

May 27, 2025

The National Stock Exchange of India Ltd
Exchange Plaza, C-1, Block G
Bandra – Kurla Complex
Mumbai 400051

The Department of Corporate Services
BSE Limited,
P.J. Towers, Dalal Street
Mumbai 400001

Scrip Symbol: SANSERA

Scrip Code: 543358

Dear Sir/ Madam,

Sub: Outcome of the Board meeting – announcement under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

We would like to inform you that the Board of Directors at its meeting held today i.e., May 27, 2025, which commenced at 3.30 p.m. (IST) and concluded at 7.05 pm (IST) have approved the following, subject to applicable provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 including amendments, if any:

- 1) Audited financial results (both standalone and consolidated) of the Company for the quarter and year ended March 31, 2025 along with Audit Report issued by the Statutory Auditors of Company. Copies of the same are enclosed herewith. M/s. Deloitte Haskins & Sells, statutory auditors of the Company have issued an audit report with an unmodified opinion on the above-mentioned results.
- 2) Recommendation of Final Dividend at Rs.3.25 per equity share of Rs. 2/- each (i.e. 162.50%) for FY 2024-25, subject to declaration of the same by the members of the Company at the ensuing Annual General Meeting.
- 3) Re-appointment of M/s. Deloitte Haskins & Sells, Chartered Accountants, (Firm Registration Number 008072S), as the Statutory Auditors of the Company, to hold the office for the 2nd term of five (5) years beginning from the conclusion of the 43rd Annual General Meeting till the conclusion of the 48th Annual General Meeting of the Company (from FY 2025-26 till FY 2029-2030), subject to approval of the shareholders of the Company at the ensuing Annual General Meeting; and
- 4) Appointment of M/s. BMP & Co. LLP, Practicing Company Secretaries (Firm Registration No. L2017KR003200 and Peer Review Certificate No. 6387/2025) as Secretarial Auditors of the Company for a period of five consecutive years commencing from FY 2025-26 till FY 2029-2030, subject to approval of the shareholders of the Company at the ensuing Annual General Meeting.

The details required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is enclosed herewith as **Annexure 1**

The above announcements are also being made available on the website of our Company at www.sansera.in.

Kindly take the same in your record.

Thanking you.
for Sansera Engineering Limited

Rajesh Kumar Modi
Company Secretary and Compliance Officer

Encls: a/a

SANSERA ENGINEERING LIMITED

Reg Off: Plant 7, No. 143/A, Jigani Link Road, Bommasandra Industrial Area, Anekal, Bangalore-560 105, India,

Tel: +91 80-27839081/82/83. Fax: +91 80-27839309

E-mail id: info@sansera.in Website: www.sansera.in CIN: L34103KA1981PLC004542

ANNEXURE 1

Details under Regulation 30 of the SEBI Listing Regulations read along with SEBI circular
SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Sl. No.	Particulars	Details of Statutory Auditor	Details of Secretarial Auditor
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Re-appointment of M/s. Deloitte Haskins & Sells, Chartered Accountants, (Firm Registration Number 008072S), as the Statutory Auditors of the Company for the 2 nd term of 5 years..	Appointment of M/s. BMP & Co. LLP (BMP), Practicing Company Secretaries (Firm Registration No. L2017KR003200 and Peer Review Certificate No. 6387/2025) as the Secretarial Auditors of the Company.
2.	Date of appointment/ cessation (as applicable) & term of appointment	The Board at its meeting held on 27 th May 2025 approved the appointment M/s. Deloitte Haskins & Sells, Chartered Accountants, (Firm Registration Number 008072S), as the Statutory Auditors of the Company, to hold the office for the 2 nd term of five years beginning from the conclusion of the 43 rd Annual General Meeting till the conclusion of the 48 th Annual General Meeting of the Company (commencing from FY 2025-26 till FY 2029-30), subject to approval of the shareholders of the Company at the ensuing Annual General Meeting.	The Board at its meeting held on 27 th May 2025 approved the appointment of BMP as the Secretarial Auditors of the Company, for five consecutive years commencing from FY 2025-26 till FY 2029-2030, subject to approval of the shareholders of the Company at the ensuing AGM.
3.	Brief profile (in case of appointment)	Deloitte Haskins & Sells (“DHS”) was constituted in 1998 and is registered with the Institute of Chartered Accountants of India (ICAI) with Registration No. 008072S and is a part of Deloitte Haskins & Sells & Affiliates being the Network of Firms registered with the ICAI. The registered office of DHS is ASV Ramana Tower, 52 Venkatnarayana Road, T Nagar, Chennai – 600 017, Tamil Nadu, India.	BMP is a well-established firm of Practicing Company Secretaries with offices in Bengaluru, Mumbai, and Delhi (NCR). Founded in 2017, the firm comprises 5 partners and a dedicated team of 60 employees. Specializing in Company Secretarial services and having undergone peer review, BMP delivers comprehensive consulting and advisory services in corporate law. Our expertise encompasses a wide spectrum, including Corporate Secretarial Services, Secretarial Audit, SEBI compliances, Initial Public Offerings (IPO), Foreign Direct Investment (FDI) and Overseas Direct Investment (ODI) under FEMA, Mergers & Amalgamations, Business Setup, and Fund Raise compliance. BMP has earned the trust of industry leaders across diverse sectors, including listed corporates, multinational companies, start-ups, venture capital firms, and esteemed law firms, establishing itself as a trusted partner in the corporate landscape.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable	Not Applicable

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Mumbai 400001

Scrip Symbol: SANSERA

Scrip Code: 543358

Dear Sir/ Madam,

Subject: Declaration in terms of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we declare that Deloitte Haskins & Sells, Statutory Auditors of the Company have submitted the Audit reports with unmodified opinion(s) for Annual Audited Financial Results (Standalone and Consolidated) of the Company for the financial year ended on March 31, 2025.

