UNO NANDA LIMITED (Formerly known as Minda Industries Limited) REGD. OFFICE: B-64/1, WAZIRPUR INDUSTRIAL AREA, DELHI-110052 PH: 011-27374444, 0124-2290427 Fax: 0124-2290676 CIN: 1.74899DL 1992PL C050333 Website: www.unominda.com

PARTICULARS

Changes in inventories of finished goods, stock-in trade and work-in-progress

1 Income

(a) Revenue from operations (b) Other income

Purchases of stock-in trade

Employee benefits expense

Finance cost

Other expenses

Profit before taxes (3+4)

Net profit for the period (5-6)

Income tax expense a) Current Tax

Total tax expense

subsequent period

a) Basic (in Rs.)

b) Diluted (in Rs.)

income

12

Total expenses

(a) Cost of raw materials and components consumed

Depreciation and amortisation expense

Profit before exceptional items and tax (1-2) Exceptional items (Refer note 10)

b) Deferred Tax (credit)/charge (refer note 7)

Other comprehensive income/(loss) for the period

Other comprehensive income/(loss), net of tax

Total comprehensive income for the period (7+8)

Paid up equity share capital (Face value Rs. 2 per share)

Other Equity (excluding revaluation reserve shown in Balance sheet)

Earnings per share (Face value Rs. 2 each) (not annualised) (refer note 4)

Items that will not be reclassified to profit and loss in subsequent period (i) Remeasurement gain/ (loss) on defined benefit obligation

(ii) Fair value change of equity instrument valued through other comprehensive

(ii) Income-tax relating to items that will not be reclassified to profit and loss in

Total income

Expenses

(b)

(e)

(f)

(9)

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2022

September 30, 2022

(Unaudited)

1,807.01

1,872.30

1 047.33

200.60

(24 06)

194.38

9.73

50.76

202 84

190.72

190.72

32.95

(2.54)

30.41

(1.31)

20.33

(1.92)

17.10

177.41

2.80

160.31

1,681.58

65.29

Ouarter ended

June 30, 2022

(Unaudited)

1,518.67

1,533.04

836 37

200.01

(9.92)

175.56

8.98

47.47

98.24

98.24

24.51

(10.26)

14.25

83.99

(0.31)

(9.92)

1.21

(9.02)

74.97

1 47

46

176.33

1,434.80

14.37

September 30, 2021

1,299.76

1,341.34

709.77

(40.25)

167.20

10.27

47.30

162.06

90.98

90.98

19.08

22.90

68.08

(3.27)

1.14

(2.13)

65.95

1.21

3.82

1,250.36

41.58

(Unaudited)

44.66

(1.62)

(0.71)

8.08

252.38

4.27

244.30

(Unaudited)

Six months ended Year ended September 30, 2022 | September 30, 2021 March 31, 2022 (Unaudited) (Audited) 3.325 68 2,185.26 4,959.73 79.66 44.87 79.92 3,405.34 2,230.13 5,039.65 1 883 70 1 226 50 2,639.34 235.01 685.52 (33 98) (26.32)(20.41) 369 94 306.70 633 47 18 71 21 97 11 94 98.23 379.17 90.38 190.52 278.53 590.01 3,116.38 2,132.77 4,752.39 288.96 97.36 287.26 (24.98) 262.28 288.96 97.36 57.46 20.77 67.72 (12.80)3.80 (1.47)

24.57

72.79

(2.27)

0.79

(1.48)

71.31

1.31

66.25

196.03

(1.23)

0.43

(0.80)

195.23

57.12

3 47

2,598.98

(Rs. in Crore except per share data)



UNO MINDA LIMITED

(Formerly known as Minda Industries Limited)

REGD. OFFICE: B-64/1, WAZIRPUR INDUSTRIAL AREA, DELHI-110052

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CIN: L74899DL1992PLC050333 Website: www.unominda.com

