NOTICE TO THE ANNUAL GENERAL MEETING

Notice is hereby given that the Annual General Meeting of the members of SAMICRON PRECISION TECHNOLOGIES PRIVATE LIMITED will be held on Tuesday, the 30th day of September, 2025 at the registered office of the Company Situated at 61, 3rd Avenue Sunder Nagar Ekkattuthangal Chennai- 600032 at 11.00 A.M to transact the following business:

ORDINARY BUSINESS:

1. To receive, Consider and adopt the Audited Balance Sheet as at 31st March 2025 and the Profit and Loss Account and the cash flow statement for the financial year ended on that date along with the Director's Report and Auditors' Report thereon.

For SAMICRON PRECISION TECHNOLOGIES PRIVATE LIMITED

K. Vijayalakshmi

VIJAYALAKSHMI KALYANSUNDARAM
Director
DIN: 06462153

Place: Chennai
Date: 08.09.2025

Note:

A member entitled to attend and vote at the Annual General Meeting is entitled to appoint a Proxy. A Proxy need not be a member of the company. The completed Proxy form should be deposited at the registered office of the company not less than 48 hours before the commencement of the meeting.

SAMICRON PRECISION TECHNOLOGIES (P) LTD

(Formerly M/s Trident Forgings (P) Ltd)

NOTICE OF THE ADJOURNED ANNUAL GENERAL MEETING

Notice is hereby given that the Annual General Meeting of the company has been adjourned sine die from Tuesday, the 30th September, 2025 to Thursday, the 16th October, 2025 at 10.00 A.m. at the Registered Office of the company to transact the following Business.

Ordinary Business:

1. To receive consider and adopt the audited Balance Sheet of the Company as at 31st March, 2025, the Profit & Loss Account for the year ended as on that date and Reports of the Directors and Auditors.

BY ORDER OF THE BOARD,

For SAMICRON PRECISION TECHNOLOGIES PRIVATE LIMITED

K. Vijayalakshmi

VIJAYALAKSHMI KALYANSUNDARAM
Director
DIN: 06462133

Place: Chennai
Date: 16.10.2025

Note:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND ON A POLL, TO VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMER OF THE COMPANY.

DIRECTORS REPORT

To
The Members,
SAMICRON PRECISION TECHNOLOGIES PRIVATE LIMITED
Chennai.

Your Directors are pleased to present the Annual Report with the audited statement of accounts and the Auditors report of your company for the Financial Year ended March 31, 2025.

PERFORMANCE AT A GLANCE:

(Amount in Rs.)

PARTICULARS	Year Ended 31.03.2025	Year Ended 31.03.2024
Total Income	148306456	70468510
Total Expenses	135822340	69072591
Profit before Tax	12484116	1395919
Less: Total expenses	-2871161	640432
Profit after Tax	9612955	2036351

SHARE CAPITAL

The Authorised Share capital of Rs. 7,00,00,000 and Paidup equity capital as on March 31, 2025 was Rs. 5,88,17,980.

STATE OF COMPANY'S AFFAIRS:

The Company has registered a profit of Rs. 9612955 during the year under review as against the profit of Rs. 2036351 of the previous year.

PARTICULARS OF LOANS, GUARANTEE OF INVESTMENTS:

The company did not give any Loan or Guarantee or provided any security or make investment covered under Section 186 of the Companies Act, 2013 during the year under review.

UNSECURED LOAN

The Company has obtained unsecured loans from the related parties and the outstanding loan as of 31.03.2025 Rs. 133962698

DIRECTORS

The company is presently managed by the following Directors:

1. ANNASWAMY SURESH
2. VIJAYALAKSHMI KALYANSUNDARAM

NO OF MEETINGS OF BOARD OF DIRECTORS DURING THE YEAR 2024-25:

The Board meetings for the year under review were conducted on the following dates:

S. No	Dates	Total No. of Directors Entitled to Attend	No. of Directors Present
1	24.05.2024	2	2
2	05.07.2024	2	2
3	16.09.2024	2	2
4	30.09.2024	2	2
5	09.12.2024	2	2
6	20.03.2025	2	2

and the gap between two meeting was not more than 120 days.

DIRECTORS' RESPONSIBILITY STATEMENT:

In pursuance of section 134 (5) of the Companies Act, 2013, the Directors hereby confirm that:

(*a*) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation rellating to material departures;

(*b*)the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the loss of the company for that period;

(*c*) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(*d*) the directors had prepared the annual accounts on a going concern basis; and

(*e*) The Company has implemented a financial control system designed to protect the interest of the Company adequately and in ensuring the accuracy of the financial statements.

(*f*) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

DECLARATION BY INDEPENDENT DIRECTORS:

Statement of declaration given by the independent directors under sub-section (6) of section 149 - **NOT APPLICABLE.**

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTY:

There was no contracts or arrangements with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013.

EXTRACT OF ANNUAL RETURN:

The submission of Extract of Annual Return in Form MGT-9 is dispensed with in terms of Companies (Management and Administration) Amendment Rules, 2019. Hence, the question of attaching Form MGT-9 with this report does not arise.

