

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

Name(s) of component(s): YA Auto Industries.

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 YA Auto Industries. 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: 26084096LKBDZN5198

YA Auto Industries
Notes forming part of the financial statements for the Year ended 31 March 2026
(All amounts in ₹ unless otherwise stated)

1. Firm's information

YA Auto Industries is a partnership firm formed through partnership deed dated. 28th June, 2016.

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

<u>Name of partners</u>	
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;
- expected to be realised within 12 months after the reporting date; or



YA Auto Industries

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

(All amounts in ₹ unless otherwise stated)

- (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.

iv. Depreciation

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



YA Auto Industries

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

(All amounts in ₹ unless otherwise stated)

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.

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.



YA Auto Industries

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

(All amounts in ₹ unless otherwise stated)

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.



YA Auto Industries

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.

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



YA Auto Industries

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

(All amounts in ₹ unless otherwise stated)

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

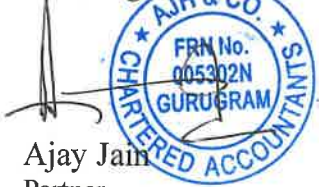
Cash and cash equivalents in the balance sheet firm cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

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 Jakhdoia
Partner

Place : Delhi

Date : 06-05-2026

UDIN : 26084096LKBDZN5198

YA 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			
a) Property, plant and equipment	3	2,04,17,079	2,16,71,078
b) Right to use Assets		-	5,95,029
c) Other non current assets	4	14,60,780	10,02,699
Total non-current assets		2,18,77,859	2,32,68,806
2 Current assets			
a) Inventories	5	6,13,34,241	4,44,16,420
b) Financial assets			
(i) Trade receivables	6	9,88,29,722	7,11,31,558
(ii) Cash and cash equivalents	7	12,79,947	20,94,959
c) Other current assets	8	38,88,974	26,63,230
Total current assets		16,53,32,884	12,03,06,167
Total assets		18,72,10,743	14,35,74,973
EQUITY AND LIABILITIES			
Equity			
Partners' capital	9	5,27,09,315	4,70,88,974
Total equity		5,27,09,315	4,70,88,974
1 Liabilities			
Non-current liabilities			
Long Term Provisions	10	1,00,45,989	96,22,980
Total non-current liabilities		1,00,45,989	96,22,980
2 Current liabilities			
a) Financial liabilities			
(i) Trade payables	11	11,25,64,195	7,57,45,587
b) Lease liabilities		-	8,64,848
c) Other current liabilities	12	71,42,516	70,77,646
d) Short term provisions	13	22,80,548	21,54,866
e) Current tax liabilities (net)	14	24,68,180	10,20,072
Total current liabilities		12,44,55,439	8,68,63,019
Total equity and liabilities		18,72,10,743	14,35,74,973

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



(Signature)

Alok Sharma

Partner on behalf of
Uno Minda Limited

(Signature)

Puneet Kumar
Jakhodia

Partner

Place : Delhi

Date : 06-05-2026

UDIN : 26084096LKBZDN5198

YA AUTO INDUSTRIES

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	15	1,27,30,15,650	1,19,56,25,715
II) Other income	16	8,31,250	24,241
III) Total income		1,27,38,46,900	1,19,56,49,956
IV) EXPENSES			
Cost of materials consumed	17	82,53,67,586	76,04,72,330
Changes in inventory of finished goods and work-in-progress	18	(25,89,300)	30,97,389
Employee benefit expenses	19	9,99,41,915	9,58,75,210
Finance costs	20	45,306	2,36,997
Depreciation and amortization	21	50,50,143	72,22,212
Other expenses	22	3,34,78,155	2,91,54,260
Total expenses (IV)		96,12,93,805	89,60,58,398
Profit for the year before tax		31,25,53,095	29,95,91,558
Income tax expense			
Current tax		10,97,00,000	10,52,00,000
Short/(Excess) adjustment of Income Tax		(60,671)	1,172
Profit for the year after tax		20,29,13,766	19,43,90,386
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		2,95,549	1,98,588
Total comprehensive income for the year		20,32,09,315	19,45,88,974

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 : 26084096LKBDZ5198

Alok Sharma

Partner on behalf
of Uno Minda
Limited

Puneet Kumar
Jakhodia

Partner

YA Auto Industries

Cash Flow Statement for the Year ended 31st March 2026

(All amounts in ₹ , unless otherwise stated)