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2022

Particulars	As at September 30, 2022 (Unaudited)	(Rs. in Cro As at March 31, 2022 (Audited)
ASSETS		
1. Non-current assets		
Property, plant and equipment	1.090.57	1,054
	115.09	1,034
Right of use assets Capital work in progress	60.04	93
Goodwill	31.39	31
	120.10	129
Other Intangible assets	0.08	
Intangible assets under development Financial assets	0.08	(
	1 225 84	1.104
(i) Investment in subsidiaries, associates and joint ventures	1,225.84	1,194
(i) Investment in others	132.84	
(ii) Other bank balances	0.05	(
(iii) Other financial assets	19.15	16
Other non-current assets	44.51	14
Non-current tax assets (net)	21.30	25
Total- Non current asset	2,860.96	2,665
2. Current Assets		
Inventories	567.61	472
Financial assets		
(i) Investments	_	10
(ii) Trade receivables	1,108.21	87
(iii) Cash and cash equivalents	120.83	50
(iv) Bank balances other than (iii) above	10.17	(
(v) Other financial assets	96.77	29
Other current assets	148.24	138
Total- Current asset	2,051.83	1,590
TOTAL ASSETS	4,912.79	4,250
EQUITY AND LIABILITIES Equity Equity share capital	114.51	57
	1.93	3.
Share application money pending allotment	2,789.55	2.50
Other equity Total Equity	2,789.33	2,598 2,65
I our Equity	2,703.77	2,00
LIABILITIES 1. Non-current liabilities Financial liabilities		
(i) Borrowings	60.42	82
(ii) Lease liabilities	32.70	3
(iii) Other financial liabilities	0.51	
Provisions	60.47	5
Deferred tax liabilities (net)	17.43	2
Total- Non current liabilities	171.53	20
2. Current Liabilities		
Contract liabilities	82.91	8
Financial liabilities		
(i) Borrowings	425.85	25
(ii) Lease liabilities	4.57	
(iii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	204.82	12
(b) total outstanding dues of creditors other than micro and small enterprises	860.82	74
(iv) Other financial liabilities	64.27	6
Other current liabilities	91.83	4
Provisions	73.28	6
Current tax liabilities (net)	26.92	1
Total- Current liabilities	1,835.27	1,39
TOTAL Equity and Liabilities	4,912.79	4,25

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UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2022

A Cash flows from operating activities: Protito before tax Adjustments to recencile profit before tax to not cash flows: Depreciation and amoritantion expense Interest income to bash deposits and orders in the cash flows: Depreciation and amoritantion expense Interest income to bash deposits and orders in the cash flows: Lackhildran, provisions an longer respirably written back (0.022) Dividend moriton from non-circuit investments (1.137) Share of point from partnership firms Employee and coloption expense (2.138) Employee and coloption expense Amoritisation of government grants (2.181) Finance coots Linuarized foreign exchange loss //gain) (net) Provision for impairment of trade receivable and other assets provided for / (written back) (0.799) Provision for impairment of trade receivable and other assets provided for / (written back) (1.12 Change in financial assets measured at fair value through profit and loss Profit on said of current investments (0.13) Other one cash adjustments (0.13) Other one cash adjustments (0.13) Movement is working capital (increase) decrease in material excessables (1.28,04) (increase) decrease in material excessables (1.28,04) (increase) decrease in material assets (1.28,04) (increase) decrease in other non-financial assets (1.28,04) (increase) decrease in other non-financial assets (1.28,04) (increase) decrease in other financial liabilities (1.28,04) (increase) decreases in other financial liabilities (1.28,04) (increase) decreases in other financial liabilities (1.28,04) (increase) decreases in other financial liabilities (1.29,04) (increase) decreases in other financial liabilities (1.20) (2.20	Particulars	For the half year ende September 30, 2022	(Rs. in Croid For the half year ender September 30, 2021
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Cash and cash equivalents at the end of the period 120.83		120	.83 62



Notes on unaudited standalone financial results:

- 1) These 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 Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015.
- 2) The above unaudited standalone financial results for the quarter and half year ended September 30, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 10, 2022. These results have been subjected to limited review by the statutory auditors of the 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 Company is engaged in the business of manufacturing of auto components including auto electrical parts and its accessories and ancillary services. The Company' activities falls within single primary operating segment and accordingly, disclosures as per Ind AS 108 Operating Segments are not applicable on the Company.

