

Samaira Engineering

Notes forming part of the financial statements for the year ended 31 March 2025

(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 financial 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:

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



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- (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.



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(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.



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(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.



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(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.



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Notes forming part of the financial statements for the year ended 31 March 2025

(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 : 23-04-2025

UDIN : 25084096BMJBSI7137

SAMAIRA ENGINEERING**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			
a) Tangible assets	3	2,57,83,847	2,31,46,815
b) Financial assets			
Other non current financial assets	4	19,28,538	17,39,022
Total non-current assets		2,77,12,385	2,48,85,837
2 Current assets			
a) Inventories	5	4,54,18,955	5,53,23,686
b) Financial assets			
(i) Trade receivables	6	28,58,60,770	29,13,58,693
(ii) Cash and cash equivalents	7	36,40,823	86,64,641
c) Other current assets	8	29,67,962	31,49,317
Total current assets		33,78,88,510	35,84,96,337
Total assets		36,56,00,895	38,33,82,174
EQUITY AND LIABILITIES			
Equity			
Partners' capital	9	11,00,70,882	10,24,79,279
Total equity		11,00,70,882	10,24,79,279
Liabilities			
1 Non-current liabilities			
Long Term Provisions	10	1,22,97,167	1,02,44,179
Total non-current liabilities		1,22,97,167	1,02,44,179
2 Current liabilities			
a) Financial liabilities			
Trade payables	11	22,73,32,520	24,47,34,636
(ii) Other financial liabilities	12	19,59,142	1,02,46,296
b) Other current liabilities	13	1,30,57,211	1,14,20,259
c) Short Term Provisions	14	8,83,973	5,57,026
d) Current tax liabilities (net)	15	-	37,00,499
Total current liabilities		24,32,32,846	27,06,58,716
Total equity and liabilities		36,56,00,895	38,33,82,174

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

Alok Sharma

Partner on behalf of
Uno Minda LimitedPuneet Kumar
Jakhodia

Partner

Place : Delhi

Date : 23-04-2025

UDIN : 25084096BMJBSI7137

SAMAIRA ENGINEERING**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	16	2,70,83,78,883	2,53,09,19,321
II) Other income	17	49,459	20,92,988
III) Total income		2,70,84,28,342	2,53,30,12,309
IV) EXPENSES			
Cost of materials consumed	18	1,94,57,00,745	1,80,97,87,608
Changes in inventory of finished goods and work-in-progress	19	1,40,98,641	(68,03,029)
Employee benefit expenses	20	17,56,82,474	16,48,04,016
Finance costs	21	1,02,359	7,05,764
Depreciation and amortization	22	51,25,639	44,26,271
Other expenses	23	8,72,53,721	7,18,52,338
Total expenses (IV)		2,22,79,63,579	2,04,47,72,968
Profit for the year before tax		48,04,64,763	48,82,39,341
Income tax expense			
Current tax		16,87,80,000	17,13,10,000
Short/(Excess) Provision for Income Tax		(8,856)	(17,994)
Total Income tax expense		16,87,71,144	17,12,92,006
Profit for the year after tax for the year		31,16,93,619	31,69,47,335
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		(1,02,016)	(16,02,640)
Total Other comprehensive income for the year		(1,02,016)	(16,02,640)
Total comprehensive income for the year		31,15,91,603	31,53,44,695

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




Alok Sharma

Partner on behalf of
Uno Minda Limited

Puneet Kumar
Jakhodia

Partner

Place : Delhi

Date : 23-04-2025

UDIN : 25084096BMJBSI7137



SAMAIRA ENGINEERING
Cash Flow Statement for the year ended 31st March, 2025

(All amounts in ₹ , unless otherwise stated)

