

SAMVARDHANA MOTHERSON INTERNATIONAL LIMITED

		608009-Motherson Technology Services Spain S.L.U.					608009-Motherson Technology Services Spain S.L.U.				
		QTD_RULE C4_NONE EUR					YTD_RULE C4_NONE EUR				
Balance Sheet	Notes	March - FY25	December - FY25	September - FY25	June - FY25	March - FY24	March - FY25	December - FY25	September - FY25	June - FY25	March - FY24
C4_NONE		EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
ASSETS											
Non Current Assets											
Property, plant and equipment	1	21,367.47	24,174.75	27,032.98	29,891.40	26,270.00	21,367.47	24,174.75	27,032.98	29,891.40	26,270.00
Right-to-use assets	1	236,091.56	265,602.92	295,114.28	324,625.84	354,137.00	236,091.56	265,602.92	295,114.28	324,625.84	354,137.00
Capital work in progress											
Investment Property	2										
Goodwill	1	100,747.00	100,747.00	100,747.00	100,747.00	100,747.00	100,747.00	100,747.00	100,747.00	100,747.00	100,747.00
Other intangible assets	1	(0.51)	(0.51)	(0.51)	(0.51)	(0.51)	(0.51)	(0.51)	(0.51)	(0.51)	(0.51)
Intangible assets under development											
Investments accounted for using the equity method	3										
Non current investments	3										
Long term loans	4	300,000.00					300,000.00				
Long term loans receivable (including loan receivable on deferred credit term)	5										
Other non current financial assets	6	54,094.50	54,094.50	54,094.50	54,094.50	54,095.00	54,094.50	54,094.50	54,094.50	54,094.50	54,095.00
Other non-current assets	7										
Deferred tax assets (net)											
Income tax assets (net of provision for tax)											
		712,300.02	444,618.66	476,988.23	509,358.03	535,248.49	712,300.02	444,618.66	476,988.23	509,358.03	535,248.49
Current Assets											
Inventories	8										
Financial Assets											
Current investments	9										
Trade receivables	10	79,040.77	150,884.64	168,422.01	195,525.30	466,767.00	79,040.77	150,884.64	168,422.01	195,525.30	466,767.00
Cash and Cash Equivalents	11	276,312.64	609,746.16	731,744.18	392,235.85	100,740.00	276,312.64	609,746.16	731,744.18	392,235.85	100,740.00
Other Bank Balances	11										
Short term loans	12										
Other current financial assets	13	325.78			71,664.86		325.78			71,664.86	
Other current assets	14	88,287.76	71,477.35	57,930.42	232,866.89	209,111.00	88,287.76	71,477.35	57,930.42	232,866.89	209,111.00
		443,966.95	832,108.15	958,096.61	892,292.90	776,618.00	443,966.95	832,108.15	958,096.61	892,292.90	776,618.00
TOTAL ASSETS		1,156,266.97	1,276,726.81	1,435,084.84	1,401,650.93	1,311,866.49	1,156,266.97	1,276,726.81	1,435,084.84	1,401,650.93	1,311,866.49
EQUITY AND LIABILITY											
Equity											
Share capital	15	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Share application money pending for allotment	15										
Other Equity											
Equity components of other financial instruments	16										
Reserves and Surplus	16	543,362.50	503,543.08	453,648.07	409,114.53	358,279.29	543,362.50	503,543.08	453,648.07	409,114.53	358,279.29
Other Reserves	16										
		643,362.50	603,543.08	553,648.07	509,114.53	458,279.29	643,362.50	603,543.08	553,648.07	509,114.53	458,279.29
Share Capital Suspense account											
Non-Controlling Interests	17										
Total Equity		643,362.50	603,543.08	553,648.07	509,114.53	458,279.29	643,362.50	603,543.08	553,648.07	509,114.53	458,279.29
Non Current Liabilities											
Financial Liabilities											
Long term borrowings	18	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Long term lease liabilities	18	141,464.15	176,234.59	210,769.69	379,976.76	413,135.00	141,464.15	176,234.59	210,769.69	379,976.76	413,135.00
Other financial liabilities	19										
Other Long term provisions	20										
Employee benefits obligation (Non Current)	21										
Deferred tax liabilities (net)	22										
Government Grants - Non current	22										
Other non-current liabilities	23										
		141,464.15	176,234.59	210,769.69	379,976.76	413,135.00	141,464.15	176,234.59	210,769.69	379,976.76	413,135.00
Current Liabilities											
Financial Liabilities											
Short term borrowings	24										
Lease liabilities - Current	24	137,677.82	136,747.20	135,823.00	(0.00)	(0.00)	137,677.82	136,747.20	135,823.00	(0.00)	(0.00)
