,54,15,205	3,90,72,569
Finished goods	1,56,85,009	58,58,548
Stores & spares	5,91,857	4,87,838
Goods in transit (Purchase)	7,359	-
	5,16,99,430	4,54,18,955
	As at 31 March 2026	As at 31 March 2025
Notes No. 6		
Trade receivables		
(Unsecured, considered good unless otherwise stated)		
Less than 6 months	26,48,15,903	28,58,60,770
	26,48,15,903	28,58,60,770
	As at 31 March 2026	As at 31 March 2025
Notes No. 7		
Cash and cash equivalents		
- Balances with banks		
On current accounts with Axis Bank	-	5,26,026
On current accounts with ICICI Bank Ltd	13,17,633	29,27,385
	13,17,633	34,53,411
- Cash on hand	78,952	1,87,412
	13,96,585	36,40,823
	As at 31 March 2026	As at 31 March 2025
Notes No.8		
Other current assets		
Prepaid Expenses	20,47,624	12,59,002
Advance to staff	2,57,000	2,07,900
Advances to suppliers	39,336	3,360
Other Advances	20,898	3,482
Silver coin (Cost)*	87,510	84,110
GST Recoverable	1,51,226	3,82,659
Income tax refund	9,88,560	10,27,449
Interest Receivable	42,028	-
	36,34,182	29,67,962
* Nos. of Sliver coin	165	163



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. 9				
Partners' Capital				
UNO Minda Limited				
Opening Balance	9,63,12,024		8,96,69,371	
Profit during the year/period	27,71,98,951		27,26,42,653	
Drawings	<u>(29,31,25,000)</u>	8,03,85,975	<u>(26,60,00,000)</u>	9,63,12,024
APJ Investments Pvt Ltd				
Opening Balance	1,32,08,504		1,22,97,512.00	
Profit during the period	3,80,15,856		3,73,90,992	
Drawings	<u>(4,02,00,000)</u>	1,10,24,360	<u>(3,64,80,000)</u>	1,32,08,504
Sh. Puneet Kumar Jakhodia				
Opening Balance	5,50,354		5,12,396.00	
Profit during the period	15,83,994		15,57,958	
Drawings	<u>(16,75,000)</u>	4,59,348	<u>(15,20,000)</u>	5,50,354
		<u>9,18,69,683</u>		<u>11,00,70,882</u>
		-		-
		As at 31 March 2026		As at 31 March 2025
Notes No. 10				
Long-term provisions				
Provision for employee benefits				
Gratuity		1,17,10,481		98,31,693
Compensated Absences		24,49,996		24,65,474
		<u>1,41,60,477</u>		<u>1,22,97,167</u>
		As at 31 March 2026		As at 31 March 2025
Notes No. 11				
Trade payables				
Less than 6 months		22,58,30,690		22,73,32,520
More than 6 months		73,320		-
		<u>22,59,04,010</u>		<u>22,73,32,520</u>



SAMAIRA ENGINEERING

Annexure to note no. 11

**Trade payables Ageing Schedule
As at 31st 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	16,19,64,474	-	-	-	16,19,64,474
Total outstanding dues of creditors other than micro enterprises and small enterprises	6,39,39,536	-	-	-	6,39,39,536
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	22,59,04,010	-	-	-	22,59,04,010

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 31st 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	20,01,26,556	-	-	-	20,01,26,556
Total outstanding dues of creditors other than micro enterprises and small enterprises	2,72,05,964	-	-	-	2,72,05,964
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	22,73,32,520	-	-	-	22,73,32,520



	As at 31 March 2026	As at 31 March 2025
Notes No. 12		
Other financial liabilities		
Payable to employees	19,77,435	16,92,683
Payable to others	8,27,578	2,66,459
	28,05,013	19,59,142
	As at 31 March 2026	As at 31 March 2025
Notes No. 13		
Other current liabilities		
Provident Fund	3,78,660	3,72,120
ESIC	43,918	48,461
Tax Deduction at Sources	12,22,624	12,79,873
Tax Collection at Sources	4,488	4,890
Goods and Services Tax	1,15,32,445	1,13,51,867
	1,31,82,135	1,30,57,211
	As at 31 March 2026	As at 31 March 2025
Notes No. 14		
Short-term provisions		
Provision for employee benefits		
Gratuity	9,44,513	6,50,665
Compensated absences	2,68,524	2,33,308
	12,13,037	8,83,973
	As at 31 March 2026	As at 31 March 2025
Notes No. 15		
Current tax liabilities (net)		
Provision for Income Tax (net of advance income tax)	13,93,178	-
	13,93,178	-



Samaira Engineering

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

(All amounts in ₹, unless otherwise stated)

24 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 to INR Nil.