	Year ended 31 March 2025	Year ended 31 March 2024
Cash flows from operating activities :		
Profit before tax	48,04,64,763	48,82,39,341
Adjustments for :		
Depreciation and amortisation	51,25,639	44,26,271
Finance Costs	1,02,359	7,05,764
Interest income	(40,829)	(33,250)
Other comprehensive income	(1,02,016)	(16,02,640)
	50,85,153	34,96,145
A. Operating profit before working capital changes	48,55,49,916	49,17,35,486
Adjustments for working capital changes :		
(Increase)/decrease in other non current financial assets	(1,89,516)	(94,615)
(Increase)/ decrease in inventories	99,04,731	(56,71,665)
(Increase)/ decrease in trade and other receivables	54,97,923	2,29,68,248
(Increase)/ decrease in other assets	1,81,355	19,920
Increase/ (decrease) in trade payables	(1,74,02,116)	(2,65,97,013)
Increase/(decrease) in other financial liabilities	(82,87,154)	(16,22,851)
Increase/(decrease) in short-term provisions	3,26,947	(18,03,686)
Increase/(decrease) in other current liabilities	(20,63,547)	51,62,604
Increase in long-term provisions	20,52,988	32,71,670
	(99,78,389)	(43,67,388)
Cash generated from operations	47,55,71,527	48,73,68,098
Income tax paid	(16,87,71,144)	(17,12,92,006)
Net Cash flows from operating activities (A)	30,68,00,383	31,60,76,092
B. Cash flows from investing activities		
Purchase of property, plant & equipment and Capital advances	(77,67,555)	(47,94,189)
Proceeds from sale of fixed assets	4,884	14,18,910
Finance cost	(1,02,359)	(7,05,764)
Interest received on Security deposits	40,829	33,250
Net cash used in investing activities (B)	(78,24,201)	(40,47,793)
C. Cash flows from financing activities		
Partners Capital- Additions /(withdrawal)	(30,40,00,000)	(30,50,00,000)
Net cash used in financing activities (C)	(30,40,00,000)	(30,50,00,000)
Net increase/ (decrease) in cash and cash equivalents(A+B+C)	(50,23,818)	70,28,299
Cash and Bank equivalents as at opening	86,64,641	16,36,342
Cash and cash equivalents as at closing	36,40,823	86,64,641
Cash equivalents as at Closing	1,87,412	1,21,576
Balances with banks:		
- on current accounts	34,53,411	85,43,065
Cash and cash equivalents at the end of the year	36,40,823	86,64,641

Significant accounting policies

The accompanying notes form an integral part of the financial statements

For AIH & Co.

Chartered Accountants

Firm Registration No: 005302N


 Ajay Jain
 Partner
 Membership No. 084096

Place : Delhi

Date : 23-04-2025

UDIN : 25084096BMJBSI7137


 Alok Sharma

Partner on behalf of
 Uno Minda Limited


 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

	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 2023		7,83,142	5,99,32,487	19,51,182	65,31,339	25,14,701	34,76,012	7,51,88,863
Additions		-	15,38,532	1,35,328	29,37,413	-	1,82,916	47,94,189
Deductions/ Adjustments		-	7,95,598	1,17,312	5,06,000	-	-	14,18,910
Balance at 31 March 2024		7,83,142	6,06,75,421	19,69,198	89,62,752	25,14,701	36,58,928	7,85,64,142
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
Accumulated depreciation and impairment losses								
Balance at 1 April 2023		7,83,142	4,15,11,066	9,44,164	38,59,200	10,26,222	28,67,262	5,09,91,056
Depreciation for the year		-	32,81,952	95,737	5,45,227	2,23,272	2,80,083	44,26,271
Disposals		-	-	-	-	-	-	-
Balance at 31 March 2024		7,83,142	4,47,93,018	10,39,901	44,04,427	12,49,494	31,47,345	5,54,17,327
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
Carrying amounts (net)								
As at 31 March 2024		-	1,58,82,403	9,29,297	45,58,325	12,65,207	5,11,583	2,31,46,815
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



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	19,28,538	17,39,022
	19,28,538	17,39,022
	As at 31 March 2025	As at 31 March 2024
Notes No. 5		
Inventories		
(Valued and certified by the partners)		
(At lower of cost and net realisable value, unless otherwise stated)		
Raw materials	3,90,72,569	3,44,77,387
Finished goods	58,58,548	1,99,57,189
Stores & spares	4,87,838	5,93,139
Goods in transit	-	2,95,971
	4,54,18,955	5,53,23,686
	As at 31 March 2025	As at 31 March 2024
Notes No. 6		
Trade receivables		
(Unsecured, considered good unless otherwise stated)		
Less than 6 months	28,58,60,770	29,13,58,693
	28,58,60,770	29,13,58,693



SAMAIRA ENGINEERING

Annexure to Note no. 6

Trade receivables Ageing Schedule**As at 31st March-25**

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

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 2024

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	29,13,58,693	-	-	-	-	29,13,58,693
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	29,13,58,693	-	-	-	-	29,13,58,693



