

## SAMVARDHANA MOTHERSON INTERNATIONAL LIMITED

		608003-Motherson Technology Services GmbH					608003-Motherson Technology Services GmbH				
		YTD_RULE C4_NONE EUR					YTD_RULE C4_NONE EUR				
		March - FY25	December - FY25	September - FY25	June - FY25	March - FY24	March - FY25	December - FY25	September - FY25	June - FY25	March - FY24
Balance Sheet		EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
<b>ASSETS</b>											
<b>Non Current Assets</b>											
Property, plant and equipment	1	581.70	622.20	662.70	703.22	835.70	581.70	622.20	662.70	703.22	835.70
Right-to-use assets	1										
Capital work in progress											
Investment Property	2										
Goodwill	1										
Other Intangible assets	1										
Intangible assets under development											
Investments accounted for using the equity method	3										
Non current investments	3										
Long term loans	4	2,685,000.00	2,285,000.00	2,285,000.00	2,285,000.00	2,285,000.00	2,685,000.00	2,285,000.00	2,285,000.00	2,285,000.00	2,285,000.00
Long term lease receivables (including lease receivables on deferred credit term)	5										
Other non current financial assets	6										
Other non-current assets	7	(108,985.00)					(108,985.00)				
Deferred tax assets (net)		21,667.00	21,667.00	21,667.00	21,667.00	10,458.00	21,667.00	21,667.00	21,667.00	21,667.00	10,458.00
Income tax assets (net of provision for tax)											
		2,598,263.70	2,307,289.20	2,307,329.70	2,307,370.22	2,296,293.70	2,598,263.70	2,307,289.20	2,307,329.70	2,307,370.22	2,296,293.70
<b>Current Assets</b>											
Inventories	8										
<b>Financial Assets</b>											
Current investments	9										
Trade receivables	10	1,715,331.46	1,650,138.13	2,140,226.27	1,946,284.17	1,701,379.27	1,715,331.46	1,650,138.13	2,140,226.27	1,946,284.17	1,701,379.27
Cash and Cash Equivalents	11	698,935.43	1,040,029.50	536,960.09	530,448.52	461,407.42	698,935.43	1,040,029.50	536,960.09	530,448.52	461,407.42
Other Bank Balances	11										
Short term loans	12										
Other current financial assets	13	435,328.68	118,594.39	60,103.77	94,549.24	106,839.00	435,328.68	118,594.39	60,103.77	94,549.24	106,839.00
Other current assets	14	390,207.01	8,678.28	10,096.50	11,090.96	8,955.11	390,207.01	8,678.28	10,096.50	11,090.96	8,955.11
		3,239,802.58	2,817,440.30	2,747,386.63	2,582,372.89	2,278,580.80	3,239,802.58	2,817,440.30	2,747,386.63	2,582,372.89	2,278,580.80
<b>TOTAL ASSETS</b>		<b>5,838,066.28</b>	<b>5,124,729.50</b>	<b>5,054,716.33</b>	<b>4,889,743.11</b>	<b>4,574,874.50</b>	<b>5,838,066.28</b>	<b>5,124,729.50</b>	<b>5,054,716.33</b>	<b>4,889,743.11</b>	<b>4,574,874.50</b>
<b>EQUITY AND LIABILITY</b>											
<b>Equity</b>											
Share capital	15	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Share application money pending for allotment	15										
<b>Other Equity</b>											
Equity components of other financial instruments	16										
Reserves and Surplus	16	2,132,387.19	2,091,435.28	2,043,247.00	1,806,994.92	1,688,500.26	2,132,387.19	2,091,435.28	2,043,247.00	1,806,994.92	1,688,500.26
Other Reserves	16										
		2,167,387.19	2,116,435.28	2,068,247.00	1,831,994.92	1,713,500.26	2,167,387.19	2,116,435.28	2,068,247.00	1,831,994.92	1,713,500.26
Share Capital Suspense account											
<b>Non-Controlling Interests</b>											
	17										
<b>Total Equity</b>		<b>2,167,387.19</b>	<b>2,116,435.28</b>	<b>2,068,247.00</b>	<b>1,831,994.92</b>	<b>1,713,500.26</b>	<b>2,167,387.19</b>	<b>2,116,435.28</b>	<b>2,068,247.00</b>	<b>1,831,994.92</b>	<b>1,713,500.26</b>
<b>Non Current Liabilities</b>											
<b>Financial Liabilities</b>											
Long term borrowings	18										
Long term lease liabilities	18										
Other financial liabilities	19										
Other Long term provisions	20										
Employee benefits obligation (Non Current)	21	642,396.00	584,987.00	584,987.00	584,987.00	584,987.00	642,396.00	584,987.00	584,987.00	584,987.00	584,987.00
Deferred tax liabilities (net)		(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Government Grants - Non current	22										
Other non-current liabilities	23	196,842.55	118,955.00	118,955.00	118,955.00	118,955.00	196,842.55	118,955.00	118,955.00	118,955.00	118,955.00
		839,238.55	703,942.00	703,942.00	703,942.00	703,942.00	839,238.55	703,942.00	703,942.00	703,942.00	703,942.00
<b>Current Liabilities</b>											
<b>Financial Liabilities</b>											
Short term borrowings	24										
Lease liabilities - Current	24										
Trade payables	25	1,848,111.79	1,173,917.11	1,009,826.07	1,148,553.03	1,252,488.33	1,848,111.79	1,173,917.11	1,009,826.07	1,148,553.03	1,252,488.33
Other current financial liabilities	26	465,655.62	363,649.58	390,718.56	438,970.05	391,663.43	465,655.62	363,649.58	390,718.56	438,970.05	391,663.43
Other Short term provisions	27	69,488.14	143,130.16	101,668.15	344,980.15	180,579.15	69,488.14	143,130.16	101,668.15	344,980.15	180,579.15
Employee benefits obligation (Current)	28										
Government Grants - current	29										
Income tax liability (Net)		311,704.31	294,653.51	274,433.52	208,584.02	147,851.68	311,704.31	294,653.51	274,433.52	208,584.02	147,851.68
Current Liabilities - Others	30	146,481.59	329,002.78	505,881.45	212,718.94	184,849.66	146,481.59	329,002.78	505,881.45	212,718.94	184,849.66
<b>Current Liabilities</b>		<b>2,841,441.45</b>	<b>2,304,353.14</b>	<b>2,282,527.75</b>	<b>2,353,806.19</b>	<b>2,157,432.25</b>	<b>2,841,441.45</b>	<b>2,304,353.14</b>	<b>2,282,527.75</b>	<b>2,353,806.19</b>	<b>2,157,432.25</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>5,838,067.19</b>	<b>5,124,730.42</b>	<b>5,054,716.75</b>	<b>4,889,743.11</b>	<b>4,574,874.51</b>	<b>5,838,067.19</b>	<b>5,124,730.42</b>	<b>5,054,716.75</b>	<b>4,889,743.11</b>	<b>4,574,874.51</b>