25 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	1,04,82,358	85,33,021
Acquisition adjustment		
Interest cost	7,26,427	6,16,084
Current service cost	14,31,371	12,81,770
Curtailment cost/(credit)	10,43,930	-
Benefits paid	(4,18,494)	(50,533)
Actuarial (gain)/loss on obligation	(6,10,598)	1,02,016
Present value of obligation as at the end of year	1,26,54,994	1,04,82,358
- Long term	1,17,10,481	98,31,693
- Short term	9,44,513	6,50,665

(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	1,26,54,994	1,04,82,358
Fair value of plan assets as at the end of the year		
unfunded status		
Net asset/(liability) recognized in balance sheet	(1,26,54,994)	(1,04,82,358)

(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	24,75,301	12,81,770
Interest cost	7,26,427	6,16,084
Expected return on plan assets		
Net actuarial (gain)/ loss recognized in the year	-	-
Expenses recognized in the Consolidated Statement of Profit and Loss	32,01,728	18,97,854



(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	(8,74,489)	3,04,209
Changes in Demographic Assumption	-	-
Experience Adjustments	2,63,891	(2,02,193)
Actual return on plan assets less interest on plan assets	-	-
Amount recognized in other Comprehensive Income (OCI)	(6,10,598)	1,02,016

(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	9,44,513	6,50,665
Between 2 and 5 years	22,98,009	19,52,860
Between 6 and 10 years	35,06,358	27,26,322
10 years and above	59,06,114	51,52,511

(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	7.70%	6.93%
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
0.50% increase in discount rate	(5,73,347)	(10,21,627)
0.50% decrease in discount rate	6,16,046	10,63,581
0.50% increase in salary escalation rate	5,83,803	10,55,111
0.50% decrease in salary escalation rate	(5,48,998)	(10,18,960)
0.50% increase in withdrawal rate	52,286	43,306
0.50% decrease in withdrawal rate	(51,248)	(42,450)
10% increase in mortality rate	1,321	1,095
10% decrease in mortality rate	(1,145)	(949)

(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 ended 31 March 2026	For the Year ended 31 March 2025
Present value of obligation as at the beginning of the year	26,98,782	22,68,184
Acquisition adjustment		
Interest cost	1,87,026	1,63,763
Current service cost	5,35,912	5,72,088
Curtailment cost/(credit)		
Benefits paid	(5,25,658)	(3,30,463)
Actuarial (gain)/loss on obligation	(1,77,542)	25,210
Present value of obligation as at the end of year	27,18,520	26,98,782
- Long term	24,49,996	24,65,474
- Short term	2,68,524	2,33,308

(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	27,18,520	26,98,782
Fair value of plan assets as at the end of the year		
unfunded status		
Net asset/(liability) recognized in balance sheet	27,18,520	26,98,782

(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	5,35,912	5,72,088
Interest cost	1,87,026	1,63,763
Expected return on plan assets		
Net actuarial (gain)/ loss recognized in the year	(1,77,542)	25,210
Expenses recognized in the Consolidated Statement of Profit and Loss	5,45,396	7,61,061

(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	-	-
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 ended 31 March 2026	For the Year ended 31 March 2025
Within next 12 Months	2,68,524	2,33,308
Between 2 and 5 years	4,98,244	4,95,828
Between 6 and 10 years	7,79,059	7,43,307
10 years and above	11,72,693	12,26,339

(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	7.70%	6.93%
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
0.50% increase in discount rate	(1,27,427)	(2,37,129)
0.50% decrease in discount rate	1,37,348	2,49,203
0.50% increase in salary escalation rate	1,35,957	2,46,234
0.50% decrease in salary escalation rate	(1,27,581)	(2,36,671)
0.50% increase in withdrawal rate	33,436	33,194
0.50% decrease in withdrawal rate	(32,237)	(32,004)
10% increase in mortality rate	936	930
10% decrease in mortality rate	(815)	(809)

(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.