Trade payables	25	26,653.47	20,323.23	40,297.61	46,747.84	26,777.00	26,653.47	20,323.23	40,297.61	46,747.84	26,777.00
Other current financial liabilities	26	25,373.36	52,050.50	44,710.67	31,806.46	27,446.00	25,373.36	52,050.50	44,710.67	31,806.46	27,446.00
Other Short term provisions	27										
Employee benefits obligation (Current)	28	116,672.45	160,813.55	267,734.38	316,415.23	219,898.00	116,672.45	160,813.55	267,734.38	316,415.23	219,898.00
Government Grants - current	29										
Income tax liability (Net)	30	28,223.02	14,949.88	104,008.58	89,163.00	74,461.00	28,223.02	14,949.88	104,008.58	89,163.00	74,461.00
Current Liabilities - Others	30	36,843.50	112,068.48	78,097.29	28,431.54	91,873.00	36,843.50	112,068.48	78,097.29	28,431.54	91,873.00
Current Liabilities		371,443.62	496,952.84	670,671.53	512,564.07	440,455.00	371,443.62	496,952.84	670,671.53	512,564.07	440,455.00
TOTAL EQUITY & LIABILITIES		1,156,270.27	1,276,730.51	1,435,089.29	1,401,655.36	1,311,869.29	1,156,270.27	1,276,730.51	1,435,089.29	1,401,655.36	1,311,869.29

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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)		314,350.47	364,379.86	410,221.60	522,384.38	581,857.96	1,611,336.31	1,296,985.84	932,605.98	522,384.38	2,611,159.00
Excise duty		-	-	-	-	-	-	-	-	-	-
Revenue from Operations (Net)	31	314,350.47	364,379.86	410,221.60	522,384.38	581,857.96	1,611,336.31	1,296,985.84	932,605.98	522,384.38	2,611,159.00
Other Income	32	19,262.71	60,415.66	-	-	(21,107.52)	79,678.37	60,415.66	-	-	(0.00)
Total Revenue		333,613.18	424,795.52	410,221.60	522,384.38	560,750.44	1,691,014.68	1,357,401.50	932,605.98	522,384.38	2,611,159.00
EXPENDITURE											
Cost of materials consumed	33	-	-	-	-	-	-	-	-	-	-
Purchase of Stock in trade		-	-	-	-	-	-	-	-	-	-
Unwages at start of year or interest on goods, work in progress and Stock in trade	34	-	-	-	-	-	-	-	-	-	-
Employee Benefit Expenses	35	179,396.82	225,119.81	216,932.83	325,444.19	254,869.44	946,893.45	767,496.63	542,377.02	325,444.19	1,476,478.00
Other Expenses	36	68,588.15	98,369.16	98,838.17	94,048.13	107,134.22	357,843.81	291,255.46	192,886.30	94,048.13	565,136.00
		245,984.97	323,488.77	315,771.00	419,492.32	362,003.66	1,304,737.06	1,058,752.09	735,263.32	419,492.32	2,041,614.00
Profit Before Interest, depreciation and exceptional items		87,628.21	101,306.75	94,450.60	102,892.06	198,846.78	386,277.62	298,649.41	197,342.66	102,892.06	569,545.00
Finance Cost	37	2,216.61	2,410.26	2,701.87	2,942.67	3,136.47	10,271.41	8,054.80	5,644.54	2,942.67	30,135.00
Profit before depreciation, exceptional and extraordinary item & tax		85,411.60	98,896.49	91,748.73	99,949.39	195,710.31	376,006.21	290,594.61	191,698.12	99,949.39	539,410.00
Depreciation and Amortization Expense	38	32,319.04	32,369.80	32,369.80	32,169.96	32,072.72	129,228.60	96,909.56	64,539.76	32,169.96	201,884.00
Exceptional Items	39	-	-	-	-	-	-	-	-	-	-
Extraordinary Items		-	-	-	-	-	-	-	-	-	-
Share of net profit of Associates and Joint ventures		-	-	-	-	-	-	-	-	-	-
Profit Before Taxation		53,092.56	66,526.69	59,378.93	67,779.43	163,637.59	246,777.61	193,685.05	127,158.36	67,779.43	337,526.00
Tax Expenses		-	-	-	-	-	-	-	-	-	-
Current income tax		13,273.14	16,631.68	14,845.39	16,944.19	40,908.47	61,694.40	48,421.26	31,789.58	16,944.19	92,146.00
Income tax for earlier years		-	-	-	-	-	-	-	-	-	-
Deferred tax expense/ (credit)		-	-	-	-	-	-	-	-	-	-
Fringe benefit tax		-	-	-	-	-	-	-	-	-	-
Profit After Taxation		39,819.42	49,895.01	44,533.54	50,835.24	122,729.12	185,083.21	145,263.79	95,368.78	50,835.24	245,380.00
Minority Interest		-	-	-	-	-	-	-	-	-	-
- Concern share		39,819.42	49,895.01	44,533.54	50,835.24	122,729.12	185,083.21	145,263.79	95,368.78	50,835.24	245,380.00
OTHER COMPREHENSIVE INCOME											
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:											
Other comprehensive income on investment fair value											
Deferred Tax on fair valuation of investment											
Minority on OCI gain on Fair valuation											
Other comprehensive income on actuarial (Gain) / Loss											
Deferred Tax on Actuarial (Gain) / Loss											
OCI on actuarial (Gain) / Loss using equity method											