	As at 31 March 2025	As at 31 March 2024
Notes No. 7		
Cash and cash equivalents		
- Balances with banks		
On current accounts with HDFC Bank Ltd	-	11,382
On current accounts with Axis Bank	5,26,026	85,31,683
On current accounts with ICICI Bank Ltd	29,27,385	-
	34,53,411	85,43,065
- Cash on hand	1,87,412	1,21,576
	36,40,823	86,64,641
	As at 31 March 2025	As at 31 March 2024
Notes No.8		
Other current assets		
Prepaid Expenses	12,59,002	11,91,513
Advance to staff	2,07,900	1,29,000
Advances to suppliers	3,360	-
Other Advances	3,482	1,911
Silver coin (Cost)*	84,110	81,740
GST Recoverable	3,82,659	17,45,153
Income tax refund	10,27,449	-
	29,67,962	31,49,317
* Nos. of Sliver coin	163	161



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 Partners' Capital				
UNO Minda Limited				
Opening Balance	8,96,69,371		8,06,17,762	
Addition during the period	-		-	
Profit during the year/period	27,26,42,653		27,59,26,609	
Drawings	(26,60,00,000)	9,63,12,024	(26,68,75,000)	8,96,69,371
APJ Investments Pvt Ltd				
Opening Balance	1,22,97,512		1,10,56,149.00	
Addition during the period	-		-	
Profit during the period	3,73,90,992		3,78,41,363	
Drawings	(3,64,80,000)	1,32,08,504	(3,66,00,000)	1,22,97,512
Sh. Puneet Kumar Jakhodia				
Opening Balance	5,12,396		4,60,673.00	
Addition during the period	-		-	
Profit during the period	15,57,958		15,76,723	
Drawings	(15,20,000)	5,50,354	(15,25,000)	5,12,396
		11,00,70,882		10,24,79,279
		As at 31 March 2025	As at 31 March 2024	
Notes No. 10 Long-term provisions				
Provision for employee benefits				
Gratuity		98,31,693		81,49,119
Compensated absences		24,65,474		20,95,060
		1,22,97,167		1,02,44,179
		As at 31 March 2025	As at 31 March 2024	
Notes No. 11 Trade payables				
Less than 6 months		22,73,32,520		22,77,27,028
More than 6 months		-		1,70,07,608
		22,73,32,520		24,47,34,636



SAMAIRA ENGINEERING

Annexure to note no. 11

**Trade payables Ageing Schedule
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

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 2024

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	176849427	-	-	-	17,68,49,427
Total outstanding dues of creditors other than micro enterprises and small enterprises	5,08,77,601	1,70,07,608	-	-	6,78,85,209
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	22,77,27,028	1,70,07,608	-	-	24,47,34,636



	As at 31 March 2025	As at 31 March 2024
Notes No. 12		
Other financial liabilities		
Payable to employees	16,92,683	21,06,618
Expenses Payable	2,66,459	2,89,678
Payable to outgoing partner	-	78,50,000
	19,59,142	1,02,46,296
	As at 31 March 2025	As at 31 March 2024
Notes No. 13		
Other current liabilities		
Statutory dues	1,30,57,211	1,14,20,259
	1,30,57,211	1,14,20,259
	As at 31 March 2025	As at 31 March 2024
Notes No. 14		
Short-term provisions		
Provision for employee benefits		
Gratuity	6,50,665	3,83,902
Compensated absences	2,33,308	1,73,124
	8,83,973	5,57,026
	As at 31 March 2025	As at 31 March 2024
Notes No. 15		
Current tax liabilities (net)		
Provision for Income Tax (net of	-	37,00,499
	-	37,00,499