*Handwritten signature*

*Handwritten signature*



PROFIT AND LOSS ACCOUNT		March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
REVENUE											
Revenue from Operations (gross)		2,481,963.66	2,528,361.11	2,335,793.67	2,479,980.56	2,886,380.72	9,806,098.99	7,344,135.33	4,815,774.22	2,479,980.56	10,356,142.52
Excise duty											
Revenue from Operations (Net)	31	2,481,963.66	2,528,361.11	2,335,793.67	2,479,980.56	2,886,380.72	9,806,098.99	7,344,135.33	4,815,774.22	2,479,980.56	10,356,142.52
Other Income	32	100,909.28	117,360.48	143,218.12	90,765.04	(145,586.18)	452,252.02	351,343.84	233,983.16	90,765.04	511,836.44
Total Revenue		2,582,872.94	2,645,721.59	2,479,011.79	2,570,745.60	2,740,794.54	10,258,351.01	7,695,479.17	5,049,757.38	2,570,745.60	10,867,978.96
EXPENDITURE											
Cost of materials consumed	33										
Purchase of Stock in trade											
Charges in inventory on finished goods, work in progress and Stock in trade	34										
Employee Benefit Expenses	35	1,398,000.09	1,338,493.43	1,311,867.80	1,334,459.69	1,364,029.62	5,382,791.01	3,984,790.92	2,846,327.49	1,334,459.69	5,488,978.59
Other Expenses	36	1,084,318.33	1,236,312.39	882,017.00	1,068,059.45	1,007,152.40	4,268,707.17	3,184,388.84	1,848,078.45	1,066,059.45	4,512,539.99
		2,482,318.42	2,574,775.82	2,193,884.80	2,400,519.14	2,371,182.02	9,651,498.18	7,169,179.76	4,694,405.94	2,400,519.14	10,001,518.58
Profit Before Interest, depreciation and exceptional items		80,554.52	70,945.77	285,126.99	170,226.45	369,612.52	606,853.73	529,299.21	455,353.44	170,226.45	866,460.38
Finance Cost	37	2,941.01	2,093.51	2,301.05	2,075.97	3,305.80	9,411.54	6,470.53	4,377.02	2,075.97	10,077.55
Profit before Depreciation, exceptional and extraordinary item & tax		77,613.51	68,852.26	282,825.94	168,150.48	366,306.72	597,442.19	519,828.68	450,976.42	168,150.48	856,382.83
Depreciation and Amortization Expense	38	40.50	40.50	40.52	132.48	347.58	254.00	213.50	173.00	132.48	3,059.00
Exceptional Items	39										
Extraordinary Items											
Share of net profit of Associates and Joint ventures											
Profit Before Taxation		77,573.01	68,811.76	282,785.42	168,018.00	365,959.14	597,188.19	519,615.18	450,803.42	168,018.00	853,323.83
Tax Expenses											
Current income tax		181,946.10				171,127.48	181,946.10				171,127.48
Income tax for earlier years		(340.27)	340.27	(36,942.84)		65,575.07		(36,942.84)	(36,942.84)		65,575.07
Deferred tax expense/ (credit)		(159,619.73)	20,283.21	83,476.18	49,523.34	(90,812.97)	(6,337.00)	153,282.73	132,999.52	49,523.34	(2,198.00)
Fringe benefit tax											
Profit After Taxation		55,586.91	48,188.28	236,252.08	118,494.66	220,069.56	458,621.93	402,935.02	354,746.74	118,494.66	618,819.28
Minority Interest											
- Concern share		55,586.91	48,188.28	236,252.08	118,494.66	220,069.56	458,621.93	402,935.02	354,746.74	118,494.66	618,819.28
OTHER COMPREHENSIVE INCOME		March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Other comprehensive income to be reclassified to P&L in subsequent periods:											
Exchange differences on translating foreign operations											
Minority Interest on foreign exchange											
Other comprehensive income on Cash flow hedges											
Deferred Tax on Cash flow hedge											
Minority Interest on Cash flow hedge											
Other comprehensive income not to be reclassified to P&L in subsequent periods:											
Investment fair value											
Deferred Tax on fair valuation of investment											
Minority on OCI gain on Fair valuation											
Other comprehensive income on actuarial (Gain) / Loss		19,507.00				(65,053.00)	19,507.00				(65,053.00)
Deferred Tax on Actuarial (Gain) / Loss		(4,872.00)					(4,872.00)				
OCI on actuarial (Gain) / Loss using equity method		14,635.00				(65,053.00)	14,635.00				(65,053.00)
Minority on OCI actuarial gain											