	Year ended	Year ended
	31 March 2026	31 March 2025
A. Cash flows from operating activities :		
Profit before tax	31,25,53,095	29,95,91,558
Adjustments for :		
Depreciation and amortisation	50,50,143	72,22,212
Finance Costs	45,306	2,36,997
Interest income	8,31,250	24,241
	59,26,699	74,83,450
Operating profit before working capital changes	31,84,79,794	30,70,75,008
Adjustments for working capital changes :		
(Increase)/ decrease in inventories	(1,69,17,821)	(1,04,32,814)
(Increase)/ decrease in trade and other receivables	(2,76,98,164)	1,90,57,170
(Increase)/ decrease in other assets	(12,25,744)	7,65,615
Increase in trade payables	3,68,18,608	(1,82,07,002)
Increase/(decrease) in other financial liabilities	64,870	11,05,482
Increase/(decrease) in short-term provisions	15,73,790	12,82,779
Increase/(decrease) in other current liabilities	(8,64,848)	(23,26,260)
Increase in long-term provisions	7,18,558	3,17,598
	(75,30,751)	(84,37,432)
Cash generated from operations	31,09,49,043	29,86,37,576
Income tax paid	(10,96,78,008)	(10,52,20,837)
Net Cash flows from operating activities (A)	20,12,71,035	19,34,16,739
B. Cash flows from investing activities		
Purchase of property, plant & equipment	(34,01,903)	(43,85,028)
Proceeds from sale of fixed assets	2,00,788	57,426
Net cash used in investing activities (B)	(32,01,115)	(43,27,602)
C. Cash flows from financing activities		
Partners Capital - Additions / withdrawal	(19,75,88,974)	(18,75,54,952)
Interest Income	(8,31,250)	(24,241)
interest Paid	(6,627)	(2,17,332)
Bank charges		-
Security Deposited in UPCL	(4,58,081)	(61,969)
Net cash used in financing activities (C)	(19,88,84,932)	(18,78,58,494)
Net increase/ (decrease) in cash and cash equivalents(A+B+C)	(8,15,012)	12,30,643
Cash and Bank equivalents as at opening	20,94,959	8,64,316
Cash and cash equivalents as at closing	12,79,947	20,94,959
Cash equivalents as at Closing	1,22,475	92,015
Balances with banks:		
- on current accounts	11,57,472	20,02,944
Cash and cash equivalents at the end of the year	12,79,947	20,94,959

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 : 26084096LKBDZN5198

Alok

Alok Sharma

Partner on behalf of
Uno Minda Limited

Puneet

Puneet 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

Tangible Assets

	Plant and Machinery	Furniture and Fixtures	Vehicles	Office Equipment	Computers	Right to use Assets	Total (A)
Cost or deemed cost (gross carrying amount)							
Balance at 1 April 2024	4,44,52,602	23,25,163	18,42,348	6,24,780	13,54,695	85,41,431	5,91,41,019
Additions	39,01,523	7,500	-	-	4,76,005	-	43,85,028
Deductions/ Adjustments	57,426	-	-	-	-	-	57,426
Balance at 31 March 2025	4,82,96,699	23,32,663	18,42,348	6,24,780	18,30,700	85,41,431	6,34,68,621
Balance at 1 April 2025	4,82,96,699	23,32,663	18,42,348	6,24,780	18,30,700	85,41,431	6,34,68,621
Additions	31,78,453	-	-	-	2,23,450	-	34,01,903
Deductions/ Adjustments	1,65,788	35,000	-	-	-	-	2,00,788
Balance at 31 March 2026	5,13,09,364	22,97,663	18,42,348	6,24,780	20,54,150	85,41,431	6,66,69,736
Accumulated depreciation and impairment losses							
Balance at 1 April 2024	2,46,39,392	8,95,955	17,10,800	4,01,319	12,31,703	51,01,133	3,39,80,302
Depreciation for the year	39,57,197	1,43,296	19,732	33,519	2,23,199	28,45,269	72,22,212
Disposals	-	-	-	-	-	-	-
Balance at 31 March 2025	2,85,96,589	10,39,251	17,30,532	4,34,838	14,54,902	79,46,402	4,12,02,514
Balance at 1 April 2025	2,85,96,589	10,39,251	17,30,532	4,34,838	14,54,902	79,46,402	4,12,02,514
Depreciation for the period	40,89,001	1,25,841	16,772	28,491	1,95,009	5,95,029	50,50,143
Disposals	-	-	-	-	-	-	-
Balance at 31 March 2026	3,26,85,590	11,65,092	17,47,304	4,63,329	16,49,911	85,41,431	4,62,52,657
Carrying amounts (net)							
At 1 April 2025	1,98,13,210	14,29,208	1,31,548	2,23,461	1,22,992	34,40,298	2,51,60,717
At 31 March 2025/ 1 April 2025	1,97,00,110	12,93,412	1,11,816	1,89,942	3,75,798	5,95,029	2,22,66,107
Balance at 31 March 2026	1,86,23,774	11,32,571	95,044	1,61,451	4,04,239	-	2,04,17,079



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	10,80,780	10,02,699
Capital Advance	3,80,000	-
	14,60,780	10,02,699
	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)		
i) Raw materials	5,24,48,324	3,80,21,537
ii) Finished goods	68,31,084	3,73,261
iii) Work-in-progress *	18,87,595	57,56,118
iv) Stores & spares	1,67,238	1,93,240
v) Goods in transit	-	72,264
	6,13,34,241	4,44,16,420
* WIP includes material with third party	82,367	47,13,222
	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	9,88,29,722	7,11,31,558
More than 6 months	-	-
	9,88,29,722	7,11,31,558
	As at 31 March 2026	As at 31 March 2025
Notes No. 7		
Cash and cash equivalents		
- Balances with banks		
On current account	11,57,472	20,02,944
- Cash on hand	1,22,475	92,015
	12,79,947	20,94,959
	As at 31 March 2026	As at 31 March 2025
Notes No. 8		
Other current assets		
Prepaid Expenses	12,43,777	8,71,923
Advance to staff	2,21,000	2,66,050
Advances to suppliers	9,48,253	-
Interest accrued from Upcl	31,250	-
GST Recoverable	1,20,990	2,04,953
Income Tax refund due earlier years	12,56,974	12,56,974
Silver coins (cost)*	66,730	63,330
	38,88,974	26,63,230
* Nos. of Silver coin	103	101



