

YA Auto Industries

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

(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 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;
- (c) expected to be realised within 12 months after the reporting date; or



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- (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 Qtr. ended 31 March 2025**

(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.



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(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.



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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.

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 Qtr. ended 31 March 2025

(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 : 23-04-2025

UDIN : 25084096BMJBSJ2444

YA 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			
a) Property, plant and equipment	3	2,16,71,078	2,17,20,419
b) Right to use Assets		5,95,029	34,40,298
c) Financial assets			
(i) Other non current financial assets	4	10,02,699	9,40,730
Total non-current assets		2,32,68,806	2,61,01,447
2 Current assets			
a) Inventories	5	4,44,16,420	3,39,83,606
b) Financial assets			
(i) Trade receivables	6	7,11,31,558	9,01,88,728
(ii) Cash and cash equivalents	7	20,94,959	8,64,316
c) Other current assets	8	26,63,230	34,28,845
Total current assets		12,03,06,167	12,84,65,495
Total assets		14,35,74,973	15,45,66,942
EQUITY AND LIABILITIES			
Equity			
Partners' capital	9	4,70,88,974	4,00,54,952
Total equity		4,70,88,974	4,00,54,952
1 Liabilities			
Non-current liabilities			
a) Long Term Provisions	10	96,22,980	86,43,490
b) Lease Liabilities			8,60,480
Total non-current liabilities		96,22,980	95,03,970
2 Current liabilities			
a) Financial liabilities			
(i) Trade payables	11	7,57,45,587	9,39,52,589
b) Lease liabilities		8,64,848	31,91,108
c) Other current liabilities	12	70,77,646	59,72,164
d) Short term provisions	13	21,54,866	4,23,296
e) Current tax liabilities (net)	14	10,20,072	14,68,863
Total current liabilities		8,68,63,019	10,50,08,020
Total equity and liabilities		14,35,74,973	15,45,66,942

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

005302N

Ajay Jain

Partner

Membership No. 084096

Alok Sharma

On behalf of Partner
Uno Minda LimitedPuneet Kumar
Jakhodia
Partner

Place : Delhi

Date : 23-04-2025

UDIN : 25084096BMJBSJ2444

YA 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	15	1,19,56,25,715	98,80,67,969
II) Other income	16	24,241	17,21,682
III) Total income		1,19,56,49,956	98,97,89,651
IV) EXPENSES			
Cost of materials consumed	17	76,04,72,330	67,98,03,676
Changes in inventory of finished goods and work-in-progress	18	30,97,389	(18,32,610)
Employee benefit expenses	19	9,58,75,210	7,06,54,523
Finance costs	20	2,36,997	5,50,606
Depreciation and amortization	21	72,22,212	71,64,161
Other expenses	22	2,91,54,260	2,32,15,149
Total expenses (IV)		89,60,58,398	77,95,55,505
Profit for the year before tax		29,95,91,558	21,02,34,146
Income tax expense			
Current tax		10,52,00,000	7,39,35,000
Short/(Excess) adjustment of Income Tax		1,172	(7,504)
Profit for the year after tax		19,43,90,386	13,63,06,650
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		1,98,588	(5,22,216)
Total comprehensive income for the year		19,45,88,974	13,57,84,434