CHANGES IN THE CAPITAL STRUCTURE:

The Authorised Share capital was increased from Rs. 4,50,00,000 to Rs.7,00,00,000 in the capital Structure during the Financial year 2024-25

DIVIDEND:

No dividend has been provided during the financial year 2024-25.

TRANSFER TO RESERVES:

There are no transfers to reserves.

DECLARATION FROM INDEPENDENT DIRECTORS ON ANNUAL BASIS:

Since the company does not come under the class of the companies as per Section 149 (4) read with Rule 4 of Companies (Appointment and Qualification of Directors) Rules, 2014, the statement on declaration to be given by Independent directors under Section 149 (6) is not applicable.

POLICY ON DIRECTORS' APPOINTMENT & REMUNERATION:

The Constitution of Nomination & Remuneration Committee as per Section 188 (1) is not applicable & hence the disclosure of the company's policy on director's appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under subsection (3) of section 188 is not applicable.

AUDITORS:

M/s. Suchitra & Co, Chartered Accountants, Auditors of the Company were appointed as Statutory Auditors for a period of 5 years at this Annual General Meeting.

SECRETARIAL AUDIT REPORT:

Secretarial Audit as per Section 204(1) of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is not applicable to the Company.

COST AUDIT:

Pursuant to notification of Companies (Cost Records and Audit) Rules, 2014 read with Companies (Cost Records and Audit) amendment rules, 2014, Cost Audit is not applicable for the Company.

REPORTING OF FRAUDS BY AUDITORS:

There is no fraud reported in the Company during the F.Y. ended 31st March, 2025. This is also being supported by the report of the auditors of the Company as no fraud has been reported in their audit report for the F.Y. ended 31st March, 2025.

CORPORATE SOCIAL RESPONSIBILITY:

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

MATERIAL CHANGES BETWEEN THE DATE OF THE REPORT AND END OF FINANCIAL YEAR:

There were no material changes and commitments in the business operations of the company since the close of the financial year on 31st March 2025 to the date of this report.

RISK MANAGEMENT:

The management is taking regular efforts to identify the threats that may have impact on the operations and business objectives of the company. The management also seeks to enhance the Company's competitive advantage.

PARTICULARS OF EMPLOYEES:

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

Conservation of Energy: With the installation of approved power equipment, appliances and fittings the conservation of energy is completely taken care of from the inception of the company.
Technology absorption: Not applicable
Foreign exchange earnings: Nil
Foreign exchange Outgo: Nil

INFORMATION ABOUT THE FINANCIAL PERFORMANCE/ FINANCIAL POSITION OF THE SUBSIDIARIES/ASSOCIATES/JOINT VENTURE:

The company neither has subsidiaries, associates or joint venture. Hence the requirement for disclosing the same does not arise.

SIGNIFICANT & MATERIAL ORDERS:

There are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

CHANGE IN NATURE OF BUSINESS:

There is no change in nature of business

SECRETARIAL STANDARD:

The Company is in compliance with the Secretarial Standards on Meetings of the Board of Directors (SS – 1) and General Meetings (SS - 2) issued by The Institute of Company Secretaries of India and approved by the Central Government.

PREVENTION OF SEXUAL HARASSMENT IN WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT 2013:

The Company has zero tolerance for sexual harassment at workplace and has put in place an adequate system for safeguarding the dignity of women employees on complaints, if any received and provide justice to the affected employees without delay. During the year 2024 - 2025 no complaints were received by the Company related to sexual harassment.

DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS:

The Company has adequate internal financial control systems commensurate with the size of the company.

ACKNOWLEDGEMENT:
The Directors like to express their gratitude to all the shareholders of the Company for their continued support

For SAMICRON PRECISION TECHNOLOGIES PRIVATE LIMITED

K. Vijayalakshmi.

VIJAYALAKSHMI KALYANSUNDARAM
Director
DIN: 06462153

SAMICRON PRECISION TECHNOLOGIES PVT LTD

Place: Chennai
Date: 08.09.2025

SUCHITRA & CO.
Chartered Accountants

Flat 3, Rams Bridgeview Apartments
3, Central Avenue Road,
Kodambakkam, Chennai - 600024.

Partners :
CA. V. KALYANAKRISHNAN, B.Com., FCA., ACS., ACMA., DISA (ICAI)
CA. V. NARAYANAN, B.Com., FCA., ACMA.,
CA. SASIKALA DEENADAYALAN, B.Com., FCA.,

Phone: (O) 044-24803411
Mobile: 9282104630
9444005478
E-mail: suchitracas@gmail.com
kalyanam_ca@rediffmail.com

To
Members of Samicron Precision Technologies Private Limited

We have audited the financial statements of Samicron Precision Technologies Private Limited (Company), which comprise the balance sheet as at 31st March 2025, and the statement of Profit and Loss, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its financial performance for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibility under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder and We have fulfilled my ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence, we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the Financial Statements and Auditor's Report thereon

The Company's management and Board of Directors are responsible for the other information. The otherinformation comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.

Our opinion on the financial statements does not cover other information and we do not express any form of assurance on conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, indoing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in

SUCHITRA & CO. Chartered Accountants CHENNAI-24 accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant tothe preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's abilityto continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are freefrom material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of our audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

(a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

(b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures thatare appropriate in the circumstances.

