

Integrated Filing (Finance) Ind AS

Sansera Engineering Limited

General Information

Scrip code*	543358
NSE Symbol*	SANSERA
MSEI Symbol*	NOTLISTED
ISIN*	INE953001021
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	27-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	20-05-2025
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Half Yearly
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	manufacturing of precision engineered components
Start date of board meeting	27-05-2025
Start time of board meeting	15:30:00
End date of board meeting	27-05-2025
End time of board meeting	19:05:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	true
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	true
Latest Date on which RPT policy is updated	27-05-2025
Indicate Company website link for updated RPT policy of the Company	https://sansera.in/wp-content/uploads/2025/05/14.-Policy-on-Related-Party-Transactions.pdf
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	false
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	true

Financial Results - Ind-AS

Amount in (Millions)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2024	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Unaudited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Part I Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income		
	Revenue from operations	6,945.57	27,186.85
	Other income	97.31	202.63
	Total income	7,042.88	27,389.48
2	Expenses		
(a)	Cost of materials consumed	2,754.57	11,658.04
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	207.58	(406.52)
(d)	Employee benefit expense	962.22	3,818.84
(e)	Finance costs	80.21	594.45
(f)	Depreciation, depletion and amortisation expense	417.74	1,540.90
(g)	Other Expenses		
1	Other expenses	1,817.74	7,407.41
	Total other expenses	1,817.74	7,407.41
	Total expenses	6,240.06	24,613.12
3	Total profit before exceptional items and tax	802.82	2,776.36
4	Exceptional items	0.00	0.00
5	Total profit before tax	802.82	2,776.36
6	Tax expense		
7	Current tax	180.47	607.06
8	Deferred tax	25.81	109.69
9	Total tax expenses	206.28	716.75
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	596.54	2,059.61
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	596.54	2,059.61
17	Other comprehensive income net of taxes	1.15	(14.97)
18	Total Comprehensive Income for the period	597.69	2,044.64
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	123.84	123.84
	Face value of equity share capital	2.00	2.00
22	Reserves excluding revaluation reserve		27,453.71
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	9.63	35.81
	Diluted earnings (loss) per share from continuing operations	9.60	35.59
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	9.63	35.81
	Diluted earnings (loss) per share from continuing and discontinued operations	9.60	35.59
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

Other Comprehensive Income

Amount in (Millions)

Particulars	3 months/ 6 months ended (dd-mm- yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2024	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Unaudited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Re-measurement of the net defined benefit liability	9.20	(12.31)
Total Amount of items that will not be reclassified to profit and loss	9.20	(12.31)
2 Income tax relating to items that will not be reclassified to profit or loss		
3 Amount of items that will be reclassified to profit and loss	2.29	(3.10)
1 Effective portion of losses in cash flow hedge	(7.70)	(7.70)
Total Amount of items that will be reclassified to profit and loss	(7.70)	(7.70)
4 Income tax relating to items that will be reclassified to profit or loss	(1.94)	(1.94)
5 Total Other comprehensive income		

Statement of Asset and Liabilities

Amount in (Millions)