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

	For the Year ended 31 March 2025	For the Year ended 31 March 2024
Notes No. 16		
Revenue from operations		
Sale of products		
Finished goods	2,70,39,46,015	2,52,71,87,352
Scrap	34,08,064	30,57,838
Sale of Services	10,24,804	6,74,131
	2,70,83,78,883	2,53,09,19,321
Notes:		
(i) Timing of revenue recognition		
Goods transferred at a point in time	2,70,39,46,015	2,52,71,87,352
Services transferred over the time	10,24,804	6,74,131
Total revenue from contract with customers	2,70,49,70,819	2,52,78,61,483
Add: Other operating revenues	34,08,064	30,57,838
Total revenue from operations	2,70,83,78,883	2,53,09,19,321
(ii) Revenue by location of customers		
Within India	2,70,47,26,011	2,52,07,46,988
Outside India	36,52,872	1,01,72,333
	2,70,83,78,883	2,53,09,19,321
(iii) Reconciling the amount of revenue recognised in the statement of profit and loss with the contracted price		
Revenue as per contracted price	2,70,39,46,015	2,52,71,87,352
Cash/sales discount	-	-
Other sales incentive schemes	-	-
Revenue from contract with customers	2,70,39,46,015	2,52,71,87,352
Add: Other operating revenues	44,32,868	37,31,969
Total revenue from operations	2,70,83,78,883	2,53,09,19,321
(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 is transferred to the customer, generally on delivery of the goods and payment is generally due as per the terms of contract with customers.		
Sales of services: The performance obligation in respect of maintenance services is satisfied over a period of time and acceptance of the customer. In respect of these services, payment is generally due upon completion of service based on time elapsed and acceptance of the customer.		
The transaction price allocated to remaining performance obligation (unsatisfied performance obligation) pertaining to sales of services as at March 31, 2025 and expected time to recognise the same as revenue is as follows:		
Within one year	-	-
More than one year	-	-
	-	-
(v) Other includes the compensation settlement from customer etc.		
	For the Year ended <u>31 March 2025</u>	For the Year ended <u>31 March 2024</u>
Notes No. 17		
Other income		
Interest received from UPCL	40,829	33,250
Amount written back	-	45,500
Foreign Exchange Fluctuation	-	32,272
Duty Drawack	-	1,81,966
Provision Written back	-	18,00,000
Interest received from FDR	8,630	-
	49,459	20,92,988



	For the Year ended 31 March 2025	For the Year ended 31 March 2024
Notes No. 18		
Cost of materials consumed		
Raw materials (including purchased components and packing material consumed)		
Opening inventories	3,44,77,387	3,32,62,537
Purchases	1,95,02,95,927	1,81,10,02,458
Closing inventories	(3,90,72,569)	(3,44,77,387)
	1,94,57,00,745	1,80,97,87,608
	For the Year ended 31 March 2025	For the Year ended 31 March 2024
Notes No. 19		
Changes in inventories of finished goods, work in progress		
Inventories at the end of the Year :		
Finished goods (other than those acquired for trading)	58,58,548	1,99,57,189
	58,58,548	1,99,57,189
Inventories at the beginning of the Year :		
Finished goods (other than those acquired for trading)	1,99,57,189	1,31,54,160
	1,99,57,189	1,31,54,160
Net (increase) / decrease in stocks	1,40,98,641	(68,03,029)
	For the Year ended 31 March 2025	For the Year ended 31 March 2024
Notes No. 20		
Employee benefits expense		
Salaries, wages and bonus	16,56,20,231	15,53,49,803
Leave Encashment	7,61,061	10,95,661
Gratuity	18,97,854	15,89,333
Contribution to provident and other funds	23,41,108	22,95,117
Contribution to Employees' State Insurance Scheme	4,98,806	4,62,228
Staff welfare expense	45,63,414	39,96,874
Recruitment Expenses	-	15,000
	17,56,82,474	16,48,04,016



	For the Year ended 31 March 2025	For the Year ended 31 March 2024
Notes No. 21		
Finance costs		
Bank Charges	19,882	20,760
Interest on income tax	82,477	2,77,719
Interest on GST	-	4,07,285
	1,02,359	7,05,764
	For the Year ended 31 March 2025	Year ended 31 March 2024
Notes No. 22		
Depreciation and amortisation		
Depreciation on tangible fixed assets	51,25,639	44,26,271
	51,25,639	44,26,271
	For the Year ended 31 March 2025	Year ended 31 March 2024
Notes No. 23		
Other expenses		
Power and Fuel	44,09,402	46,95,338
Consumption of Stores and Spares	33,28,400	21,59,401
Rent	51,56,550	49,82,960
Fee & subscription	1,35,726	1,13,686
Payment to Auditors		
- Audit Fee	2,50,000	1,95,000
- Limited Review	75,000	75,000
Printing and Stationery	3,83,896	4,67,681
Communication	2,06,809	2,02,131
Travelling and Conveyance	18,66,786	13,05,619
Legal and Professional	2,45,836	2,04,000
Management Fees	1,85,66,580	1,62,00,000
Commission on sales	2,92,446	-
Books and Periodicals	2,527	3,941
Repairs :		
- Machinery	35,54,741	36,98,959
- Others	17,40,651	21,63,057
Forwarding	1,47,83,244	1,44,42,240
Guest House Expenses	2,28,184	2,54,374
General Expenses	3,73,958	3,59,095
Insurance	13,51,341	12,35,722
Business Promotion	32,400	8,490
Royalty	1,45,61,108	1,38,51,161
Security Expenses	20,41,236	18,12,754
Charity and Donation	1,01,05,300	6,900
Building Maintenance Contract	35,61,600	33,60,000
Penalty on GST	-	54,829
	8,72,53,721	7,18,52,338