4) During the quarter:

- a) the Company has allotted 8,13,184 equity shares upon exercise of stock options by ESOP holders under UNO MINDA Employee Stock Option Scheme 2019.
- b) the Nomination and Remuneration Committee of the Board of Directors of the Company at its meeting held on August 08, 2022 has approved and granted 30,44,830 number of stock options to eligible employees in accordance with UNO MINDA Employee Stock Option Scheme 2019.
- c) the Company has allotted 28,58,76,442 Equity shares as bonus shares to the existing shareholders as on record date i.e. July 08, 2022 in the ratio of 1:1 by capitalization of reserves to those shareholders who held shares as on record date i.e. July 8, 2022. Accordingly, the earning per share (basic and diluted) for the current quarter and previous periods have been calculated taking impact of bonus shares.
- d) the Board of Directors of the Company, pursuant to shareholder's approval, granted 7,98,405 ESOP bonus in the ratio of 1:1 on outstanding ESOP Options as on record date i.e. July 8, 2022 for bonus issue.
- 5) During the quarter the Company has further invested:
 - a) 30,00,000 equity shares in Uno Minda EV Systems Private Limited, a subsidiary company, at face value of Rs. 10 each aggregating to Rs 3 crores.
 - b) 2,49,00,000 equity shares in Tokai Rika Minda Private Limited, an associate company, at face value of Rs. 10 each aggregating to Rs. 24.90 crores.
- 6) The Board of directors of the Company in its meeting held on February 06, 2020, accorded its consent for the scheme of amalgamation of Minda I Connect Private Limited (Transferor Company) with Uno Minda Limited (formerly known as Minda Industries Limited) (Transferee Company) subject to necessary approvals of authorities and the National Company Law Tribunal (NCLT), New Delhi. The requisite accounting will be done post receipt of NCLT approval.



- 7) Pursuant to Section 115BAA of Income Tax Act, 1961, the Company has opted for lower tax rates beginning current financial year. Consequent to this, the Company has calculated tax for the current quarter and re-measured its deferred tax liability basis rates prescribed in the section and credited consequential impact in the deferred taxes for the previous quarter ended June 30, 2022 amounting to Rs.8.26 crores.
- 8) During the quarter, the Company has filed a First Motion application with National Company Law Tribunal ("NCLT"), Delhi on September 28, 2022 in respect of a Scheme of Arrangement among Harita Fehrer Limited ("Transferor Company"), Minda Storage Batteries Private Limited ("Demerged Company"), both Wholly Owned Subsidiaries of the Company with Uno Minda Limited (formerly known as Minda Industries Limited) ("Transferee Company") and their respective shareholders and creditors, under section 230-232 and other relevant provisions of the Companies Act, 2013 read with the rules made thereunder, subject to the requisite statutory and regulatory approvals. The requisite accounting will be done post receipt of NCLT approval.
- 9) The Code on Social Security, 2020 ("Code") relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
- 10) Exceptional items for the year ended March 31, 2022 represents impairment of investments in joint venture company amounting to Rs.24.98 crores.

For and on behalf of the Board of Uno Minda Limited (Formerly known as Minda Industries Limited)

Place: Gurugram, Haryana Date: November 10, 2022 ON THE ON THE ON

(NIRMAL K. MINDA) Chairman & Managing Director

Chartered Accountants

4th Floor, Office 405 World Mark - 2, Asset No 8 IGI Airport Hospitality District, Aerocity New Delhi - 110 037, India

Tel: +91 11 4661 9500

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone 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 (Formerly known as Minda Industries Limited)

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of Uno Minda Limited (Formerly known as Minda Industries Limited) (the "Company") which includes 5 partnership numbers for the quarter ended September 30, 2022 and year to date from April 01, 2022 to September 30, 2022 (the "Statement") attached herewith, 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 "Listing Regulations").
- 2. The 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 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.
- 4. Based on our review conducted as above and based on the consideration of the review reports of other auditors of the partnership firms referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the 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.