(b) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

(c) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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(d) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of my work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

As required by Section 143(3) of the Act, We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books;

(c) The balance sheet, the statement of profit and loss, dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with the Companies (Accounting Standard) Rules, 2020;

(e) On the basis of the written representations received from the directors as on 31st March, 2025 taken onrecord by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164(2) of the Act.

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification No. G.S.R. 583 (E) dated June 13, 2017;

(g) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us the limit prescribed by sec 197 of the Act maximum permissible managerial remuneration is not applicable to a private limited company

1. The Company does not have any pending litigations which would impact its financial position;
2. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

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3. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

4. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

5. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security orthe like on behalf of the Ultimate Beneficiaries; and

5. Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

6.The company has not declared or paid any dividend during the year.

7. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of accounts, but the feature of recording audit trail has not been made operational during the year. Hence, we are unable to comment on whether audit trail feature has been compromised.

SUCHITRA & CO Chartered Accountants CHENNAI-24

for Suchitra & Co.,
Chartered Accountants
[FRN004154S]

V. Narayanan
Partner
Membership number: 022458

UDIN: 25022458BNIWVY2069
Place: Chennai
Date: 16.10.2025

ANNEXURE A TO INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the members of Samicron Precision Technologies Private Limited of even date)

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

(B) The Company has no intangible assets.

(b) All property, plant and equipment have been physically verified by the management annually which in our opinion is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) The title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the Company.

(d) The company has not revalued its property, plant and equipment (including right of use assets) or intangible assets during the year.

(e) There are no proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii) (a) The Company has a procedure for carrying out physical verification of inventories at reasonable intervals and in our opinion the coverage and procedure of such verification were appropriate. Discrepancies noticed, if any, were dealt with properly in the books of accounts.

(b) The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, from banks or financial institutions on the basis of security of current assets and hence, this clause not applicable.

(iii) (a) According to the information and explanation given to us and based on our examination of the records of the company, during the year the Company has not provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity. Accordingly, clause 3(iii)(a) is not applicable to the company.

(b) According to the information and explanation given to us and based on our examination of the records of the company, during the year, Company has not made investment or provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity.

(c) According to the information and explanation given to us and based on our examination of the records of the company, the company has not granted loans and advances in the nature of loans and hence reporting under clause 3(iii)(c) of the order is not applicable.

(d) According to the information and explanation given to us and based on our examination of the records of the company, the company has not granted loans and advances in the nature of loans and hence, reporting under clause 3(iii)(d) is not applicable.

(e) According to the information and explanation given to us and based on our examination of the records of the company, the company has not granted loan and advances in the nature of loans and hence, reporting under clause 3(iii)(e) is not applicable.

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(f) The Company has not granted any loans and advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year under clause 3(iii)(f) is not applicable.

(iv) The Companies has complied with the provisions of sections 185 and 186 of the Companies Act in respect of loans, investments, guarantees, and security provided, as applicable.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits within the meaning of directives issues by the Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under. Therefore, the provision of clause 3(v) of the Order is not applicable to the Company.

(vi) The maintenance of cost records has not been specified by the Central Government under sub section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause(vi) of the order is not applicable to the company.

(vii) (a) According to the information and explanations given to us and based on our examination of the records of the Company, in our opinion amounts deducted / accrued in the books of account in respect of undisputed statutory dues including GST, Provident Fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and any other statutory dues have been regularly deposited by the company with the appropriate authorities, though there have been delays.

According to the information and explanations given to us and based on our examination of the records of the Company, no undisputed amounts payable in respect of GST, Provident fund, Employees' State Insurance, Income-Tax, Duty of Customs, Cess and other statutory dues were in arrears as at 31 March 2025 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and the records of the Company examined by us, there are no statutory dues relating to Goods and Service Tax, PF, ESIC, Sales Tax, Service Tax or duty of customs or value added tax or Cess or other statutory dues which have not been deposited on account of any dispute.

(viii) According to the information and explanations given to us and based on our examination of the records of the Company, the company has not surrendered or disclosed any transaction, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

(ix) (a) The Company has not default in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

(c) according to the information and explanation given to us by the management, the company has utilized money raised for the purpose for which the loans were obtained.

(d) On an overall examination of the financial statements of the company, the company has not raised any fund on short term basis.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiary, as defined in the Act. The Company does not hold any investment in any associate or joint venture (as

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defined in the Act) during the year ended 31 March 2025.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiary (as defined under the Act).

(x) (a) The Company did not raise moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

(b) During the year, the Company has made private placement of 13,81,798 equity shares of Rs.10 each amounting to Rs. 1,38,17,890/- at a premium of Rs. 10,30,59,162/-. The funds received on such issue of shares have been utilized for the purpose for which it was raised.

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in the Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) As represented to us by the management, there were no whistle blower complaints received by the company during the year (upto the date of this report).

(xii) The company is not a Nidhi company, therefore the provisions of paragraph 3(xii) of the order is not applicable.

(xiii) In our opinion, the Company is following section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv) (a) In our opinion and based on our examination, the Company has an internal audit system commensurate with the size and nature of business.