Kindly take the same on your record.

for SANSERA ENGINEERING LIMITED

VIKAS GOEL
CHIEF FINANCIAL OFFICER

SANSERA ENGINEERING LIMITED

Reg Off: Plant 7, No. 143/A, Jigani Link Road, Bommasandra Industrial Area, Anekal, Bangalore-560 105, India,

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INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF SANSERA ENGINEERING LIMITED

Opinion and Conclusion

We have (a) audited the Standalone Financial Results for the year ended 31 March 2025 and (b) reviewed the Standalone Financial Results for the quarter ended 31 March 2025 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended 31 March 2025" of **SANSERA ENGINEERING LIMITED** (the "Company"), (the "Statement"), being submitted by the Company pursuant to the requirements of (Regulation 33) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended 31 March 2025:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive loss and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended 31 March 2025

With respect to the Standalone Financial Results for the quarter ended 31 March 2025, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended 31 March 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Standalone Financial Results for the year ended 31 March 2025

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued

by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended 31 March 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Directors' Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended 31 March 2025 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended 31 March 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability, to 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 is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

(a) Audit of the Standalone Financial Results for the year ended 31 March 2025

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31 March 2025 as a whole are free from 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 this Standalone Financial Results.

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

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Company 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 Statement 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.
- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results 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 our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

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 we 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.

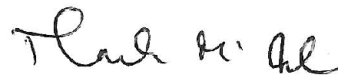
(b) Review of the Standalone Financial Results for the quarter ended 31 March 2025

We conducted our review of the Standalone Financial Results for the quarter ended 31 March 2025 in accordance with the Standard on Review Engagements ("SRE") 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Other Matters

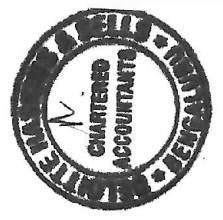
- The Statement includes the results for the Quarter ended 31 March 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For **Deloitte Haskins & Sells**
Chartered Accountants
(Firm's Registration No. 008072S)



Monisha Parikh
Partner
(Membership No.047840)
UDIN: 25047840BMRJVL8353

Place: Bengaluru
Date: 27 May 2025
MP/MS/VJ/2025



(Amount in Rs. Millions, except for share data, unless otherwise stated)

Sl. No	Particulars	3 months ended		Preceding 3 months ended		Corresponding 3 months ended in the previous year		Current year ended		Previous year ended	
		31 March 2025 Unaudited (refer note 3)	31 March 2025 Unaudited (refer note 3)	31 December 2024 Unaudited	31 March 2024 Unaudited (refer note 3)	31 March 2024 Unaudited (refer note 3)	31 March 2024 Unaudited (refer note 3)	31 March 2025 Audited	31 March 2024 Audited	31 March 2025 Audited	31 March 2024 Audited
1	Income										
	(a) Revenue from operations	6,945.57	6,442.36	2,780.01	2,889.18	6,858.87	2,780.01	11,658.04	27,186.85	11,355.05	25,481.95
	(b) Other income (refer note 6)	97.31	63.44	(182.17)	52.23	(3.57)	(182.17)	(406.52)	202.63	(278.22)	21.60
	Total income	7,042.88	6,505.80	2,597.84	2,941.41	6,855.30	2,597.84	11,251.52	27,389.48	11,076.83	25,503.55
2	Expenses										
	(a) Cost of materials consumed	2,754.57	2,780.01	2,780.01	2,889.18	2,889.18	2,780.01	11,658.04	27,186.85	11,355.05	25,481.95
	(b) Changes in inventories of finished goods and work-in-progress	207.58	(182.17)	(182.17)	52.23	(3.57)	(182.17)	(406.52)	202.63	(278.22)	21.60
	(c) Employee benefits expense	962.22	965.20	965.20	873.91	873.91	965.20	3,818.84	3,818.84	3,235.77	3,235.77
	(d) Finance costs	80.21	146.19	146.19	180.29	180.29	146.19	594.45	594.45	644.66	644.66
	(e) Depreciation and amortisation expenses	417.74	392.72	392.72	347.72	347.72	392.72	1,540.90	1,540.90	1,298.45	1,298.45
	(f) Other expenses	1,817.74	1,802.50	1,802.50	1,830.89	1,830.89	1,802.50	7,407.41	7,407.41	6,684.64	6,684.64
	Total expenses	6,240.06	5,904.45	5,904.45	6,174.22	6,174.22	5,904.45	24,613.12	24,613.12	22,940.35	22,940.35
3	Profit before tax (1-2)	802.82	601.35	693.39	767.19	681.08	693.39	2,638.40	2,776.36	2,536.48	2,563.20
4	Tax expense:										
	(a) Current tax	185.00	91.58	91.58	214.02	214.02	91.58	611.59	611.59	656.56	656.56
	(b) Tax relating to earlier years	(4.53)	-	-	-	-	-	(4.53)	(4.53)	4.57	4.57
	(c) Deferred tax	25.81	58.88	58.88	(34.65)	(34.65)	58.88	109.69	109.69	2.47	2.47
	Total tax expense	206.28	150.46	150.46	179.37	179.37	150.46	716.75	716.75	663.60	663.60
5	Profit for the period/year (3-4)	596.54	450.89	542.93	587.82	501.71	542.93	1,921.65	2,059.61	1,872.88	1,899.60
6	Other Comprehensive Income/(Loss)										
	(a) Items that will be reclassified subsequently to profit or loss										
	Re-measurement of the net defined benefit liability	9.20	(0.39)	(0.39)	(2.21)	(2.21)	(0.39)	(12.31)	(12.31)	(17.10)	(17.10)
	Income tax relating to items that will not be reclassified subsequently to profit or loss	(2.29)	0.07	0.07	0.55	0.55	0.07	3.10	3.10	4.30	4.30
	Total	6.91	(0.32)	(0.32)	(1.66)	(1.66)	(0.32)	(9.21)	(9.21)	(12.80)	(12.80)
	(b) Items that will be reclassified subsequently to profit or loss										
	Effective portion of losses in cash flow hedge	(7.70)	-	-	-	-	-	(7.70)	(7.70)	-	-
	Income tax relating to items that will be reclassified subsequently to profit or loss	1.94	-	-	-	-	-	1.94	1.94	-	-
	Total	(5.76)	-	-	-	-	-	(5.76)	(5.76)	-	-
7	Other Comprehensive Income/(Loss) for the period/year, net of income tax	1.15	(0.32)	(0.32)	(1.66)	(1.66)	(0.32)	(14.97)	(14.97)	(12.80)	(12.80)
8	Total Comprehensive Income for the period/year (5+6)	597.69	450.57	450.57	586.16	500.05	450.57	1,906.68	2,044.64	1,860.08	1,886.80
	Paid-up equity share capital (face value of Rs. 2 each fully paid up)	123.84	123.84	123.84	107.23	107.23	123.84	123.84	123.84	107.23	107.23
9	Reserves (excluding Revaluation Reserve)										
	Earnings per share (EPS) (face value of Rs. 2 each)*										
	Basic (in Rs.)	9.63	7.45	7.45	9.36	9.36	7.45	27,453.71	27,453.71	13,547.48	13,547.48
	Diluted (in Rs.)	9.60	7.40	7.40	9.28	9.28	7.40	35.81	35.81	35.62	35.62
10											