Minority on OCI actuarial gain											

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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 loans and advances to 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
	300,000.00					300,000.00				
	300,000.00					300,000.00				
	300,000.00					300,000.00				
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 TOTAL 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 - FROM CURRENT ACCOUNTS TRANSFERRED TO OTHER ACCOUNTS AS HEDGE - MTM swap etc - FROM CURRENT ACCOUNTS TRANSFERRED TO OTHER ACCOUNTS AS HEDGE - others TOTAL	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
	54,094.50	54,094.50	54,094.50	54,094.50	54,095.00	54,094.50	54,094.50	54,094.50	54,094.50	54,095.00
	54,094.50	54,094.50	54,094.50	54,094.50	54,095.00	54,094.50	54,094.50	54,094.50	54,094.50	54,095.00
	54,094.50	54,094.50	54,094.50	54,094.50	54,095.00	54,094.50	54,094.50	54,094.50	54,094.50	54,095.00
	54,094.50	54,094.50	54,094.50	54,094.50	54,095.00	54,094.50	54,094.50	54,094.50	54,094.50	54,095.00
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 (A) 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 (B) 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) Unamortized Tooling Amount & Others Prepaid expenses (non-current portion only) DEPRECIATED WITH BALANCE /Y/ (DEPRECIATED WITH BALANCE /Y/) current portion only) VAT Recoverable (Fixed Assets) VAT Recoverable (Consumable) R & D tax rebates Other advances Others Less: Provision for doubtful advances (C) 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

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NOTE 9: CURRENT INVESTMENTS		March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
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)											
NOTE 10: TRADE RECEIVABLES		March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
(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 Receivables from Related Parties (Excluding Intercompany)											
- Trade Receivables (Considered Doubtful)											
Less: Provision for doubtful receivables											
(A)											
Other Receivables											
- Secured Other Trade Receivables											
- Trade Receivables from Related Parties		79,040.77	150,884.64	168,422.01	195,525.30	466,767.00	79,040.77	150,884.64	168,422.01	195,525.30	466,767.00
- Trade Receivables Amortization											
- Unsecured Other Trade Receivables											
- Trade Receivables - Doubtful											
- Engineering receivables (billed)											
- Trade Receivables - unbilled											
- Trade Receivables derecognised (factoring)											
		79,040.77	150,884.64	168,422.01	195,525.30	466,767.00	79,040.77	150,884.64	168,422.01	195,525.30	466,767.00
Less: Provision for doubtful receivables											
(B)		79,040.77	150,884.64	168,422.01	195,525.30	466,767.00	79,040.77	150,884.64	168,422.01	195,525.30	466,767.00
TOTAL(A+B)		79,040.77	150,884.64	168,422.01	195,525.30	466,767.00	79,040.77	150,884.64	168,422.01	195,525.30	466,767.00
NOTE 11: CASH AND BANK BALANCES		March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Cash and Cash Equivalents											
Balances with banks:											
- on current accounts:											
- deposits with original maturity of less than three months		276,312.64	609,746.16	731,744.18	392,235.85	100,740.00	276,312.64	609,746.16	731,744.18	392,235.85	100,740.00
- margin money deposits with original maturity of less than three months											
- Balances with Banks - on cash pool account											
Funds in Transit											
Cash on hand		276,312.64	609,746.16	731,744.18	392,235.85	100,740.00	276,312.64	609,746.16	731,744.18	392,235.85	100,740.00
(A)		276,312.64	609,746.16	731,744.18	392,235.85	100,740.00	276,312.64	609,746.16	731,744.18	392,235.85	100,740.00
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)											
(B)											
TOTAL(A+B)		276,312.64	609,746.16	731,744.18	392,235.85	100,740.00	276,312.64	609,746.16	731,744.18	392,235.85	100,740.00
NOTE 12: SHORT TERM LOANS AND ADVANCES		March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
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 parties											