26 Provision for Contingencies :

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	-	-
Balance as at Closing of the year	-	-

Income Tax Demand

No Income Tax Demand has been recognised.



Samaira Engineering

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

(All amounts in ₹, unless otherwise stated)

27 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.



Samaira Engineering

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/Not due/Unbilled	Less than 3 months	3 to 12 months	1-5 Years	More than 5 Years	Total
Trade payable	1,57,70,645	21,00,60,045	73,320	-	-	22,59,04,010
Other financial liabilities	-	8,27,578	-	-	-	8,27,578
As at March 31, 2025	-	-	-	-	-	-
Trade payable	1,13,16,516	21,60,16,004	-	-	-	22,73,32,520
Other financial liabilities	-	2,66,459	-	-	-	2,66,459

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	Outstanding for following periods from due date of payment#						Total
	Not Due	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good	26,48,15,903	-	-	-	-	-	26,48,15,903
(ii) Provision for doubtful debt of Undisputed Trade Receivables	-	-	-	-	-	-	-
(iii) Bad Debt of Undisputed Trade Receivables	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables – considered good	-	-	-	-	-	-	-
(v) Provision for doubtful debt of Disputed Trade Receivables	-	-	-	-	-	-	-
(vi) Bad Debt of Disputed Trade Receivables	-	-	-	-	-	-	-

(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.



Samaira Engineering

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

28. 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

Auto Components
YA Auto Industries
Minda International Limited
Shankar Moulding Limited



Samaira Engineering

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
Transactions during the year			
Uno Minda Ltd.	Sale of goods	2,83,74,62,312	2,69,88,82,999

(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 Ltd.	
	31-Mar 2026	31-Mar 2025	31-Mar 2026	31-Mar 2025
Transactions during the year				
Sale of goods	12,79,887	4,62,346	2,83,74,62,312	2,69,88,82,999
Purchase of goods	36,72,74,415	20,05,78,318	90,47,588	80,96,194
Royalty paid	-	-	1,66,94,210	1,45,61,108
Service Received/Legal & Professional Charges	-	-	2,15,00,004	1,85,66,580
Commission Paid	-	-	5,66,691	2,19,848
Sale of service	2,200.00	-	15,92,997	10,24,804
Purchase of service	4,00,000	-	-	-
Sale of fixed assets	2,29,698	-	-	-
Purchase of fixed assets	45,22,138	32,75,000	-	-
Sales of Goods				
APJ Investments Pvt Ltd	1,33,518	1,69,757	-	-
YA Auto Industries	25,923	2,57,589	-	-
Auto Components	15,000	35,000	-	-
Minda International Ltd	11,05,446	-	-	-
	12,79,887	4,62,346	-	-
Purchase of Goods				
APJ Investments Pvt Ltd	17,39,55,445	16,27,32,809	-	-
Minda International Ltd	15,06,03,815	-	-	-
YA Auto Industries	2,75,97,721	2,58,83,509	-	-
Shankar Moulding Ltd	1,51,17,434	1,19,57,442	-	-
Auto Component	-	4,558	-	-
	36,72,74,415	20,05,78,318	-	-
Purchase of Service				
APJ Investments Pvt Ltd	4,00,000	-	-	-
	4,00,000	-	-	-
Sale of Service				
Shankar Moulding Ltd	2,200	-	-	-
	2,200	-	-	-
Sale of Fixed Asst.				
YA Auto Industries	-	-	-	-
APJ Investments Pvt Ltd	-	-	-	-
Minda International Ltd	2,29,698	-	-	-
	2,29,698	-	-	-
Purchase of Fixed Asset				
APJ Investments Pvt Ltd	45,00,000	32,75,000	-	-
Auto Components	22,138	-	-	-
	45,22,138	32,75,000	-	-

(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
Balance as at year end (Debit/(Credit))			
APJ Investments Pvt Ltd	Sales & Purchase	(2,07,23,432)	(1,30,63,024)
Minda International Ltd	Sales & Purchase	(94,67,239)	-
Shankar Moulding Ltd	Purchase	(10,12,756)	(12,24,947)
YA Auto Industries	Sales & Purchase	(26,57,928)	(28,47,275)