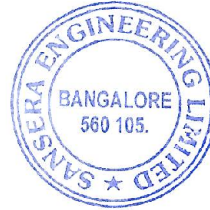
* Basic and diluted Earnings per share (EPS) for all periods except year ended 31 March 2024 and 31 March 2025 are not annualised



Notes to the Standalone Financial Results for the Quarter and Year Ended 31 March 2025

- 1 The standalone financial results of Sansera Engineering Limited (the "Company") for the quarter and year ended 31 March 2025 have been prepared in accordance with the Indian Accounting Standards notified under Section 133 of the Companies Act, 2013 and Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
- 2 The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27 May 2025.
- 3 The standalone financial results for the year ended 31 March 2025 have been audited and for the quarter ended 31 March 2025 have been reviewed by the statutory auditors of the Company. The figures of the last quarter ended 31 March 2025/ 2024 are the balancing figures between audited figures in respect of the full financial year up to 31 March 2025/ 2024 and the unaudited published year-to-date figures up to 31 December 2024/ 2023, being the date of the end of the third quarter of the respective financial years, which were subjected to limited review.
- 4 Based on the guiding principles given in Ind AS-108 on 'Operating Segments', the Company's business activities falls within a single operating segment, namely manufacturing of precision-engineered components.
- 5 The Board of Directors of the Company, in their meeting held on 20 August 2024, had approved further investment of Rs. 200.00 million in MMRFIC Technology Private Limited (MMRFIC), the associate Company. Consequently, during the year ended 31 March 2025, the Company has further invested Rs.100.00 million in 37,310 Series A4 Compulsorily Convertible Preference Shares (CCPS) of Rs.100 each at a premium of Rs.1,240 per CCPS and 37,310 Series A5 Compulsorily Convertible Preference Shares (CCPS) of Rs.100 each at a premium of Rs.1,240 per CCPS and has subsequent to year ended 31 March 2025, further invested Rs.100 million, which is pending allotment.
- 6 Other income is net of foreign currency loss of Rs. 9.64 million for the quarter ended 31 March 2024.
- 7 During the year ended 31 March 2025, the Company has issued 77,22,007 equity shares of ₹ 2 each fully paid up at ₹ 1,554 per share (including securities premium of ₹ 1,552 per share) to qualified institutional buyers pursuant to a Qualified Institutional Placement (QIP), dated 15 October 2024, as per provisions of section 42 of Companies Act, 2013 read with rule 14 of the Companies (Prospectus and Allotment of Securities) Rules 2014, and Chapter VIII of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 which have been listed on the Stock Exchanges on 16 October, 2024.
- 8 The Board has recommended final dividend of Rs.3.25 per equity share having face value of Rs.2 each for the financial year 2024-25 subject to approval of shareholders at the ensuing Annual General Meeting.
- 9 The Standalone Balance Sheet and the Standalone Statement of Cash Flows are provided as annexures to this Statement.
- 10 The investors can visit the Company's website www.sansera.in for updated information.