Loans to related parties											
- Loans and advances to employees (Current portion only)											
- Loan to Subsidiary											
- Loans to others (Current portion only)											
TOTAL											
NOTE 13: OTHER CURRENT FINANCIAL ASSETS		March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Security Deposits											
Secured, considered good											
Unsecured, considered good											
Doubtful											
Less: Provision for doubtful security											
(A)											
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											
- Assets held for sale (Current portion only)											
- Assets held for sale (Non-current portion only)											
Interest receivable (Current portion only)		325.78					325.78				
Interest accrued on fixed deposits											
Interest accrued on ICD											
Advances receivable in cash classified as financial assets											
Supplier bonus											
		325.78					325.78				
Less: Provision for doubtful security											
(B)		325.78					325.78				
TOTAL(A+B)		325.78					325.78				

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NOTE 14: OTHER CURRENT ASSETS		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											
Doubtful											
Less: Provision for doubtful advances											
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)											
- Unamortised Tooling Amount & Other											
Others											
- Prepaid expenses (Current portion only)				1,367.99	6,492.40	1,368.00			1,367.99	6,492.40	1,368.00
- Capital Subsidy Receivable											
- Advances from statutory government authorities (Current portion only)											
- VAT Recoverable (Fixed Assets) (Current portion only)											
- VAT Recoverable (Consumable) (Current portion only)		88,287.76	71,477.35	56,562.43	226,374.49	207,743.00	88,287.76	71,477.35	56,562.43	226,374.49	207,743.00
- R&D tax rebate (Current portion only)											
- Inventory relating to agency business											
- Defined benefit assets-Plan assets-Current											
TOTAL		88,287.76	71,477.35	57,930.42	232,866.89	209,111.00	88,287.76	71,477.35	57,930.42	232,866.89	209,111.00
NOTE 15: SHARE CAPITAL		March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Equity share capital		100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Preference shares capital											
Total		100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
NOTE 16: RESERVES & SURPLUS		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		543,362.50	503,543.08	453,648.07	409,114.53	358,279.29	543,362.50	503,543.08	453,648.07	409,114.53	358,279.29
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		543,362.50	503,543.08	453,648.07	409,114.53	358,279.29	543,362.50	503,543.08	453,648.07	409,114.53	358,279.29

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Retained Earnings:											
Balance brought forward from previous year	358,279.29	358,279.29	358,279.29	358,279.29	112,899.29	358,279.29	358,279.29	358,279.29	358,279.29	112,899.29	
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	185,083.21	145,263.79	95,368.78	50,835.24	245,380.00	185,083.21	145,263.79	95,368.78	50,835.24	245,380.00	
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	543,362.50	503,543.08	453,648.07	409,114.53	358,279.29	543,362.50	503,543.08	453,648.07	409,114.53	358,279.29	
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											
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											

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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 (where short term is in Indian Rupee)											
iii) Long term loan from others (other than banks)											
- Rupee Loan											
- Foreign Currency Loan (where short term is in Indian Rupee)											
- Vehicle Loan											
UNSECURED:											
i) Long term loan from banks											
- Rupee Loan											
- Foreign Currency Loan (where short term is in Indian Rupee)											
ii) Long term loan from others (other than banks)											
- Rupee Loan											
- Foreign Currency Loan (where short term is in Indian Rupee)											
- Vehicle Loan											
iii) Deposits from related parties		(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