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	-	-
Total compensation	-	-



Samaira Engineering

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

(All amounts in ₹, unless otherwise stated)

29 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:

	31-Mar-26
Net Debt	-
EBITDA	49,39,50,459
Net Debt to EBITDA	-



Samaira Engineering

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

(All amounts in ₹, unless otherwise stated)

30 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
1) Financial assets at amortized cost				
Trade receivables (current / non current)	26,48,15,903	26,48,15,903	28,58,60,770	28,58,60,770
Cash and cash equivalents	13,96,585	13,96,585	36,40,823	36,40,823
Security deposit (current / non current)	19,35,851	19,35,851	19,28,538	19,28,538
Total	26,81,48,339	26,81,48,339	29,14,30,131	29,14,30,131
2) Financial Liabilities at amortized cost				
Trade payables	22,59,04,010	22,59,04,010	22,73,32,520	22,73,32,520
Other financial liabilities (current / non current)	28,05,013	28,05,013	19,59,142	19,59,142
Total	22,87,09,023	22,87,09,023	22,92,91,662	22,92,91,662

* 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 AJH & Co.
Chartered Accountants
Firm Registration No. 005302N

Ajay Jain, FCA
Partner
Membership No. 084096



Alok Sharma
On behalf of Partner
Uno Minda Limited


Puneet Kumar Jakhodia
Partner

Place : Delhi

Date : 06-05-2026

UDIN : 26084096KWRBRW3457

SAMAIRA ENGINEERING

REGD. OFFICE : B-64/1, WAZIRPUR INDUSTRIAL AREA, DELHI-110052
Standalone Balance Sheet as at 31st March- 2026

(Rs in Cr.)

Particulars	As at 31 March 2026	As at 31 March 2025
ASSETS		
1. Non-current assets		
Property, Plant and Equipment	2.70	2.58
Capital work-in-progress	-	-
Financial Assets		
(i) Investments	-	-
(ii) Loans	-	-
(iii) Others	-	-
Deferred tax assets (net)	-	-
Other Non-current Assets	0.19	0.19
Total- Non current asset	2.90	2.77
2. Current Assets		
Inventories	5.17	4.54
Financial Assets		
(i) Trade receivables	26.48	28.59
(ii) Cash and cash equivalents	0.14	0.36
(iii) Bank balance other than those included in cash and cash equivalents	-	-
Other current assets	0.36	0.30
Total- Current asset	32.15	33.79
3. Assets held for sale	-	-
TOTAL ASSETS	35.05	36.56
EQUITY AND LIABILITIES		
Equity		
Equity share capital	-	-
Other Equity	9.19	11.01
Total Equity	9.19	11.01
LIABILITIES		
1. Non-current liabilities		
Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease liabilities	-	-
(iii) Other financial liabilities	-	-
Provisions	1.42	1.23
Total- Non current liabilities	1.42	1.23
2. Current Liabilities		
Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease liabilities	-	-
(iii) Trade payables	22.59	22.73
(a) Total outstanding dues of micro & small enterprises	-	-
(b) Total outstanding dues of creditors other than micro & small enterprises	-	-
(i) Other financial liabilities	0.28	0.20
(ii) Other current liabilities	1.32	1.31
(iii) Short Term Provisions	0.12	0.09
(iv) Provisions	0.14	-
Total- Current liabilities	24.45	24.32
3. Liabilities related to assets held for sale	-	-
TOTAL Equity and Liabilities	35.05	36.56

For AJH & Co.

Chartered Accountants
Firm Registration No. 005302N

Ajay Jain
Partner
Membership No. 084096

Place : Delhi
Date : 06-05-2026
UDIN : 26084096KWRBRW3457



(Signature)
Alok Sharma

Partner on behalf
of Uno Minda

(Signature)
Puneet Kumar
Jakhodia

Partner

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st March, 2026

(Rs in Cr.)