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 : 23-04-2025

UDIN : 25084096BMJBSJ2444



Alok Sharma

On behalf of Partner
Uno Minda Limited



Puneet Kumar
Jakhodia

Partner

YA Auto Industries

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
A. Cash flows from operating activities :		
Profit before tax	29,95,91,558	21,02,34,146
Adjustments for :		
Depreciation and amortisation	72,22,212	71,64,161
Finance Costs	2,36,997	5,50,606
Interest income	-	(17,21,682)
	74,59,209	59,93,085
Operating profit before working capital changes	30,70,50,767	21,62,27,231
Adjustments for working capital changes :		
(Increase)/ decrease in inventories	(1,04,32,814)	52,50,231
(Increase)/ decrease in trade and other receivables	1,90,57,170	1,38,08,092
(Increase)/ decrease in other assets	7,65,615	(1,94,554)
Increase in trade payables	(1,82,07,002)	(1,13,84,710)
Increase/(decrease) in other financial liabilities	11,05,482	(4,41,651)
Increase/(decrease) in short-term provisions	12,82,779	(16,96,903)
Increase/(decrease) in other current liabilities	(23,26,260)	4,58,325
Increase in long-term provisions	3,17,598	(22,79,434)
	(84,37,432)	35,19,396
Cash generated from operations	29,86,13,335	21,97,46,627
Income tax paid	(10,52,20,837)	(7,39,64,307)
Net Cash flows from operating activities (A)	19,33,92,498	14,57,82,320
B. Cash flows from investing activities		
Purchase of property, plant & equipment	(43,85,028)	(36,92,483)
Proceeds from sale of fixed assets	57,426	3,81,204
Net cash used in investing activities (B)	(43,27,602)	(33,11,279)
C. Cash flows from financing activities		
Partners Capital - Additions / withdrawal	(18,75,54,952)	(14,36,13,383)
Interest Income	-	17,21,682
Interest Paid	(2,17,332)	(5,09,193)
Bank charges	-	(4,602)
Security Deposited in UPCL	(61,969)	(19,514)
Net cash used in financing activities (C)	(18,78,34,253)	(14,24,25,010)
Net increase/ (decrease) in cash and cash equivalents(A+B+C)	12,30,643	46,031
Cash and Bank equivalents as at opening	8,64,316	8,18,285
Cash and cash equivalents as at closing	20,94,959	8,64,316
Cash equivalents as at Closing	92,015	1,19,357
Balances with banks:		
- on current accounts	20,02,944	7,44,959
Cash and cash equivalents at the end of the year	20,94,959	8,64,316

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 : 23-04-2025
UDIN : 25084096BMJBSJ2444


Alok Sharma

On behalf of Partner
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

	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 2023	4,14,54,446	20,04,106	18,42,348	6,24,780	13,62,629	85,41,431	5,58,29,740
Additions	33,71,426	3,21,057	-	-	-	-	36,92,483
Deductions/ Adjustments	3,73,270	-	-	-	7,934	-	3,81,204
Balance at 31 March 2024	4,44,52,602	23,25,163	18,42,348	6,24,780	13,54,695	85,41,431	5,91,41,019
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
Accumulated depreciation and impairment losses							
Balance at 1 April 2023	2,06,07,982	7,54,991	16,87,586	3,61,885	11,49,708	22,53,989	2,68,16,141
Depreciation for the year	40,31,410	1,40,964	23,214	39,434	81,995	28,47,144	71,64,161
Disposals	-	-	-	-	-	-	-
Balance at 31 March 2024	2,46,39,392	8,95,955	17,10,800	4,01,319	12,31,703	51,01,133	3,39,80,302
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 period	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
Carrying amounts (net)							
At 1 April 2024	2,08,46,464	12,49,115	1,54,762	2,62,895	2,12,921	62,87,442	2,90,13,599
At 31 March 2024/ 1 April 2024	1,98,13,210	14,29,208	1,31,548	2,23,461	1,22,992	34,40,298	2,51,60,717
Balance at 31 March 2025	1,97,00,110	12,93,412	1,11,816	1,89,942	3,75,798	5,95,029	2,22,66,107



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	10,02,699	9,40,730
	10,02,699	9,40,730
Notes No. 5		
Inventories		
(Valued and certified by the partners)		
(At lower of cost and net realisable value, unless otherwise stated)		
i) Raw materials	3,80,21,537	2,40,71,202
ii) Finished goods	3,73,261	50,49,678
iii) Work-in-progress *	57,56,118	41,77,090
iv) Stores & spares	1,93,240	2,04,739
v) Goods in transit	72,264	4,80,897
	4,44,16,420	3,39,83,606
* WIP includes material with third party	47,13,222	25,61,671
Notes No. 6		
Trade receivables		
(Unsecured, considered good unless otherwise stated)		
Less than 6 months	7,11,31,558	9,01,88,728
More than 6 months		
	7,11,31,558	9,01,88,728



YA AUTO INDUSTRIES

Annexure to Note No. 6

A: Debtors ageing from Due date of invoice:

As at 31 March 2025

Particulars	Outstanding for following periods from due date of payment31-03-2025						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	7,11,22,467	9,091	-	-	-	-	7,11,31,558
(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 2024

Particulars	Outstanding for following periods from due date of payment31-03-2024						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	8,98,67,721	3,21,007	-	-	-	-	9,01,88,728
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	8,98,67,721	3,21,007	-	-	-	-	9,01,88,728



	As at 31 March 2025	As at 31 March 2024
Notes No. 7		
Cash and cash equivalents		
- Balances with banks		
On current account	20,02,944	7,44,959
- Cash on hand	92,015	1,19,357
	20,94,959	8,64,316
	As at 31 March 2025	As at 31 March 2024
Notes No. 8		
Other current assets		
Prepaid Expenses	8,71,923	6,92,403
Advance to staff	2,66,050	1,45,385
Advances to suppliers	-	21,539
Other Advances	-	8,00,000
GST Recoverable	2,04,953	4,50,399
Income Tax refund due earlier years	12,56,974	12,56,974
Silver coins (cost)*	63,330	62,145
	26,63,230	34,28,845
* Nos. of Silver coin	101	100



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

	As at 31 March 2025	As at 31 March 2024
Note No. 9		
Partners' Capital Account		
Uno Minda Limited		
Opening Balance	3,50,48,083	4,18,98,413
Profit during the period/year	17,02,65,352	11,88,11,380
Drawings	(16,41,10,583)	(12,56,61,710)
	4,12,02,852	3,50,48,083
APJ Investments Pvt.Ltd.		
Opening Balance	48,06,594	57,46,069
Profit during the period/year	2,33,50,677	1,62,94,132
Drawings	(2,25,06,594)	(1,72,33,607)
	56,50,677	48,06,594
Mr.Puneet Kumar Jakhodia		
Opening Balance	2,00,275	2,39,419
Profit during the period/year	9,72,945	6,78,922
Drawings	(9,37,775)	(7,18,066)
	2,35,445	2,00,275
	4,70,88,974	4,00,54,952
	As at 31 March 2025	As at 31 March 2024
Notes No. 10		
Non Current liabilities		
a) Long-term provisions		
Provision for employee benefits		
Gratuity	76,22,261	68,45,963
Compensated absences	20,00,719	17,97,527
	96,22,980	86,43,490
b) Lease Liabilities	-	8,60,480
	-	8,60,480
	As at 31 March 2025	As at 31 March 2024
Notes No. 11		
Trade payables		
a) Outstanding for		
Less than one year	7,57,45,587	9,39,52,589
More than one year		
	7,57,45,587	9,39,52,589
b) Lease Liabilities	8,64,848	31,91,108
	8,64,848	31,91,108



B: Trade payables Ageing Schedule:

Annexure to Note No. 11

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	5,86,53,713	-	-	-	5,86,53,713
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 31 March 2024

Particulars	Outstanding for following periods from due date of payment 31-03-24				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Total outstanding dues of micro enterprises and small enterprises	34167915	-	-	-	3,41,67,915
Total outstanding dues of creditors other than micro enterprises and small enterprises	5,97,84,674	-	-	-	5,97,84,674
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	9,39,52,589	-	-	-	9,39,52,589



	As at 31 March 2025	As at 31 March 2024
Notes No. 12		
Other current liabilities		
Payable to employees	14,95,230	15,84,698
Payable to others	1,87,397	1,71,997
Statutory dues	53,95,019	42,15,469
	<u>70,77,646</u>	<u>59,72,164</u>
	As at 31 March 2025	As at 31 March 2024
Notes No. 13		
Short-term provisions		
Provision for employee benefits		
Gratuity	6,60,493	3,07,354
Compensated absences	2,44,373	1,15,942
	<u>9,04,866</u>	<u>4,23,296</u>
Others		
Provision for Warranty	12,50,000	-
	<u>12,50,000</u>	<u>-</u>
	<u>21,54,866</u>	<u>4,23,296</u>
	As at 31 March 2025	As at 31 March 2024
Notes No. 14		
Current tax liabilities (net)		
Provision for Income Tax (net of advance income tax) (Current and Previous year)	10,20,072	14,68,863
	<u>10,20,072</u>	<u>14,68,863</u>