(b) We have considered the internal audit reports of the company issued till date for the period under audit.

(xv) Company has not entered into any non-cash transaction with directors or person connected with him and therefore the provisions of section 192 of the Companies Act' 2013 are not applicable to the Company.

(xvi) (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

(d) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

(xvii) The Company has not incurred cash losses during the financial year covered by our audit and immediately preceding financial year.

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(xviii) The previous statutory auditors of the Company have resigned during the year. No issues, objections or concerns were raised by the outgoing auditors.

(xix) On the basis of the financial ratios disclosed in notes to the standalone financial statements, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) The provision of Sec 135 of Companies Act 2013 is not applicable to the company, accordingly reporting under clause 3(xx)(a) and (b) is not applicable.

(xxi) This clause is not applicable as this report is relating to standalone financial statements.

SUCHITRA & CO Chartered Accountants CHENNAI-24

for Suchitra & Co.,
Chartered Accountants
[FRN004154S]

V Narayanan

UDIN: 25022458BNIWVY2069
Place: Chennai
Date: 16.10.2025

V. Narayanan
Partner
Membership number: 022458

M/S SAMICRON PRECISION TECHNOLOGIES PRIVATE LIMITED
CIN:U28991TN2005PTC056578
Balance Sheet as at 31st March, 2025

Particulars		Note No.	As at 31st March, 2025 (Current reporting period)	Rs.'000 As at 31st March, 2024 (Previous reporting period)
				Rs.'000
I	**EQUITY AND LIABILITIES**			
1	**Shareholders' funds**			
	(a) Share capital	3	58,817.98	45,000.00
	(b) Share Premium		1,03,059.16	
	(b) Reserves and surplus	4	15,061.80	5,448.84
	(c) Money received against share warrants			
2	**Share application money pending allotment**			
3	**Non-current liabilities**			
	(a) Long-term borrowings	5	1,61,100.75	52,307.45
	(b) Deferred tax liabilities (net)		-	-
	(c) Other Long-term liabilities		-	-
	(d) Long-term provisions	6		
4	**Current liabilities**			
	(a) Short-term borrowings	7	27,951.75	18,801.20
	(b) Trade payables	8		
	(i) Total outstanding dues of micro enterprises and small enterprises			
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		8,989.43	8,689.35
	(c) Other current liabilities			
	(d) Short-term provisions	6	3,791.28	1,211.89
	TOTAL		**3,78,772.16**	**1,31,458.72**
II	**ASSETS**			
1	**Non-current assets**			
	(a) Property Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	9	1,07,880.96	61,592.79
	(b) Non-current investments			
	(c) Deferred tax assets (net)		423.35	1,146.81
	(d) Long-term loans and advances			
	(e) Other non-current assets			
2	**Current assets**			
	(a) Current investments			
	(b) Inventories	10	84,768.73	36,478.19
	(c) Trade receivables	11	1,50,398.19	16,463.05
	(d) Cash and cash equivalents	12	917.37	1,379.81
	(e) Short-term loans and advances			
	(f) Other current assets	13	34,383.56	14,398.07
	TOTAL		**3,78,772.16**	**1,31,458.72**

The accompanying notes 01 to 13 are an integral part of these financial statements

As per our report of even date attached
For Suchitra & Co.,
Chartered Accountants
Firm No 004154S

V Narayanan

V.Narayanan
Partner
Mem No :022458
UDIN: 25022458BNIWVY2069
Place: Chennai
Date:16.10.2025

SUCHITRA & CO Chartered Accountants CHENNAI-24

For and on behalf of Board of Directors
SAMICRON Precision Technologies Private Limited

Name
A.Suresh
DIN:01763643

SAMICRON TECHNOLOGIES (P) LTD CHENNAI

K.Vijayalakshmi

Name
K.Vijayalakshmi
DIN:06462153

M/S SAMICRON PRECISION TECHNOLOGIES PRIVATE LIMITED
CIN:U28991TN2005PTC056578
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

Rs.'000

	Particulars	Note No.	For the year ended 31st March, 2025	For the year ended 31st March, 2024
INCOME				
I	Revenue from operations	14	1,48,127.76	69,958.86
II	Other Income	15	178.70	509.66
III	**TOTAL INCOME (I + II)**		1,48,306.46	70,468.51
IV	**EXPENSES**			
	(a) Cost of materials	16	42,221.39	3,035.60
	(b) Purchases of Stock In Trade	17	95,696.09	41,525.21
	(d) Changes in work-in-progress and stock-in-trade	18	(48,290.53)	(6,383.69)
	(e) Employee benefits expenses	19	12,647.32	8,552.74
	(f) Depreciation and amortisation expenses	20	6,749.38	5,790.66
	(f) Finance costs	21	9,857.82	5,510.30
	(g) Other expenses	22	16,940.89	11,041.77
	TOTAL EXPENSES		1,35,822.34	69,072.59
V	Profit before exceptional and extraordinary items and tax (III-IV)		**12,484.12**	1,395.92
VI	Exceptional items	23		
VII	Profit before extraordinary items and tax (V- VI)		**12,484.12**	1,395.92
VIII	Extraordinary Items	24		
IX	Profit before tax (VII-VIII)		**12,484.12**	1,395.92
X	**Tax Expense:**			
	(a) Current tax expense & MAT		2,138.84	-
	(b) Deferred tax		723.46	(640.43)
	c) Income tax refundable-Previous Years			-
	(b) TDS/MAT		8.87	-
			(2,871.16)	640.43
XI	**Profit / (Loss) from continuing operations (VII-VIII)**	25	**9,612.96**	2,036.35
XII	Profit/(loss) from discontinuing operations			
XIII	Tax expense of discontinuing operations			
XIV	Profit/(loss) from Discontinuing operations (after tax)(XII - XIII)			
XV	Profit/ (Loss) (XI+XIV)			
XVI	**Earning per equity share:**			
	(1) Basic		1.63	0.00
	(2) Diluted		1.63	0.00

