

S M AUTO INDUSTRIES

Balance Sheet as at 31st March, 2025

(All amounts in Indian ₹, unless otherwise stated)

| | Note | As at 31 March 2025 | As at 31 March 2024 |
|--|------|------------------------|------------------------|
| ASSETS | | | |
| 1 Non-Current Assets | | | |
| Property, plant and equipment and capital work-in-progress | 3 | - | - |
| Property, Plant and Equipment | 3A | - | - |
| Financial Assets | | | |
| (i) Other Non Current Financial Assets | 4 | - | - |
| Total Non-Current Assets | | - | - |
| 2 Current Assets | | | |
| a) Inventories | 5 | - | - |
| b) Financial Assets | | | |
| (i) Trade Receivables | 6 | - | - |
| (ii) Cash and Cash Equivalents | 7 | 6,19,461 | 6,66,171 |
| c) Other Current Assets | 8 | - | - |
| Total Current Assets | | 6,19,461 | 6,66,171 |
| Total Assets | | 6,19,461 | 6,66,171 |
| EQUITY AND LIABILITIES | | | |
| Equity | | | |
| Partners' Capital | 9 | 6,19,461 | 6,41,171 |
| Total Equity | | 6,19,461 | 6,41,171 |
| Liabilities | | | |
| 1 Non-Current Liabilities | | | |
| Long-Term Provisions | 10 | - | - |
| Total Non-Current Liabilities | | - | - |
| 2 Current Liabilities | | | |
| a) Financial Liabilities | | | |
| (i) Trade Payables | 11 | - | 25,000 |
| Total Current Liabilities | | - | 25,000 |
| Total Equity and Liabilities | | 6,19,461 | 6,66,171 |


Alok Sharma

Partner on behalf of
Uno Minda Limited


Puneet Kumar Jakhodia

Partner

Place : Delhi

Date : 23-04-2025



S M AUTO INDUSTRIES

Statement of Profit and Loss for the year ended 31st March-2025

(All amounts in Indian ₹, unless otherwise stated)

| | Note | Year Ended 31 March 2025 | Year Ended 31 March 2024 |
|--|------|-----------------------------|-----------------------------|
| TOTAL INCOME | | | |
| I) Revenue from Operations | 12 | - | - |
| II) Other Income | 13 | - | 13,652 |
| III) Total Income | | - | 13,652 |
| IV) EXPENSES | | | |
| Cost of Material Consumed | 14 | - | - |
| Changes in inventory of finished goods and work-in-progress | 15 | - | - |
| Employee Benefit Expenses | 16 | - | - |
| Finance Costs | 17 | - | 15,580 |
| Depreciation and Amortization | 18 | - | - |
| Other Expenses | 19 | 21,710 | 2,45,751 |
| Total Expenses (IV) | | 21,710 | 2,61,331 |
| Profit for the Year Before Tax | | (21,710) | (2,47,679) |
| Income Tax Expense | | | |
| Current Tax | | - | - |
| Short/(Excess) Provision for Income Tax | | - | (6,58,065) |
| Profit For The Year After Tax | | (21,710) | 4,10,386 |
| 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 for the year, net of income tax | | - | - |
| Total Other Comprehensive Income | | - | - |
| Total Comprehensive Income For The Year | | (21,710) | 4,10,386 |


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Partner on behalf of
Uno Minda Limited