iv) Liability component of compound financial instruments											
TOTAL LONG TERM BORROWINGS		(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
LEASED LIABILITIES (NON CURRENT):											
- Finance lease liabilities											
- Unsecured Finance lease liabilities											
116 / IFRS 16		141,464.15	176,234.59	210,769.69	379,976.76	413,135.00	141,464.15	176,234.59	210,769.69	379,976.76	413,135.00
TOTAL LONG TERM BORROWINGS		141,464.15	176,234.59	210,769.69	379,976.76	413,135.00	141,464.15	176,234.59	210,769.69	379,976.76	413,135.00
NOTE 19: OTHER NON CURRENT FINANCIAL LIABILITIES											
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 swap 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											
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)											
Long Term Provision for Gratuity											
Long Term Provision for Leave Encashment (Compensated Absences)											
Long Term Provision for Pensions											
Long Term Provision for Employee Insurance											
Long Term Provision for Provident fund scheme											
Long Term Provision for post employment medical benefits											
Long Term Provision for Superannuation											
Long Term Provision for Longevity / jubilee bonus											
Long Term Provision - Other employee benefits											
TOTAL											
NOTE 22: GOVERNMENT GRANT - NON CURRENT											
Government Grants - Non current											
TOTAL											
NOTE 23: OTHER NON CURRENT LIABILITIES											
i) Trade Payables (including acceptances)											
- due to related parties (where short term is applicable for entities outside India)											
- trade payables - (other than capital payables)											
- unsecured financial liabilities (where short term is applicable for entities outside India)											
ii) Others											
- Advance from Customers											
- Unearned Revenue											
- Other long term liabilities											
TOTAL											

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NOTE 24: SHORT TERM BORROWINGS	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
SECURED:										
i) Loans repayable on demand- from banks										
- Rupee Loan										
- Foreign Currency Loan (US\$ 0.00)										
Indian Rupee)										
ii) Loans repayable on demand- (Other than banks)										
- Rupee Loan										
- Foreign Currency Loan (US\$ 0.00)										
Indian Rupee)										
iii) Other short term loans - from banks										
- Rupee Loan										
- Foreign Currency Loan (US\$ 0.00)										
Indian Rupee)										
iv) Other short term loans - from others										
- Rupee Loan										
- Foreign Currency Loan (US\$ 0.00)										
Indian Rupee)										
UNSECURED:										
i) Loans repayable on demand- from banks										
- Rupee Loan										
- Foreign Currency Loan (US\$ 0.00)										
Indian Rupee)										
ii) Loans repayable on demand- (Other than banks)										
- Rupee Loan										
- Foreign Currency Loan (US\$ 0.00)										
Indian Rupee)										
iii) Other short term loans - from banks										
- Rupee Loan										
- Foreign Currency Loan (US\$ 0.00)										
Indian Rupee)										
iv) Other short term loans - (Other than banks)										
- Rupee Loan										
- Foreign Currency Loan (US\$ 0.00)										
Indian Rupee)										
v) Loans and advances from related parties										
v. Current maturities of long term debt										
TOTAL SHORT TERM BORROWINGS										
LEASED LIABILITIES (CURRENT):										
- Finance lease liabilities	137,677.82	136,747.20	135,823.00	(0.00)	(0.00)	137,677.82	136,747.20	135,823.00	(0.00)	(0.00)
- Unsecured Finance lease liabilities										
TOTAL LONG TERM BORROWINGS	137,677.82	136,747.20	135,823.00	(0.00)	(0.00)	137,677.82	136,747.20	135,823.00	(0.00)	(0.00)
NOTE 25: TRADE PAYABLES										
Trade Payables (including acceptances)										
- due to Inter company	2,358.79	(0.00)	4,144.30	(0.00)	2,161.00	2,358.79	(0.00)	4,144.30	(0.00)	2,161.00
- due to related parties outside India (applicable for entities outside India)										
- trade payables - (other than capital payables)	24,294.68	20,323.23	36,153.31	46,747.84	24,616.00	24,294.68	20,323.23	36,153.31	46,747.84	24,616.00