Samaira Engineering

Notes forming part of the financial statements for the year ended 31 March 2025

(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 2025 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 2025	For the Year ended 31 March 2024
Present value of obligation as at the beginning of the year	85,33,021	58,85,472
Acquisition adjustment		
Interest cost	6,16,084	4,33,171
Current service cost	12,81,770	11,56,162
Curtailment cost/(credit)		
Benefits paid	(50,533)	(5,44,424)
Actuarial (gain)/loss on obligation	1,02,016	16,02,640
Present value of obligation as at the end of year	1,04,82,358	85,33,021
- Long term	98,31,693	81,49,119
- Short term	6,50,665	3,83,902

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

Particulars	As at 31 March 2025	As at 31 March 2024
Present value of obligation as at the end of the year	1,04,82,358	85,33,021
Fair value of plan assets as at the end of the year		
unfunded status		
Net asset/(liability) recognized in balance sheet	(1,04,82,358)	(85,33,021)

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

Particulars	For the Year ended 31 March 2025	For the Year ended 31 March 2024
Current service cost	12,81,770	11,56,162
Interest cost	6,16,084	4,33,171
Expected return on plan assets		
Net actuarial (gain)/ loss recognized in the year	-	-
Expenses recognized in the Consolidated Statement of Profit and Loss	18,97,854	15,89,333



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

Particulars	For the Year ended 31 March 2025	For the Year ended 31 March 2024
Changes in Financial Assumption	3,04,209	13,21,695
Changes in Demographic Assumption	-	-
Experience Adjustments	(2,02,193)	2,80,945
Actual return on plan assets less interest on plan assets	-	-
Amount recognized in other Comprehensive Income (OCI)	1,02,016	16,02,640

(v) Maturity profile of defined benefit obligation:

Particulars	For the Year ended 31 March 2025	For the Year ended 31 March 2024
Within next 12 Months	6,50,665	3,83,902
Between 2 and 5 years	19,52,860	15,65,908
Between 6 and 10 years	27,26,322	21,85,196
10 years and above	51,52,511	43,98,015

(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 2025	As at 31 March 2024
Discount rate	6.93%	7.22%
Future salary increase	8.00%	8.00%

b) Demographic assumptions:

Particulars	As at 31 March 2025	As at 31 March 2024
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 45 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 2025	For the Year ended 31 March 2024
1% increase in discount rate	(10,21,627)	(4,38,268)
1% decrease in discount rate	10,63,581	4,74,659
1% increase in salary escalation rate	10,55,111	4,68,832
1% decrease in salary escalation rate	(10,18,960)	(4,37,169)
1% increase in withdrawal rate	43,306	54,807
1% decrease in withdrawal rate	(42,450)	(53,724)
1% increase in mortality rate	1,095	1,387
1% decrease in mortality rate	(949)	(1,202)

(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 2025	For the Year ended 31 March 2024
Present value of obligation as at the beginning of the year	22,68,184	16,47,749
Acquisition adjustment		
Interest cost	1,63,763	1,21,274
Current service cost	5,72,088	5,92,077
Curtailment cost/(credit)		
Benefits paid	(3,30,463)	(4,75,226)
Actuarial (gain)/loss on obligation	25,210	3,82,310
Present value of obligation as at the end of year	26,98,782	22,68,184
- Long term	24,65,474	20,95,060
- Short term	2,33,308	1,73,124

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

Particulars	As at 31 March 2025	As at 31 March 2024
Present value of obligation as at the end of the year	26,98,782	22,68,184
Fair value of plan assets as at the end of the year		
unfunded status		
Net asset/(liability) recognized in balance sheet	26,98,782	22,68,184

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

Particulars	For the Year ended 31 March 2025	For the Year ended 31 March 2024
Current service cost	5,72,088	5,92,077
Interest cost	1,63,763	1,21,274
Expected return on plan assets		
Net actuarial (gain)/ loss recognized in the year	25,210	3,82,310
Expenses recognized in the Consolidated Statement of Profit and Loss	7,61,061	10,95,661

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

Particulars	For the Year ended 31 March 2025	For the Year ended 31 March 2024
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 2025	For the Year ended 31 March 2024
Within next 12 Months	2,33,308	1,73,124
Between 2 and 5 years	4,95,828	6,99,454
Between 6 and 10 years	7,43,307	8,75,978
10 years and above	12,26,339	5,19,628