The accompanying notes 14 to 25 are an integral part of these financial statements

As per our report of even date attached
For Suchitra & Co.,
Chartered Accountants
Firm No 004154S

V Narayanan

V.Narayanan
Partner
Mem No :022458
UDIN: 25022458BNIWVY2069
Place: Chennai
Date:16.10.2025

SUCHITRA & CO
Chartered Accountants
CHENNAI-24

For and on behalf of Board of Directors
SAMICRON Precision Technologies Private Ltd

Name
A.Suresh
DIN:01763643

K.Vijayalakshmi

Name
K.Vijayalakshmi
DIN:06462153

SAMICRON PRECISION TECHNOLOGIES (P) LTD
CHENNAI

M/S SAMICRON PRECISION TECHNOLOGIES PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

NOTE 1 : COMPANY INFORMATION

M/S SAMICRON PRECISION TECHNOLOGIES PRIVATE LIMITED is a private Limited Company with registered office at No.61, 3rd Avenue, Sundar Nagar,Ekkattuthangal, Chennai-600 032,.The Company is in the business of Manufacturing and trading of fixtures relating to Machinery.The Company has manufacturing facilities in India and primarily caters to the Indian Market with some export operations to Various Countries

NOTE 2 : BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation and Measurement

2.1 Basis of Preparation

The financial statements have been prepared and presented under the historic cost convention on accrual basis of accounting, in accordance with generally accepted accounting principles ("GAAP") applicable in India. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') and pronouncements of the Institute of Chartered Accountants of India, the provisions of the Act (to the extent

2.2 Key Accounting Estimates and Judgements

The preparation of standalone financial statements requires management to make judgments, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Continuous evaluation is done on the estimation and judgments based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Revisions to accounting estimates are recognised prospectively

2.3 Amendments to Schedule III of the Companies Act, 2013

Ministry of Corporate Affairs (MCA) issued notifications dated 24th March, 2021 to amend Schedule III of the Companies Act, 2013 to enhance the disclosures required to be made by the Company in its financial statements. These amendments are applicable to the Company for the financial year starting 1st April, 2021 and applied to the standalone financial statements as required by Schedule III

2.4 Significant Accounting Policies

The significant accounting policies used in preparation of the standalone financial statements are as under

a **Property, Plant and Equipment**

Property, plant and equipment is stated at acquisition cost net of accumulated depreciation and accumulated

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance cost are charged to the standalone statement of profit and loss during the period in which they are incurred.

Gains or losses that arise on disposal or retirement of an asset are measured as the difference between net disposal proceeds and the carrying value of property, plant and equipment and are recognized in the statement of profit and loss when the same is derecognized.

Depreciation is calculated on pro rata basis on straight-line / WDV method based on estimated useful life prescribed under Schedule II of the Companies Act, 2013. Freehold land is not depreciated.

The useful life of major components of Property, Plant and Equipment is as follows

PPE	Useful Life (Years)
Buildings	30
Plant and Machinery	15
Data Processing Equipments,Computer	3
Furniture and Fixtures	10

Assets costing Rs. 5,000 or less are fully depreciated in the year of purchase

Accelerated Depreciation is charged in case of assets forming part of a restructuring project basis planned remaining useful life of assets

Revenue Recognition

Revenue is recognized to the extent that it is probable that, the economic benefits will flow to the Company and the revenue can be reliably estimated and collectability is reasonably assured.

Revenue from sale of goods is recognised when control of the products being sold is transferred to customer and when there are no longer any unfulfilled obligations. The Performance Obligations in contracts are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms.

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Chartered Accountants
CHENNAI-24

Revenue is measured on the basis of sale price, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the Government such as goods and services tax, etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

Unbilled revenue represents earnings on ongoing fixed price and time and material contracts over and above the amounts invoiced to customers.

Other revenues

Income from interest is being accounted for on time proportion basis taking into account the amount outstanding and the applicable rate of interest.

Employee benefits

Employee benefits payable wholly within 12 months of leaving employee services are classified as short term employee benefits. These benefits include salaries and wagesbonus and ex- gratia. The undiscounted amount of short term employee benefits to be paid in exchange for employee services is recognized as an expense as the related services is rendered by employees.

Foreign currency transactions:

Foreign exchange transactions are recorded at the rate prevailing on the date of the respective transaction. Exchange differences arising on foreign exchange transactions settled during the year are recognized in the statement of profit and loss for the year.