YA AUTO INDUSTRIES

Annexure to Note No. 6

A: Debtors ageing from Due date of invoice:

As at 31 March 2026

Particulars	Outstanding for following periods from due date of payment 31-03-2026						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	9,87,24,388	1,05,334	-	-	-	-	9,88,29,722
(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	-	-	-	-	-	-	-

As at 31 March 2025

Particulars	Outstanding for following periods from due date of payment 31-03-2025						Total
	Not Due	Less than 6 Months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables – considered good	7,11,22,467	9,091	-	-	-	-	7,11,31,558
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	7,11,22,467	9,091	-	-	-	-	7,11,31,558



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>	
Note No. 9				
Partners' Capital Account				
Uno Minda Limited				
Opening Balance	4,12,02,852		3,50,48,083	
Profit during the period/year	17,78,08,151		17,02,65,352	
Drawings	<u>(17,28,90,352)</u>	4,61,20,651	<u>(16,41,10,583)</u>	4,12,02,852
APJ Investments Pvt.Ltd.				
Opening Balance	56,50,677		48,06,594	
Profit during the period/year	2,43,85,118		2,33,50,677	
Drawings	<u>(2,37,10,677)</u>	63,25,118	<u>(2,25,06,594)</u>	56,50,677
Mr.Puneet Kumar Jakhodia				
Opening Balance	2,35,445		2,00,275	
Profit during the period/year	10,16,046		9,72,945	
Drawings	<u>(9,87,945)</u>	2,63,546	<u>(9,37,775)</u>	2,35,445
		<u>5,27,09,315</u>		<u>4,70,88,974</u>
		As at <u>31 March 2026</u>		As at <u>31 March 2025</u>
Notes No. 10				
Non Current liabilities				
Long-term provisions				
Provision for employee benefits :				
Gratuity		82,66,331		76,22,261
Compensated absences		17,79,658		20,00,719
		<u>1,00,45,989</u>		<u>96,22,980</u>
		As at <u>31 March 2026</u>		As at <u>31 March 2025</u>
Notes No. 11				
Trade payables				
a) Outstanding for				
Less than one year		11,25,64,195		7,57,45,587
More than one year		-		-
		<u>11,25,64,195</u>		<u>7,57,45,587</u>
b) Lease Liabilities				
		-		8,64,848
		-		<u>8,64,848</u>



B: Trade payables Ageing Schedule:

Annexure to Note No. 11

As at 31 March 2026

Particulars	Outstanding for following periods from due date of payment 31-03-26				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Total outstanding dues of micro enterprises and small enterprises	8,50,87,830	-	-	-	8,50,87,830
Total outstanding dues of creditors other than micro enterprises and small enterprises	2,74,76,365	-	-	-	2,74,76,365
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	11,25,64,195	-	-	-	11,25,64,195

As at 31 March 2025

Particulars	Outstanding for following periods from due date of payment 31-03-25				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Total outstanding dues of micro enterprises and small enterprises	58653713	-	-	-	5,86,53,713.00
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,70,91,874	-	-	-	1,70,91,874
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	7,57,45,587	-	-	-	7,57,45,587



	As at <u>31 March 2026</u>	As at <u>31 March 2025</u>
Notes No. 12		
Other current liabilities		
Payable to employees	14,01,782	14,95,230
Payable to others	33,652	1,87,397
Provident Fund	3,03,119	3,23,202
ESIC	39,649	41,957
Tax Deduction at Sources	5,42,629	6,60,191
Tax Collection at Sources	3,387	5,228
Goods and Services Tax	48,18,298	43,64,441
	<u>71,42,516</u>	<u>70,77,646</u>
	As at <u>31 March 2026</u>	As at <u>31 March 2025</u>
Notes No. 13		
Short-term provisions		
Provision for employee benefits		
Gratuity	14,58,717	6,60,493
Compensated absences	3,71,831	2,44,373
	<u>18,30,548</u>	<u>9,04,866</u>
Others		
Provision for Warranty	4,50,000	12,50,000
	<u>4,50,000</u>	<u>12,50,000</u>
	<u>22,80,548</u>	<u>21,54,866</u>
	As at <u>31 March 2026</u>	As at <u>31 March 2025</u>
Notes No. 14		
Current tax liabilities (net)		
Provision for Income Tax (net of advance income tax) (Current and Privious year)	24,68,180	10,20,072
	<u>24,68,180</u>	<u>10,20,072</u>