Chartered Accountants

5. The accompanying statement of quarterly and year to date interim standalone financial results includes the Company's share of net profit of Rs. 10.69 cr and Rs. 20.51 cr and total comprehensive income of Rs. 10.69 cr and Rs. 20.51 cr for the quarter and period ended on September 30, 2022 respectively in respect of 5 partnership firms whose financial results as considered in the Statement which have been reviewed by their respective auditors.

The reports of such other auditors on interim financial results of these partnership firms have been furnished to us, and our conclusion 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 reports of such other auditors. Our conclusion on the Statement is not modified in respect of the above matter.

For S.R. BATLIBOI & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005

per Vikas Mehra

Partner

Membership No.: 094421

UDIN: 22094421BCRQXW5589

Place: New Delhi

Date: November 10, 2022

UNO MINDA LIMITED (Formerly known as Minda Industries Limited)

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CIN: L74899DL1992PLC09333
Website: www.unominda.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2022

		(Rs. In Crore except pe			Year ended		
	PARTICULARS	September 30, 2022	June 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021	March 31, 20
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
	(a) Revenue from operations	2,876.84	2,555.19	2,113.99	5,432.03	3,716.54	8.31
	(b) Other income	16.08	9.68	21.06	25.76	27.20	6
	Total income	2,892.92	2,564.87	2,135.05	5,457.79	3,743.74	8,37
2	Expenses						
	(a) Cost of raw materials and components consumed	1,592.80	1.427.04	1,122.62	3,019.84	1,995.65	4,3
	(b) Purchases of stock-in trade	302,66	274.41	260.48	577.07	365.15	1,0
	(c) Changes in inventories of finished goods, stock-in trade and work-in-progress	(29,60)	(45.29)	(42.51)	(74.89)	(38.24)	(
	(d) Employee benefits expense	364.76	341.02	302.50	705.78	578.71	1.2
	(e) Finance costs	19.15	16.82	17.65	35.97	36.18	
	(f) Depreciation and amortisation expense	107.23	99.47	96.79	206.70	187.28	3
	(g) Other expenses	327.78	292.15	243.03	619.93	440.70	9.
	Total expenses	2,684.78	2,405.62	2,000.56	5,090.40	3,565.43	7,8
3	Profit before share of profit/(loss) of associates / joint ventures and tax (1-2)	208.14	159.25	134.49	367,39	178.31	4
	Share of profit/(loss) of associates / joint ventures (net of tax)	28.79	21.72	21.23	50.51	16.20	
;	Profit before tax (3+4)	236.93	180.97	155.72	417.90	194.51	5
,	Income tax expense						
)	Current tax	55.86	42.99	43.58	98.85	59.86	1
)	Deferred tax (credit)/charge (refer note 7)	(1.28)	(11.89)	(1.29)	(13.17)	(3.65)	(
	Total tax expense	54.58	31.10	42.29	85.68	56,21	1
,	Net profit /(loss) for the period after taxes (5-6)	182.35	149.87	113,43	332.22	138.30	4
7	Other comprehensive income for the Period						
1)	Items that will not be reclassified to profit and loss in subsequent period						1
	(i) Remeasurement gain/ (loss) on defined benefit obligation	(0.59)	(0.43)	(3.48)	(1.02)	(2.36)	
	(ii) Fair value change in equity instrument valued through other comprehensive income	20,33	(9.92)	40	10.41	1	
	(iii) Income-tax relating to items that will not be reclassified to profit and loss in subsequent period	(2.08)	1.24	1.22	(0.84)	0.84	
)	Items that will be reclassified to profit and loss in subsequent period	:*:					
	(i) Foreign currency translation reserve	1.18	8.97	9.68	10.15	13.37	
	(ii) Others	(1.21)	5.67	(3.82)	4.46	(3.54)	
	(iii) Income-tax relating to items that will be reclassified to profit and loss in subsequent period		95	0.20	-	0.20	
	Other comprehensive income for the period, net of tax	17.63	5.53	3.80	23.16	8.51	
3	Total comprehensive income for the Period (6+7)	199.98	155,40	117,23	355.38	146.81	4
)	Profit for the period attributable to:						
	(a) Owners of Uno Minda Limited	170.12	138.79	94.72	308.91	110.14	3
	(b) Non-controlling interests	12.23	11.08	18.71	23.31	28.16	
0	Other comprehensive income attributable to:						
	(a) Owners of Uno Minda Limited	17.55	5.58	4.30	23.13	8.85	
	(b) Non-controlling interests	0.08	(0.05)	(0.50)	0.03	(0.34)	
1	Total comprehensive income attributable to:						
	(a) Owners of Uno Minda Limited	187.67	144.37	99,02	332.04	118.99] 3
	(b) Non-controlling interests	12,31	11.03	18.21	23.34	27.82	
2	Paid up equity share capital (Face value Rs. 2 per share)						
3	Other Equity (excluding revaluation reserve shown in Balance Sheet)	¥.	550	-			3,3
4	Earnings per share (Face value Rs. 2 each) (not annualised) (refer note 4)						
	a) Basic (in Rs.)	2.97	2.43	1.68	5.40	2.06	
	b) Diluted (in Rs.)	2.96	2.42	1.67	5.39	2.05	