For and on behalf of the Board of Directors



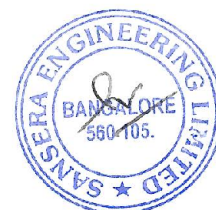
S Sekhar Vasana
S Sekhar Vasana
Chairman and Managing Director
DIN: 00361245

Date: 27 May 2025
Place: Bengaluru



Annexure -A : Standalone Balance Sheet as at 31 March 2025

Particulars		(Rs. in Millions)	
		As at 31 March 2025	As at 31 March 2024
		Audited	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment		13,612.74
	(b) Right-of-use assets	16,663.77	
	(c) Capital work in progress	590.04	245.90
	(d) Intangible assets	1,584.52	768.63
	(e) Financial assets	36.61	26.36
	Investments		
	Loans	1,570.18	1,270.54
	Other financial assets	0.38	15.17
	(f) Current tax assets (net)	150.73	151.54
	(g) Other non-current assets	54.62	64.42
	Total Non-current assets	498.01	407.29
		21,148.86	16,562.59
2	Current assets		
	(a) Inventories		
	(b) Financial assets	4,467.42	3,688.50
	Investments		
	Trade receivables	9.29	10.19
	Cash and cash equivalents	4,190.34	4,328.55
	Bank balances other than cash and cash equivalents	425.20	449.14
	Loans	3,753.73	134.59
	Other financial assets	28.89	21.63
	(c) Other current assets	53.15	77.87
	Total current assets	632.39	415.47
	TOTAL ASSETS	13,560.41	9,125.94
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital		
	(b) Other equity	123.84	107.23
	Total equity	27,453.71	13,547.48
	Liabilities	27,577.55	13,654.71
2	Non-current liabilities		
	(a) Financial liabilities		
	Borrowings		
	Lease liabilities	1,415.76	2,164.73
	(b) Deferred tax liabilities (net)	352.82	216.03
	(c) Other non-current liabilities	767.94	663.29
	Total Non-current liabilities	457.94	497.18
		2,994.46	3,541.23
3	Current liabilities		
	(a) Financial liabilities		
	Borrowings		
	Lease liabilities	541.38	4,838.47
	Trade payables	65.77	41.35
	- Total outstanding dues of micro enterprises and small enterprises		
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	415.81	310.97
	Others financial liabilities	2,527.93	2,744.40
	(b) Other current liabilities	267.64	245.67
	(c) Provisions	295.44	262.54
	(d) Current tax liabilities (net)	8.85	8.85
	Total current liabilities	14.44	40.34
	TOTAL EQUITY AND LIABILITIES	4,137.26	8,492.59
		34,709.27	25,688.53



Annexure -B : Standalone Statement of Cash Flows for year ended 31 March 2025

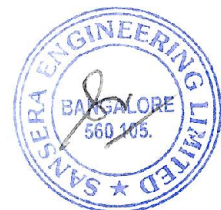
Particulars	(Rs. in Millions)	
	For the year ended	
	31 March 2025	31 March 2024
	Audited	Audited
A Cash flows from operating activities		
Profit before tax		
Adjustments to reconcile profit before tax to net cash flow:		
Depreciation and amortisation expenses	2,776.36	2,563.20
Income from government grants		
Interest income	1,540.90	1,298.45
Fair value gain on financial instruments at fair value profit or loss	(62.12)	(58.89)
Gain on disposal of property, plant and equipment and capital work-in-progress, net	(160.91)	(11.77)
Unrealised foreign exchange (gain)/loss, net	0.89	(3.45)
Employee stock compensation expense	(3.16)	(3.07)
Finance costs	63.31	47.81
Share of profit from investment in Limited Liability Partnership (LLP)	31.92	44.90
Allowance for credit losses	594.45	644.66
Operating cash flows before changes in operating assets and liabilities	22.00	(2.92)
Changes in operating assets and liabilities:		
Decrease/(increase) in trade receivables		
Decrease/(increase) in other financial assets and other assets	111.60	(270.22)
Decrease/(increase) in inventories	(205.24)	(159.72)
Increase/(decrease) in trade payables	(778.92)	(430.23)
Increase/(decrease) in other liabilities	(110.37)	689.24
Increase/(decrease) in other provisions	18.86	(80.91)
Cash generated from operations	-	(10.33)
Income taxes paid, net		
Net cash generated from operating activities	3,836.84	4,204.53
	(623.16)	(625.67)
	3,213.68	3,578.86
B Cash flows from investing activities		
Payment towards purchase of property, plant and equipment		
Payment towards Right-of-use assets	(5,401.32)	(3,137.69)
Payment towards purchase of intangible assets	(31.93)	-
Proceeds from disposal of property, plant and equipment and capital work-in-progress	(18.63)	(15.79)
Investment in associate	4.53	8.87
Investment in subsidiary	(100.00)	(200.00)
Movement in fixed deposits, net	(199.64)	-
Investment in Limited Liability Partnership (LLP)	(3,569.42)	(21.69)
Interest received	-	(90.50)
Share of profit from investment in Limited Liability Partnership (LLP)	123.30	11.77
Net cash used in investing activities	2.73	2.92
	(9,190.38)	(3,442.11)
C Cash flows from financing activities		
Proceeds/(repayment) of non-current borrowings:		
Proceeds (refer note (i) below)		
Repayment (refer note (i) below)	2,099.99	900.00
(Repayments)/proceeds of current borrowings, net (refer note (i) below)	(3,427.93)	(1,185.34)
Interest paid (refer note (i) below)	(3,728.50)	1,035.44
Payment of lease rentals (refer note (i) below)	(566.00)	(627.45)
Dividend payment	(238.65)	(68.60)
Proceeds from cross charges of ESOP expenses to Subsidiary	(161.99)	(133.32)
Shares issued on exercise of employee stock option	0.67	1.21
Shares issued pursuant to a Qualified Institutional Placement, (net of expenses)	251.91	31.86
Net cash from/(used) in financing activities	11,755.69	-
	5,985.13	(46.20)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	8.43	90.55
Cash and cash equivalents at the beginning of the year	449.14	350.99
Effects of exchange gain on restatement of foreign currency cash and cash equivalents	(32.37)	7.60
Cash and cash equivalents at the end of the year	425.20	449.14
For the purpose of statement of cash flows, cash and cash equivalents comprise the following:		
Cash on hand		
Balance with banks - on current accounts	0.43	0.65
Cash and cash equivalents at the end of the year	424.77	448.49
	425.20	449.14