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. 15		
Revenue from operations		
Sale of products		
Finished goods	1,19,17,08,988	98,43,20,008
Scrap Sale	39,16,727	37,47,961
	1,19,56,25,715	98,80,67,969
Notes:		
(i) Timing of revenue recognition		
Goods transferred at a point in time	1,19,17,08,988	98,43,20,008
Services transferred over the time	-	-
Total revenue from contract with customers	1,19,17,08,988	98,43,20,008
Add: Other operating revenues	39,16,727	37,47,961
Total revenue from operations	1,19,56,25,715	98,80,67,969
(ii) Revenue by location of customers		
Within India	1,19,56,25,715	98,80,67,969
Outside India	-	-
	1,19,56,25,715	98,80,67,969
(iii) Reconciling the amount of revenue recognised in the statement of profit and loss with the contracted price		
Revenue as per contracted price	1,19,17,08,988	98,43,20,008
Cash/sales discount	-	-
Other sales incentive schemes	-	-
Revenue from contract with customers	1,19,17,08,988	98,43,20,008
Add: Other operating revenues	39,16,727	37,47,961
Total revenue from operations	1,19,56,25,715	98,80,67,969
	-	-
(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		
Sales of services: The performance obligation in respect of maintenance services is satisfied over a period of		
The transaction price allocated to remaining performance obligation (unsatisfied performance obligation)		
Within one year	1,19,56,25,715	98,80,67,969
More than one year	-	-
	1,19,56,25,715	98,80,67,969
(v) Other includes the compensation settlement from customer etc.		
	For the Year ended 31 March 2025	For the Year ended 31 March 2024
Notes No. 16		
Other income		
Amount Written Back	-	17,00,000
Interest received from UPCL	24,241	21,682
	24,241	17,21,682



	For the Year ended 31 March 2025	For the Year ended 31 March 2024
Notes No. 17		
Cost of materials consumed		
Raw materials (including purchased components and packing material consumed)		
Opening inventories	2,40,71,202	3,06,83,397
Purchases	77,44,22,665	67,31,91,481
Closing inventories	(3,80,21,537)	(2,40,71,202)
	76,04,72,330	67,98,03,676
	For the Year ended 31 March 2025	For the Year ended 31 March 2024
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	57,56,118	41,77,090
Finished goods	3,73,261	50,49,678
	61,29,379	92,26,768
Inventories at the beginning of the Year :		
Work-in-progress	41,77,090	29,71,094
Finished goods	50,49,678	44,23,064
	92,26,768	73,94,158
Net (increase) / decrease in inventories	30,97,389	(18,32,610)
	For the Year ended 31 March 2025	For the Year ended 31 March 2024
Notes No. 19		
Employee benefits expense		
Salaries, wages and bonus	8,89,91,068	6,51,28,794
Leave Encashment	6,02,428	2,76,303
Gratuity	16,13,952	14,53,673
Contribution to provident and other funds	20,24,458	19,16,444
Contribution to Employees' State Insurance Scheme	4,87,927	4,67,876
Staff welfare expense	21,37,877	14,11,433
Recruitment Expenses	17,500	-
	9,58,75,210	7,06,54,523