*Done!*

*Am*



## NOTE 1: FIXED ASSETS

NOTE 2: INVESTMENT PROPERTY

- Investment Property - Gross

- Investment Property - Acc Depreciation

NOTE 3: NON CURRENT INVESTMENTS

Investments accounted for using the equity method

- Investment in Joint Ventures

- Investment in Associates

Total Investments accounted for using the equity method

Investments in .

- Investment in Subsidiaries

Non-Current Investment Others

- Non Current Investment Others

- Provision for diminution in non current inv

- Non Current Investm

Investments (Gross)

**Less: Provision for diminution in value**

1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 26

**Total Non Current Investment**[illegible]

1

11

10

✓✓✓

17

7

07/20



NOTE 4: LONG TERM LOANS AND ADVANCES Loans and advances to related parties - Loans to related parties (non-current) - Loans to related parties (non-current) - Doubtful  Less: Provision for doubtful related parties  Loans and advances to employees (non-current portion only) Loans to others (non-current portion only)  TOTAL	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
	2,685,000.00	2,285,000.00	2,285,000.00	2,285,000.00	2,285,000.00	2,685,000.00	2,285,000.00	2,285,000.00	2,285,000.00	2,285,000.00
	673,253.00	673,252.51				673,253.00	673,252.51			
	3,358,253.00	2,958,252.51	2,285,000.00	2,285,000.00	2,285,000.00	3,358,253.00	2,958,252.51	2,285,000.00	2,285,000.00	2,285,000.00
	(673,253.00)	(673,252.51)				(673,253.00)	(673,252.51)			
	2,685,000.00	2,285,000.00	2,285,000.00	2,285,000.00	2,285,000.00	2,685,000.00	2,285,000.00	2,285,000.00	2,285,000.00	2,285,000.00
NOTE 5: OTHER NON CURRENT TRADE RECEIVABLE Long term trade receivables (including trade receivables on deferred credit terms) - Long term trade receivables from related parties - Long term trade receivables - Long term trade receivables - Doubtful  Less: Provision for doubtful receivables  TOTAL	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
NOTE 6: OTHER NON CURRENT FINANCIAL ASSETS Security Deposits - Security deposits to related party - Security deposits - Others - Security deposits - Doubtful  Less: Provision for doubtful security  Interest receivable (non-current portion only) Unbilled Revenue - non current (gross) Unbilled Revenue - non current - Provision for Doubtful Non current bank balance - Deposits with original maturity for more than 12 months - Margin money deposits - Non current investments (including interest income designated as hedge - MTM swap etc) - Non current investments (including interest income designated as hedge - others)  TOTAL	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
NOTE 7: OTHER NON CURRENT ASSETS Capital Advances (advances relating purchase of fixed assets) - Capital Advances - Secured Consider good - Capital Advances (unsecured assets) - Unsecured Consider good - Capital Advances (unsecured assets) - Unsecured Consider good - Capital Advances - Doubtful  Less: Provision for doubtful capital advances  Advances to be recoverable in cash or kind - Advances to be recoverable in kind LT Good and Secured - Advances to be recoverable in kind LT Good and Unsecured - Advances to be recoverable in kind - Doubtful  Less: Provision for doubtful security  Other loans and advances (please specify nature) - Unamortized premium on forward contracts - Ancillary cost of arranging the borrowings - Other unamortized expenditure - Other unamortized expenditure (Nomination fee non current) Unamortised Tooling Amount & Others Prepaid expenses (non-current portion only) Prepaid expenses (current portion only) VAT Recoverable (Fixed Assets) VAT Recoverable (Consumable) R & D tax rebates Other advances Others  Less: Provision for doubtful advances  TOTAL	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
NOTE 8: INVENTORIES Raw Materials (including packing materials) Raw Materials (including packing materials) in transit  Work In progress  Finished Goods (Manufactured) Finished Goods in transit (Manufactured)  - Traded Goods - Traded Goods in transit  - Stores and spares - Stores and spares in transit  - Loose tools - Loose tools in transit  TOTAL	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024