Note (i) Reconciliation of liabilities from financing activities:

Particulars	Opening balance	Cash flows		Non-cash movements		Closing balance
	1 April 2024	Proceeds	Repayments	Additions (net)/Accruals	Fair value changes	31 March 2025
Non-current borrowings (including current maturities of long-term debt)	3,274.70	2,099.99	(3,427.93)	-	-	1,946.76
Current borrowings *	3,728.50	-	(3,728.50)	10.38	-	10.38
Interest	9.32	-	(566.06)	556.74	-	-
Lease liabilities	237.38	-	(238.65)	399.86	-	418.59

Particulars	Opening balance	Cash flows		Non-cash movements		Closing balance
	1 April 2023	Proceeds	Repayments	Additions (net)/Accruals	Fair value changes	31 March 2024
Non-current borrowings (including current maturities of long-term debt)	3,560.04	900.00	(1,185.34)	-	-	3,274.70
Current borrowings *	2,693.06	1,035.44	-	-	-	3,728.50
Interest	13.82	-	(627.45)	622.95	-	9.32
Lease liabilities	291.95	-	(68.60)	34.03	-	257.38

* Current borrowings are disclosed net of proceeds/(repayments).



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

**TO THE BOARD OF DIRECTORS OF
SANSERA ENGINEERING LIMITED**

Opinion and Conclusion

We have (a) audited the Consolidated Financial Results for the year ended 31 March 2025 and (b) reviewed the Consolidated Financial Results for the quarter ended 31 March 2025 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Consolidated Financial Results for the Quarter and Year Ended 31 March 2025" of **SANSERA ENGINEERING LIMITED** (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group"), and its share of the net profit after tax and other comprehensive income/(loss) of its associate for the quarter and year ended 31 March 2025, (the "Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

(a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of the other auditors on separate financial information of subsidiaries and unaudited financial information of associate referred to in Other Matters section below, the Consolidated Financial Results for the year ended 31 March 2025:

- (i) includes the financial results of the following entities:
 - a) Sansera Engineering Limited, the Parent
 - b) Fitwel Tool and Forgings Private Limited, a subsidiary
 - c) Sansera Engineering Pvt. Ltd., Mauritius, a subsidiary
 - d) Sansera Sweden AB, a step-down subsidiary and
 - e) MMRFIC Technology Private Limited, an associate
- (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated other comprehensive loss and other financial information of the Group for the year ended 31 March 2025.

(b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended 31 March 2025

With respect to the Consolidated Financial Results for the quarter ended 31 March 2025, based on our review conducted and procedures performed as stated in

paragraph (b) of Auditor's Responsibilities section below and based on the consideration of the review reports other auditors referred to in Other Matters section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended 31 March 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Consolidated Financial Results for the year ended 31 March 2025

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Group and its associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended 31 March 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Directors' Responsibilities for the Statement

This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended 31 March 2025, has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended 31 March 2025 that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group including its associate in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations.

The respective Board of Directors of the companies included in the Group and of its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and its associate 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of

preparation of this Consolidated Financial Results by the Directors of the Parent, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group and of its associate are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associate are responsible for overseeing the financial reporting process of the Group and of its associate.

Auditor's Responsibilities

(a) Audit of the Consolidated Financial Results for the year ended 31 March 2025

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended 31 March 2025 as a whole are free from 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 this Consolidated Financial Results.

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

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.



- Conclude on the appropriateness of the Board of Directors' 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 ability of the Group and its associate 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 Consolidated Financial Results 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 Group and its associate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone financial results/ financial information of the entities within the Group and its associate to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Annual Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Annual Consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results 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 our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we 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.

(b) Review of the Consolidated Financial Results for the quarter ended 31 March 2025

We conducted our review of the Consolidated Financial Results for the quarter ended 31 March 2025 in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

The Statement includes the results of the entities as listed under paragraph (a)(i) of Opinion and Conclusion section above.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Other Matters

- The Statement includes the results for the quarter ended 31 March 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.
- We did not audit the financial information of two subsidiaries included in the consolidated financial results, whose financial information reflect total assets of Rs. 2,958.00 million as at 31 March 2025 and total revenues of Rs. 521.03 million and Rs. 1,767.68 million for the quarter and year ended 31 March 2025 respectively, total net loss after tax of Rs. 10.69 million and total net profit after tax of Rs. 46.11 million for the quarter and year ended 31 March 2025 respectively and other comprehensive income of Nil for the quarter and year ended 31 March 2025 and net cashflows of Rs. 52.69 million for the year ended 31 March 2025, as considered in the Statement. These financial information have been audited/ reviewed, as applicable, by other auditors whose reports have been furnished to us by the Management and our opinion and conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated under Auditor's Responsibilities section above.

Our report on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of other auditors.

- The consolidated financial results also includes the Group's share of profit after tax of Rs. 4.42 million and Rs. 7.94 million for the quarter and year ended 31 March 2025 respectively and other comprehensive income of Rs. 0.09 million and (Rs. 0.07) million for the quarter and year ended 31 March 2025 respectively, as considered in the Statement, in respect of one associate, whose financial information has not been audited by us. This financial information is unaudited and has been furnished to us by the

Management and our opinion and conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the associate, is based solely on such unaudited financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, this financial information is not material to the Group.