UNO MINDA LIMITED

(Formerly known as Minda Industries Limited) REGD. OFFICE: B-64/1, WAZIRPUR INDUSTRIAL AREA, DELHI-110052

PH: 011-27374444, 0124-2290427 Fax: 0124-2290676

CIN: L74899DL1992PLC050333 Website: www.unominda.com

STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2022

(Rs. in Crore)

2,274.85 189.66 125.58 282.13 270.36 6.55 639.18 132.84 34.49 41.86 84.38 30.28 4,112.16 1,231.94 1.66 1,677.53 238.29 24.99 118.98 263.98 3,557.37	As at 31-Mar-202 (Audited) 2,052 183 335 284 284 11 594 25 33 38 31 3,875 1,046
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CIN: L74899DL1992PLC050333
Website: www.unominda.com

Particulars	For the half year ended	For the half year ended
	September 30, 2022	September 30, 2021
Cash flows from operating activities :		
Profit before tax	417.90	194.
Adjustments to proposite purify before to to not seek flour		
Adjustments to reconcile profit before tax to net cash flows Depreciation and amortisation expense	206.70	187.
Interest income on bank deposits and others	(4.21)	(3
Liabilities / provisions no longer required written back	(1.09)	((
Employee stock option expense	2.72	
Amortisation of government grants	(5.88)	
Finance costs	35.97	30
Unrealized foreign exchange loss //gain) (nct)	10 66	
Provision for impairment of trade receivable and other assets provided for / (written back)	0.46	(
Change in financial assets measured at fair value through profit and loss	(2.24)	(
Profit on sale of current investment	(0.45)	(
Net loss / (profit) on sale of property, plant and equipment	(0.35)	(
Gain on settlement of financial liability	n.	(1:
Share of profit/(loss) of associates / joint ventures	(50.51)	(10
Other non cash adjustments		19
Operating Profit before working capital changes	609.68	401
Movement in working capital		
(Increase)/ Decrease in inventories	(185.51)	(11
(Increase)/ Decrease in trade receivables	(305 04)	10
(Increase)/ Decrease in financial assets	(49.42)	1
(Increase)/ Decrease in other non-financial assets	(24 83)	(1
Increase/ (Decrease) in trade payables	295.40	(12
Increase/ (Decrease) in other financial liabilities	(4.26)	3
Increase/ (Decrease) in other liabilities	1.48	
Increase/ (Decrease) in provisions	37.81	(3
Cash generated from operations	375.31	27
Income tax paid (net of refund) Net Cash flows from operating activities (A)	(94.06)	(64
Net Cash nows from operating activities (A)	201,25	213
Cash flows from investing activities		
Payment for purchase of interest in associates and joint venture	(24.90)	(
Payment for purchase of other investment	(122.43)	
Proceed from sale of other investment	10.13	(12
Purchase of property, plant and equipment and intangible assets	(218.26)	(22
Proceeds from sale of property, plant and equipment and intangible assets	0.06	
Dividend from joint venture and associates	4.99	1
Interest received on bank deposits	2.12	
Investment in fixed deposit matured /(made)	6.94	
Others Net cash used in investing activities (B)	(341.35)	(32
		,
Cash flows from financing activities Proceeds from issue of equity share capital	0.27	
Proceeds from share application money pending allotment	1.93	
Proced from securities premium on issue of shares	21.32	69
Payment on redemption of 0.01% Non-convertible redeemable Preference Shares	20	(21