Particulars		Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	16,663.77
	Capital work-in-progress	1,584.52
	Investment property	0.00
	Goodwill	0.00
	Other intangible assets	36.61
	Intangible assets under development	0.00
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	Non-current financial assets	
	Non-current investments	1,570.18
	Trade receivables, non-current	0.00
	Loans, non-current	0.38
	Other non-current financial assets	795.39
	Total non-current financial assets	2,365.95
	Deferred tax assets (net)	0.00
	Other non-current assets	498.01
	Total non-current assets	21,148.86
2	Current assets	
	Inventories	4,467.42
	Current financial asset	
	Current investments	9.29
	Trade receivables, current	4,190.34
	Cash and cash equivalents	425.20
	Bank balance other than cash and cash equivalents	3,712.31
	Loans, current	28.89
	Other current financial assets	
	Total current financial assets	8,366.03
	Current tax assets (net)	0.00
	Other current assets	726.96
	Total current assets	13,560.41
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	34,709.27
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	123.84
	Other equity	27,453.71
	Total equity attributable to owners of parent	27,577.55
	Non controlling interest	
	Total equity	27,577.55
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	1,415.76
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other non-current financial liabilities	457.94
	Total non-current financial liabilities	1,873.70
	Provisions, non-current	0.00
	Deferred tax liabilities (net)	767.94
	Deferred government grants, Non-current	
	Other non-current liabilities	352.82
	Total non-current liabilities	2,994.46
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	531.00
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	415.81
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,527.93
	Total Trade payable	2,943.74
	Other current financial liabilities	65.77
	Total current financial liabilities	3,540.51
	Other current liabilities	573.46
	Provisions, current	8.85
	Current tax liabilities (Net)	14.44
	Deferred government grants, Current	0.00
	Total current liabilities	4,137.26
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	7,131.72
	Total equity and liabilities	34,709.27
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Millions)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Part I Blue color marked fields are non-mandatory.	
1 Statement of cash flows	
Cash flows from used in operating activities	
Profit before tax	2,776.36
2 Adjustments for reconcile profit (loss)	
Adjustments for finance costs	594.45
Adjustments for decrease (increase) in inventories	(778.92)
Adjustments for decrease (increase) in trade receivables, current	111.60
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	0.00
Adjustments for decrease (increase) in other non-current assets	0.00
Adjustments for other financial assets, non-current	0.00
Adjustments for other financial assets, current	(205.24)
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	(84.95)
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	0.00
Adjustments for increase (decrease) in other non-current liabilities	20.80
Adjustments for depreciation and amortisation expense	1,540.90
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	0.00
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	0.00
Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	63.31
Adjustments for dividend income	0.00
Adjustments for interest income	160.91
Adjustments for share-based payments	31.92
Adjustments for fair value losses (gains)	0.89
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	0.00
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	(43.28)
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	(2.73)
Total adjustments for reconcile profit (loss)	1,087.84
Net cash flows from (used in) operations	3,864.20
Dividends received	0.00
Interest paid	0.00
Interest received	123.30
Income taxes paid (refund)	625.10
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) operating activities	3,362.40
3 Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0.00
Cash flows used in obtaining control of subsidiaries or other businesses	299.64
Other cash receipts from sales of equity or debt instruments of other entities	0.00
Other cash payments to acquire equity or debt instruments of other entities	0.00
Other cash receipts from sales of interests in joint ventures	0.00
Other cash payments to acquire interests in joint ventures	0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	2.73
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
Proceeds from sales of property, plant and equipment	4.53
Purchase of property, plant and equipment	5,401.32
Proceeds from sales of investment property	0.00
Purchase of investment property	0.00
Proceeds from sales of intangible assets	0.00
Purchase of intangible assets	18.63
Proceeds from sales of intangible assets under development	0.00
Purchase of intangible assets under development	0.00
Proceeds from sales of goodwill	0.00
Purchase of goodwill	0.00
Proceeds from biological assets other than bearer plants	0.00
Purchase of biological assets other than bearer plants	0.00
Proceeds from government grants	0.00
Proceeds from sales of other long-term assets	0.00
Purchase of other long-term assets	31.93
Cash advances and loans made to other parties	0.00
Cash receipts from repayment of advances and loans made to other parties	0.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
Dividends received	0.00
Interest received	0.00
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	(3,569.42)
Net cash flows from (used in) investing activities	(9,313.68)
4 Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0.00
Payments from changes in ownership interests in subsidiaries	0.00
Proceeds from issuing shares	12,007.60
Proceeds from issuing other equity instruments	0.00
Payments to acquire or redeem entity's shares	0.00
Payments of other equity instruments	0.00
Proceeds from exercise of stock options	0.00
Proceeds from issuing debentures notes bonds etc	0.00

	Proceeds from borrowings	2,099.99
	Repayments of borrowings	7,156.43
	Payments of lease liabilities	238.65
	Dividends paid	161.99
	Interest paid	591.48
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.67
	Net cash flows from (used in) financing activities	5,959.71
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	8.43
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	(32.37)
	Net increase (decrease) in cash and cash equivalents	(23.94)
	Cash and cash equivalents cash flow statement at beginning of period	449.14
	Cash and cash equivalents cash flow statement at end of period	425.20

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion
Auditor's opinion		
Declaration pursuant to Regulation 33(3)(d) of SEB(LODR) Regulation, 2015: The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Standalone results		true
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI
1	Deloitte Haskins & Sells	true
		Certificate valid upto
		30-04-2028

Format for Disclosing Outstanding Default on Loans and Debt Securities

Amount in (Millions)

Sr.	Particulars	Amount	Remarks
1.	Loans / revolving facilities like cash credit from banks / financial institutions		
A	Total amount outstanding as on date	1,957.14	
B	Of the total amount outstanding, amount of default as on date	0.00	
2.	Unlisted debt securities i.e. NCDs and NCRPS		
A	Total amount outstanding as on date	0.00	
B	Of the total amount outstanding, amount of default as on date	0.00	
3.	Total financial indebtedness of the listed entity including short - term and long - term debt	0.00	