Puneet Kumar
Jakhodia
Partner

Place : Delhi

Date : 23-04-2025




S M AUTO INDUSTRIES**Cash Flow Statement for the Period Ended 31st March 2025**

(All amounts in Indian ₹, unless otherwise stated)

| | Year Ended 31 March 2025 | Year Ended 31 March 2024 |
|---|-----------------------------|-----------------------------|
| A. Cash flows from operating activities : | | |
| Profit before tax | (21,710) | (2,47,679) |
| Adjustments for : | | |
| Finance Costs | - | 15,580 |
| Interest Income | - | (13,652) |
| Other comprehensive income | - | - |
| Operating profit before working capital changes | (21,710) | 1,928 |
| Adjustments for working capital changes : | | |
| (Increase)/ decrease in trade and other receivables | - | 1,92,97,431 |
| (Increase)/ decrease in other assets | - | 8,49,791 |
| Increase in trade payables | (25,000) | (5,81,910) |
| Increase/(decrease) in other financial liabilities | - | (2,80,498) |
| Increase/(decrease) in short-term provisions | - | - |
| Increase/(decrease) in other current liabilities | - | (65,03,626) |
| Increase in long-term provisions | - | - |
| Cash generated from operations | (25,000) | 1,27,81,188 |
| Income tax paid | (46,710) | 1,25,35,437 |
| Net Cash flows from operating activities (A) | (46,710) | 1,31,93,502 |
| B. Cash flows from investing activities | | |
| Purchase of property, plant & equipment | - | - |
| Proceeds from sale of fixed assets | - | - |
| Net cash used in investing activities (B) | - | - |
| C. Cash flows from financing activities | | |
| Share capital of partners - Additions / withdrawal | - | (2,01,88,899) |
| Finance cost | - | (15,580) |
| Interest received on fixed deposits | - | 13,652 |
| Net cash used in financing activities (C) | - | (2,01,90,827) |
| Net increase/ (decrease) in cash and cash equivalents(A+B+C) | (46,710) | (69,97,325) |
| Cash and Bank equivalents as at opening | 6,66,171 | 76,63,496 |
| Cash and cash equivalents as at closing | 6,19,461 | 6,66,171 |
| Cash equivalents as at Closing | 1,863 | 32,073 |
| Balances with banks: | | |
| - on current accounts | 6,17,598 | 6,34,098 |
| Cash and cash equivalents at the end of the year | 6,19,461 | 6,66,171 |


Alok Sharma

Partner on behalf of
Uno Minda Limited


Puneet Kumar
Jakhodia
Partner

Place : Delhi
Date : 23-04-2025

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

Note No. 3

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

A. Tangible Assets

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

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

| | As at 31 March 2025 | As at 31 March 2024 |
|--|---|--|
| Notes No. 4 Other Non-Current Financial Assets Security Deposits | - | - |
| | - | - |
| Notes No. 5 Inventories (Valued and certified by the partners) (At lower of cost and net realisable value, unless otherwise stated) Raw Materials Stores & Spares | - - | - - |
| | - | - |
| Notes No. 6 Trade Receivables (Unsecured, considered good unless otherwise stated) Less than 6 months More than 6 months | - - | - - |
| | - | - |
| Notes No. 7 Cash and cash equivalents - Balances with banks On current account with HDFC Bank Ltd On current account with Axis Bank Ltd - Cash on hand | 12,271 6,05,327 6,17,598 1,863 6,19,461 | 12,271 6,21,827 6,34,098 32,073 6,66,171 |
| Notes No. 8 Other Current Assets Income Tax paid (net of advance income tax) Security Deposits UPCL Silver Coin* | - - - - | - - - - |
| * No. of Silver Coins | - | - |

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

| | As at 31 March 2025 | As at 31 March 2024 |
|--|------------------------|------------------------|
| Notes No. 9 | | |
| Partner's Capital Account | | |
| UNO Minda Limited | | |
| Opening Balance | 5,61,025 | 1,79,42,657 |
| Addition | - | - |
| Profit during the year/ period | (18,996) | 3,59,088 |
| Drawings | - | (1,77,40,720) |
| | 5,42,029 | 5,61,025 |
| APJ Investments Pvt Ltd | | |
| Opening Balance | 76,940 | 24,49,946 |
| Addition | - | - |
| Profit during the period | (2,605) | 49,246 |
| Drawings | - | (24,22,252) |
| | 74,335 | 76,940 |
| Sh. Puneet Kumar Jakhodia | | |
| Opening Balance | 3,206 | 27,081 |
| Addition | - | - |
| Profit during the period | (109) | 2,052 |
| Drawings | - | (25,927) |
| | 3,097 | 3,206 |
| | 6,19,461 | 6,41,171 |
| Notes No. 10 | | |
| Long-Term Provisions | | |
| Provision For Employee Benefits | | |
| Gratuity | - | - |
| Compensated Absences | - | - |
| | - | - |
| Notes No. 11 | | |
| Trade Payables | | |
| Less than 6 months | - | 25,000 |
| More than 6 months | - | - |
| | - | 25,000 |