	For the Year ended 31 March 2025	For the Year ended 31 March 2024
Notes No. 20		
Finance costs		
Bank Charges	-	4,602
Interest on Income Tax	19,665	36,811
Interest on Lease liabilities	2,17,332	5,09,193
	2,36,997	5,50,606
	For the Year ended 31 March 2025	For the Year ended 31 March 2024
Notes No. 21		
Depreciation and amortisation		
Depreciation on tangible fixed assets	72,22,212	71,64,161
	72,22,212	71,64,161
	For the Year ended 31 March 2025	For the Year ended 31 March 2024
Notes No. 22		
Other expenses		
Power and Fuel	41,11,314	37,48,934
Consumption of Stores and Spares	37,46,712	29,21,156
Rent	70,000	-
Fee & subscription	1,11,991	97,457
Payment to Auditors:		
- Audit Fee	2,50,000	1,95,000
- Limited Review	75,000	75,000
-Taxation Matters	-	5,000
Printing and Stationery	2,52,887	3,11,507
Communication	1,48,190	1,34,861
Travelling and Conveyance	78,303	1,31,904
Legal and Professional	2,46,700	5,06,060
Commission on sales	4,17,688	2,63,186
Repairs :		
- Machinery	16,18,939	11,10,114
- Others	8,74,407	5,08,695
Packing and forwarding	29,98,031	27,06,977
General Expense	4,89,561	2,97,296
Insurance	9,27,377	8,40,186
Royalty	1,19,13,141	88,29,598
Security Expenses	8,24,019	5,32,218
	2,91,54,260	2,32,15,149



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Notes forming part of the financial statements for the year ended 31 March 2025
(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 2025 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 2025	For the Year ended 31 March 2024
Present value of obligation as at the beginning of the year	71,53,317	54,73,827
Acquisition adjustment		
Interest cost	5,16,469	4,02,874
Current service cost	10,97,483	10,50,799
Curtailment cost/(credit)		
Benefits paid	(2,85,927)	(2,96,399)
Actuarial (gain)/loss on obligation	(1,98,588)	5,22,216
Present value of obligation as at the end of year	82,82,754	71,53,317
- Long term	76,22,261	68,45,963
- Short term	6,60,493	3,07,354

(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	82,82,754	71,53,317
Fair value of plan assets as at the end of the year		
unfunded status		
Net asset/(liability) recognized in balance sheet	(82,82,754)	(71,53,317)

(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	10,97,483	10,50,799
Interest cost	5,16,469	4,02,874
Expected return on plan assets		
Net actuarial (gain)/ loss recognized in the year	-	-
Expenses recognized in the Consolidated Statement of Profit and Loss	16,13,952	14,53,673



(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	(2,43,836)	(1,05,402)
Changes in Demographic Assumption	-	-
Experience Adjustments	4,42,424	(4,16,814)
Actual return on plan assets less interest on plan assets	-	-
Amount recognized in other Comprehensive Income (OCI)	1,98,588	(5,22,216)

(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	6,60,493	98,611
Between 2 and 5 years	15,80,335	14,14,636
Between 6 and 10 years	18,33,399	18,26,630
10 years and above	42,08,527	38,13,440

(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)	58/59/60	58
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 2025	For the Year ended 31 March 2024
1% increase in discount rate	(8,15,121)	(6,67,384)
1% decrease in discount rate	8,49,312	6,98,393
1% increase in salary escalation rate	8,42,544	6,93,499
1% decrease in salary escalation rate	(8,13,004)	(6,66,466)
0.50% increase in withdrawal rate	4,101	3,156
0.50% decrease in withdrawal rate	(4,243)	(3,265)
10% increase in mortality rate	1,835	1,412
10% decrease in mortality rate	(1,799)	(1,385)

(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	19,13,469	19,07,472
Acquisition adjustment		
Interest cost		
Current service cost	6,02,428	2,76,303
Curtailment cost/(credit)		
Benefits paid	(2,70,805)	(2,70,306)
Actuarial (gain)/loss on obligation		
Present value of obligation as at the end of year	22,45,092	19,13,469
- Long term	20,00,719	17,97,527
- Short term	2,44,373	1,15,942

(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	22,45,092	19,13,469
Fair value of plan assets as at the end of the year		
unfunded status		
Net asset/(liability) recognized in balance sheet	(22,45,092)	(19,13,469)

(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	6,02,428	2,76,303
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	6,02,428	2,76,303

(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	2,44,373	1,15,942
Between 2 and 5 years	4,62,443	4,45,389
Between 6 and 10 years	5,34,687	5,22,306
10 years and above	10,03,589	8,29,832

