

S.R. BATLIBOI & CO. LLP

Chartered Accountants

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Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Uno Minda Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of Uno Minda Limited (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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 reports of the other auditors on the separate audited financial statements and on the other financial information of the partnership firms, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

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, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" 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 Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable 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 and 52 of the Listing Regulations. 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 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



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In preparing the Statement, the Board of Directors are 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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 Statement, 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 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 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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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.

Other Matter

- a) The accompanying Statement of quarterly and year to date standalone financial results and other financial information include audited annual financial statements/ financial results in respect of three partnership firms, whose annual audited financial statements/ financial results and other financial information reflect Company's share of profit of Rs. 12.67 crores and Rs 57.72 crores for the quarter ended and for the year ended March 31, 2026, respectively, as considered in the Statement which have been audited by their respective other auditors.



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The independent reports of such other auditors on annual financial statements/financial results of these partnership firms have been furnished to us and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these partnership firms, is based solely on the report of such other auditors. Our opinion on the Statement is not modified in respect of the above matter.

- b) The accompanying Statement of quarterly and year to date standalone financial results and other financial information include unaudited annual financial statement/ financial results in respect of two partnership firms, whose annual financial statements and financial information reflect Company's share of profit of Rs. Nil and Rs Nil for the quarter ended and for the year ended March 31, 2026, respectively, as considered in the Statement is based on their unaudited annual financial statements/ financial results and other financial information which have not been audited by their any auditors.

These unaudited annual financial statements/ financial results and other financial information of these partnership firms have been approved and furnished to us by the Management and opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this partnership firm is based solely on such unaudited financial statements/financial results and other financial information. In our opinion and according to the information and explanations given to us by the Management, these annual financial statements/financial results and other financial information of these partnership firms, are not material to the Company. Our opinion on the Statement is not modified in respect of this matter.

- c) The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S.R. BATLIBOI & Co. LLP

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005

Vikas Mehra

per **Vikas Mehra**

Partner

Membership No.: 094421



UDIN: *26094421BYJLV B2048*

Place: Gurugram

Date: May 16, 2026

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. in Crores except per share data)

Particulars	Quarter ended			Year ended	
	March 31, 2026 (refer note 17)	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1 Income					
(a) Revenue from operations	3,930.97	3,746.62	3,373.23	14,699.65	12,455.66
(b) Other income (refer note 15)	25.50	15.32	13.89	258.99	227.83
Total income	3,956.47	3,761.94	3,387.12	14,958.64	12,683.49
2 Expenses					
(a) Cost of raw materials and components consumed	2,394.53	2,375.72	1,938.08	8,977.76	7,593.40
(b) Purchase of traded goods	176.56	207.44	178.07	732.44	680.84
(c) Changes in inventories of finished goods, traded goods and work-in-progress	30.77	(107.22)	91.86	(74.54)	(14.69)
(d) Employee benefits expense	432.43	438.99	385.87	1,709.86	1,423.61
(e) Finance costs	33.97	38.49	28.83	140.60	128.91
(f) Depreciation and amortisation expense	138.09	130.19	118.92	510.17	440.98
(g) Other expenses	491.25	446.48	413.41	1,730.04	1,472.66
Total expenses	3,697.60	3,530.09	3,155.04	13,726.33	11,725.71
3 Profit before exceptional items and taxes (1-2)	258.87	231.85	232.08	1,232.31	957.78
4 Exceptional items (refer note 10 and 16)	-	(35.18)	-	(35.18)	-
5 Profit before tax (3+4)	258.87	196.67	232.08	1,197.13	957.78
6 Income tax expense					
a) Current tax	64.00	43.84	57.42	240.59	188.19
b) Deferred tax credit	(8.22)	(3.37)	(4.47)	(15.15)	(26.67)
Total tax expense	55.78	40.47	52.95	225.44	161.52
7 Net profit for the period/ year (5-6)	203.09	156.20	179.13	971.69	796.26
8 Other comprehensive income for the period/ year					
(a) Other comprehensive income not to be reclassified to profit or loss in subsequent period/ years:					
(i) Remeasurement gain /(loss) on defined benefit obligation	8.23	3.77	2.70	9.23	(8.31)
(ii) Fair value change of equity instrument valued through other comprehensive income	(2.44)	(6.91)	(57.51)	(9.46)	(95.84)
(iii) Income-tax relating to items that will not be reclassified to profit or loss in subsequent period/ years	(1.72)	0.04	7.76	(0.97)	15.80
(b) Other comprehensive income that will be reclassified to profit or loss in subsequent period/ years:					
(i) Exchange differences on translating the financial statements of foreign operations	(0.15)	0.42	(0.16)	1.23	(0.16)
(ii) Income-tax relating to items that will be reclassified to profit or loss in subsequent period/ years	-	-	-	-	-
Other comprehensive income/ (loss), net of tax	3.92	(2.68)	(47.21)	0.03	(88.51)
9 Total comprehensive income for the period/ year, net of tax (7+8)	207.01	153.52	131.92	971.72	707.75
10 Paid up equity share capital (Face value of Rs. 2 per share)				115.49	114.83
11 Other equity				5,678.38	4,691.01
12 Earnings per share (Face value of Rs. 2 each) (not annualised except for the year ended)					
a) Basic earning per share (in Rs.)	3.52	2.71	3.12	16.87	13.86
b) Diluted earning per share (in Rs.)	3.52	2.70	3.11	16.84	13.83