Proceeds from/ (repayment of) short term borrowings (net)	218.05	(1
Repayment of long term borrowings	(135.36)	(33
Proceeds from long term borrowings	73.29	(
Interest paid on borrowings	(30.03)	(3
Payment of interest portion of lease liabilities	(4.11)	
Payment of principal portion of lease liabilities	(13.95)	
Payment of dividend	(35.29)	
Net cash used in financing activities (C)	96.12	6
Net Increase/ (decrease) in cash and cash equivalents(A+B+C)	36.02	(4
Cash and each equivalente as at haginning of the navied	202.27	20
Cash and cash equivalents as at beginning of the period Effects of exchange rate changes on cash and cash equivalents	202.27	20
Cash and cash equivalents as at closing of the period	238.29	16



Notes on unaudited consolidated financial results:

- 1) These 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 Rule 3 of the Companies (Indian Accounting Standard) rules, 2015. The said financial results represent the results of Uno Minda Limited (formerly known as Minda Industries 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 ended September 30, 2022.
- 2) The above unaudited consolidated financial results for the quarter ended September 30, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10 November 2022. 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 under per Ind AS 108 Operating Segments are not applicable on the Group.

4) During the quarter:

- a) the Holding Company has allotted 8,13,184 equity shares upon exercise of stock options by ESOP holders under UNO MINDA Employee Stock Option Scheme 2019.
- b) the Nomination and Remuneration Committee of the Board of Directors of the Holding Company at its meeting held on August 08, 2022 has approved and granted 30,44,830 number of stock options to eligible employees in accordance with UNO MINDA Employee Stock Option Scheme 2019.
- c) the Holding Company has allotted 28,58,76,442 Equity shares as bonus shares to the existing shareholders as on record date i.e. July 08, 2022 in the ratio of 1:1 by capitalization of reserves to those shareholders who held shares as on record date i.e. July 8, 2022. Accordingly, the earning per share (basic and diluted) for the current quarter and previous periods have been calculated taking impact of bonus shares.
- d) the Board of Directors of the Holding Company, pursuant to shareholder's approval, granted 7,98,405 ESOP bonus in the ratio of 1:1 on outstanding ESOP Options as on record date i.e. July 8, 2022 for bonus issue.
- 5) During the quarter the Holding Company has further invested:
 - a) 30,00,000 equity shares in Uno Minda EV Systems Private Limited, a subsidiary company, at face value of Rs. 10 each aggregating to Rs 3 crores.
 - b) 2,49,00,000 equity shares in Tokai Rika Minda Private Limited, an associate company, at face value of Rs. 10 each aggregating to Rs. 24.90 crores.
- 6) The Board of directors of the Holding Company in its meeting held on February 06, 2020, accorded its consent for the scheme of amalgamation of Minda I Connect Private Limited (Transferor Company) with Uno Minda Limited (formerly known as Minda Industries Limited) (Transferee Company) subject to necessary approvals of authorities and the National Company Law Tribunal (NCLT), New Delhi. The requisite accounting will be done post receipt of NCLT approval.