*[Handwritten signature]*

*[Handwritten signature]*



NOTE 9: CURRENT INVESTMENTS Investments in - - Current Investment in Equity Shares (Quoted) - Current Investment in Equity Shares (Un Quoted) - Current Investment Others Investments(Gross) Less: Provision for diminution in Investments Investments (Net)	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
NOTE 10: TRADE RECEIVABLES i) Trade receivables - Outstanding for a period exceeding six months from the date they are due for payment - Secured Trade Receivable - Unsecured Trade Receivable - Unsecured Trade Receivable from Related Parties (Excluding Intercompany) - Trade Receivables (including Trade Receivables - Doubtful) Less: Provision for doubtful receivables  Other Receivables - Secured Other Trade Receivables - Trade Receivables from Related Parties - Trade Receivables Amortization - Unsecured Other Trade Receivables - Trade Receivables - Doubtful - Engineering receivables (billed ) - Trade Receivables - unbilled - Trade Receivables derecognised (factoring) Less: Provision for doubtful receivables  TOTAL(A+B)	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
NOTE 11: CASH AND BANK BALANCES Cash and Cash Equivalents Balances with banks: - on current accounts - deposits with original maturity of less than three months - margin money deposits with original maturity of less than three months - Balances with Banks - on cash pool account Funds in Transit Cash on hand Other Bank Balances: - Deposits-Mat more than 3 less than 12 months - Other Bank Balances - Margin money deposits - Other Bank Balances - Unpaid dividend account - Others (bank guarantee etc)  TOTAL(A+B)	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
NOTE 12: SHORT TERM LOANS AND ADVANCES Loans and advances to related parties Unsecured, considered good - Loans to related parties (Short term) Doubtful - Loans to related parties - cash pool Less: Provision for doubtful security Loans to related parties - Loans and advances to employees (Current portion only) - Loan to Subsidiary - Loans to others (Current portion only)  TOTAL	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
NOTE 13: OTHER CURRENT FINANCIAL ASSETS Security Deposits Secured, considered good Unsecured, considered good Doubtful Less: Provision for doubtful security Other loans and advances (please specify nature) Current receivables - others Mark to market gain on derivatives designated as hedge Mark to market gain on derivatives not designated as hedge Assets held for sale - Current portion - Non-current portion Interest receivable (Current portion only) Interest accrued on fixed deposits Interest accrued on ICD Advances receivable in cash classified as financial assets Supplier bonus Less: Provision for doubtful security  TOTAL(A+B)	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024

*[Handwritten signature]*

*[Handwritten signature]*



NOTE 14: OTHER CURRENT ASSETS	March - 2025					March - 2025				
	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Advances to be recoverable in cash or kind										
- Capital Advances - Current										
Secured, considered good										
Unsecured, considered good	382,138.00					382,138.00				
Doubtful	108,985.00					108,985.00				
	491,123.00					491,123.00				
Less: Provision for doubtful advances	(108,985.00)					(108,985.00)				
	382,138.00					382,138.00				
Other Assets										
Unamortized Expenditure										
- Unamortized premium on forward contracts (Current portion only)										
- Primary cost of arranging the borrowings (Current portion only)										
- Other unamortized expenditure (Current portion only)										
- Other unamortized expenditure (Non-current portion only)										
- Unamortized Tooling Amount & Other										
Others										
- Prepaid expenses (Current portion only)	8,069.01	8,678.28	10,096.50	11,090.96	8,955.11	8,069.01	8,678.28	10,096.50	11,090.96	8,955.11
- Capital Subsidy Receivable										
- Subsidies from statutory government authorities (Current portion only)										
- VAT Recoverable (Fixed Assets) (Current portion only)										
- VAT Recoverable (Consumable) (Current portion only)										
- R&D tax rebate (Current portion only)										
- Inventory relating to agency business										
- Defined benefit assets-Plan assets-Current										
TOTAL	390,207.01	8,678.28	10,096.50	11,090.96	8,955.11	390,207.01	8,678.28	10,096.50	11,090.96	8,955.11
NOTE 15: SHARE CAPITAL	March - 2025					March - 2025				
	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Equity share capital	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Preference shares capital										
Total	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
NOTE 16: RESERVES & SURPLUS	March - 2025					March - 2025				
	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Equity component of other financial instruments										
Securities Premium Account										
Surplus in Statement of Profit and Loss	2,132,387.19	2,091,435.28	2,043,247.00	1,806,994.92	1,688,500.26	2,132,387.19	2,091,435.28	2,043,247.00	1,806,994.92	1,688,500.26
Other reserves										
Exchange Reserve on Consolidation										
Reserve on Amalgamation										
General Reserve										
Capital Reserve on Consolidation										
Capital Redemption Reserve										
Capital Reserve										
Equity contribution from parent										
Treasury shares										
FVOCI equity instrument										
Hedging Reserve										
Revaluation Reserve										
Others (please specify)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
TOTAL	2,132,387.19	2,091,435.28	2,043,247.00	1,806,994.92	1,688,500.26	2,132,387.19	2,091,435.28	2,043,247.00	1,806,994.92	1,688,500.26

*Handwritten signature/initials in blue ink.*

*Handwritten signature/initials in blue ink.*



Retained Earnings:										
Balance brought forward from previous year	1,688,500.26	1,688,500.26	1,688,500.26	1,688,500.26	1,004,627.98	1,688,500.26	1,688,500.26	1,688,500.26	1,688,500.26	1,004,627.98
Profit and Loss Opening Balance										
Transfer to / from Other Reserve (INDAS transition)										
Profit and Loss Opening Balance Adjustment										
Retained Earning - other (addition) / deletion										
Transfer from PL	443,886.93	402,935.02	354,746.74	118,494.66	683,872.28	443,886.93	402,935.02	354,746.74	118,494.66	683,872.28
Goodwill Adjustment Pre Acquisition										
Transfer to / from General Reserve										
Additions due to Business Combinations										
(Profit) / Loss on sale of Investments										
Proposed Dividend										
Dividend Tax										
Tax Paid by Consolidated Companies - for earlier years										
Transfer to / from Capital Reserve										
Hyperinflationary adjustment										
Closing Balance	2,132,387.19	2,091,435.28	2,043,247.00	1,806,994.92	1,688,500.26	2,132,387.19	2,091,435.28	2,043,247.00	1,806,994.92	1,688,500.26
Securities Premium Account:										
Additions										
Deletion										
Other Adjustments										
Closing balance										
Revaluation Reserve:										
Additions										
Deletion										
Other Adjustments										
Closing balance										
Reserve on Amalgamation:										
Additions										
Deletion										
Other Adjustments										
Closing balance										
General Reserve:										
Additions										
Deletion										
Other Adjustments										
Closing balance										
Capital Reserve on Consolidation:										
Additions										
Deletion										
Other Adjustments										
Closing balance										
Capital Redemption Reserve:										
Additions										
Deletion										
Other Adjustments										
Closing balance										
Capital Reserve:										
Additions										
Deletion										
Other Adjustments										
Closing balance										
Other Reserves:										
Exchange Reserve:										
Exchange Reserve Adjustments										
Other Adjustments(system translated)										
Closing balance										
Hedging Reserves:										
Additions										
Deletion										
Other Adjustments										
Closing balance										
Other Items of Other Comprehensive Income:										
Additions										
Deletion										
Other Adjustments										
Closing balance										