Short Term Trade payables - unbilled										
Short Term Trade payables - unbilled										
Short Term Trade payables - unbilled										
TOTAL	26,653.47	20,323.23	40,297.61	46,747.84	26,777.00	26,653.47	20,323.23	40,297.61	46,747.84	26,777.00
NOTE 26: CURRENT FINANCIAL LIABILITIES										
Interest accrued but not due on borrowings	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
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)										
MTM liability on forward cover not designated as hedge (Current)										
MTM liability Commodity (Current)										
Other current financial liabilities (Nomination fee)										
Accruals for Price down										
Accrued salaries and benefits										
Bonus and incentive										
Recovery against Vehicle Loan										
Provision for expenses	25,373.38	52,050.50	44,710.67	31,806.46	27,446.00	25,373.38	52,050.50	44,710.67	31,806.46	27,446.00
TOTAL CURRENT FINANCIAL LIABILITIES	25,373.38	52,050.50	44,710.67	31,806.46	27,446.00	25,373.38	52,050.50	44,710.67	31,806.46	27,446.00
NOTE 27: SHORT TERM PROVISIONS										
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 shares										
Provision for wealth tax										
Provision for other taxes										
Short Term Provision - Others										
Short Term Provision for site restoration										
Short Term Provision - Restructuring and severance costs										
TOTAL										
NOTE 28: EMPLOYEE BENEFIT OBLIGATIONS (CURRENT)										
Short Term Provision for Gratuity										
Short Term Provision for Compensated Absences										
Short Term Provision for Pension										
Short Term Provision for Employee Insurance										
Short Term Provision for Provident fund scheme	116,672.45	160,813.55	267,734.38	316,415.23	219,898.00	116,672.45	160,813.55	267,734.38	316,415.23	219,898.00
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										
TOTAL	116,672.45	160,813.55	267,734.38	316,415.23	219,898.00	116,672.45	160,813.55	267,734.38	316,415.23	219,898.00

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NOTE 29: GOVERNMENT GRANT (CURRENT)		March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Government Grants - current											
TOTAL											
NOTE 30: OTHER CURRENT LIABILITIES		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		30,866.73	64,567.51	36,746.97	24,687.81	59,170.00	30,866.73	64,567.51	36,746.97	24,687.81	59,170.00
- Statutory dues payable - Wealth tax											
- Statutory dues payable - Service tax		3,976.77	3,900.50	3,976.77	3,743.64	3,324.00	3,976.77	3,900.50	3,976.77	3,743.64	3,324.00
- Statutory dues payable - Other taxes											
- Advances received from customers											
- Income received in advance											
- Unearned revenue		2,000.00	43,600.47	37,373.55	(0.00)	29,379.00	2,000.00	43,600.47	37,373.55	(0.00)	29,379.00
- Other current payables		(0.00)	(0.00)	(0.00)	0.09	(0.00)	(0.00)	(0.00)	(0.00)	0.09	(0.00)
TOTAL		36,843.50	112,068.48	78,097.29	28,431.54	91,873.00	36,843.50	112,068.48	78,097.29	28,431.54	91,873.00
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 Goods											
- Sales in India											
- Rejections in India											
- Provision for sales - Within India											
- Cash Discount - Within India											
- Tooling sales in India											
- Engineering sales (POCM recless) 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 recless) outside India											
- Sales - Vision (C)											
- 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											
Service Income outside India (Agency business)		314,350.47	401,143.55	391,264.67	504,557.51	468,800.95	1,611,335.31	1,296,985.84	895,842.15	504,557.51	2,498,002.00
Royalty and License fees income outside India											
Management Service Income outside India											
Development work Income outside India											
Sales of Services / Service Income outside India		314,350.47	401,143.55	391,264.67	504,557.51	468,800.95	1,611,335.31	1,296,985.84	895,842.15	504,557.51	2,498,002.00
Sales of Services / Service Income in India											
Sales of Services / Service Income		314,350.47	401,143.55	391,264.67	504,557.51	468,800.95	1,611,335.31	1,296,985.84	895,842.15	504,557.51	2,498,002.00
