

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

**Review Report to
The Board of Directors
Uno Minda Limited**

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Uno Minda Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associates and joint ventures for the quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 Standards on Auditing 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.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the entities as enumerated in Annexure-1
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Other Matters

6. The accompanying Statement includes the unaudited interim financial results and other unaudited financial information in respect of:

- 19 subsidiaries, whose unaudited interim financial results include total revenues of Rs. 803.97 crores and Rs. 2,321.73 crores, total net profit after tax of Rs. 40.97 crores and Rs. 111.95 crores and total comprehensive income of Rs.41.34 crores and Rs.111.97 crores for the quarter ended December 31, 2025, and year to date from April 01, 2025 to December 31, 2025 respectively, as considered in the statement which have been reviewed by their respective independent auditors.
- 1 associate and 6 joint ventures, whose unaudited interim financial results include Group's share of net profit after tax of Rs. 65.82 crores and Rs. 158.20 crores and Group's share of total comprehensive income of Rs. 65.89 crores and Rs.157.97 crores for the quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 respectively, as considered in the Statement whose interim financial results and other financial information have been reviewed by their respective independent auditors.

The independent auditor's reports on unaudited interim financial results and other financial information of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries, joint ventures and associates is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

Certain of these subsidiaries and joint ventures are located outside India whose interim financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial results of such subsidiaries and joint ventures located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiaries and joint ventures located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:

- 7 subsidiaries, whose interim financial results and other financial information reflect total revenues of Rs. 3.18 crores and Rs 10.59 crores, total net profit after tax of Rs. 6.29 crores and Rs. 12.72 crores, total comprehensive income of Rs.6.29 crores and Rs.12.72 crores, for quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 respectively.
- 2 associates and 1 joint venture whose interim financial results includes Group's share of net loss of Rs. 0.05 crores and Rs. 0.19 crores and Group's share of total comprehensive loss of Rs. 0.05 crores and Rs. 0.19 crores, for the quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 respectively.



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Chartered Accountants

The unaudited interim financial results and other financial information of these subsidiaries, joint ventures and associates have not been reviewed by their auditor and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries, joint ventures and associates, is based solely on such unaudited interim financial results and other financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement in respect of matters stated in para 6 and 7 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Management.

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005

per Vikas Mehra

Partner

Membership No.: 094421

UDIN: 26094421UWQSUAT779

Place: Gurugram

Date: February 05, 2026



Annexure 1

A. List of Subsidiaries

| Name of Company | Type | Holding Company |
|---|--|---------------------------------|
| Uno Minda Kyoraku Limited (formerly known as Minda Kyoraku Limited) | Subsidiary | |
| Minda Storage Batteries Private Limited | Subsidiary | |
| YA Auto Industries (Partnership firm) | Subsidiary | |
| Uno Minda Katolec Electronics Services Private Limited (Formerly known as Minda Katolec Electronics Services Private Limited) | Subsidiary | Uno Minda Limited |
| Uno Mindarika Private Limited (formerly known as Mindarika Private Limited) | Subsidiary | |
| MI Torica India Private Limited | Subsidiary | |
| MITIL Polymer Private Limited | Step down subsidiary | MI Torica India Private Limited |
| Global Mazinkert S.L. | Subsidiary | Uno Minda Limited |
| Clarton Horn S.A.U., Spain | Step down subsidiary | Global Mazinkert S.L. |
| Clarton Horn Singaloustik GmbH, Germany (under liquidation) | Step down subsidiary | Clarton Horn S.A.U., Spain |
| Clarton Horn S. De R.L. De C.V., Mexico | Step down subsidiary | Clarton Horn S.A.U., Spain |
| Light & Systems Technical Centre, S.L. Spain | Step down subsidiary | Global Mazinkert S.L. |
| PT Minda Asean Automotive | Subsidiary | Uno Minda Limited |
| PT Minda Trading | Step down subsidiary | PT Minda Asean Automotive |
| PT Minda Asean Automotive Thailand | Liaison office of step down subsidiary | PT Minda Asean Automotive |
| Sam Global Pte Ltd. | Subsidiary | Uno Minda Limited |
| Minda Industries Vietnam Company Limited | Step down subsidiary | Sam Global Pte Ltd. |
| Minda Korea Co Ltd | Step down subsidiary | Sam Global Pte Ltd. |
| Uno Minda Auto Spare Parts and Components Trading L.L.C | Step down subsidiary | Sam Global Pte Ltd. |