S.R. Batliboi & Co. LLP, New Delhi

for Identification

STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(Rs. in Crores)

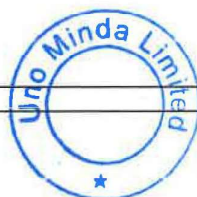
Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	3,472.02	2,925.06
Capital work in progress	550.18	658.85
Investment properties	97.10	75.17
Goodwill	137.69	137.57
Other intangible assets	104.67	128.66
Right-of-use assets	501.97	377.72
Financial assets		
(i) Investments	1,125.75	884.95
(ii) Other financial assets	39.57	39.71
Deferred tax assets (net)	65.55	51.37
Non-current tax assets (net)	6.63	22.84
Other non-current assets	116.84	95.96
Total non-current assets	6,217.97	5,397.86
Current assets		
Inventories	1,272.18	1,073.41
Financial assets		
(i) Investments	20.00	-
(ii) Trade receivables	1,948.00	1,846.29
(iii) Cash and cash equivalents	176.09	76.58
(iv) Bank balances other than (iii) above	2.93	1.72
(v) Other financial assets	218.69	216.36
Other current assets	395.28	289.82
Total current assets	4,033.17	3,504.18
Total assets	10,251.14	8,902.04
EQUITY AND LIABILITIES		
Equity		
Equity share capital	115.49	114.83
Other equity	5,678.38	4,691.01
Total equity	5,793.87	4,805.84
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	706.59	983.70
(ii) Lease liabilities	70.04	56.62
Provisions	130.48	115.22
Other non-current liabilities	13.52	10.72
Total non-current liabilities	920.63	1,166.26
Current liabilities		
Contract liabilities	75.07	43.69
Financial liabilities		
(i) Borrowings	1,090.01	872.34
(ii) Lease liabilities	16.33	12.05
(iii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	347.67	173.55
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	1,378.35	1,277.06
(iv) Other financial liabilities	276.38	275.17
Other current liabilities	138.81	149.00
Provisions	207.88	118.80
Current tax liabilities (net)	6.14	8.28
Total current liabilities	3,536.64	2,929.94
Total liabilities	4,457.27	4,096.20
Total equity and liabilities	10,251.14	8,902.04



STATEMENT OF AUDITED STANDALONE CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

(Rs. in Crores)