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

	For the Year ended 31 March 2026	For the Year ended 31 March 2025
Notes No. 15		
Revenue from operations		
Sale of products		
Finished goods	1,26,96,34,547	1,19,17,08,988
Scrap Sale	33,81,103	39,16,727
	1,27,30,15,650	1,19,56,25,715
Notes:		
(i) Timing of revenue recognition		
Goods transferred at a point in time	1,26,96,34,547	1,19,17,08,988
Services transferred over the time	-	-
Total revenue from contract with customers	1,26,96,34,547	1,19,17,08,988
Add: Other operating revenues	33,81,103	39,16,727
Total revenue from operations	1,27,30,15,650	1,19,56,25,715
(ii) Revenue by location of customers		
Within India	1,27,30,15,650	1,19,56,25,715
Outside India	-	-
	1,27,30,15,650	1,19,56,25,715
(iii) Reconciling the amount of revenue recognised in the statement of profit and loss with the contracted price		
Revenue as per contracted price	1,26,96,34,547	1,19,17,08,988
Cash/sales discount	-	-
Other sales incentive schemes	-	-
Revenue from contract with customers	1,26,96,34,547	1,19,17,08,988
Add: Other operating revenues	33,81,103	39,16,727
Total revenue from operations	1,27,30,15,650	1,19,56,25,715
(iv) Unsatisfied performance obligations:		
Information about the group's performance obligations are summarised below:		
Sale of products: Performance obligation in respect of sale of goods is satisfied when control of the goods		
Sales of services: The performance obligation in respect of maintenance services is satisfied over a period		
The transaction price allocated to remaining performance obligation (unsatisfied performance obligation)		
Within one year	1,27,30,15,650	1,19,56,25,715
More than one year	-	-
	1,27,30,15,650	1,19,56,25,715
(v) Other includes the compensation settlement from customer etc.		
	For the Year ended 31 March 2026	For the Year ended 31 March 2025
Notes No. 16		
Other income		
Provision Written Back	8,00,000	-
Interest received from UPCL	31,250	24,241
	8,31,250	24,241



	For the Year ended 31 March 2026	For the Year ended 31 March 2025
Notes No. 17		
Cost of materials consumed		
Raw materials (including purchased components and packing material consumed)		
Opening inventories	3,80,21,537	2,40,71,202
Purchases	83,97,94,373	77,44,22,665
Closing inventories	(5,24,48,324)	(3,80,21,537)
	82,53,67,586	76,04,72,330
	For the Year ended 31 March 2026	For the Year ended 31 March 2025
Notes No. 18		
Changes in inventories of finished goods, work in progress and stock in trade		
Inventories at the end of the Year :		
Work-in-progress	18,87,595	57,56,118
Finished goods	68,31,084	3,73,261
Finished goods (Material in transit)	-	-
	87,18,679	61,29,379
Inventories at the beginning of the Year :		
Work-in-progress	57,56,118	41,77,090
Finished goods	3,73,261	50,49,678
	61,29,379	92,26,768
Net (increase) / decrease in inventories	(25,89,300)	30,97,389
	For the Year ended 31 March 2026	For the Year ended 31 March 2025
Notes No. 19		
Employee benefits expense		
Salaries, wages and bonus	9,27,19,209	8,89,91,068
Leave Encashment	3,45,723	6,02,428
Gratuity *	24,56,977	16,13,952
Contribution to provident and other funds	19,36,515	20,24,458
Contribution to Employees' State Insurance Scheme	3,97,501	4,87,927
Staff welfare expense	20,85,990	21,37,877
Recruitment Expenses	-	17,500
	9,99,41,915	9,58,75,210
* New wages code impact include	8,69,204	-



	For the Year ended 31 March 2026	For the Year ended 31 March 2025
Notes No. 20		
Finance costs		
Interest on Income Tax	38,679	19,665
Interest on Lease liabilities	6,627	2,17,332
	45,306	2,36,997
	For the Year ended 31 March 2026	For the Year ended 31 March 2025
Notes No. 21		
Depreciation and amortisation		
Depreciation on tangible fixed assets	50,50,143	72,22,212
	50,50,143	72,22,212
	For the Year ended 31 March 2026	For the Year ended 31 March 2025
Notes No. 22		
Other expenses		
Power and Fuel	48,39,478	41,11,314
Consumption of Stores and Spares	38,39,633	37,46,712
Rent	28,33,517	70,000
Fee & subscription	1,01,474	1,11,991
Payment to Auditors:		
- Audit Fee	2,50,000	2,50,000
- Limited Review	75,000	75,000
-Taxation Matters	21,000	21,000
Printing and Stationery	2,20,056	2,52,887
Communication	1,49,989	1,48,190
Travelling and Conveyance	1,56,718	78,303
Legal and Professional	1,93,250	2,25,700
Commission on sales	2,62,608	4,17,688
Repairs :		
- Machinery	17,75,691	16,18,939
- Others	6,43,624	8,74,407
Packing and forwarding	30,37,354	29,98,031
General Expense	3,79,582	4,89,561
Insurance	11,11,511	9,27,377
Royalty	1,27,31,707	1,19,13,141
Security Expenses	8,55,963	8,24,019
	3,34,78,155	2,91,54,260