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| Name of Company | Type | Holding Company |
|--|-----------------|----------------------------|
| Uno Minda Europe GmbH | Step subsidiary | down Sam Global Pte Ltd. |
| Uno Minda Systems GmbH | Step subsidiary | down Uno Minda Europe GmbH |
| CREAT GmbH | Step subsidiary | down Uno Minda Europe GmbH |
| CREAT Czech S.R.O | Step subsidiary | down CREAT GmbH |
| Uno Minda EV systems Private Limited | Subsidiary | Uno Minda Limited |
| Uno Minda Auto systems Private Limited | Subsidiary | |
| Uno Minda Mobility Solutions Private Limited (formerly known as Uno Minda Buehler Motor Private Limited) | Subsidiary | |
| Uno Minda Tachi-S Seating Private Limited | Subsidiary | |
| Uno Minda Auto Technologies Private Limited | Subsidiary | |
| Samaira Engineering (Partnership firm) | Subsidiary | |
| S.M. Auto Industries (Partnership firm) | Subsidiary | |
| Auto Component (Partnership firm) | Subsidiary | |
| Uno Minda Auto Innovations Private Limited | Subsidiary | |
| Minda Westport Technologies Limited | Subsidiary | |
| Yogendra Engineering (Partnership firm) | Subsidiary | |
| Minda Onkyo India Private Limited | Subsidiary | |



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B. List of Joint Ventures and Associates

| Name of Company | Type |
|---|--|
| Roki Uno Minda Co. Private Limited (Formerly known as Roki Minda Co. Private Limited) | Joint Venture |
| Minda TTE Daps Private Limited | Joint venture (under liquidation w.e.f. 31.03.2023) |
| Denso Ten Uno Minda India Private Limited (Formerly known as Denso Ten Minda India Private Limited) | Joint Venture |
| Uno Minda D-Ten India Private Limited (Formerly known as Minda D-Ten India Private Limited) | Joint Venture |
| Rinder Riduco, S.A.S. Columbia | Joint Venture |
| Toyoda Gosei Uno Minda India Private Limited (Formerly known as Toyoda Gosei Minda India Private Limited) | Joint Venture |
| Toyoda Gosei South India Private Limited | Subsidiary of Joint Venture (Toyoda Gosei Uno Minda India Pvt. Ltd.) |
| Tokai Rika Minda India Private Limited | Joint Venture |
| Strongsun Renewables Private Limited | Associate |
| CSE Dakshina Solar Private Limited | Associate |
| Minda Nabtesco Automotive Private Limited | Associate |



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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

(Rs. in Crores except per share data)