*Signature*

*Am*



NOTE 17: NON CONTROLLING INTEREST	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
	Opening balance									
Addition through profit and loss										
Addition through other comprehensive income										
Additions										
Deletion										
Due to entity Acquisition / Disposal										
Other Adjustments										
Closing balance										
NOTE 18: LONG TERM BORROWINGS	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
	SECURED:									
i) Senior Secured Notes										
ii) Long term loan from banks										
- Rupee Loan										
- Foreign Currency Loan (convertible into Indian Rupee)										
iii) Long term loan from others (other than banks)										
- Rupee Loan										
- Foreign Currency Loan (convertible into Indian Rupee)										
- Vehicle Loan										
UNSECURED:										
i) Long term loan from banks										
- Rupee Loan										
- Foreign Currency Loan (convertible into Indian Rupee)										
ii) Long term loan from others (other than banks)										
- Rupee Loan										
- Foreign Currency Loan (convertible into Indian Rupee)										
- Vehicle Loan										
iii) Deposits from related parties										
iv) Liability component of compound financial instruments										
TOTAL LONG TERM BORROWINGS										
LEASED LIABILITIES (NON CURRENT):	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
	- Finance lease liabilities									
- Unsecured Finance lease liabilities										
116 / IFRS 16										
TOTAL LONG TERM BORROWINGS										
NOTE 19: OTHER NON CURRENT FINANCIAL LIABILITIES	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
	Retention Money									
Security Deposit Received-Non Current										
Recovery against Vehicle Loan - Non Current										
Interest accrued but not due on borrowings-non current										
Derivative liability on swap designated as hedge (non-current)										
Derivative liability on forward contract designated as hedge (non-current)										
Derivative liability on swap not designated as hedge (non-current)										
Other non-current financial liabilities (Nomination fee)										
Accrual / Provision for Price Differences										
TOTAL OTHER FINANCIAL LIABILITIES										
NOTE 20: LONG TERM PROVISIONS	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
	Long Term Provision for Warranty									
Long Term Provision for Onerous Contracts										
Long Term Provision for General Litigations										
Long Term Provision for Tax Litigations										
Long Term Provision - Others										
Long Term Provision for site restoration										
Long Term Provision - Restructuring and severance costs										
TOTAL										
NOTE 21: EMPLOYEE BENEFIT OBLIGATION (NON CURRENT)	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
	Long Term Provision for Gratuity									
Long Term Provision for Leave Encashment (Compensated Absences)										
Long Term Provision for Pensions	642,396.00	584,987.00	584,987.00	584,987.00	584,987.00	642,396.00	584,987.00	584,987.00	584,987.00	584,987.00
Long Term Provision for Employee Insurance										
Long Term Provision for Provident fund scheme										
Long Term Provision for post employment medical										
Long Term Provision for Superannuation										
Long Term Provision for Longevity / jubilee bonus										
Long Term Provision - Other employee benefits										
TOTAL	642,396.00	584,987.00	584,987.00	584,987.00	584,987.00	642,396.00	584,987.00	584,987.00	584,987.00	584,987.00
NOTE 22: GOVERNMENT GRANT - NON CURRENT	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
	Government Grants - Non current									
TOTAL										