Income Taxes

Income-tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the income-tax law) and deferred tax charge or credit effects of timing differences between accounting income and taxable income for the period). Income-tax expense is recognised in profit or loss except that tax expense related to items recognised directly in reserves is also recognised in those reserves.

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates and tax laws. Deferred tax is recognised in respect of timing differences between taxable income and accounting income i.e. differences that originate in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets are reviewed as at each balance sheet date and written down or written-up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.

Minimum Alternative Tax ('MAT') under the provisions of the Income-tax Act, 1961 is recognised as current tax in the Statement of Profit and Loss. The credit available under the Act in respect of MAT paid is recognised as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period for which the MAT credit can be carried forward for set-off against the normal tax liability. MAT credit recognised as an asset is reviewed at each balance sheet date and written down to the extent the aforesaid convincing evidence no longer exists.

Provisions, contingent liabilities and contingent assets

A provision is recognized when the Company has a present obligation as a result of past event i.e., it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Earnings per Share

Basic earnings per equity share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes, if any) by the weighted average number of equity shares outstanding during the period.

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CHENNAI-24

M/S SAMICRON PRECISION TECHNOLOGIES PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
(refer Page 147 and 148 of ICAI Guidance Note)

NOTE 3 - SHARE CAPITAL Rs.in '000

Particulars	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised				
Authorised share capital				
Equity shares of Rs.10/- each with voting rights	7,000.00	70,000.00	4,500.00	45,000.00
Preference shares of Rs.10/- each				
(b) Issued				
Subscribed and fully paid up	5,881.80	58,817.98	4,500.00	45,000.00
Equity shares of Rs.10 each with voting rights				
Preference shares of Rs.10/- each				
(c) Share preimum	-	1,03,059.16	-	-
Total	**5,881.80**	**58,817.98**	**4,500.00**	**45,000.00**

(a) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares	Rs.	Number of shares	Rs.
Balance as at the beginning of the year	4,500.00	45,000.00	4,500.00	45,000.00
Add : Shares issued	1,381.80	13,817.98		
Less : Shares Redeemed				
Less : Shares Cancelled				
Add / Less : Others				
Balance as at the end of the year	**5,881.80**	**58,817.98**	**4,500.00**	**45,000.00**

(b) Details of equity shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of Shareholders	No. of Shares	%	Value/Share	Total Value As at March 31, 2025
A.Suresh	4,656.80	79.17%	10	46,567.98
K. Vijayalakhsmi	450.00	7.65%	10	4,500.00
TOTAL	**5,107**	**86.82%**		**51,067.98**

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Chartered Accountants
CHENNAI-24

Rs.in '000

Name of the Share Holder	No of Shares	%	FV	Rs.
A.Suresh	4,6:56.80	79.17%	10	46,567.98
K.Vijayalakshmi	4:50.00	7.65%	10	4,500.00
Akshat Suresh Luniya	20.00	0.34%	10	200.00
Anith Bagmar	25.00	0.43%	10	250.00
Ankit Jain HUF	7.50	0.13%	10	75.00
Chetna Kankaria-Share Capital	10.00	0.17%	10	100.00
Deepak Lodha HUF	10.00	0.17%	10	100.00
Dilip Kumar Lalwani	10.00	0.17%	10	100.00
Dinesh Kumar	10.00	0.17%	10	100.00
Dipti Kaushal Mehta	11.00	0.19%	10	110.00
Hastimal Jeevraj Jain HUF	7.50	0.13%	10	75.00
Hulas Chand Lalwani	20.00	0.34%	10	200.00
Jainchem Pvt Ltd	20.00	0.34%	10	200.00
Madanlal Bothra	10.00	0.17%	10	100.00
Manju Jain	20.00	0.34%	10	200.00
Muskaan Kankaria	10.00	0.17%	10	100.00
Omas Securities P Ltd	10.00	0.17%	10	100.00
Poonam Rani	10.00	0.17%	10	100.00
Priyanka Gupta-Share Capital	7.50	0.13%	10	75.00
Rajesh Sankesh-Share Capital	10.00	0.17%	10	100.00
Ravi Shankar Agarwal	18.00	0.31%	10	180.00
Sohan Kanwar	10.00	0.17%	10	100.00
Sushil Kumar Chhajed-Share Capital	10.00	0.17%	10	100.00
Vaibhav Marlecha-Share Capital	20.00	0.34%	10	200.00
Vaishali P Jain-Share Capital	10.00	0.17%	10	100.00
Viraj Kishore Pendharkar	7.50	0.13%	10	75.00
Yatish H Golecha	10.00	0.17%	10	100.00
All Rounder Marketing Pvt Ltd	75.00	1.28%	10	750.00
Bhargabi Niketan Private Ltd	4.00	0.07%	10	40.00
Cosco Vanijya Private Limited	8.00	0.14%	10	80.00
Deepak Dalsukhlal Shah	20.00	0.34%	10	200.00
K D Benefit Trust	4.00	0.07%	10	40.00
Ketan Vijay Shinde	4.00	0.07%	10	40.00
Mahir H Sheth	20.00	0.34%	10	200.00
Mukesh Shyamsunder Dhanuka	4.00	0.07%	10	40.00
Nitinkumar Kanakraj Sottani	4.00	0.07%	10	40.00
NOIDA HOLDINGS PRIVATE LIMITED	75.00	1.28%	10	750.00
Om Pramila Stocks Private Limited	40.00	0.68%	10	400.00
Piyush Dabriwal (Huf)	4.00	0.07%	10	40.00
Prakash Akshay Bafna	8.00	0.14%	10	80.00
Priyal Chetan Visariya	4.00	0.07%	10	40.00
Purvi Ketan Shah	4.00	0.07%	10	40.00
Raj Kishore	4.00	0.07%	10	40.00
Raj Kishore Huf	4.00	0.07%	10	40.00
Ritu Viraj Visariya	4.00	0.07%	10	40.00
Sharadkumar Pradeepkumar Kejriwal	4.00	0.07%	10	40.00
Shraddha Saurabh Shah	4.00	0.07%	10	40.00
Shubh Vinayak Trading & Investments P Ltd	4.00	0.07%	10	40.00
Smit Mehul Sang	4.00	0.07%	10	40.00
Sonal Agarwal Huf	8.00	0.14%	10	80.00
Sourav Choudhary	1:27.00	2.16%	10	1,270.00
Sunita Rani	4.00	0.07%	10	40.00
Tirumalai Enterprises	8.00	0.14%	10	80.00
Venkateswara Business Finance Private Limited	4.00	0.07%	10	40.00
Vishal A Goyal Huf	4.00	0.07%	10	40.00
				-
TOTAL	5881.80	100.00%		58817.98