Our report on the Statement is not modified in respect of the above matter with respect to our reliance on the financial information certified by the Board of the Directors.

For **DELOITTE HASKINS & SELLS**
Chartered Accountants
(Firm's Registration No.008072S)



Monisha Parikh
Partner
(Membership No.047840)
UDIN: 25047840BMRJVM5187

Place: Bengaluru
Date: 27 May 2025
MP/MS/VJ/2025

SANSERA ENGINEERING LIMITED

CIN: L34103KAI981PLC004542

Registered Address: Plant-7, No.143/A, Jigani Link Road, Bommasandra Industrial Area, Bengaluru - 560105

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2025

(Amount in Rs. Millions, except for share data, unless otherwise stated)

Sl. No	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Current year ended	Previous year ended
		31 March 2025	31 December 2024	31 March 2024	31 March 2025	31 March 2024
		Unaudited (refer note 3)	Unaudited	Unaudited (refer note 3)	Audited	Audited
1	Income					
	(a) Revenue from operations	7,816.52	7,277.99	7,458.45	30,167.51	28,114.32
	(b) Other income (refer note 6)	99.09	60.87	(2.93)	202.56	24.26
	Total income	7,915.61	7,338.86	7,455.52	30,370.07	28,138.58
2	Expenses					
	(a) Cost of materials consumed	3,108.60	3,135.92	3,119.72	12,845.42	12,505.73
	(b) Changes in inventories of finished goods and work-in-progress	228.20	(224.94)	73.33	(431.91)	(330.33)
	(c) Employee benefits expense	1,142.60	1,115.12	999.44	4,426.63	3,797.82
	(d) Finance costs	96.20	181.65	225.49	700.04	770.06
	(e) Depreciation and amortisation expenses	468.49	444.67	397.11	1,738.08	1,494.80
	(f) Other expenses	2,066.60	1,981.20	1,995.50	8,179.81	7,342.59
	Total expenses	7,110.69	6,633.62	6,810.59	27,458.07	25,580.67
3	Profit before tax excluding share of associate (1-2)	804.92	705.24	644.93	2,912.00	2,557.91
4	Share of net profit of associates accounted for using the equity method, net of tax	4.42	7.77	5.06	7.94	5.06
5	Profit before tax (3+4)	809.34	713.01	649.99	2919.94	2562.97
6	Tax expense:					
	(a) Current tax	194.55	93.35	221.20	642.32	681.93
	(b) Tax relating to earlier years	(1.05)	-	0.70	(1.05)	5.27
	(c) Deferred tax	23.71	60.49	(36.56)	109.86	0.28
	Total tax expense	217.21	153.84	185.34	751.13	687.48
7	Net profit after taxes (5-6)	592.13	559.17	464.65	2,168.81	1,875.49
8	Other Comprehensive Income/(Loss)					
	<i>Items that will not be reclassified subsequently to profit or loss</i>					
	(a) Re-measurement of the net defined benefit liability	5.13	(7.25)	(2.22)	(26.62)	(12.68)
	(b) Income tax relating to Items that will not be reclassified subsequently to profit or loss	(0.97)	1.98	0.55	7.27	3.07
	(c) Share of Other Comprehensive Income/(Loss) of an associate	0.09	(0.11)	(0.08)	(0.07)	(0.08)
	Total	4.25	(5.38)	(1.75)	(19.42)	(9.69)
	<i>Items that will be reclassified subsequently to profit or loss</i>					
	(a) Exchange differences on translation of foreign operations	35.83	(11.97)	(9.10)	32.55	4.10
	(b) Income tax relating to items that will be reclassified subsequently to profit or loss	(9.02)	3.02	2.29	(8.19)	(1.03)
	(c) Effective portion of losses in cash flow hedge	(7.70)	-	-	(7.70)	-
	(d) Income tax relating to items that will be reclassified subsequently to profit or loss	1.94	-	-	1.94	-
	Total	21.05	(8.95)	(6.81)	18.60	3.07
	Other Comprehensive Income/(Loss) for the period/ year, net of income tax	25.30	(14.33)	(8.56)	(0.82)	(6.62)
	Total Comprehensive Income for the period/ year (7+8)	617.43	544.84	456.09	2,167.99	1,868.87
	Profit attributable to :					
	Owners of the Company	592.74	556.67	460.62	2,151.64	1,857.55
	Non-controlling interests	(0.61)	2.50	4.03	17.17	17.94
	Total profit for the period/ year	592.13	559.17	464.65	2,168.81	1,875.49
	Other Comprehensive Income attributable to:					
	Owners of the Company	20.04	(12.84)	(8.56)	(3.86)	(7.58)
	Non-controlling interests	5.26	(1.49)	-	3.04	0.96
	Total Other Comprehensive Income	25.30	(14.33)	(8.56)	(0.82)	(6.62)
	Total Comprehensive Income attributable to:					
	Owners of the Company	612.78	543.83	452.06	2,147.78	1,849.97
	Non-controlling interests	4.65	1.01	4.03	20.21	18.90
9	Total Comprehensive Income	617.43	544.84	456.09	2,167.99	1,868.87
10	Paid-up equity share capital (face value of Rs. 2 each fully paid up)	123.84	123.84	107.23	123.84	107.23
11	Reserves (excluding Revaluation Reserve)				27,379.14	13,366.73
12	Earnings per share (EPS) (face value of Rs. 2 each)*					
	(i) Basic (in Rs.)	9.57	9.19	8.60	37.41	34.83
	(ii) Diluted (in Rs.)	9.54	9.14	8.52	37.18	34.40