	PARTICULARS	Quarter ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26 (Audited)	31-Mar-25 (Audited)
1	Income					
	(a) Revenue from operations	66.40	79.66	67.31	284.56	270.84
	(b) Other income	0.00	-	0.00	0.00	0.00
	Total income	66.40	79.66	67.32	284.56	270.84
2	Expenses					
	(a) Cost of materials consumed	48.84	58.62	49.22	209.30	194.57
	(b) Changes in inventories of finished goods, stock-in trade and work-in-progress	(0.45)	0.30	(0.02)	(0.98)	1.41
	(c) Employee benefits expense	4.40	4.98	4.22	18.41	17.57
	(d) Finance cost	-	0.00	0.00	0.00	0.01
	(e) Depreciation and amortisation expense	0.19	0.18	0.21	0.63	0.51
	(f) Other expenses	2.06	2.25	1.90	8.43	8.73
	Total expenses	55.03	66.32	55.51	235.80	222.80
3	Profit/(loss) before exceptional items and tax (1-2)	11.38	13.34	11.80	48.76	48.05
4	Exceptional items (Refer note 5)					
5	Profit/(Loss) after exceptional items but before taxes (3+4)	11.38	13.34	11.80	48.76	48.05
6	Tax expense					
	a) Current Tax	4.03	4.70	4.11	17.14	16.88
	b) Deferred Tax (credit)/ charge	-	-	-	0.00	(0.00)
		4.03	4.70	4.11	17.14	16.88
7	Profit/(loss) for the period after taxes (5-6)	7.35	8.64	7.69	31.62	31.17
8	Other comprehensive income/(loss) for the period					
	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	0.06	0.02	(0.01)	0.06	(0.01)
9	Total comprehensive income/(loss) for the period (7+8)	7.41	8.67	7.68	31.68	31.16

For AJH & Co.

Chartered Accountants
Firm Registration No: 805362N

Ajay Jain

Partner
Membership No. 084096
Place : Delhi
Date : 06-05-2026
UDIN : 26084096KWRBRW3457



Alok Sharma

Alok Sharma

Puneet Kumar Jakhodia

Puneet Kumar Jakhodia

Partner on behalf of Uno
Minda Limited

Partner

SAMAIRA ENGINEERING

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

(All amounts in ₹ , unless otherwise stated)

	Year ended	
	31 March 2026	31 March 2025
A. Cash flows from operating activities :		
Profit before tax	48.76	48.05
Adjustments for :		
Depreciation and amortisation	0.63	0.51
Finance Costs	0.00	0.01
Interest income	(0.00)	(0.00)
Other comprehensive income	0.06	(0.01)
	0.69	0.51
Operating profit before working capital changes	49.46	48.55
Adjustments for working capital changes :		
(Increase)/decrease in other non current financial assets	(0.00)	(0.02)
(Increase)/ decrease in inventories	(0.63)	0.99
(Increase)/ decrease in trade and other receivables	2.10	0.55
(Increase)/ decrease in other assets	(0.07)	0.02
Increase in trade payables	(0.14)	(1.74)
Increase/(decrease) in other financial liabilities	0.08	(0.83)
Increase/(decrease) in short-term provisions	0.03	0.03
Increase/(decrease) in other current liabilities	0.15	(0.21)
Increase in long-term provisions	0.19	0.21
	1.72	(1.00)
Cash generated from operations	51.18	47.56
Income tax paid	(17.14)	(16.88)
Income tax refund	-	-
Net Cash flows from operating activities (A)	34.03	30.68
B. Cash flows from investing activities		
Purchase of property, plant & equipment	(0.78)	(0.78)
Proceeds from sale of fixed assets	0.03	0.00
Finance cost	(0.00)	(0.01)
Interest received on Security deposits	0.00	0.00
Net cash used in investing activities (B)	(0.76)	(0.78)
C. Cash flows from financing activities		
Share capital of partners - Additions / withdrawal	(33.50)	(30.40)
Net cash used in financing activities (C)	(33.50)	(30.40)
Net increase/ (decrease) in cash and cash equivalents(A+B+C)	(0.22)	(0.50)
Cash and Bank equivalents as at opening	0.36	0.87
Cash and cash equivalents as at closing	0.14	0.36
Cash equivalents as at Closing	0.01	0.02
Balances with banks:		
- on current accounts	0.13	0.35
Unpaid dividend accounts		
Cash and cash equivalents at the end of the year	0.14	0.36

The accompanying notes form an integral part of the financial statements

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 : 26084096KWRBRW3457