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Chartered Accountants
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M/S SAMICRON PRECISION TECHNOLOGIE S PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Rs.in '000

Particulars	As at 31 March, 2025 Rs.	As at 31 March, 2024 Rs.
NOTE 4 - RESERVES AND SURPLUS		
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	5,448.84	3,412.49
Profit / (Loss) for the year	9,612.96	2,036.35
Closing balance	15,061.80	5,448.84
NOTE 5 - LONG-TERM BORROWINGS		
(A) Secured-Banks		
CBI-Vehicle Loan	1,644.46	
HDFC -Term Loan	25,493.60	26,007.79
Secured Loans	27,138.06	26,007.79
(B) Unsecured		
(e) Loans and advances from related parties	1,12,342.34	15,670.40
Unsecured Loans	21,620.36	10,629.26
Total	**1,61,100.75**	**52,307.45**
NOTE 6 - SHORT-TERM PROVISIONS		
Provision for employee benefits	1,119.60	635.92
Audit fees Payable	101.34	101.34
Professional Tax	110.17	47.91
Provison for Tax	1,938.39	131.66
GST Payable	0.08	-
EB Payable	281.22	235.42
TDS Payable	240.48	59.63
Total	**3,791.28**	**1,211.89**
Note 7-Secured Loan From Banks		
(A) from banks Central Bank of India Cash Credit	27,951.75	18,801.20
Total	27,951.75	18,801.20
NOTE 8 - TRADE PAYABLES		
(A) Total outstanding dues trade payable	8,989.43	8,689.35
Total	**8,989.43**	**8,689.35**
Note 10 INVENTORIES		
Raw Materials	84,768.73	36,478.19
Total	**84,768.73**	**36,478.19**
Note 11 TRADE RECEIVABLES		
Unsecured - Considered Good		
b) Less than six months	7,570.90	15,988.05
Less than six months related party	1,41,979.00	-
a) More than six months	848.29	475.00
Total	**1,50,398.19**	**16,463.05**
Note 12 CASH AND CASH EQUIVALENTS		
Balances with Banks	885.31	1,367.26
Cash on Hand	32.06	12.55
Total	**917.37**	**1,379.81**
Note 13 Other Current Assets		
Current assets - specify nature if not in any other category		
Loans and Advances	3,866.50	6,965.48
TNEB Deposit	598.28	569.11
Sales tax deposit	2.50	2.50
Rental Advance	55.00	
Staff Advance	84.56	
GST Input Credits and Amendment	10,218.95	6,566.16
MAT-2023-24	162.78	217.76
Pre Issue Expenses w/o 5 years	19,317.94	
Refund Due	77.06	77.06
Total	**34,383.56**	**14,398.07**

SUCHITRA & CO
Chartered Accountants
CHENNAI-24

M/S SAMICRON PRECISION TECHNOLOGIES PRIVATE LIMITED

NOTE 9 - PROPERTY PLANT AND EQUIPMENT

a. Details of PPE

Rs.in '000

Particulars	Land	Buildings	Lease hold Improvements	Temporary erections	Plant and Equipments	Tools and Equipments	Data Processing Equipments	Furniture and Fixtures	Vehicles
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance as at March 31, 2024	2,769.70	51,918.09			63,308.90	10,653.15	1,894.15	109.47	
Additions		8,510.34			41,348.96	488.31	942.04	12.00	1,735.90
Balance as at March 31, 2025	2,769.70	60,428.42	-	-	1,04,657.86	11,141.45	2,836.19	121.47	1,735.90
Accumulated Depreciation		22,156.57			37,190.72	8,646.08	975.86	91.44	-
Balance as at March 31, 2024	2,769.70	38,271.85	-	-	67,467.14	2,495.38	1,860.34	30.03	1,735.90
Charge for the Year								-	
Balance as at March 31, 2025	2,769.70	38,271.85	-	-	67,467.14	2,495.38	1,860.34	30.03	1,735.90
Depreciaiton for the Year	-	1,669.26			3,991.86	622.31	430.46	6.57	28.92
As at March 31, 2024		22,156.57			67,467.14	2,495.38	1,860.34	30.03	1,735.90
As at March 31, 2025	2,769.70	38,271.85	-	-	67,467.14	2,495.38	1,860.34	30.03	1,735.90
	2,769.70	36,602.59	-	-	63,475.28	1,873.07	1,429.88	23.46	1,706.99