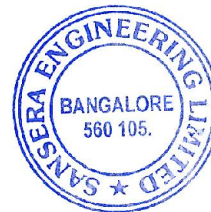
* Basic and diluted Earnings per share (EPS) for all periods except year ended 31 March 2024 and 31 March 2025 are not annualised

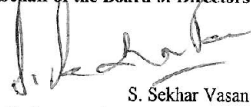


Notes to the Consolidated Financial Results for the Quarter and Year Ended 31 March 2025

- 1 These consolidated financial results of Sansera Engineering Limited (the "Company" or "Parent Company") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its associate, for the quarter and year ended 31 March 2025 have been prepared in accordance with the Indian Accounting Standards notified under Section 133 of the Companies Act, 2013 and Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
- 2 The above consolidated financial results of the Group were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27 May 2025.
- 3 The consolidated financial results for the year ended 31 March 2025 have been audited and for the quarter ended 31 March 2025 have been reviewed by the statutory auditors of the Group. The figures of the last quarter ended 31 March 2025/ 2024 are the balancing figures between audited figures in respect of the full financial year up to 31 March 2025/ 2024 and the unaudited published year-to-date figures up to 31 December 2024/ 2023, being the date of the end of the third quarter of the respective financial years, which were subjected to limited review.
- 4 Based on the guiding principles given in Ind AS-108 on 'Operating Segments', the Group's business activities falls within a single operating segment, namely manufacturing of precision-engineered components.
- 5 The Board of Directors of the Parent Company, in their meeting held on 20 August 2024, had approved further investment of Rs. 200.00 million in MMRFIC Technology Private Limited (MMRFIC), the associate Company. Consequently, during the year ended 31 March 2025, the Parent Company has further invested Rs.100.00 million in 37,310 Series A4 Compulsorily Convertible Preference Shares (CCPS) of Rs.100 each at a premium of Rs.1,240 per CCPS and 37,310 Series A5 Compulsorily Convertible Preference Shares (CCPS) of Rs.100 each at a premium of Rs.1,240 per CCPS and has subsequent to year ended 31 March 2025, further invested Rs.100 million, which is pending allotment.
- 6 Other income is net of foreign currency loss of Rs. 9.64 million for the quarter ended 31 March 2024.
- 7 During the year ended 31 March 2025, the Parent Company has issued 77,22,007 equity shares of ₹ 2 each fully paid up at ₹ 1,554 per share (including securities premium of ₹ 1,552 per share) to qualified institutional buyers pursuant to a Qualified Institutional Placement (QIP), dated 15 October 2024, as per provisions of section 42 of Companies Act, 2013 read with rule 14 of the Companies (Prospectus and Allotment of Securities) Rules 2014, and Chapter VIII of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 which have been listed on the Stock Exchanges on 16 October, 2024.
- 8 The Board has recommended final dividend of Rs. 3.25 per equity share having face value of Rs.2 each for the financial year 2024-25 subject to approval of shareholders at the ensuing Annual General Meeting.
- 9 The Consolidated Balance Sheet and the Consolidated Statement of Cash Flows are provided as annexures to this Statement.
- 10 The investors can visit the Company's website www.sansera.in for updated information.

For and on behalf of the Board of Directors




S. Sekhar Vasam
Chairman and Managing Director
DIN: 00361245

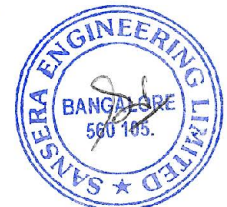
Date: 27 May 2025
Place: Bengaluru



Annexure -A : Consolidated Balance Sheet as at 31 March 2025

(Rs. in Millions)

	Particulars	As at	As at
		31 March 2025	31 March 2024
		Audited	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	17,780.47	14,625.13
	(b) Right-of-use assets	1,194.85	841.86
	(c) Capital work in progress	1,945.21	835.00
	(d) Goodwill	361.34	343.28
	(e) Other intangible assets	39.64	29.59
	(f) Investments accounted for using the equity method	312.85	205.06
	(g) Financial assets		
	Investments	195.43	195.43
	Loans	2.32	18.01
	Other financial assets	312.36	295.06
	(h) Current tax assets (net)	74.98	87.51
	(i) Other non-current assets	541.67	456.42
	Total Non-current assets	22,761.12	17,932.35
2	Current assets		
	(a) Inventories	5,010.40	4,189.11
	(b) Financial assets		
	Investments	9.29	10.19
	Trade receivables	4,546.19	4,622.12
	Cash and cash equivalents	515.10	486.35
	Bank balances other than cash and cash equivalents	3,756.76	143.35
	Loans	32.76	25.13
	Other financial assets	48.81	77.87
	(c) Other current assets	674.83	440.90
	Total current assets	14,594.14	9,995.02
	TOTAL ASSETS	37,355.26	27,927.37
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	123.84	107.23
	(b) Other equity	27,379.14	13,366.73
	Total equity attributable to owners of the company	27,502.98	13,473.96
	(c) Non-controlling interests	173.37	159.24
	Total equity	27,676.35	13,633.20
	Liabilities		
2	Non-current liabilities		
	(a) Financial liabilities		
	Borrowings	1,713.26	2,515.86
	Lease liabilities	944.17	796.10
	(b) Provisions	44.86	27.34
	(c) Deferred tax liabilities (net)	801.26	692.42
	(d) Other non-current liabilities	457.94	497.18
	Total Non-current liabilities	3,961.49	4,528.90
3	Current liabilities		
	(a) Financial liabilities		
	Borrowings	1,283.68	5,495.13
	Lease liabilities	129.27	99.50
	Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	422.38	308.26
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	3,201.00	3,249.41
	Others financial liabilities	267.64	248.28
	(b) Other current liabilities	371.43	308.44
	(c) Provisions	23.20	15.72
	(d) Current tax liabilities (net)	18.82	40.53
	Total current liabilities	5,717.42	9,765.27
	TOTAL EQUITY AND LIABILITIES	37,355.26	27,927.37