Particulars	For the year ended March 31, 2026 (Audited)	For the year ended March 31, 2025 (Audited)
A Cash flows from operating activities :		
Profit before tax	1,197.13	957.78
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	510.17	440.98
Exchange differences on translating the financial statements of a foreign operation	-	(0.16)
Interest income on bank deposits and others	(3.37)	(1.46)
Interest income on income tax refund	(4.91)	-
Liabilities/ provisions no longer required written back	(0.09)	(3.00)
Dividend income from non-current investments	(175.21)	(155.32)
Share of profit in partnership firms	(57.72)	(55.85)
Share-based payment expense	7.22	14.25
Impairment of investment in subsidiary (net)	11.76	-
Rental income	(6.90)	(6.11)
Finance costs	140.60	128.91
Unrealised foreign exchange (gain)/ loss (net)	(2.48)	2.81
Impairment allowance of financial and non financial assets (net)	1.56	5.50
Change in financial assets measured at fair value through profit and loss (net)	(0.36)	-
Profit on sale of current investment	(0.09)	(0.04)
Gain on disposal of property, plant and equipment (net)	(2.74)	(1.47)
Operating profit before working capital changes	1,614.57	1,326.82
Movement in working capital		
(Increase)/ decrease in inventories	(198.77)	(35.99)
(Increase)/ decrease in trade receivables	(91.15)	(289.14)
(Increase)/ decrease in other financial assets	8.43	(52.99)
(Increase)/ decrease in other assets	(113.36)	(54.98)
Increase/ (decrease) in trade payables	268.77	97.02
Increase/ (decrease) in other financial liabilities	11.25	(42.27)
Increase/ (decrease) in other liabilities	(24.42)	(6.98)
Increase/ (decrease) in contract liabilities	31.38	(86.03)
Increase/ (decrease) in provisions	113.57	67.96
Cash generated from operations	1,620.27	923.42
Income tax paid (net of refund)	(221.61)	(218.55)
Net Cash flows generated from operating activities (A)	1,398.66	704.87
B Cash flows from investing activities		
Purchase of property, plant and equipment, investment property, intangible assets, capital work in progress and leasehold land (net of capital advances and capital creditors)	(1,060.72)	(1,424.15)
Proceeds from sale of property, plant and equipment, investment property, intangible assets and leasehold land	31.45	10.53
Investment made in subsidiaries, associates and joint venture	(264.38)	(34.62)
Investment made in preference shares of subsidiary company	(20.00)	-
Proceed from sale of current investments	113.08	46.05
Purchase of current investments	(112.99)	(46.00)
Payments for acquisition of business	(1.49)	(14.00)
Rental income	6.90	6.11
Interest received on bank deposits and others	3.37	1.46
Withdrawal from partnership firm	60.05	54.13
Dividend received from non-current investments	164.08	155.32
(Investment in)/ redemption of bank deposits (net)	(1.18)	8.36
Net cash used in investing activities (B)	(1,081.83)	(1,236.81)
C Cash flows from financing activities		
Proceeds from issue of equity share capital	0.60	0.01
Securities premium on issue of equity shares	144.96	1.11
Repayment of long term borrowings	(251.82)	(180.91)
Proceeds from long term borrowings	398.97	748.69
(Repayment)/ proceeds from short term borrowings (net)	(213.61)	173.44
Interest paid on borrowings	(136.77)	(115.42)
Payment of interest portion of lease liabilities	(6.64)	(5.65)
Payment of principal portion of lease liabilities	(15.52)	(12.60)
Dividend paid	(138.05)	(120.57)
Net cash (used in)/ from financing activities (C)	(217.88)	488.10
Net Increase/ (decrease) in cash and cash equivalents (A+B+C)	98.95	(43.84)
Cash and cash equivalents as at beginning of the year	76.58	120.42
Effects of exchange rate changes on cash and cash equivalents	0.56	-
Cash and cash equivalents as at the end of the year	176.09	76.58



Notes on audited standalone financial results for the quarter and year ended March 31, 2026:

- 1 These audited standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- 2 These audited standalone financial results for the quarter and year ended March 31, 2026, have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on May 16, 2026. These results have been audited by the statutory auditors of the Company in accordance with Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The auditors have expressed an unmodified opinion on these results.
- 3 The Company is engaged in the business of manufacturing of auto components including auto electrical parts, its accessories and ancillary services. The Company's activities fall within single primary operating segment and accordingly, disclosures as per Ind AS 108 - Operating Segments are not applicable to the Company.
- 4 During the year ended March 31, 2026, the Company has allotted 29,75,997 equity shares upon exercise of stock options by ESOP holders under UNOMINDA Employee Stock Option Scheme 2019.
- 5 During the quarter ended September 30, 2025, the Company had granted 15,66,400 stock options at an exercise price of Rs 950 per option under UNOMINDA Employee Stock Option Scheme 2025 subject to satisfying specified vesting criteria based on market condition and performance conditions. The same has been accounted for in accordance with Ind AS 102- "Share Based Payment".
- 6 During the quarter ended June 30, 2025, the Company issued listed Commercial Papers (CPs) aggregating to Rs. 200.00 crores, as detailed below:
 - (i) Rs. 100.00 crores issued on April 17, 2025, bearing interest rate of 6.63%, redeemable on July 16, 2025
 - (ii) Rs. 100.00 crores issued on April 25, 2025, bearing interest rate of 6.60%, redeemable on July 23, 2025These Commercial Papers were listed on the National Stock Exchange of India Ltd. (NSE).

During the quarter ended September 30, 2025, the Company issued unlisted Commercial Papers (CPs) aggregating to Rs. 200.00 crores, as detailed below:
 - (i) Rs. 100.00 crores issued on July 14, 2025, bearing interest rate of 6.60%, redeemable on October 10, 2025
 - (ii) Rs. 100.00 crores issued on July 23, 2025, bearing interest rate of 6.63%, redeemable on October 16, 2025

During the quarter ended December 31, 2025, the Company issued unlisted Commercial Papers (CPs) aggregating to Rs. 300.00 crores, as detailed below:
 - (i) Rs. 100.00 crores issued on October 16, 2025, bearing interest rate of 5.98%, redeemable on January 09, 2026
 - (ii) Rs. 100.00 crores issued on October 31, 2025, bearing interest rate of 6.15%, redeemable on December 16, 2025
 - (iii) Rs. 100.00 crores issued on December 24, 2025, bearing interest rate of 6.15% redeemable on February 10, 2026

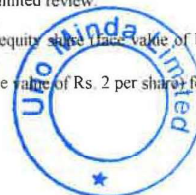
During the quarter ended March 31, 2026, the Company issued unlisted Commercial Papers (CPs) aggregating to Rs. 100.00 crores, as detailed below:
 - (i) Rs. 100.00 crores issued on February 06, 2026, bearing interest rate of 6.60%, redeemable on March 20, 2026.

The Commercial Papers have been redeemed on their respective due dates.
- 7 During the quarter ended September 30, 2025, the Company has issued unsecured, listed, rated, redeemable, non-cumulative, taxable and non-convertible debentures ("NCDs") aggregating up to Rs 200.00 crores comprising of 10,000 (Ten Thousand) unsecured, listed, rated, redeemable, non-cumulative, taxable and non-convertible debentures of a face value of Rs 100,000 (Indian Rupees One Lakh Only) each under 7.12% Uno Minda Series I Debentures amounting to Rs 100.00 crores (redeemable after 1 year and 2 months from the date of allotment) and 10,000 (Ten Thousand) unsecured, listed, rated, redeemable, non-cumulative, taxable and non-convertible debentures of a face value of Rs 100,000 (Indian Rupees One Lakh Only) each under 7.11% Uno Minda Series II Debentures amounting to Rs 100.00 crores (redeemable after 1 year and 3 months from the date of allotment) on Private Placement basis to the identified investors. The said NCDs have been listed on BSE Limited on August 21, 2025.
- 8 During the previous year, the Board of Directors at its meeting dated February 14, 2025 had approved the acquisition of 49.90% equity stake in the subsidiary company namely "Uno Minda EV Systems Private Limited" ("UMEVS") from FRIWO Geratebau GmbH ("FRIWO GmbH") along with acquisition of IP rights and E-drive business assets in Germany through subsidiary company namely UMEVS from FRIWO GmbH and E-drive business assets in Vietnam through subsidiary company namely Minda Industries Vietnam Co. Ltd. (MIVCL) from "Friwo Vietnam Co. Ltd" ("Friwo Vietnam"), the group company of FRIWO GmbH.