b. The Property, Plant and Equipment as above includes assets given on lease as follows:

Particulars	Land	Buildings	Plant and Machinery	Tools and Equipments, Electrical Fitting	Data Processing Equipments, Computer	Furniture and Fixtures	Vehicles	Total
Gross Block as on 31.03.2024	2,769.70	51,918.09	63,308.90	10,653.15	1,894.15	109.47	-	1,30,653.46
Accumulated Depreciaion upto 31.03.2024	-	22,156.57	37,190.72	8,646.08	975.86	91.44	-	69,060.67
Net Block as on 31.03.2024	2,769.70	29,761.51	26,118.18	2,007.07	918.30	18.03	-	61,592.79
Addition during the year	-	8,510.34	41,348.96	488.31	942.04	12.00	1,735.90	53,037.54
Gross Block as on 31.03.2025	2,769.70	60,428.42	1,04,657.86	11,141.45	2,836.19	121.47	1,735.90	1,83,691.00
Depreciaiton During the year		1,669.26	3,991.86	622.31	430.46	6.57	28.92	6,749.38
Accumulated Depreciaion upto 31.03.2025	-	23,825.83	41,182.58	9,268.39	1,406.32	98.01	28.92	75,810.04
Net Block as on 31.03.2025	2,769.70	36,602.59	63,475.28	1,873.07	1,429.88	23.46	1,706.99	1,07,880.96

SUCHITRA & CO
Chartered Accountants
CHENNAI-24

Particulars	For the year ended 31 March, 2025 Rs.	For the year ended 31 March, 2024 Rs.
Note 14 REVENUE FROM OPERATIONS		Rs.'000
Sale of Products	1,48,127.76	69,958.86
Total	1,48,127.76	69,958.86
Note 15 OTHER INCOME		
Interest Income	32.42	28.72
Forex Gain / Loss	112.35	203.98
Other income	33.93	276.96
Total	178.70	509.66
Note 16 Cost of materials Consumed		
Raw Materials Consumed	37,694.16	3,029.46
Direct Expenses	4,527.23	6.14
Total	42,221.39	3,035.60
Note 17 Purchases of Stock In Trade		
Stock Transfer		
Purchases of Stock In Trade	95,696.09	41,525.21
Total	95,696.09	41,525.21
Note 18 Changes in Inventory of Stock in Trade and Work In Progress		
Opening Inventories		
Stock In Trade	36,478.19	30,094.50
Closing Inventories		
Stock In Trade	84,768.73	36,478.19
Total	(48,290.53)	(6,383.69)
Note 19 Employee Benefit Expenses		
Salaries and wages	11,364.85	7,642.49
Staff Welfare	1,282.47	910.26
Total	12,647.32	8,552.74
Note 20 Depreciation and Amortisation Expenses		
Depreciation on property, plant and equipment (owned assets)	6,749.38	5,790.66
Total	6,749.38	5,790.66
Note 21 Finance Costs		
Interest Expense	9,857.82	5,510.30
Total	9,857.82	5,510.30
Note 22 Other expenses		
Power and Fuel	3,030.34	2,642.49
Business promotion Expenses	179.49	43.30
Exhibition Expenses	4,528.12	
Travelling and conveyance	838.11	107.22
Insurance	536.40	13.13
Rates and taxes	187.20	30.00
Telephone and Internet Charges	-	46.02
Printing & Stationery	242.71	44.05
Rent Paid	214.00	
Office Maintenance Charges	417.45	242.44
Security Charges at Factory	408.00	408.00
Transport charges	971.24	1,726.99
Pooja Expenses	108.86	49.61
Postage and Courier	14.60	12.31
Repairs and Maintenance	493.90	179.42
Softeare Licence Renewal	147.58	
Vehicles	-	5.70
Audit Fee	112.60	112.54
Bank charges & Guarantee Commission	612.97	556.49
Bad Debts	21.03	170.62
Director Remunaration	1,680.00	2,220.00
CMM Quality Testing Charges	8.00	-
Consultancy charges	906.77	282.56
Interest on income tax	16.78	
GST Paid	186.64	17.47
GST Late fees	4.00	
EPF	338.52	377.09
ROC Filling Charges	109.01	18.62
Misc.Expenses	22.63	14.24
Unclaimed GST	470.69	73.38
Water Expenses	53.60	113.42
SIPCOT	76.07	62.19
Labour Charges $ Consumable	3.58	1,472.46
Total	16,940.89	11,041.77