| PARTICULARS | Quarter ended | | | Nine months ended | | Year ended |
|--|-------------------|--------------------|-------------------|-------------------|-------------------|------------------|
| | December 31, 2025 | September 30, 2025 | December 31, 2024 | December 31, 2025 | December 31, 2024 | March 31, 2025 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 Income | | | | | | |
| (a) Revenue from operations | 5,018.06 | 4,814.03 | 4,183.99 | 14,321.18 | 12,246.29 | 16,774.61 |
| (b) Other income | 3.73 | 12.93 | 8.45 | 28.69 | 21.65 | 29.29 |
| Total income | 5,021.79 | 4,826.96 | 4,192.44 | 14,349.87 | 12,267.94 | 16,803.90 |
| 2 Expenses | | | | | | |
| (a) Cost of raw materials and components consumed | 3,186.67 | 2,870.61 | 2,543.31 | 8,721.17 | 7,252.84 | 9,692.82 |
| (b) Purchases of traded goods | 166.60 | 177.62 | 351.35 | 597.50 | 799.17 | 1,078.82 |
| (c) Changes in inventories of finished goods, traded goods and work-in-progress | (134.97) | 43.70 | (154.80) | (172.43) | (98.25) | 96.47 |
| (d) Employee benefits expense | 659.28 | 635.73 | 533.67 | 1,918.99 | 1,578.18 | 2,164.59 |
| (e) Finance costs | 52.78 | 45.39 | 47.30 | 142.16 | 129.58 | 170.36 |
| (f) Depreciation and amortisation expense | 179.02 | 173.42 | 157.63 | 511.75 | 450.22 | 614.93 |
| (g) Other expenses | 586.96 | 534.61 | 453.47 | 1,607.55 | 1,367.28 | 1,868.13 |
| Total expenses | 4,696.34 | 4,481.08 | 3,931.93 | 13,326.69 | 11,479.02 | 15,686.12 |
| 3 Profit before share of profit/ (loss) of associates and joint ventures, exceptional items and tax (1-2) | 325.45 | 345.88 | 260.51 | 1,023.18 | 788.92 | 1,117.78 |
| 4 Share of profit of associates and joint ventures (net of tax) | 74.00 | 63.37 | 40.48 | 184.63 | 125.61 | 180.28 |
| 5 Profit before exceptional items and taxes (3+4) | 399.45 | 409.25 | 300.99 | 1,207.81 | 914.53 | 1,298.06 |
| 6 Exceptional items (net) (refer note 12, 13 and 14) | (27.57) | - | - | (27.57) | 8.54 | 8.54 |
| 7 Profit before taxes (5+6) | 371.88 | 409.25 | 300.99 | 1,180.24 | 923.07 | 1,306.60 |
| 8 Income tax expense | | | | | | |
| (a) Current tax | 77.78 | 93.50 | 58.71 | 265.05 | 218.60 | 311.29 |
| (b) Deferred tax credit | (6.38) | (7.04) | (12.09) | (17.11) | (26.86) | (25.26) |
| Total tax expense | 71.40 | 86.46 | 46.62 | 247.94 | 191.74 | 286.03 |
| 9 Net profit for the periods/ year (7-8) | 300.48 | 322.79 | 254.37 | 932.30 | 731.33 | 1,020.57 |
| 10 Other comprehensive income for the periods/ year | | | | | | |
| (a) Other comprehensive income not to be reclassified to profit or loss in subsequent periods/year | | | | | | |
| (i) Recomasurement gain/ (loss) on defined benefit obligation | 6.14 | (4.31) | (0.44) | 1.50 | (12.75) | (9.89) |
| (ii) Fair value change in equity instrument valued through other comprehensive income | (6.91) | (6.66) | (13.76) | (7.02) | (38.65) | (96.08) |
| (iii) Income-tax relating to items that will not be reclassified to profit and loss in subsequent periods/ years | (0.47) | 1.93 | 2.09 | 0.61 | 8.50 | 15.87 |
| (b) Other comprehensive income that will be reclassified to profit or loss in subsequent periods/ year | | | | | | |
| (i) Exchange differences on translating the financial statements of a foreign operations | 2.13 | 4.64 | (7.45) | 5.06 | 2.91 | 2.53 |
| (ii) Income-tax relating to items that will be reclassified to profit or loss in subsequent periods/ years | - | - | - | - | - | - |
| (iii) Others | - | - | (1.25) | - | (1.25) | - |
| Other comprehensive income/ (loss), net of tax | 0.89 | (4.40) | (20.81) | 0.15 | (41.24) | (87.57) |
| 11 Total comprehensive income for the periods / year , net of tax (9+10) | 301.37 | 318.39 | 233.56 | 932.45 | 690.09 | 933.00 |
| 12 Profit for the period/year attributable to: | | | | | | |
| (a) Owners of Uno Minda Limited | 276.63 | 303.99 | 232.56 | 871.32 | 676.74 | 942.95 |
| (b) Non-controlling interests | 23.85 | 18.80 | 21.81 | 60.98 | 54.59 | 77.62 |
| 13 Other comprehensive income for the periods/year attributable to: | | | | | | |
| (a) Owners of Uno Minda Limited | 0.13 | (3.89) | (20.64) | (0.07) | (40.51) | (87.36) |
| (b) Non-controlling interests | 0.76 | (0.51) | (0.17) | 0.22 | (0.73) | (0.21) |
| 14 Total comprehensive income for the periods/year attributable to: | | | | | | |
| (a) Owners of Uno Minda Limited | 276.76 | 300.10 | 211.92 | 871.25 | 636.23 | 855.59 |
| (b) Non-controlling interests | 24.61 | 18.29 | 21.64 | 61.20 | 53.86 | 77.41 |
| 15 Paid up equity share capital (Face value of Rs. 2 per share) | | | | | | 114.83 |
| 16 Other Equity (excluding revaluation reserve shown in balance sheet) | | | | | | 5,612.37 |
| 17 Earnings per share (Face value of Rs. 2 each) (not annualised except for the year ended) | | | | | | |
| a) Basic EPS (in Rs.) | 4.80 | 5.28 | 4.05 | 15.13 | 11.79 | 16.42 |
| b) Diluted EPS (in Rs.) | 4.79 | 5.27 | 4.04 | 15.11 | 11.76 | 16.37 |



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

Notes on unaudited consolidated financial results for the quarter and nine months ended December 31, 2025:

- 1 These unaudited consolidated financial results of the Holding 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 Standard) rules, 2015 as amended. The said financial results represent the results of Uno Minda Limited ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associates and joint ventures for the quarter and nine months ended December 31, 2025.
- 2 These unaudited consolidated financial results for the quarter and nine months ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 05, 2026. These results have been subjected to limited review by the statutory auditors of the Holding Company under regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The auditors have expressed an unmodified conclusion on the above results.
- 3 The Group is engaged in the business of manufacturing of auto components including auto electrical parts and its accessories and ancillary services. The Group's activities fall within single primary operating segment and accordingly, disclosures as per Ind AS 108 - Operating Segments are not applicable on the Group.
- 4 During the nine months ended December 31, 2025, the Holding Company has allotted 26,05,771 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 Holding Company has granted 15,66,400 stock options at a 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 Holding 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 Holding Company issued unlisted Commercial Papers (CPs) aggregating to Rs. 200 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 Holding Company issued unlisted Commercial Papers (CPs) aggregating to Rs. 300 crores, as detailed below:

- (i) Rs 100.00 crores issued on October 16, 2025, bearing interest rate of 5.98%, redeemed on January 09, 2026
- (ii) Rs 100.00 crores issued on October 31, 2025, bearing interest rate of 6.15%, redeemed 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

The Commercial Papers which were due for repayment have been redeemed on their respective due dates.

- 7 During the quarter ended September 30, 2025, the Holding 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 of Holding Company 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 Holding 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. The management has allocated the consideration paid based on preliminary valuation and does not expect any significant adjustments to these consolidated financial results.
- 9 The Board of directors of Holding Company 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" ("UMBMB") from "Buehler Motor GmbH" ("Buehler") for consideration of Rs. 0.11 crores. The said transaction has been completed on December 15, 2025 and UMBMB has become a wholly owned subsidiary of the Company. Further, the existing Joint Venture agreement between the Company and Buehler stands terminated and separate amended and restate Technical License Agreement (TLA) has been entered into. Upon acquisition of equity stake in UMBMB, the carrying amount of the NCI has been derecognized, and the difference between the consideration paid and the carrying amount of the NCI derecognized has been recognized in equity amounting to Rs 0.23 crores. Subsequent to the quarter end, name of the UMBMB has been changed to Uno Minda Mobility Solutions Private Limited.
- 10 The Board of Directors of the Holding 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 Holding Company has accounted the said transaction as a business combination as per Ind-AS 103 - Business Combination.
- 11 During the quarter ended June 30, 2025, the Holding 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.
- 12 The Board of the Directors of the Holding Company in its meeting held on September 28, 2023 had approved the acquisition of 26% (twenty six percent) stake held by "Westport Fuel System Italia S.R.L" in erstwhile joint venture namely "Minda Westport Technologies Limited" ("MWTL") for a consideration of Rs 14.81 crores. The said acquisition had been completed on April 18, 2024 and MWTL had become a subsidiary of the Group. Accordingly, the same had been accounted for in accordance with Ind AS 103 - 'Business Combination' and gain amounting to Rs. 13.09 crores on remeasurement of existing interest in erstwhile joint venture had been recognized under exceptional item in statement of profit and loss account of year ended March 31, 2025.
- 13 The Board of the Directors of the Holding Company in its meeting held on August 07, 2024 had approved the acquisition of 49% (forty nine percent) stake held by "Onkyo Sound Corporation" ("OSC") Japan in erstwhile joint venture namely "Minda Onkyo India Private Limited" ("MOIPL") for the consideration of Rs 2.53 crores to be acquired in two phases comprising of 30% acquisition in phase-I for the consideration of Rs. 1.55 crores and 19% acquisition in phase-II for the consideration of Rs. 0.98 crores. Phase-I acquisition had been completed on September 24, 2024 and MOIPL had become a subsidiary of the Group. Accordingly, the same had been accounted for in accordance with Ind AS 103 - 'Business Combination' and loss amounting to Rs. 4.55 crores on remeasurement of existing interest in erstwhile joint venture had been recognized under exceptional item in statement of profit and loss account of year ended March 31, 2025. Phase II acquisition will be done post satisfaction of condition specified in share purchase agreement.



S.R. Bala & Co. LLP
for Identification

14 On November 21, 2025, the Government of India notified four new Labour Codes (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) consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Group has assessed and accounted for the incremental impact of these changes with the best information available and guidance provided by the Institute of Chartered Accountants of India. The impact of the above change amounting to Rs 27.57 crores has been disclosed as "Exceptional items" in the consolidated financial results for the quarter and nine months ended December 31, 2025. The Group continues to monitor the finalisation of Central/ State Rules and clarifications from the Government on other aspects of the Labour Codes and would provide appropriate accounting effect as and when such clarification are issued/ rules are notified.

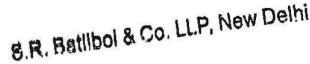
15 The Board of Directors of the Holding Company in its meeting held today has approved and declared an interim dividend of Rs 0.90 per equity share (face value of Rs 2 per share) for the financial year 2025-26

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


(NIRMAL K. MINDA)
Executive Chairman
DIN: 00014942

Place: Gurugram, Haryana
Date: February 05, 2026




G.R. Batlibol & Co. LLP, New Delhi
for Identification