During the quarter ended June 30, 2025, the Company had paid the consideration of Rs 141.28 crores for acquisition of equity shares in UMEVS and respective subsidiary companies have completed the acquisition of E-drive business assets amounting to Rs 58.01 crores.
- 9 During the quarter ended June 30, 2025, the Company has made investment of Rs 20.00 crores in fully paid up mandatory redeemable preference shares in its wholly owned subsidiary company namely "Uno Minda EV Systems Private Limited" ("UMEVS") which are redeemable on May 28, 2026. Further, during the quarter ended December 31, 2025, the Company has made additional investment of Rs 35.00 crores in fully paid up Equity shares of UMEVS.
- 10 The Board of Directors at its meeting dated December 01, 2025, have approved the acquisition of 49.90% equity stake in the subsidiary company namely "Uno Minda Buehler Motor Private Limited" ("UMBM") from "Buehler Motor GmbH" ("Buehler") for consideration of Rs. 0.11 crores. The said transaction has been completed on December 15, 2025 and UMBM has become a wholly owned subsidiary of the Company. Subsequently, the Company has assessed the recoverable value of its existing equity stake, resulting in provision for impairment amounting to Rs 11.76 crores and has been disclosed as "Exceptional items" in these standalone financial results for the quarter ended December 31, 2025. Further, the existing Joint Venture agreement between the Company and Buehler stands terminated and separate amended and restated Technical License Agreement (TLA) has been entered into. During the quarter ended March 31, 2026, name of the UMBM has been changed to Uno Minda Mobility Solutions Private Limited.
- 11 The Board of Directors of the Company at its meeting held on November 12, 2024, had approved the acquisition of two-wheeler seat manufacturing business of "Sundaram Auto Components Limited" ("SACL") at its Nalagarh unit on slump sale basis pursuant to the Business Transfer Agreement for the consideration of Rs 15.49 crores. The Company has accounted the said transaction as a business combination as per Ind-AS 103 "Business Combination". During the current year, the Company has finalised purchase price allocation and no significant adjustment have been made.
- 12 During the quarter ended June 30, 2025, the Company has approved the acquisition of 8,50,000 Equity Shares, representing 50.00% of equity share capital, in joint venture namely "Rinder Riduco S.A.S", Columbia from its wholly owned subsidiary company namely "Light & Systems Technical Centre, S.L. Spain" (LSTC), at a consideration of Rs. 14.95 crores (Euro 14,88,043). The transaction will be accounted upon completion of acquisition.
- 13 During the quarter ended June 30, 2025, the Company has made the further investments of Rs 11.04 crores (Euro 11,00,000) in the equity shares of wholly owned subsidiary company namely "Global Mazinkert S.L"
- 14 During the year ended March 31, 2026, the Company has made investment in the equity shares of its wholly owned subsidiary namely "Uno Minda Auto Innovations Private Limited" amounting to Rs. 76.94 crores.
- 15 Other income for the year ended March 31, 2026 includes dividend income amounting to Rs. 175.21 crores (March 31, 2025: Rs. 155.32 crores).
- 16 On November 21, 2025, the Government of India introduced and notified four new Labour Codes, namely the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, which consolidate 29 existing labour laws. In this regard, the Ministry of Labour and Employment has issued Central Rules and Frequently Asked Questions (FAQs) to enable assessment of the potential financial impact arising from these changes. Based on the above, evaluation of the FAQs issued, and the guidance issued by the Institute of Chartered Accountants of India (ICAI), the Company has assessed the impact of the Code on Wages on its employee benefit obligations and has recognised the incremental employee benefit obligations amounting to Rs 23.42 crores under "Exceptional item" in the standalone financial results for the quarter ended December 31, 2025 and year ended March 31, 2026.
- 17 The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the financial year ended March 31, 2026 and the published unaudited year-to-date figures upto the end of the third quarter of the current financial year, which were subjected to limited review.
- 18 The Board of Directors at its meeting held on February 05, 2026 had approved and declared an interim dividend of Rs 0.90 per equity share (face value of Rs 2 per share) for the year ended March 31, 2026.
- 19 The Board of Directors at its meeting held today has considered and recommended a final dividend of Rs. 1.75 per equity share (face value of Rs. 2 per share) for the year ended March 31, 2026. The final dividend is subject to the approval of shareholders at the ensuing Annual General Meeting of the Company