- 7) Pursuant to Section 115BAA of Income Tax Act, 1961, the Holding Company has opted for lower tax rates beginning current financial year. Consequent to this, the Company has calculated tax for the current quarter and re-measured its deferred tax liability basis rates prescribed in the section and credited consequential impact in the deferred taxes for the previous quarter ended June 30, 2022 amounting to Rs.8.26 crores.
- 8) During the quarter, the Holding Company has filed a First Motion application with National Company Law Tribunal ("NCLT"), Delhi on September 28, 2022 in respect of a Scheme of Arrangement among Harita Fehrer Limited ("Transferor Company"), Minda Storage Batteries Private Limited ("Demerged Company"), both Wholly Owned Subsidiaries of the Holding Company with Uno Minda Limited (formerly known as Minda Industries Limited) ("Transferee Company") and their respective shareholders and creditors, under section 230-232 and other relevant provisions of the Companies Act, 2013 read with the rules made thereunder, subject to the requisite statutory and regulatory approvals. The requisite accounting will be done post receipt of NCLT approval.
- 9) The Code on Social Security, 2020 ("Code") relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Group will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.

For and on behalf of the Board of Uno Minda Limited (Formerly known as Minda Industries Limited)

Place: Gurugram, Haryana Date: November 10, 2022

(NIRMAL K. MINDA) Chairman & Managing Director

Chartered Accountants

4th Floor, Office 405 World Mark - 2, Asset No 8 IGI Airport Hospitality District, Aerocity New Delhi - 110 037, India

fel: +91 11 4681 9500

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 (Formerly known as Minda Industries Limited)

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Uno Minda Limited (Formerly known as Minda Industries 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 September 30, 2022 and year to date from April 01, 2022 to September 30, 2022 (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 Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 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 and 7 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.

Chartered Accountants

- 6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:
 - 19 subsidiaries, whose unaudited interim financial results include total assets of Rs. 1,421.87 crores as at September 30, 2022, total revenues of Rs 648.68 crores and Rs 1,237.41 crores, total net profit/(loss) after tax of Rs. 14.36 crores and Rs. 45.78 crores, total comprehensive income/(loss) of Rs. 15.42 crores and Rs. 50.24 crores, for the quarter ended September 30, 2022 and the period ended on that date respectively, and net cash (outflows)/inflows of Rs. 18.41 crores for the period from April 01, 2022 to September 30, 2022, as considered in the Statement which have been reviewed by their respective independent auditors.
 - 3 associates and 4 joint ventures, whose unaudited interim financial results include Group's share of net profit/(loss) of Rs. 9.43 crores and Rs. 15.05 crores and Group's share of total comprehensive income/(loss) of Rs. 9.47 and Rs. 15.09 crores for the quarter ended September 30, 2022 and for the period from April •1, 2022 to September 30, 2022 respectively, as considered in the Statement whose interim financial results, other financial information have been reviewed by their respective independent auditors.

The independent auditor's reports on interim financial results 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/associates/joint ventures are located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited 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/ associates/ 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/associates/ 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:
 - 3 subsidiaries, whose interim financial results and other financial information reflect total assets of Rs 40.39 crores as at September 30, 2022, and total revenues of Rs 6.11 crores and Rs 7.97 crores, total net profit/(loss) after tax of Rs. 1.85 crores and Rs. 1.40 crores, total comprehensive income/ (loss) of Rs. 1.85 crores and Rs. 1.40 crores, for the quarter ended September 30, 2022 and the period ended on that date respectively and net cash (outflows)/inflows of Rs. (3.61 crores) for the period from April 01, 2022 to September 30, 2022.
 - 2 associates and 2 joint ventures, whose interim financial results includes the Group's share of net profit/(loss) of Rs. 4.59 crores and Rs 6.57 crores and Group's share of total comprehensive income/(loss) of Rs. 4.61 crores and Rs. 6.59 crores for the quarter ended September 30, 2022 and for the period ended on that date respectively.