(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 2025	As at 31 March 2024
Discount rate	6.93%	7.22%
Future salary increase	8.00%	8.00%



b) Demographic assumptions:

Particulars	As at 31 March 2025	As at 31 March 2024
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 2025	For the Year ended 31 March 2024
1% increase in discount rate	(2,37,129)	(2,38,528)
1% decrease in discount rate	2,49,203	2,59,694
1% increase in salary escalation rate	2,46,234	2,55,446
1% decrease in salary escalation rate	(2,36,671)	(2,38,136)
1% increase in withdrawal rate	33,194	27,898
1% decrease in withdrawal rate	(32,004)	(26,898)
1% increase in mortality rate	930	782
1% decrease in mortality rate	(809)	(680)

(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 2025	As at 31 March 2024
Balance as at beginning of the year	-	18,00,000
Add: Provision made during the year	-	-
Less: Utilized during the year	-	(18,00,000)
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 2025

(All amounts in ₹, unless otherwise stated)

27 Financial Risk Management Objectives (Ind AS 107)

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 2025. 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).



Samaira Engineering

Notes forming part of the financial statements for the year ended 31 March 2025

(All amounts in ₹, unless otherwise stated)

(ii) Interest Rate risk

N.A.

(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	Less than 3 months	3 to 12 months	1-5 Years	More than 5 Years	Total
Trade payable	-	22,73,32,520	-	-	-	22,73,32,520
Other financial liabilities	-	6,15,948	13,43,194	-	-	19,59,142
As at March 31, 2024	-	-	-	-	-	-
Trade payable	-	22,77,27,028	1,70,07,608	-	-	24,47,34,636
Other financial liabilities	-	11,04,884	91,41,412	-	-	1,02,46,296

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	28,58,60,770	-	-	-	-	-	28,58,60,770
(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 2025
(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



Samaira Engineering

Notes forming part of the financial statements for the year ended 31 March 2025

(All amounts in ₹, unless otherwise stated)

(b) Details of related parties with whom transactions / balances exceed 10% of the class of transaction:

Related party	Nature of transaction	For the year ended 31 March 2025	For the year ended 31 March 2024
Transactions during the year			
Uno Minda Ltd.	Sale of goods	2,69,88,82,999	2,50,97,99,964
Uno Minda Ltd.	Sale Service	10,24,804	6,74,131
Uno Minda Ltd.	Royalty Paid	1,45,61,108	1,38,51,161
Uno Minda Ltd.	Legal & Professional Charges	1,85,66,580	1,62,00,000
Uno Minda Ltd.	Other Exp. Paid	-	29,700
Uno Minda Ltd.	Purchase	80,96,194	84,14,902
Uno Minda Ltd.	Commition	2,19,848	-

Related party	Nature of transaction	For the year ended 31 March 2025	For the year ended 31 March 2024
Balance as at year end (Debit/(Credit))			
APJ Investments Pvt Ltd	Purchase	(1,30,63,024)	(1,54,85,353)
Minda International Ltd	Purchase	-	(2,37,60,819)
YA Auto Industries	Sales & Purchase	(28,47,275)	(16,07,460)

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

* Excluding taxes.

(c) Key mangerial personnel compensation

Particulars	31-Mar-25	31-Mar-24
Short term employee benefits (Partner salary)		
Total compensation	-	-



Samaira Engineering

Notes forming part of the financial statements for the year ended 31 March 2025

(All amounts in ₹, unless otherwise stated)

(d) Transactions / balances with related parties

(a) Summary of transactions / balances with related parties	Entitles over which Partners and their relatives are able to exercise significant influence		Uno Minda Ltd.	
	31-Mar 2025	31-Mar 2024	31-Mar 2025	31-Mar 2024
Transactions during the year				
Sale of goods	4,62,346	24,94,606	2,69,88,82,999	2,50,97,99,964
Purchase of goods	19,18,95,876	33,30,68,030	80,96,194	84,14,902
Royalty paid	-	-	1,45,61,108	1,38,51,161
Service Received/Legal & Professional Charges	-	-	1,85,66,580	1,62,00,000
Commission Paid	-	-	2,19,848	-
Sale of service	-	-	10,24,804	7,03,831
Sales of Goods				
APJ Investments Pvt Ltd	1,69,757	68,448		
YA Auto Industries	2,57,589	7,77,607	*	
Auto Components	35,000	-		
Minda International Ltd	-	5,37,593		
	4,62,346	13,83,648		
Purchase of Goods				
APJ Investments Pvt Ltd	16,27,32,809	13,29,33,401		
Minda International Ltd	-	16,05,40,339		
YA Auto Industries	2,58,83,509	2,83,90,043		
Auto Component	4,558	-		
	18,86,20,876	32,18,63,783		
Sale of Fixed Asst.				
YA Auto Industries	-	6,01,958		
APJ Investments Pvt Ltd	-	5,06,000		
Minda International Ltd	-	3,000		
	-	11,10,958		
Purchase of Fixed Asst.				
APJ Investments Pvt Ltd	32,75,000	1,09,19,068		
Minda International Ltd	-	2,85,179		
	32,75,000	1,12,04,247		