Revenue from contract with customers		314,350.47	401,143.55	391,264.67	504,557.51	468,800.95	1,611,335.31	1,296,985.84	895,842.15	504,557.51	2,498,002.00
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											
Waiver of claims from suppliers											
Commodity Gain											
Claims received from Insurance company											
Miscellaneous Income		(0.00)	(36,763.80)	18,936.09	17,826.87	113,157.00	(0.00)	(0.00)	36,763.80	17,826.87	113,157.00
UNRECOVERED REVENUE FROM DISCONTINUED OPERATIONS BY ACQUISITION											
Claim from Suppliers											
Rent Income											
Government Grants Received											
Exchange fluctuation (net)											
Other operating revenue		(0.00)	(36,763.80)	18,936.09	17,826.87	113,157.00	(0.00)	(0.00)	36,763.80	17,826.87	113,157.00
TOTAL		314,350.47	364,379.75	410,221.60	522,384.38	581,957.95	1,611,335.31	1,296,985.84	932,605.95	522,384.38	2,611,159.00
NOTE 32: OTHER INCOME		March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Interest Income											
- From current Investments											
- From Others											
- From Bank Deposits											
- From Income Tax Refund											
- From non current Investments											
- Interest Income from Loan given		325.78					325.78				
- 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											
Profit on Sale of Fixed Assets											
Change in carrying amount (FVTPL) of current Investments											
UNRECOVERED REVENUE FROM DISCONTINUED OPERATIONS BY ACQUISITION											
Profit on sale of Investments		18,936.09	60,415.66			(21,107.52)	79,352.99	60,415.66			(0.00)
Provision for Diminution in Investment written back											
TOTAL		19,261.87	60,415.66			(21,107.52)	79,678.77	60,415.66			(0.00)

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NOTE 33: COST OF MATERIALS CONSUMED	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Materiale consumed										
- Opening stock of raw materials and packing materials										
- Closing stock of raw materials and packing materials (on acquisition)										
Add: Purchases of Raw materials & Packing Materials										
Less: Closing stock of raw materials and packing materials (in negative)										
Add: Exchange Adjustment										
Exchange differences opening stock (gain)/loss - Total										
Exchange differences closing stock (loss)/gain - Total										
TOTAL										
NOTE 34: CHANGES IN INVENTORY OF FINISHED GOODS AND WORK IN PROGRESS	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
(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)										
NOTE 35: EMPLOYEE BENEFITS EXPENSE	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Salary, wages and bonus	179,396.82	225,119.61	216,932.83	323,450.24	254,067.69	944,899.50	765,502.68	540,383.07	323,450.24	1,475,493.00
Contribution to Provident and other funds										
Gratuity and Pension				1,993.95	811.75	1,993.95	1,993.95	1,993.95	1,993.95	985.00
Staff welfare expenses										
Restructuring and Severance costs										
Others Employee Benefits										
TOTAL	179,396.82	225,119.61	216,932.83	325,444.19	254,879.44	946,893.45	767,496.63	542,377.02	325,444.19	1,476,478.00
NOTE 36: OTHER EXPENSES	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Repairs and Maintenance --										
Machinery										
Building	4,187.37	4,036.02	4,226.83	4,272.90	5,070.63	16,723.12	12,535.78	8,499.73	4,272.90	37,088.00
Others	1,132.34	3,548.85	638.92	436.88	5,343.68	5,756.99	4,624.65	1,075.80	436.88	11,910.00
Repair and Maintenance	5,319.71	7,584.87	4,865.75	4,709.78	10,414.31	22,480.11	17,160.40	9,575.53	4,709.78	48,998.00
Electricity, water and fuel	5,953.77	6,324.82	4,983.43	3,464.63	4,733.48	20,726.65	14,772.88	8,448.06	3,464.63	22,961.00
Consumption of Stores & Spare Parts										
Service cost or Conversion Charges										
Excise Duty Expenses										
Lease Rent (operating leases)										
Finance lease charges										
Rent	2,716.09	1,916.55	3,864.81	1,916.55	1,915.37	10,414.00	7,697.91	5,781.36	1,916.55	(54,622.00)
Rates & taxes										
Insurance	(3,507.68)	2,735.46	2,735.46	2,735.46	4,737.01	4,698.70	8,206.38	5,470.92	2,735.46	10,464.00
Donation										