YA Auto Industries

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 to INR 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	82,82,754	71,53,317
Acquisition adjustment		
Interest cost	5,73,995	5,16,469
Current service cost	11,12,174	10,97,483
Curtailement cost/(credit)	7,70,808	-
Benefits paid	(7,19,134)	(2,85,927)
Actuarial (gain)/loss on obligation	(2,95,549)	(1,98,588)
Present value of obligation as at the end of year	97,25,048	82,82,754
- Long term	82,66,331	76,22,261
- Short term	14,58,717	6,60,493

(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	97,25,048	82,82,754
Fair value of plan assets as at the end of the year		
unfunded status		
Net asset/(liability) recognized in balance sheet	97,25,048	82,82,754

(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	11,12,174	10,97,483
Interest cost	5,73,995	5,16,469
Expected return on plan assets		
Net actuarial (gain)/ loss recognized in the year	-	-
Expenses recognized in the Consolidated Statement of Profit and Loss	16,86,169	16,13,952



(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	(3,34,688)	2,43,836
Changes in Demographic Assumption	-	-
Experience Adjustments	39,139	(4,42,424)
Actual return on plan assets less interest on plan assets	-	-
Amount recognized in other Comprehensive Income (OCI)	(2,95,549)	(1,98,588)

(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	14,58,717	6,60,493
Non-Current liability (Amount due 2 to 5 year)	15,83,970	15,80,335
Between 6 and 10 years	22,28,409	60,41,926
10 years and above	44,53,952	-

(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	7.32%	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)	58/59/60	58/59/60
ii) Mortality Table	100%	100%
iii) Ages		
Up to 30 years	3%	3%
From 31 to 44 years	2%	2%
Above 45 years	1%	1%

(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	(4,37,765)	(8,15,121)
0.50% decrease in discount rate	4,72,093	8,49,312
0.50% increase in salary escalation rate	4,66,764	8,42,544
0.50% decrease in salary escalation rate	(4,37,057)	(8,13,004)
0.50% increase in withdrawal rate	4,814	4,101
0.50% decrease in withdrawal rate	(5,010)	(4,243)
10% increase in mortality rate	2,153	1,835
10% decrease in mortality rate	(2,111)	(1,799)

(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	22,45,092	19,13,469
Acquisition adjustment		
Interest cost		
Current service cost	3,45,723	6,02,428
Curtailment cost/(credit)		
Benefits paid	(4,39,326)	(2,70,805)
Actuarial (gain)/loss on obligation		
Present value of obligation as at the end of year	21,51,489	22,45,092
- Long term	17,79,658	20,00,719
- Short term	3,71,831	2,44,373

(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	21,51,489	22,45,092
Fair value of plan assets as at the end of the year		
unfunded status		
Net asset/(liability) recognized in balance sheet	21,51,489	22,45,092

(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	3,45,723	6,02,428
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	3,45,723	6,02,428

(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	3,71,831	2,44,373
Between 2 and 5 years	3,40,558	4,62,443
Between 6 and 10 years	5,27,671	15,38,276
10 years and above	9,11,429	-

(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	7.32%	6.99%
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)	58/59/60	58/59/60
ii) Mortality Table	100%	100%
iii) Ages		
Up to 30 years	3%	3%
From 31 to 44 years	2%	2%
Above 44 years	1%	1%
Rate of Leave Availment (per annum)	0%	0%
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	(99,072)	(2,08,368)
0.50% decrease in discount rate	1,06,615	2,16,366
0.50% increase in salary escalation rate	1,05,406	2,14,607
0.50% decrease in salary escalation rate	(98,916)	(2,07,822)
0.50 % increase in withdrawal rate	10,879	10,277
0.50% decrease in withdrawal rate	(10,937)	(10,332)
10% increase in mortality rate	663	627
10% decrease in mortality rate	(634)	(599)

(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	12,50,000	-
Add: Provision made during the year	-	12,50,000
Less: Utilized during the year	(8,00,000)	-
Balance as at Closing of the year	4,50,000	12,50,000

(ii) Right of use assets and leases liabilities

(i) Right of use assets: The Company/Group's lease asset primarily consist of:

(a) Leasehold building representing the properties taken on lease for 3 years,

The Company/Group's obligations under its leases are secured/unsecured by the lessor's title to the leased assets.

The Company/Group also has certain leases whose amount is not material. The Company/Group has expensed off lease rental for such lease

(ii) The following is carrying value of right of use assets and movement thereof:

Particulars	Leasehold Building
As at April 01, 2024	85,41,431.00
Additions during the year	-
Disposal during the year	-
Foreign currency translation impact	-
As at March 31, 2025	85,41,431
Additions during the year	-
Disposal/adjustment during the year	-
Foreign currency translation impact	-
As at March 31, 2026	85,41,431
Accumulated depreciation	
As at April 01, 2024	51,01,133
Depreciation for the year	28,45,269
Deductions/ Adjustments (net)	-
As at March 31, 2025	79,46,402
Depreciation for the year	5,95,029
Disposal during the year	-
Foreign currency translation impact	-
As at March 31, 2026	85,41,431
Carrying amounts (net)	-
As at March 31, 2025	5,95,029
As at March 31, 2026	-



(iii) The movement in lease liabilities is as follows:

Particulars	As at March 31, 2026	As at March 31, 2025
Balance at the beginning	8,64,848	40,51,588
Addition during the year	-	-
Deletion during the year	-	-
Lease modification impact, if any	-	-
Finance cost accrued during the year	-	2,17,332
Payment of lease liabilities	8,64,848	34,04,072
Foreign currency translation impact	-	-
	-	8,64,848
Current maturities of lease liabilities		
Non-current lease liabilities		

(iv) Amount recognised in the statement of Profit and loss during the year:

Particulars	As at March 31, 2026	As at March 31, 2025
Depreciation charge of right of use assets	5,95,029	28,45,269
Finance cost incurred during the year	6,627	2,17,332
Expense related to short term leases (included in other expenses)	-	-
Total	6,01,656	30,62,601

(v) Maturity analysis of undiscounted lease liabilities:

Particulars	As at March 31, 2026	As at March 31, 2025
Payable within one year	-	864848
Payable between one to five years	-	-
Payable after five years	-	-
Total	-	8,64,848

(vi) The Company/Group does not face significant liquidity risk with regard to its lease liabilities as the current are sufficient to meet the obligation related to lease

(vii)			Year ended March 31, 2026	Year ended March 31, 2025
Non-cash investing activities during the year				
Acquisition of right of use assets			-	-
Disposal of right of use assets			-	-



YA Auto Industries

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.



YA Auto Industries

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 the 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, 2025	On demand/Undues /Unbilled	Less than 3 months	3 to 12 months	1-5 Years	More than 5 Years	Total
Trade payable	39,13,530	10,86,50,665	-	-	-	11,25,64,195
Other current liabilities		33,652	-			33,652
As at March 31, 2025						
Trade payable	22,26,264	7,35,19,323	-			7,57,45,587
Other current liabilities		1,87,397	-			1,87,397

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)	9,87,24,388	7,11,36,370
1-30 days past due	1,05,334	-
31-60 days past due	-	(13,903)
61-90 days past due	-	9,091
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.



YA Auto Industries

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

Key management personnel

UNO Minda Ltd.
APJ Investments Pvt Ltd.
Mr. Puneet Kumar Jakhodia

Other entities over which key management personnel and their relatives are able to exercise significant influence

Auto Components
Samaira Engineering
Shankar Moulding Limited
APJ Technoplast Pvt.Ltd.
Minda International Limited



YA Auto Industries

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 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.	Sales of Goods	1,20,52,32,134	1,15,02,69,880

(c) Transactions / balances with related parties

(a) Summary of transactions / balances with related parties	Entities over which key management personnel and their relatives are able to exercise significant influence		UNO Minda Limited	
	31-Mar 2026	31-Mar 2025	31-Mar 2026	31-Mar 2025
Sale of goods	3,08,20,824	2,67,74,424	1,20,52,32,134	1,15,02,69,880
Purchase of goods and Job Work	24,19,75,272	11,57,61,879	30,66,845	32,28,548
Royalty paid	-	-	1,27,31,707	1,19,13,141
Service Charges Received	-	-	-	63,256
Commission paid	-	-	2,62,608	4,17,688

Transactions during the year	31-Mar 2026	31-Mar 2025	31-Mar 2026	31-Mar 2025
Sales of Goods				
Auto Component	62,791	37,440		
Samaira Engineering	2,75,97,671	2,58,80,300		
APJ Investments Pvt.Ltd.	18,79,414	8,56,684		
APJ Technoplast Pvt.Ltd.	75,000	-		
Minda International Limited	10,34,948	-		
Minda International Limited-fixed assets Sale	1,71,000	-		
	3,08,20,824	2,67,74,424		
Purchase of Goods				
Samaira Engineering	25,923	2,57,589		
Auto Components- fixed assets purchase	40,606	-		
Minda International Limited	12,80,47,410	24,67,672		
Shankar Moulding Ltd	1,58,724	-		
APJ Investments Pvt.Ltd.	10,77,80,558	10,99,08,209		
APJ Investments Pvt.Ltd.(Purchase of fixed Assets)	12,90,000	27,10,000		
APJ Technoplast Pvt.Ltd.	46,32,051	4,18,409		
	24,19,75,272	11,57,61,879		

(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			
Samaira Engineering	Sales of Goods	26,57,928	28,47,275
Auto Components	Sales of Goods	-	-
Minda International Limited-Credit balance	Sales & Purchase	(2,67,92,676)	-
APJ Investments Pvt.Ltd- Credit balance	Sales & Purchase	(1,90,51,540)	(1,27,48,701)
APJ Technoplast Pvt.Ltd-Credit balance	Purchase of Goods	(70,446)	(2,96,755)
Shankar Moulding Ltd.	Purchase of Goods	(26,130)	-
UNO Minda Ltd.	Sales, purchase & royalty	9,39,56,182	6,43,19,866

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	-	-
Post-Employment benefits	-	-
Long term employee benefits	-	-
Directors commission/sitting fees	-	-
Total compensation	-	-



YA Auto Industries

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:

	31-Mar-26
Net Debt	-
EBITDA	31,76,48,544
Net Debt to EBITDA	-



YA Auto Industries

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
1) Financial assets at amortized cost				
Trade receivables (current / non current)	9,88,29,722	9,88,29,722	7,11,31,558	7,11,31,558
Cash and cash equivalents	12,79,947	12,79,947	20,94,959	20,94,959
Security deposit (current / non current)	14,60,780	14,60,780	10,02,699	10,02,699
Total	10,15,70,449	10,15,70,449	7,42,29,216	7,42,29,216
2) Financial Liabilities at amortized cost				
Trade payables	11,25,64,195	11,25,64,195	7,57,45,587	7,57,45,587
Other financial liabilities (current / non current)	71,42,516	71,42,516	70,77,646	70,77,646
Total	11,97,06,711	11,97,06,711	8,28,23,233	8,28,23,233

* 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

FRN No. 005302N

Ajay Jain, FCA

Partner

Membership No. 084096

Place : Delhi

Date : 06-05-2026

UDIN : 26084096LKBDZN5198



Alok Sharma
On behalf of Partner
Uno Minda Limited

Puneet Kumar Jakhodia
Partner

YA AUTO INDUSTRIES

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

Audited Standalone Balance Sheet as at 31st March- 2026

(Rs in Crore)

Particulars	As at 31-Mar-2026 (Audited)	As at 31-Mar-2025 (Audited)
ASSETS		
1. Non-current assets		
Property, Plant and Equipment	2.04	2.17
Capital work-in-progress	-	-
Right-of-use assets	-	0.06
Intangible Assets	-	-
Intangible Assets Under Development	-	-
Financial Assets		
(i) Investments	-	-
(ii) Loans	-	-
(iii) Others	-	-
Deferred tax assets (net)	-	-
Other Tax Assets	-	-
Other Non-current Assets	0.15	0.10
Total- Non current asset	2.19	2.33
2. Current Assets		
Inventories	6.13	4.44
Financial Assets		
(i) Trade receivables	9.88	7.11
(ii) Cash and cash equivalents	0.13	0.21
equivalents	-	-
(iv) Loans	-	-
(v) Others Current Financial Assets	-	-
Other current assets	0.39	0.27
Total- Current asset	16.53	12.03
3. Assets held for sale	-	-
TOTAL ASSETS	18.72	14.36
EQUITY AND LIABILITIES		
Equity		
Equity share capital	-	-
Other Equity	5.27	4.71
Total Equity	5.27	4.71
LIABILITIES		
1. Non-current liabilities		
Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease liabilities	-	-
(iii) Other financial liabilities	-	-
Provisions	1.00	0.96
Total- Non current liabilities	1.00	0.96
2. Current Liabilities		
Financial Liabilities		
(i) Borrowings	-	0.09
(ii) Lease liabilities	-	-
(iii) Trade payables	11.26	7.57
(a) Total outstanding dues of micro & small enterprises	-	-
(b) Total outstanding dues of creditors other than micro & small	-	-
(iv) Other financial liabilities	-	-
Other current liabilities	0.96	0.81
Provisions	0.23	0.22
Total- Current liabilities	12.45	8.69
3. Liabilities related to assets held for sale	-	-
TOTAL Equity and Liabilities	18.72	14.36

For AJH & Co.

Chartered Accountants

Firm Registration No: 005302N

005302N

GURUGRAM

CHARTERED ACCOUNTANTS

AJH & CO. SMTS

AJH & CO. SMTS

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AJH & CO. SMTS

AJH & CO. SMTS

Alok Sharma

Alok Sharma

Partner on behalf of
Uno Minda Limited

Puneet Kumar Jakhodia

Puneet Kumar Jakhodia

Partner

Place : Delhi

Date : 06-05-2026

UDIN : 26084096LKBDZN5198

YA AUTO INDUSTRIES

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

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

(Rs in Crore)

PARTICULARS	Quarter ended			Year Ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1 Income					
(a) Revenue from operations	28.02	35.99	26.61	127.30	119.56
(b) Other income	0.08	-	-	0.08	0.00
Total income	28.10	35.99	26.61	127.38	119.56
2 Expenses					
(a) Cost of materials consumed	17.46	24.01	16.89	82.54	76.05
(b) Purchases of stock-in trade	-	-	-	-	-
(c) Changes in inventories of finished goods, stock-in trade and work-in-progress	0.90	(0.01)	0.55	(0.26)	0.31
(d) Employee benefits expense	2.13	2.73	2.20	9.99	9.59
(e) Finance cost	0.00	-	0.00	0.00	0.02
(f) Depreciation and amortisation expense	0.13	0.11	0.23	0.51	0.72
(g) Other expenses	0.76	0.91	0.63	3.35	2.92
Total expenses	21.39	27.76	20.50	96.13	89.61
3 Profit/(loss) before exceptional items and tax (1-2)	6.72	8.23	6.12	31.26	29.96
4 Share of profit/(loss) of associates / joint ventures (net of tax)					
5 Profit before exceptional item and tax (3+4)	6.72	8.23	6.12	31.26	29.96
6 (Add) / Less : Exceptional Items (net)	-	-	-	-	-
7 Profit before tax (5+6)	6.72	8.23	6.12	31.26	29.96
8 Income tax expense					
a) Current Tax	2.41	2.88	2.18	10.96	10.52
b) Deferred Tax (credit)/ charge	-	-	-	-	-
	2.41	2.88	2.18	10.96	10.52
9 Net profit /(loss) for the period after taxes (7-8)	4.30	5.35	3.93	20.29	19.44
10 Other comprehensive income/(loss) for the period					
(a) Items that will not be reclassified to profit and loss in subsequent period					
(i) Remeasurement gain/ (loss) on defined benefit obligation					
(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) Items that will be reclassified to profit and loss in subsequent period					
(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					
Other comprehensive income/(loss), net of tax	0.03	0.03	0.02	0.03	0.02
11 Total comprehensive income/(loss) for the period (9+10)	4.33	5.38	3.95	20.32	19.46