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for Identification



Particulars	Quarter ended			Year ended	
	March 31, 2026 (refer note 17)	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
(a) Debt-equity ratio (in times) [(Total borrowing including long term, short term and lease liabilities) / Total equity]	0.32	0.36	0.40	0.32	0.40
(b) Debt service coverage ratio (in times) [(Net profit after tax + depreciation and amortisation + finance costs + loss/ (gain) on sale of property, plant and equipment)/ (Interest payments, lease payments and principal repayments of long term borrowing)]	3.27	2.76	2.51	3.97	4.23
(c) Interest service coverage ratio (in times) [(Net profit after tax + depreciation and amortisation + finance costs ÷ loss/ (gain) on sale of property, plant and equipment)/ Interest expense]	11.04	8.49	11.26	11.52	10.59
(d) Outstanding redeemable preference shares (quantity and value)	Nil	Nil	Nil	Nil	Nil
(e) Capital redemption reserve/ Debenture redemption reserve (Rs. in crores)	18.39	18.39	18.39	18.39	18.39
(f) Net worth (Rs. in crores)	5,793.87	5,618.92	4,805.84	5,793.87	4,805.84
(g) Net profit after tax (Rs. in crores)	203.09	156.20	179.13	971.69	796.26
(h) Earnings per share (Face value of Rs. 2 each) #					
(i) Basic EPS (in Rs.)	3.52	2.71	3.12	16.87	13.86
(ii) Diluted EPS (in Rs.)	3.52	2.70	3.11	16.84	13.83
(i) Current ratio (in times) (Current assets / Current liabilities)	1.14	1.10	1.20	1.14	1.20
(j) Long term debt to working capital (in times) [(Long term borrowings + current maturities of long term borrowings + non-current lease liabilities + current maturity of lease liabilities) / Working capital]	3.00	4.15	2.30	3.00	2.30
(k) Bad debts to account receivable ratio (in %) # [Bad debts/ Average trade receivables {(Opening trade receivables + Closing trade receivables)/2}]	-	-	-	-	-
(l) Current liability ratio (in times) [Total current liability/ Total liabilities]	0.79	0.81	0.72	0.79	0.72
(m) Total debts to total assets (in times) [(Long term borrowing + short term borrowing + lease liabilities) / Total assets]	0.18	0.20	0.22	0.18	0.22
(n) Debtors turnover (in times) # [Revenue from operations/ Average trade receivables {(Opening trade receivables + Closing trade receivables)/2}]	2.03	1.91	1.92	7.75	7.31
(o) Inventory turnover (in times) # [Revenue from operations / Average inventory {(Opening inventory + Closing inventory)/2}]	3.13	3.19	3.14	12.53	11.80
(p) Operating margin percent [(Profit before exceptional items and tax + depreciation and amortisation + finance costs - other income) / Revenue from operations]	10.31%	10.28%	10.85%	11.05%	10.44%
(q) Net profit margin percent [Net Profit / Revenue from operations]	5.17%	4.17%	5.31%	6.61%	6.39%

Not annualised except for the year ended March 31, 2026 and March 31, 2025.

For and on behalf of the Board of Uno Minda Limited
CIN: L74899DL1992PLC050333


(Nirmal K. Minda)
Executive Chairman
DIN: 00014942

Place: Gurugram, Haryana
Date : May 16, 2026

S.R. Batliboi & Co. LLP, New Delhi

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