Travelling Expenses	12,145.41	15,868.18	7,986.62	13,575.66	15,788.54	49,575.87	37,430.46	21,562.28	13,575.66	58,300.00
Freight and Forwarding										5,845.00
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/Advance Written Off										
Provision for Doubtful Debts/Advances										
Provision for Inventory										
Director fees	7,950.99	11,339.99	12,713.53	11,893.50	15,995.03	43,897.99	35,947.01	24,607.03	11,893.50	58,374.00
Legal & Professional Expenses	4,090.92	4,090.92	7,416.33	5,027.28	2,999.59	20,624.45	16,533.53	12,442.81	5,027.28	13,124.00
Payment to Auditors	31,918.95	48,506.36	54,273.24	50,725.27	50,550.89	185,425.84	153,506.89	104,998.51	50,725.27	401,692.00
Miscellaneous Expenses										
TOTAL	59,588.15	98,369.16	98,636.17	94,048.13	107,134.22	357,843.61	291,255.46	192,886.36	94,048.13	955,136.00
NOTE 37: FINANCE COST	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024	March - 2025	December - 2025	September - 2025	June - 2025	March - 2024
Interest and Finance Expenses										
Interest on long term borrowings					0.20					380.00
Interest on shortfall of advance tax										
Other borrowing costs										
Interest on factoring										
Bank charges	168.00	132.90	197.34	212.48	182.27	710.72	542.72	409.82	212.48	882.00
Loan Processing Fee										
Commitment charges on borrowings										
Interest on short term borrowings										
Exchange recognized on foreign currency borrowing										
Interest on lease liabilities	2,048.61	2,277.36	2,504.53	2,730.19	2,954.00	9,560.69	7,512.08	5,234.72	2,730.19	28,873.00
Interest on PCFC / EPC / Buyers Credit										
Interest on Tolling										
Amortisation of upfront fee										
Interest expense on defined benefit obligation										
Interest expense on lease liabilities										
Interest on Cash pool										
Corporate guarantee commission expenses										
TOTAL	2,216.61	2,410.26	2,701.87	2,942.67	3,136.47	10,271.41	8,054.80	5,644.54	2,942.67	30,135.00

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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	2,284.30	2,335.06	2,335.06	2,309.68	1,518.00	9,264.10	6,979.80	4,644.74	2,309.68	1,518.00
Depreciation on Buildings										
Depreciation on Plant & Machinery										
Depreciation on Tooling Asset										
Depreciation on Furniture & Fixtures										
Depreciation on Office Equipments					573.10					2,511.00
Depreciation on Computers	523.38	523.38	523.38	348.92	470.52	1,919.06	1,395.68	872.30	348.92	2,063.00
Depreciation on Vehicles										
Depreciation on Aircraft										
Depreciation on Assets capitalised										
Amortization of Goodwill										
Amortization of Technical Knowhow Fee										
Amortization of Customer lists & relationships					(40,298.00)					(40,298.00)
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	29,511.36	29,511.36	29,511.36	29,511.36	69,809.10	118,045.44	88,534.08	59,022.72	29,511.36	236,090.00
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	32,319.04	32,369.80	32,369.80	32,169.96	32,072.72	129,228.60	96,909.56	64,539.76	32,169.96	201,884.00
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	314,350.47	401,143.66	391,284.67	504,557.51	468,800.96	1,611,336.31	1,296,985.84	895,842.18	504,557.51	2,498,002.00
Net Sales										
EBITDA	87,302.43	101,306.75	94,450.60	102,892.06	198,846.78	385,951.84	298,649.41	197,342.66	102,892.06	569,545.00
Cost of materials consumed										
PBT	53,092.56	66,526.69	59,378.93	67,779.43	163,637.59	246,777.61	193,685.05	127,158.36	67,779.43	337,526.00
PAT	39,819.42	49,895.01	44,533.54	50,835.24	122,729.12	185,083.21	145,263.79	95,368.78	50,835.24	245,380.00
Profit after tax and profit as per equity method	39,819.42	49,895.01	44,533.54	50,835.24	122,729.12	185,083.21	145,263.79	95,368.78	50,835.24	245,380.00
PATE	39,819.42	49,895.01	44,533.54	50,835.24	122,729.12	185,083.21	145,263.79	95,368.78	50,835.24	245,380.00
PATC	39,819.42	49,895.01	44,533.54	50,835.24	122,729.12	185,083.21	145,263.79	95,368.78	50,835.24	245,380.00
Gross Debt										
Net Debt	(276,312.64)	(609,746.16)	(731,744.18)	(392,235.85)	(100,740.00)	(276,312.64)	(609,746.16)	(731,744.18)	(392,235.85)	(100,740.00)

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