*[Handwritten signatures]*



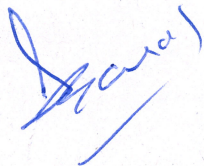
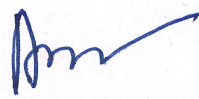
NOTE 23: OTHER NON CURRENT LIABILITIES	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Trade Payables (including acceptances)										
- due to inter company										
- applicable for entities outside India										
- trade payables - (other than capital payables)										
- Capital payables - (payables relating purchase of fixed assets)										
ii) Others										
- Advance from Customers	68,566.55					68,566.55				
- Unearned Revenue	128,276.00	118,955.00	118,955.00	118,955.00	118,955.00	128,276.00	118,955.00	118,955.00	118,955.00	118,955.00
- Other long term liabilities										
<b>TOTAL</b>	<b>196,842.55</b>	<b>118,955.00</b>	<b>118,955.00</b>	<b>118,955.00</b>	<b>118,955.00</b>	<b>196,842.55</b>	<b>118,955.00</b>	<b>118,955.00</b>	<b>118,955.00</b>	<b>118,955.00</b>
NOTE 24: SHORT TERM BORROWINGS										
SECURED:										
i) Loans repayable on demand- from banks										
- Rupee Loan										
- Foreign currency loan (where short funded in Rupee)										
ii) Loans repayable on demand- (Other than banks)										
- Rupee Loan										
- Foreign currency loan (where short funded in Rupee)										
iii) Other short term loans - from banks										
- Rupee Loan										
- Foreign currency loan (where short funded in Rupee)										
iv) Other short term loans - from others										
- Rupee Loan										
- Foreign currency loan (where short funded in Rupee)										
UNSECURED:										
i) Loans repayable on demand- from banks										
- Rupee Loan										
- Foreign currency loan (where short funded in Rupee)										
ii) Loans repayable on demand- (Other than banks)										
- Rupee Loan										
- Foreign currency loan (where short funded in Rupee)										
iii) Other short term loans - from banks										
- Rupee Loan										
- Foreign currency loan (where short funded in Rupee)										
iv) Other short term loans - (Other than banks)										
- Rupee Loan										
- Foreign currency loan (where short funded in Rupee)										
v) Loans and advances from related parties										
v. Current maturities of long term debt										
<b>TOTAL SHORT TERM BORROWINGS</b>										
LEASED LIABILITIES (CURRENT):										
- Finance lease liabilities										
- Unsecured Finance lease liabilities										
<b>TOTAL LONG TERM BORROWINGS</b>										
NOTE 25: TRADE PAYABLES										
Trade Payables (including acceptances)										
- due to Inter company	1,279,847.40	1,193,901.41	1,033,344.93	1,164,503.51	1,214,096.69	1,279,847.40	1,193,901.41	1,033,344.93	1,164,503.51	1,214,096.69
- applicable for entities outside India										
- trade payables - (other than capital payables)	568,264.39	(19,984.30)	(23,518.86)	(15,950.48)	38,391.64	568,264.39	(19,984.30)	(23,518.86)	(15,950.48)	38,391.64
Short Term Trade payables - unbilled	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Short Term Trade payables - unbilled arrangement										
<b>TOTAL</b>	<b>1,848,111.79</b>	<b>1,173,917.11</b>	<b>1,009,826.07</b>	<b>1,148,553.03</b>	<b>1,252,488.33</b>	<b>1,848,111.79</b>	<b>1,173,917.11</b>	<b>1,009,826.07</b>	<b>1,148,553.03</b>	<b>1,252,488.33</b>
NOTE 26: CURRENT FINANCIAL LIABILITIES										
Interest accrued but not due on borrowings										
Interest accrued and due on borrowings										
Unpaid dividends										
Unclaimed dividends										
Security Deposit Received										
Payables relating purchase of fixed assets										
MTM liability on swap designated as hedge (Current)										
MTM liability on forward cover designated as hedge (Current)										
MTM liability Commodity (Current)										
MTM liability on swap not designated as hedge (Current)										
Other current financial liabilities (Nomination fee)										
Accruals for Price down										
Accrued salaries and benefits	465,655.62	363,649.58	390,718.56	438,970.05	391,663.43	465,655.62	363,649.58	390,718.56	438,970.05	391,663.43
Bonus and incentives										
Recovery against Vehicle Loan										
Provision for expenses	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
<b>TOTAL CURRENT FINANCIAL LIABILITIES</b>	<b>465,655.62</b>	<b>363,649.58</b>	<b>390,718.56</b>	<b>438,970.05</b>	<b>391,663.43</b>	<b>465,655.62</b>	<b>363,649.58</b>	<b>390,718.56</b>	<b>438,970.05</b>	<b>391,663.43</b>

*Handwritten signature*

*Handwritten signature*



NOTE 27: SHORT TERM PROVISIONS	March - 2025					March - 2025				
	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Short Term Provision for Warranty										
Short Term Provision for Onerous Contracts										
Short Term Provision for General Litigations										
Short Term Provision for Tax Litigations										
Short Term Provision for Doubtful debts										
Provision for proposed dividend on equity shares										
Provision for proposed dividend on preference shares										
Provision for proposed dividend on equity shares										
Provision for proposed dividend on preference share										
Provision for wealth tax										
Provision for other taxes	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Short Term Provision - Others	69,488.14	143,130.16	101,668.15	344,980.15	180,579.15	69,488.14	143,130.16	101,668.15	344,980.15	180,579.15
Short Term Provision for site restoration										
Short Term Provision - Restructuring and severance costs										
<b>TOTAL</b>	<b>69,488.14</b>	<b>143,130.16</b>	<b>101,668.15</b>	<b>344,980.15</b>	<b>180,579.15</b>	<b>69,488.14</b>	<b>143,130.16</b>	<b>101,668.15</b>	<b>344,980.15</b>	<b>180,579.15</b>
NOTE 28: EMPLOYEE BENEFIT OBLIGATIONS (CURRENT)	March - 2025					March - 2025				
	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Short Term Provision for Gratuity										
Short Term Provision for Leave Encashment (Compensated Absences)										
Short Term Provision for Pensions										
Short Term Provision for Employee Insurance										
Short Term Provision for Provident fund scheme										
Short Term Provision for post employment medical benefits										
Short Term Provision for Superannuation										
Short Term Provision - Other employee benefits										
Short Term Provision for Longevity / jubilee bonus										
<b>TOTAL</b>										
NOTE 29: GOVERNMENT GRANT (CURRENT)	March - 2025					March - 2025				
	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Government Grants - current										
<b>TOTAL</b>										
NOTE 30: OTHER CURRENT LIABILITIES	March - 2025					March - 2025				
	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Other current liabilities										
- Statutory dues payable - Income tax	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
- Statutory dues payable - Wealth tax										
- Statutory dues payable - Service tax	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
- Statutory dues payable - Other taxes	146,481.59	158,922.90	239,898.73	199,368.94	184,849.66	146,481.59	158,922.90	239,898.73	199,368.94	184,849.66
- Advances received from customers										
- Income received in advance										
- Unearned revenue	(0.00)	170,079.88	265,982.72	13,350.00	(0.00)	(0.00)	170,079.88	265,982.72	13,350.00	(0.00)
- Other current payables										
<b>TOTAL</b>	<b>146,481.59</b>	<b>329,002.78</b>	<b>505,881.45</b>	<b>212,718.94</b>	<b>184,849.66</b>	<b>146,481.59</b>	<b>329,002.78</b>	<b>505,881.45</b>	<b>212,718.94</b>	<b>184,849.66</b>