(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)	58/59/60	58
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 2025	For the Year ended 31 March 2024
1% increase in discount rate	(2,08,368)	(99,496)
1% decrease in discount rate	2,16,366	1,08,538
1% increase in salary escalation rate	2,14,607	1,06,707
1% decrease in salary escalation rate	(2,07,822)	(99,343)
0.50 % increase in withdrawal rate	10,277	8,759
0.50% decrease in withdrawal rate	(10,332)	(8,806)
10% increase in mortality rate	627	535
10% decrease in mortality rate	(599)	(511)

(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 2025	As at 31 March 2024
Balance as at beginning of the year	-	17,00,000
Add: Provision made during the year	12,50,000	-
Less: Utilized during the year	-	(17,00,000)
Balance as at Closing of the year	12,50,000	-

(ii) Income Tax Demand

No Income Tax Demand has been recognised.



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

(All amounts in ₹ , unless otherwise stated)

26 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 2022. 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).



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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		7,57,45,587	-	-	-	7,57,45,587
Other current liabilities		59,07,098	11,70,548			70,77,646
As at March 31, 2024						-
Trade payable		9,39,52,589	-			9,39,52,589
Other current liabilities		48,40,318	11,31,846			59,72,164

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-25	31-Mar-24
Current (not past due)	7,11,22,467	8,98,67,913
1-30 days past due	-	3,248
31-60 days past due	-	2,57,408
61-90 days past due	9,091	60,159
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.



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Notes forming part of the financial statements for the year ended 31 March 2025
(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
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 Component
Samaira Engineering
Minda International Limited
APJ Technoplast Private Limited



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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.	Sales of Goods	1,15,02,69,880	93,58,23,293
UNO Minda Ltd.	Royalty paid	1,19,13,141	88,29,598
UNO Minda Ltd.	Service Charge received	63,256.00	-
UNO Minda Ltd.	Purchase of Goods	3228548	6,28,183
UNO Minda Ltd.	Commission Paid	4,17,688	2,63,186

Related party	Nature of transaction	For the year ended 31 March 2025	For the year ended 31 March 2024
Balance as at year end			
Samaira Engineering	Sales of Goods	28,47,275	16,10,428
Auto Component	Sales of Goods	-	-
Minda International Limited (Credit balance)	Sales & Purchase	-	2,19,27,507
APJ Investments Private Limited (Credit balance)	Sales & Purchase	1,27,48,701	1,26,20,776
APJ Technoplast Private Limited (Credit balance)	Purchase of Goods	2,96,755	-
UNO Minda Limited	Sales, purchase & royalty	6,43,19,866	8,68,14,586

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

* Excluding taxes.

(c) Key managerial personnel compensation

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



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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	Entities over which Partners and their relatives are able to exercise significant influence		UNO Minda Limited	
	31-Mar 2025	31-Mar 2024	31-Mar 2025	31-Mar 2024
Transactions during the year				
Sale of goods	2,67,74,424	3,38,86,076	1,15,02,69,880	93,58,23,293
Purchase of goods and Job Work	11,57,61,879	23,77,42,008	32,28,548	6,28,183
Royalty paid	-	-	1,19,13,141	88,29,598
Service Charges Received	-	-	63,256	-
Commission paid	-	-	4,17,688	2,63,186
			-	-
Sales of Goods				
Auto Component	37,440	52,603	-	-
Samaira Engineering	2,58,80,300	2,83,92,233	-	-
S.M. Auto Industries	-	-	-	-
APJ Investments Pvt.Ltd.	8,56,684	6,57,910	-	-
Minda International Limited	-	47,83,330	-	-
	2,67,74,424	3,38,86,076	-	-
Purchase of Goods				
Samaira Engineering	2,57,589	7,77,608	-	-
Samaira Engineering- fixed assets purchase	-	6,01,958	-	-
Minda International Limited	24,67,672	14,60,15,429	-	-
Minda International Limited-fixed assets purchase	-	2,66,085	-	-
APJ Investments Pvt.Ltd.	10,99,08,209	9,00,80,928	-	-
APJ Investments Pvt.Ltd.(Purchase of fixed Assets)	27,10,000	-	-	-
APJ Technoplast Pvt.Ltd.	4,18,409	-	-	-
	11,57,61,879	23,77,42,008	-	-