Samaira Engineering

Notes forming part of the financial statements for the year ended 31 March 2025

(All amounts in ₹ , unless otherwise stated)

(a) Summary of balances with related parties	Entities over which Partners and their relatives are able to exercise significant influence		Partners and their relatives	
	31-Mar 2025	31-Mar 2024	31-Mar 2025	31-Mar 2024
Balance outstanding - Receivable/(payable)	(1,59,10,299)	(4,08,53,632)	27,98,12,522	28,64,87,173



Samaira Engineering

Notes forming part of the financial statements for the year ended 31 March 2025

(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-25
Net Debt	-
EBITDA	48,54,88,386
Net Debt to EBITDA	-



Samaira Engineering

Notes forming part of the financial statements for the year ended 31 March 2025

(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, 2025		As at 31st March, 2024	
	Carrying Value	Fair Value	Carrying Value	Fair Value
1) Financial assets at amortized cost				
Trade receivables (current / non current)	28,58,60,770	28,58,60,770	29,13,58,693	29,13,58,693
Cash and cash equivalents	36,40,823	36,40,823	86,64,641	86,64,641
Security deposit (current / non current)	19,28,538	19,28,538	17,39,022	17,39,022
Total	29,14,30,131	29,14,30,131	30,17,62,356	30,17,62,356
2) Financial Liabilities at amortized cost				
Trade payables	22,73,32,520	22,73,32,520	24,47,34,636	24,47,34,636
Other financial liabilities (current / non current)	19,59,142	19,59,142	1,02,46,296	1,02,46,296
Total	22,92,91,662	22,92,91,662	25,49,80,932	25,49,80,932

* 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 : 23-04-2025

UDIN : 25084096BMJBSI7137

SAMAIRA ENGINEERING

REGD. OFFICE : B-64/1, WAZIRPUR INDUSTRIAL AREA, DELHI-110052
Standalone Balance Sheet as at 31st March- 2025

(Rs in Cr.)

Particulars	As at 31-March-2025	As at 31-March-2024
ASSETS		
1. Non-current assets		
Property, Plant and Equipment	2.58	2.31
Capital work-in-progress	-	-
Financial Assets		
(i) Investments	-	-
(ii) Loans	-	-
(iii) Others	0.19	0.17
Deferred tax assets (net)	-	-
Other Non-current Assets	-	-
Total- Non current asset	2.77	2.49
2. Current Assets		
Inventories	4.54	5.53
Financial Assets		
(i) Trade receivables	28.59	29.14
(ii) Cash and cash equivalents	0.36	0.87
(iii) Bank balance other than those included in cash and cash equivalents	-	-
Other current assets	0.30	0.31
Total- Current asset	33.79	35.85
3. Assets held for sale	-	-
TOTAL ASSETS	36.56	38.34
EQUITY AND LIABILITIES		
Equity		
Equity share capital	-	-
Other Equity	11.01	10.25
Total Equity	11.01	10.25
LIABILITIES		
1. Non-current liabilities		
Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease liabilities	-	-
(iii) Other financial liabilities	-	-
Provisions	1.23	1.02
Total- Non current liabilities	1.23	1.02
2. Current Liabilities		
Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease liabilities	-	-
(iii) Trade payables	22.73	24.47
(a) Total outstanding dues of micro & small enterprises		
(b) Total outstanding dues of creditors other than micro & small enterprises	-	-
(i) Other financial liabilities	0.20	1.02
(ii) Other current liabilities	1.31	1.14
(iii) Short Term Provisions	0.09	0.06
(iv) Provisions	-	0.37
Total- Current liabilities	24.32	27.07
3. Liabilities related to assets held for sale	-	-
TOTAL Equity and Liabilities	36.56	38.34

For AIH & Co.