NOTE 31: REVENUE FROM OPERATIONS	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Sales of Good:										
- Sales in India										
- Rejections in India										
- Provision for sales - Within India										
- Cash Discount - Within India										
- Tooling sales in India										
- Engineering sales (POCM reclass) within India										
- Miscellaneous recovery from customers in India										
Within India										
- Sales outside India										
- Rejections outside India										
- Provision for sales - Outside India										
- Cash Discount - Outside India										
- Sales of tooling outside India										
- Engineering sales (POCM reclass) outside India										
- Sales - Vision (IC)										
- Miscellaneous recovery from customers outside India										
Outside India										
Sales of Finished goods										
Sales of traded goods										
- Traded goods sales in India										
- External Sales - Within India - Traded Goods										
- Provision for sales - Within India - Traded Goods										
Within India										
- Traded goods sales outside India										
- Provision for sales - Outside India - Traded Goods										
Outside India										
Sales of traded goods										
Excise duty										
Sales of products (Net)										
Other operating revenue										
Service Income										
Service Income outside India	2,461,963.66	2,528,361.11	2,335,793.67	2,479,980.56	2,566,546.44	9,806,098.99	7,344,135.33	4,815,774.22	2,479,980.56	10,036,341.44
Service Income outside India (Agency business)										
Royalty and License fees Income outside India										
Management Service Income outside India										
Development work income outside India										
Sales of Services / Service Income outside India	2,461,963.66	2,528,361.11	2,335,793.67	2,479,980.56	2,566,546.44	9,806,098.99	7,344,135.33	4,815,774.22	2,479,980.56	10,036,341.44
Sales of Services / Service Income in India										
Sales of Services / Service Income	2,461,963.66	2,528,361.11	2,335,793.67	2,479,980.56	2,566,546.44	9,806,098.99	7,344,135.33	4,815,774.22	2,479,980.56	10,036,341.44
Revenue from contract with customers	2,461,963.66	2,528,361.11	2,335,793.67	2,479,980.56	2,566,546.44	9,806,098.99	7,344,135.33	4,815,774.22	2,479,980.56	10,036,341.44
Others										
- Scrap Sales outside India										
- Scrap Sales in India										
- Job work Income outside India										
- Job work Income in India										
- Other Operating Income in India										
- Other Operating Income outside India										
- Income from corporate guarantee commission										
Export Incentives										
Liabilities written back to the extent no longer required					319,786.10					319,786.10
Waiver of claims from suppliers										
Commodity Gain										
Claims received from insurance company										
Miscellaneous Income										(0.00)
- Compensation received from shareholders subsequent to acquisition										
Claim from Suppliers										
Rent Income										
Government Grants Received					48.18					14.98
Exchange fluctuation (net)										
Other operating revenue					319,834.28					319,801.08
TOTAL	2,461,963.66	2,528,361.11	2,335,793.67	2,479,980.56	2,886,380.72	9,806,098.99	7,344,135.33	4,815,774.22	2,479,980.56	10,356,142.52
NOTE 32: OTHER INCOME										
Interest Income										
- From current Investments										
- From Others										
- From Bank Deposits	638.27	1,358.99	450.54		3,585.47	2,447.80	1,809.53	450.54		3,585.47
- From Income Tax Refund										
- From non current Investments										
Interest Income from Loan given	22,847.00	47,208.00	47,573.00	51,361.00	72,663.33	168,989.00	146,142.00	98,934.00	51,361.00	189,823.67
Interest income on Cash pool										
Dividend Income										
- From subsidiaries										
- From joint ventures										
- From non current investments										
Dividend Income from other current Investments										
Other non operating income	77,424.01	68,793.49	95,194.58	39,404.04	(221,834.98)	280,816.12	203,392.11	134,598.62	39,404.04	318,427.30
Profit on Sale of Fixed Assets										
Change in carrying amount (FVTPL) of current investments										
- Change in carrying amount of investments in subsidiaries										
Profit on sale of investments										
Provision for Diminution in Investment written back										
TOTAL	100,909.28	117,360.48	143,218.12	90,765.04	(145,686.18)	452,252.92	351,343.64	233,983.16	90,765.04	511,836.44