For AJH & Co.
Chartered Accountants
Firm Registration No: 005382N

Ajay Jain
Partner
Membership No. 084695



Alok

Alok Sharma
Partner on behalf of
Uno Minda Limited

Puneet

Puneet Kumar Jakhodia
Partner

Place : Delhi
Date : 06-05-2026
UDIN : 26084096LKBZNS198

YA AUTO INDUSTRIES

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

Cash Flow Statement for the year ended 31st March 2026

(Rs in Crore)

	For the Year Ended 31-Mar-26	For the Year Ended 31-Mar-25
A.		
Cash flows from operating activities :		
Profit before tax	31.26	29.96
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	0.51	0.72
Goodwill Written off	-	-
Finance costs	0.00	0.02
Interest income on fixed deposits	0.08	0.00
Liabilities / provisions no longer required written back	-	-
Dividend income from non-current investments	-	-
Share of profit from partnership firms	-	-
Expenses incurred for share allotment under equity settled share based payments	-	-
Unrealised (gain)/ loss on foreign currency fluctuations (net)	-	-
Doubtful trade and other receivables provided for	-	-
Mark to market loss/ (gain) on forward contract	-	-
Impairment of investment	-	-
Provision for warranty	-	-
Net profit on sale of property, plant and equipment	-	-
Operating profit before working capital changes	0.59	0.75
Adjustments for working capital changes:		
Decrease/ (increase) in inventories	(1.69)	(1.04)
Decrease/ (increase) in trade receivable	(2.77)	1.91
Decrease/ (increase) in Loan	-	-
Decrease/ (increase) in other non-current financial assets	-	-
Decrease/ (increase) in other non-current assets	-	-
Decrease/ (increase) in other current financial assets	-	-
Decrease/ (increase) in other current assets	(0.12)	0.08
Increase/(decrease) in other non current financial liabilities	-	-
Increase/ (decrease) in trade payables	3.68	(1.82)
Increase/ (decrease) in other Current financial liabilities	0.01	0.11
Increase/(decrease) in other current liabilities	(0.09)	(0.23)
Increase/(decrease) in short-term provisions	0.16	0.13
Increase in long-term provisions	0.07	0.03
	(0.75)	(0.84)
Cash generated from operations	31.09	29.86
Income tax paid	(10.97)	(10.52)
Net Cash flows from operating activities (A)	20.13	19.34
B.		
Cash flows from investing activities		
Investment in subsidiaries and jointly controlled entities	-	-
Purchase of Property, Plant and Equipment	(0.34)	(0.44)
Proceeds from sale of property, plant and equipments	0.02	0.01
Interest received on fixed deposits	(0.08)	(0.00)
Finance Cost	-	-
Dividend Income on Non Current Investment	-	-
Decrease/ (increase) (with original maturity more than three months)	-	-
Net cash used In Investing activities (B)	(0.40)	(0.44)
C.		
Cash flows from financing activities		
Proceeds from rights issue of equity share capital	(19.76)	(18.76)
Share premium on rights issue (net of expenses)	-	-
Proceeds from/ (repayment of) short term borrowings	-	-
Proceeds from/ (repayment of) Long term borrowings	-	-
Interest paid on borrowings	(0.00)	(0.02)
Security deposit	(0.05)	(0.01)
Dividend paid (including corporate dividend tax)	-	-
Net cash generated from / (used In) In financing activities (C)	(19.81)	(18.78)
Net increase/ (decrease) in cash and cash equivalents(A+B+C)	(0.08)	0.12
Cash and cash equivalents as at beginning	0.21	0.09
Cash and cash equivalents as at closing	0.13	0.21
Cash on hand	0.01	0.01
Balances with banks:		
- on current accounts	0.12	0.20
- on deposit accounts	-	-
Cash and cash equivalents at the end of the period	0.13	0.21

Note: The Cash Flow Statement has been prepared under the 'Indirect Method' as set out in Ind AS 7 , as specified under the section 133 of the Companies Act, 2013.

For AJH & Co.

Chartered Accountants

Firm Registration No. 005392N

Ajay Jain

Partner

Membership No. 005392N



Alok Sharma

Alok Sharma
Partner on behalf of
Uno Minda Limited

Puneet Kumar Jakhodia

Puneet Kumar Jakhodia
Partner

Place : Delhi

Date : 05-05-2026

UDIN : 26084096LKBDZN5198