YA Auto Industries

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 as at year end				
Balance outstanding-Receivable/(payable)	1,01,98,181	3,61,58,711	6,43,19,866	9,08,61,286



YA Auto Industries

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

(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-25
Net Debt	-
EBITDA	30,70,12,358
Net Debt to EBITDA	-



YA Auto Industries

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

(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, 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)	7,11,31,558	7,11,31,558	9,01,88,728	9,01,88,728
Cash and cash equivalents	20,94,959	20,94,959	8,64,316	8,64,316
Security deposit (current / non current)	10,02,699	10,02,699	9,40,730	9,40,730
Total	7,42,29,216	7,42,29,216	9,19,93,774	9,19,93,774
2) Financial Liabilities at amortized cost				
Trade payables	7,57,45,587	7,57,45,587	9,39,52,589	9,39,52,589
Other financial liabilities (current / non current)	70,77,646	70,77,646	59,72,164	59,72,164
Total	8,28,23,233	8,28,23,233	9,99,24,753	9,99,24,753

* 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
AJH Jain, FCA
Partner
Membership No. 083096


Alok Sharma
On behalf of Partner
Uno Minda Limited


Puneet Kumar Jakhodia
Partner

Place : Delhi
Date : 23-04-2025
UDIN : 25084096BMJBSJ2444

YA AUTO INDUSTRIES

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

Audited Standalone Balance Sheet as at 31st March- 2025

Particulars	As at 31-Mar-2025 (Audited)	As at 31-Mar-2024 (Audited)
ASSETS		
1. Non-current assets		
Property, Plant and Equipment	2.17	2.17
Capital work-in-progress	-	-
Right-of-use assets	0.06	0.34
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	0.10	0.09
Total- Non current asset	2.33	2.61
2. Current Assets		
Inventories	4.44	3.40
Financial Assets		
(i) Trade receivables	7.11	9.02
(ii) Cash and cash equivalents	0.21	0.09
(iii) Bank balance other than those included in cash and cash equivalents	-	-
(iv) Loans	-	-
(v) Others Current Financial Assets	-	-
Other current assets	0.27	0.34
Total- Current asset	12.03	12.85
3. Assets held for sale	-	-
TOTAL ASSETS	14.36	15.46
EQUITY AND LIABILITIES		
Equity		
Equity share capital	-	-
Other Equity	4.71	4.01
Total Equity	4.71	4.01
LIABILITIES		
1. Non-current liabilities		
Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease liabilities	-	0.09
(iii) Other financial liabilities	-	-
Provisions	0.96	0.86
Total- Non current liabilities	0.96	0.95
2. Current Liabilities		
Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease liabilities	0.09	0.32
(iii) Trade payables	7.57	9.40
(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	0.81	0.74
Provisions	0.22	0.04
Total- Current liabilities	8.69	10.50
3. Liabilities related to assets held for sale	-	-
TOTAL Equity and Liabilities	14.36	15.46

For AIH & Co.

Chartered Accountants

Firm Registration No: 005302N

FRN No.