Chartered Accountants
Firm Registration No. 005302N

Ajay Jain,
Partner
Membership No. 084096

Place : Delhi
Date : 23-04-2025
UDIN : 25084096BMUBSI7137

Alok Sharma
Partner on behalf of
Uno Minda Limited

Puneet Kumar
Jakhodia
Partner

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st March. 2025

	PARTICULARS	Quarter ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
1	Income					
	(a) Revenue from operations	67.31	74.91	59.84	270.84	253.09
	(b) Other income	0.00	0.00	0.19	0.00	0.21
	Total income	67.32	74.92	60.03	270.84	253.30
2	Expenses					
	(a) Cost of materials consumed	49.22	52.70	42.18	194.57	180.98
	(b) Changes in inventories of finished goods, stock-in trade and work-in-progress	(0.02)	1.60	0.38	1.41	(0.68)
	(c) Employee benefits expense	4.22	4.94	3.75	17.57	16.48
	(d) Finance cost	0.00	0.00	0.04	0.01	0.07
	(e) Depreciation and amortisation expense	0.21	0.11	0.12	0.51	0.44
	(f) Other expenses	1.90	2.07	1.70	8.73	7.19
	Total expenses	55.51	61.42	48.17	222.80	204.48
3	Profit/(loss) before exceptional items and tax (1-2)	11.80	13.50	11.86	48.05	48.82
4	Exceptional items (Refer note 5)					
5	Profit/(Loss) after exceptional items but before taxes (3+4)	11.80	13.50	11.86	48.05	48.82
6	Tax expense					
	a) Current Tax	4.11	4.78	4.14	16.88	17.13
	b) Deferred Tax (credit)/ charge	-	-	-	(0.00)	(0.00)
		4.11	4.78	4.14	16.88	17.13
7	Profit /(loss) for the period after taxes (5-6)	7.69	8.71	7.72	31.17	31.69
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	(0.01)	0.03	(0.16)	(0.01)	(0.16)
9	Total comprehensive income/(loss) for the period (7+8)	7.68	8.74	7.56	31.16	31.53

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

Ajay Jain
Partner
Membership No. 084096

Place : Delhi
Date : 23-04-2025
UDIN : 25084096BMJBSI7137

Alok Sharma

Partner on behalf of Uno
Minda Limited

Puneet Kumar
Jakhodia
Partner

SAMAIRA ENGINEERING

Cash Flow Statement for the year ended 31st March, 2025

(All amounts in ₹, unless otherwise stated)

	Year ended	Year ended
	31 March 2025	31 March 2024
A Cash flows from operating activities :		
Profit before tax	48.05	48.82
Adjustments for :		
Depreciation and amortisation	0.51	0.44
Finance Costs	0.01	0.07
Interest income	(0.00)	(0.00)
Other comprehensive income	(0.01)	(0.16)
	0.51	0.35
Operating profit before working capital changes	48.55	49.17
Adjustments for working capital changes :		
(Increase)/decrease in other non current financial assets	(0.02)	(0.01)
(Increase)/ decrease in inventories	0.99	(0.57)
(Increase)/ decrease in trade and other receivables	0.55	2.30
(Increase)/ decrease in other assets	0.02	0.00
Increase in trade payables	(1.74)	(2.66)
Increase/(decrease) in other financial liabilities	(0.83)	(0.16)
Increase/(decrease) in short-term provisions	0.03	(0.18)
Increase/(decrease) in other current liabilities	(0.21)	0.52
Increase in long-term provisions	0.21	0.33
	(1.00)	(0.44)
Cash generated from operations	47.56	48.74
Income tax paid	(16.88)	(17.13)
Income tax refund	-	-
Net Cash flows from operating activities (A)	30.68	31.61
B. Cash flows from investing activities		
Purchase of property, plant & equipment	(0.78)	(0.48)
Proceeds from sale of fixed assets	0.00	0.14
Finance cost	(0.01)	(0.07)
Interest received on Security deposits	0.00	0.00
Net cash used in investing activities (B)	(0.78)	(0.40)
C. Cash flows from financing activities		
Share capital of partners - Additions / withdrawal	(30.40)	(30.50)
Net cash used in financing activities (C)	(30.40)	(30.50)
Net increase/ (decrease) in cash and cash equivalents(A+B+C)	(0.50)	0.70
Cash and Bank equivalents as at opening	0.87	0.16
Cash and cash equivalents as at closing	0.36	0.87
Cash equivalents as at Closing	0.02	0.01
Balances with banks:		
- on current accounts	0.35	0.85
Unpaid dividend accounts		
Cash and cash equivalents at the end of the year	0.36	0.87

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 : 23-04-2025

UDIN : 25084096BMJBSI7137