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

| | Year Ended 31 March 2025 | Year Ended 31 March 2024 |
|---|-----------------------------|-----------------------------|
| Notes No. 12 Revenue From Operations | | |
| Sale of Products | - | - |
| Finished Goods | - | - |
| Scrap | - | - |
| Sale of Services | - | - |
| | - | - |
| Notes No. 13 Other Income | | |
| Interest Received from UPCL | - | 13,652 |
| Export Incentive | - | - |
| Provision for Bad debts written back | - | - |
| Insurance Claim received | - | - |
| Amount written off / back | - | - |
| Provision for Gratuity/ Earned leaves written back | - | - |
| | - | 13,652 |
| Notes No. 14 Cost of Materials Consumed | | |
| Raw materials (including purchased components and packing material consumed) | - | - |
| Opening Inventories | - | - |
| Purchases | - | - |
| Closing Inventories | - | - |
| | - | - |
| Notes No. 15 Changes in inventories of finished goods, work in progress and stock in trade | | |
| Inventories at the end of the Year : | | |
| Work-in-progress | - | - |
| Finished goods (other than those acquired for trading) | - | - |
| Finished goods (Material in transit) | - | - |
| | - | - |
| Inventories at the beginning of the Year : | | |
| Work-in-progress | - | - |
| Finished goods (other than those acquired for trading) | - | - |
| Finished goods (Material in transit) | - | - |
| | - | - |
| Net (increase) / decrease in stocks | - | - |
| Notes No. 16 Employee Benefit Expenses | | |
| Salaries, Wages and Bonus | - | - |
| Leave Encashment | - | - |
| Gratuity | - | - |
| Contribution to provident and other funds | - | - |
| Contribution to Employees' State Insurance Scheme | - | - |
| Staff welfare expenses | - | - |
| | - | - |

| | Year Ended 31 March 2025 | Year Ended 31 March 2024 |
|---|-------------------------------------|-------------------------------------|
| Notes No. 17 Finance Costs | | |
| Bank Charges | - | 10,797 |
| Interest on Income Tax | - | 1,794 |
| Interest on Other | - | 2,989 |
| | - | 15,580 |
| Notes No. 18 Depreciation and Amortisation | | |
| Depreciation on Tangible Fixed Assets | - | - |
| | - | - |
| Notes No. 19 Other Expenses | | |
| Power and Fuel | - | 32,665 |
| Consumption of Stores and Spares | - | - |
| Rent | - | - |
| Building Maintenance | - | - |
| Fee & Subscription | - | - |
| Payment to Auditors: | | |
| - Audit Fee | - | 22,500 |
| - Limited Review | - | - |
| -Taxation Matters | - | 30,680 |
| Printing and Stationery | - | - |
| Communication | 210 | 1,124 |
| Travelling and Conveyance | - | - |
| Legal and Professional | 20,000 | 84,000 |
| Repairs : | | |
| - Machinery | - | - |
| - Others | - | - |
| Commission on Sale | - | - |
| Packing and Forwarding | - | - |
| General Expenses | 1,500 | 74,782 |
| Insurance | - | - |
| Business Promotion | - | - |
| Security Expenses | - | - |
| Loss on Sale of Fixed Assets | - | - |
| Penalty | - | - |
| | 21,710 | 2,45,751 |