Chartered Accountants

The unaudited interim financial results and other unaudited financial information of these subsidiaries, joint ventures and associates have not been reviewed by their auditor(s) 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 unaudited 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 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: 22094421BCRRFY4458

Place: New Delhi

Date: November 10, 2022

Chartered Accountants

Annexure 1

A. List of Subsidiaries

Name of Company	Туре	Holding Company		
Minda Kyoraku Limited	Subsidiary			
Minda Kosei Aluminium Wheel Private Limited	Subsidiary	Uno Minda Limited (Formerly known as Minda Industries Limited)		
Minda Storage Batteries Private Limited	Subsidiary			
YA Auto Industries (partnership firm)	Subsidiary			
Minda Katolec Electronics Services Private Limited	Subsidiary			
Mindarika Private Limited	Subsidiary			
Harita Fehrer 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 (Formerly known as Minda Industries Limited)		
Clarton Horn, Spain	Step down subsidiary	Global Mazinkert S.L.		
Clarton Horn Marco SRL, Morocco	Step down subsidiary	Clarton Horn, Spain (Liquidated during the period)		
Clarton Horn Signalkoustic GmBH,	Step down subsidiary	Clarton Horn, Spain (Under liquidation)		
Clarton Horn S. De R.L. De C.V., Mexico	Step down subsidiary	Clarton Horn, Spain.		
Light & Systems Technical Centre, S.L. Spain	Step down subsidiary	Global Mazinkert S.L.		
PT Minda Asean Automotive	Subsidiary	Uno Minda Limited (Formerly known as Minda Industries Limited)		
PT Minda Trading	Step down subsidiary	PT Minda Asean Automotive		
Sam Global Pte Ltd.	Subsidiary	Uno Minda Limited (Formerly known as Minda Industries 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 Europe GmbH (formerly known as Minda Delvis GmbH)	Step down subsidiary	Uno Minda Limited (Formerly known as Minda Industries Limited)		
Uno Minda Systems GMBH(formerly known as Delvis Products GmbH)	Step down subsidiary	Uno Minda Europe GmbH (formerly known as Minda Delvis GmbH)		
Creat GMBH (formerly known as Delvis Solutions GmbH)	Step down subsidiary	Uno Minda Europe GmbH (formerly known as Minda Delvis GmbH)		
Uno Minda EV systems Private Limited	Subsidiary			
Uno Minda Auto systems Private Limited	Subsidiary	Uno Minda Limited (Formerly		
Samaira Engineering (Partnership Firm)	Subsidiary	known as Minda Industries		
S.M. Auto Industries (Partnership firm)	Sub sidiary	Limited)		
Auto Component (Partnership firm)	Subsidiary			



S.R. BATLIBOI & CO. LLP Chartered Accountants

B. List of Joint Ventures and Associates

Name of Company	Туре
Minda Westport Technologies Limited	Joint Venture
Roki Minda Co. Private Limited	Joint Venture
Minda NexGenTech Limited	Associate
Kosei Minda Aluminium Company Private Limited	Associate
Yogendra Engineering (partnership firm)	Associate
Minda TTE DAPS Private Limited	Joint Venture
Minda Onkyo India Private Limited	Joint Venture
Denso Ten Minda India Private Limited	Joint Venture
Minda D-Ten India Private Limited	Joint Venture
Rinder Riduco, S.A.S. Columbia	Joint Venture
Toyoda Gosei Minda India Private Limited	Joint Venture
Toyoda Gosei South India Private Limited	Subsidiary of Joint Venture
Kosei Minda Mould Private Limited	Joint Venture
Minda TG Rubber Private Limited	Joint Venture
Tokai Rika Minda India Private Limited	Joint Venture
Strongsun Renewables Private Limited	Associate
CSE Dakshina Solar Private Limited	Associate