Annexure -B : Consolidated Statement of Cash Flows for year ended 31 March 2025

Particulars	(Rs. in Millions)	
	For the year ended	
	31 March 2025	31 March 2024
A Cash flows from operating activities		
Profit before tax including share of loss of associate		
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expenses	2,919.94	2,562.97
Income from government grants	1,738.08	1,494.80
Interest income	(62.12)	(58.89)
Fair value loss/(gain) on financial instruments at fair value through profit or loss	(161.76)	(12.75)
Gain/(loss) on disposal of property, plant and equipment, net	0.89	(3.45)
Unrealised foreign exchange (gain)/loss, net	0.80	(4.75)
Employee stock compensation expense	41.22	59.53
Finance costs	32.59	46.11
Share of profit from investment in Limited Liability Partnership (LLP)	700.04	770.06
Share of profit from investment in associate	(2.73)	(2.92)
Allowance for credit losses	(7.94)	(5.06)
Others	27.20	(52.22)
Others	0.00	-
Operating cash flows before changes in operating assets and liabilities	5,226.21	4,793.43
Changes in operating assets and liabilities:		
Decrease/(increase) in trade receivables		
Decrease/(increase) in other financial assets and other assets	44.12	(310.27)
Decrease/(increase) in inventories	(174.64)	(109.20)
Increase/(decrease) in trade payables	(821.29)	(479.48)
Increase/(decrease) in other liabilities	66.75	634.23
Increase/(decrease) in provisions	64.33	(106.94)
	10.56	(24.27)
Cash generated from operations	4,416.04	4,397.50
Income taxes paid, net	(650.45)	(654.10)
Net cash generated from operating activities	3,765.59	3,743.40
B Cash flows from investing activities		
Payments towards purchase of property, plant and equipment	(5,906.96)	(3,355.52)
Payment towards Right-of-use assets	(31.93)	-
Payments towards purchase of intangible assets	(20.05)	(17.12)
Proceeds from disposal of property, plant and equipment	1.32	(13.82)
Investment in associate	(99.84)	(200.01)
Movement in fixed deposits, net	(3,611.75)	(22.13)
Investment in Limited Liability Partnership (LLP)	-	(90.50)
Interest received	118.81	12.75
Share of profit from investment in Limited Liability Partnership (LLP)	2.73	2.92
Net cash used in investing activities	(9,547.67)	(3,683.43)
C Cash flows from financing activities		
Proceeds/(repayments) of non-current borrowings:		
Proceeds (refer note (i) below)	2,217.30	1,130.39
Repayments (refer note (i) below)	(3,577.38)	(1,241.60)
(Repayments)/proceeds of current borrowings, net (refer note (i) below)	(3,703.24)	1,004.58
Interest paid (refer note (i) below)	(650.35)	(742.93)
Payment of lease rentals (refer note (i) below)	(297.74)	(128.57)
Dividend payment	(161.99)	(133.32)
Shares issued on exercise of employee stock option	251.91	31.85
Shares issued pursuant to a Qualified Institutional Placement, (net of expenses)	11,755.69	-
Net cash from/(used) in financing activities	5,834.20	(79.60)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	52.12	(19.63)
Cash and cash equivalents at the beginning of the year	486.35	495.58
Effect of exchange differences on translation of foreign currency cash and cash equivalents	(23.37)	10.40
Cash and cash equivalents at the end of the year (refer below)	515.10	486.35
For the purpose of statement of cash flows, cash and cash equivalents comprise the following:		
Cash on hand	0.44	0.66
Balances with banks - on current accounts	514.66	485.69
Cash and cash equivalents at the end of the year	515.10	486.35

Note (i) Reconciliation of liabilities from financing activities:

Particulars	Opening balance	Cash flows		Non-cash movements			Closing balance
	1 April 2024	Proceeds	Repayments	Reclassification	Additions (net)/Accruals	Fair value changes/Effect of foreign exchange differences	31 March 2025
Non-current borrowings (including current maturities of long-term debt)	3,771.48	2,217.30	(3,577.38)	(115.72)	-	141.91	2,437.59
Current borrowings *	4,239.51	(3,703.24)	-	115.72	-	(106.94)	543.05
Interest	11.93	-	(650.35)	-	652.72	-	14.30
Lease liabilities	895.60	-	(297.74)	-	419.63	55.95	1,073.44

Particulars	Opening balance	Cash flows		Non-cash movements			Closing balance
	1 April 2023	Proceeds	Repayments	Reclassification	Additions (net)/Accruals	Fair value changes/Effect of foreign exchange differences	31 March 2024
Non-current borrowings (including current maturities of long-term debt)	3,918.87	1,130.39	(1,241.60)	27.57	-	(63.75)	3,771.48
Current borrowings *	3,202.24	1,004.58	-	(27.57)	-	60.26	4,239.51
Interest	27.20	-	(742.93)	-	727.66	-	11.93
Lease liabilities	921.13	-	(128.57)	-	54.72	48.31	895.59

* Current borrowings are disclosed net of proceeds/(repayments).