005302N

Ajay Jain

Partner

Membership No. 084096

Place : Delhi

Date : 23-04-2025

UDIN : 25084096BMJBSJ2444

Arok Sharma

Partner on behalf of
Uno Minda LimitedPuneet Kumar
Jakhodia
Partner


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 2025

PARTICULARS	Quarter ended			Year Ended	
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1 Income					
(a) Revenue from operations	26.61	32.75	24.60	119.56	98.81
(b) Other income	-	-	0.17	0.00	0.17
Total income	26.61	32.75	24.78	119.56	98.98
2 Expenses					
(a) Cost of materials consumed	16.89	21.00	16.95	76.05	67.98
(b) Purchases of stock-in trade	-	-	-	-	-
(c) Changes in inventories of finished goods, stock-in trade and work-in-progress	0.55	0.11	0.10	0.31	(0.18)
(d) Employee benefits expense	2.20	2.63	1.71	9.59	7.07
(e) Finance cost	0.00	0.00	0.01	0.02	0.06
(f) Depreciation and amortisation expense	0.23	0.17	0.18	0.72	0.72
(g) Other expenses	0.63	0.75	0.53	2.92	2.32
Total expenses	20.50	24.67	19.48	89.61	77.96
3 Profit/(loss) before exceptional items and tax (1-2)	6.12	8.08	5.29	29.96	21.02
4 Share of profit/(loss) of associates / joint ventures (net of tax)					
5 Profit before exceptional item and tax (3+4)	6.12	8.08	5.29	29.96	21.02
6 (Add) / Less : Exceptional Items (net)	-	-	-	-	-
7 Profit before tax (5+6)	6.12	8.08	5.29	29.96	21.02
8 Income tax expense					
a) Current Tax	2.18	2.81	1.84	10.52	7.39
b) Deferred Tax (credit)/ charge	-	-	-	-	-
	2.18	2.81	1.84	10.52	7.39
9 Net profit /(loss) for the period after taxes (7-8)	3.93	5.27	3.45	19.44	13.63
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	0.02	0.02	(0.05)	0.02	(0.05)
11 Total comprehensive income/(loss) for the period (9+10)	3.95	5.29	3.40	19.46	13.58

For AJH & Co.
 Chartered Accountants
 Firm Registration No: 005302N
 005302N
 SURUGRAM
 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 : 25084096BMJBSJ2444

YA AUTO INDUSTRIES

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

AUDITED STANDALONE STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31 MARCH 2025

		For the Year Ended 31-Mar-25	For the year ended 31-Mar-24
A.	Cash flows from operating activities :		
	Profit before tax	29.96	21.02
	Adjustments to reconcile profit before tax to net cash flows:		
	Depreciation and amortisation expense	0.72	0.72
	Goodwill Written off		
	Finance costs	0.02	0.06
	Interest income	-	(0.17)
	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		
		0.75	0.60
	Operating profit before working capital changes	30.71	21.62
	Adjustments for working capital changes:		
	Decrease/ (increase) in inventories	(1.04)	0.53
	Decrease/ (increase) in trade receivable	1.91	1.38
	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	0.08	(0.02)
	Increase/(decrease) in other non current financial liabilities		
	Increase/ (decrease) in trade payables	(1.82)	(1.14)
	Increase/ (decrease) in other Current financial liabilities	0.11	(0.04)
	Increase/(decrease) in other current liabilities	(0.23)	0.05
	Increase/(decrease) in short-term provisions	0.13	(0.17)
	Increase in long-term provisions	0.03	(0.23)
		(0.84)	0.35
	Cash generated from operations	29.86	21.97
	Income tax paid	(10.52)	(7.40)
	Net Cash flows from operating activities (A)	19.34	14.58
B.	Cash flows from investing activities		
	Investment in subsidiaries and jointly controlled entities		
	Purchase of Property, Plant and Equipment	(0.44)	(0.37)
	Proceeds from sale of property, plant and equipments	0.01	0.04
	Interest received	-	0.17
	Finance Cost	-	-
	Dividend Income on Non Current investment	-	-
	Decrease/ (increase) (with original maturity more than three months)	-	-
	Net cash used in investing activities (B)	(0.43)	(0.16)
C.	Cash flows from financing activities		
	Proceeds from rights issue of equity share capital	(18.76)	(14.36)
	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	(0.02)	(0.05)
	Dividend paid (including corporate dividend tax)		
	Net cash generated from / (used in) in financing activities (C)	(18.78)	(14.41)
	Net increase/ (decrease) in cash and cash equivalents(A+B+C)	0.13	0.01
	Cash and cash equivalents as at beginning	0.09	0.08
	Cash and cash equivalents as at closing	0.22	0.09
	Cash on hand	0.01	0.01
	Balances with banks:		
	- on current accounts	0.20	0.07
	- on deposit accounts		
	Cash and cash equivalents at the end of the period	0.21	0.09

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 AH & Co.
Chartered Accountants
Firm Registration No: 005302N
005302N
Ajay Singh
Partner
Membership No: 084096

Place : Delhi
Date : 23-04-2025
UDIN : 25084096BMJBSJ2444

Alok Sharma
Partner on behalf of
Uno Minda Limited

Puneet Kumar Jakhodia
Partner