*[Handwritten signature]*



NOTE 33: COST OF MATERIALS CONSUMED Materials consumed  - Opening stock of raw materials and packing materials - Closing stock of raw materials, packing materials (in acquisition)  Add: Purchases of Raw materials & Packing Materials Less: Closing stock in their respective categories Materials (in negative) Add: Exchange Adjustment  Exchange differences opening stock (gain)/loss - Total Exchange differences closing stock (loss)/gain - Total  TOTAL	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
NOTE 34: CHANGES IN INVENTORY OF FINISHED GOODS AND WORK IN PROGRESS (Increase)/decrease in stocks Stock at the Opening of the year: Finished goods Work-in-progress Stock in trade TOTAL A Add: Stock acquired on acquisition/amalgamation Finished goods Work-in-progress Stock in trade TOTAL B Less: Stock at the end of the year (in negative) Finished goods Work-in-progress Stock in trade TOTAL C Add: Exchange Adjustment Exchange differences opening stock (gain)/loss - Total Exchange differences closing stock (loss)/gain - Total TOTAL D Increase/decrease in stocks (A+B+C+D)	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
NOTE 35: EMPLOYEE BENEFITS EXPENSE - Salary, wages and bonus - Contribution to Provident and other funds - Gratuity and Pension - Staff welfare expenses - Restructuring and Severance costs - Others Employee Benefits  TOTAL	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
	1,394,628.04	1,333,688.43	1,311,468.12	1,334,459.69	1,363,180.87	5,374,144.28	3,979,616.24	2,645,927.81	1,334,459.69	5,488,178.32
NOTE 36: OTHER EXPENSES Repairs and Maintenance -- Machinery Building Others Repairs and Maintenance Electricity, water and fuel Consumption of Stores & Spare Parts Service cost or Conversion Charges Excise Duty Expenses Lease Rent (operating leases) Finance lease charges Rent Rates & taxes Insurance Donation Travelling Expenses Freight and Forwarding Royalty Cash Discount Commission Loss on sale of fixed assets (net) Provision for diminution in value of Short Term Investments Exchange fluctuation (net) Bad Debts/Advances Written Off Provision for Doubtful Debts/Advances Provision for Inventory Director fees Legal & Professional Expenses Payment to Auditors Miscellaneous Expenses  TOTAL	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
	586.72	459.89	316.91	655.60	6,638.03	2,018.92	1,432.20	972.51	655.60	28,146.05
NOTE 37: FINANCE COST Interest and Finance Expenses Interest on long term borrowings Interest on shortfall of advance tax Other borrowing costs Interest on factoring Bank charges Loan Processing Fee Commitment charges on borrowings Interest on short term borrowings Exchange recognised on foreign currency borrowing Interest on lease liabilities Interest on PCFD / EPC / Buyers Credit Interest on Tooling Amortisation of upfront fee Interest expenses on defined benefit obligation (immunity or unavailability) or interest on Noncurrent liabilities Interest on Cash pool Corporate guarantee commission expenses  TOTAL	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
	2,941.01	2,093.51	2,301.05	2,075.97	3,305.80	9,411.54	6,470.53	4,377.02	2,075.97	10,077.55



NOTE 38: DEPRECIATION AND AMORTISATION										
	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Depreciation on Leasehold Improvements										
Depreciation on Buildings										
Depreciation on Plant & Machinery										
Depreciation on Tooling Asset										
Depreciation on Furniture & Fixtures										
Depreciation on Office Equipments	40.50	40.50	40.52	132.48	347.58	254.00	213.50	173.00	132.48	3,059.0
Depreciation on Computers										
Depreciation on Vehicles										
Depreciation on Aircraft										
Depreciation on Assets capitalised										
Amortization of Goodwill										
Amortization of Technical Knowhow Fee										
Amortization of Customer lists & relationships										
Amortization of Intellectual Property Rights										
Amortization of Software										
Amortization of Business and commercial right										
Depreciation on Investment Property										
Depreciation on Leasehold Land										
Depreciation on Buildings - Finance Lease										
Depreciation on Plant & Machinery - Finance Lease										
Depreciation on Tooling Asset - Finance Lease										
Depreciation on Furniture & Fixtures - Finance Lease										
Depreciation on Office Equipments - Finance Lease										
Depreciation on Computers - Finance Lease										
Depreciation on Vehicles - Finance Lease										
TOTAL	40.50	40.50	40.52	132.48	347.58	254.00	213.50	173.00	132.48	3,059.0
NOTE 39: EXCEPTIONAL ITEMS (GAINS)/ LOSSES										
	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Exceptional costs										
Exceptional costs (None Cash)										
TOTAL										
SUMMARY										
	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Revenue from contracts with Customers	2,461,963.66	2,528,361.11	2,335,793.67	2,479,980.56	2,566,546.44	9,806,098.99	7,344,135.33	4,815,774.22	2,479,980.56	10,036,341.4
Net Sales										
EBITDA	57,069.25	22,378.78	237,103.45	118,865.45	293,363.72	435,416.93	378,347.68	355,968.90	118,865.45	673,051.2
Cost of materials consumed										
PBT	77,573.01	68,811.76	282,785.42	168,018.00	365,959.14	597,188.19	519,615.18	450,803.42	168,018.00	853,323.8
PAT	55,586.91	48,188.28	236,252.08	118,494.66	220,069.56	458,521.93	402,935.02	354,746.74	118,494.66	618,819.2
Profit after tax and profit as per equity method	55,586.91	48,188.28	236,252.08	118,494.66	220,069.56	458,521.93	402,935.02	354,746.74	118,494.66	618,819.2
PATE	55,586.91	48,188.28	236,252.08	118,494.66	220,069.56	458,521.93	402,935.02	354,746.74	118,494.66	618,819.2
PATC	55,586.91	48,188.28	236,252.08	118,494.66	220,069.56	458,521.93	402,935.02	354,746.74	118,494.66	618,819.2
Gross Debt										
Net Debt	(698,935.43)	(1,040,029.50)	(536,960.09)	(530,448.52)	(461,407.42)	(698,935.43)	(1,040,029.50)	(536,960.09)	(530,448.52)	(461,407.4

*Handwritten signature/initials in blue ink.*

*Handwritten signature/initials in blue ink.*