

FORM AOC-1
**Statement containing salient features of the financial statement of subsidiaries / associates / joint ventures
 (Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)**
Part A: Subsidiaries

(All amounts in Indian ₹ Crore, unless otherwise stated)

S. No.	Name of Subsidiary	Reporting Currency	Exchange Rate as on Last Day of Relevant Financial Year	Share Capital/ Capital	Reserves & Surplus	Total Assets	Total Liabilities	Investments	Turnover ^	Profit before taxation	Provision for Taxation	Profit after taxation	Proposed dividend	% of Shareholding	Country
1	Uno Minda Kyoraku Limited (Formerly known as Minda Kyoraku Limited)	INR	-	62.01	56.37	264.89	146.51	-	401.38	-12.77	-3.93	-8.84	-	67.68%	India
2	Minda Kosei Aluminum Wheel Private Limited	INR	-	249.58	444.09	1,028.34	334.67	-	1,374.30	113.77	28.51	85.26	-	100.00%	India
3	Minda Storage Batteries Private Limited	INR	-	6.99	-5.03	2.20	0.25	-	1.39	-2.06	-	-2.06	-	100.00%	India
4	Uno Minda Katolec Electronics Services Private Limited (Formerly known as Minda Katolec Electronics Services Private Limited)	INR	-	65.07	3.06	308.27	240.14	-	672.57	20.10	1.18	18.92	-	51.00%	India
5	Uno Mindarika Private Limited (Formerly known as Mindarika Private Limited)	INR	-	10.00	389.54	711.92	312.38	-	1,510.54	135.01	34.63	100.38	-	51.00%	India
6	MI Torica India Private Limited	INR	-	9.00	4.24	14.34	1.10	3.76	6.44	0.78	0.24	0.54	-	60.00%	India
7	MITL Polymer Private Limited*	INR	-	3.35	14.17	100.93	83.41	-	347.11	2.61	0.66	1.95	-	60.00%	India
8	Global Mazinkert S.L.	EURO	90.22	34.51	5.54	89.22	49.17	66.66	0.54	-1.00	-0.25	-0.75	-	100.00%	Spain
9	Clarton Horn, Spain*	EURO	90.22	8.68	98.50	313.04	205.86	59.20	435.51	8.49	1.90	6.59	-	100.00%	Spain
10	Clarton Horn Signalkoustic GmBH *	EURO	90.22	0.23	1.31	1.71	0.17	-	2.26	0.93	-	0.93	-	100.00%	Germany
11	Clarton Horn Mexico*	EURO	90.22	66.37	-67.74	82.93	84.30	-	103.79	-5.27	-	-5.27	-	100.00%	Mexico
12	Light & Systems Technical Centre, S.L., Parque*	EURO	90.22	11.91	-10.49	15.62	14.20	4.66	19.34	-0.62	16.30	-16.92	-	100.00%	Spain
13	PT Minda Asean Automotive	IDR	0.01	5.13	161.32	197.92	31.47	0.47	177.76	49.72	12.21	37.51	-	100.00%	Indonesia
14	PT Minda Trading*	IDR	0.01	0.48	6.17	8.16	1.51	-	18.55	1.47	0.35	1.12	-	100.00%	Indonesia
15	Sam Global Pte Ltd.	USD	83.37	5.03	61.02	97.00	30.94	72.13	11.88	7.02	-	7.02	-	100.00%	Singapore
16	Uno Minda Auto Spare Parts and Components Trading L.L.C	AED	22.69	0.45	-1.28	1.02	1.85	-	3.50	-1.26	-	-1.26	-	100.00%	Dubai
17	Minda Industries Vietnam Company Limited*	VND	0.00	7.97	65.78	100.62	26.86	-	127.63	28.60	4.12	24.48	-	100.00%	Vietnam
18	Minda Korea Co Ltd*	KRW	0.06	6.05	-5.02	3.95	2.92	-	3.95	-1.26	-	-1.26	-	100.00%	Korea
19	Uno Minda Europe GmbH (formerly known as Minda Delvis GmbH)*	EURO	90.22	0.40	14.68	208.64	193.56	89.22	69.30	21.22	9.66	11.57	-	100.00%	Germany



(All amounts in Indian ₹ Crore, unless otherwise stated)

S. No.	Name of Subsidiary	Reporting Currency	Exchange Rate as on Last Day of Relevant Financial Year	Share Capital/ Capital	Reserves & Surplus	Total Assets	Total Liabilities	Investments	Turnover ^	Profit before taxation	Provision for Taxation	Profit after taxation	Proposed dividend	% of Shareholding	Country
20	Uno Minda Systems GmbH (formerly known as Delvis Products GmbH)*	EURO	90.22	0.31	17.54	160.32	142.47	-	498.11	-4.06	-6.30	2.24	-	100.00%	Germany
21	Great GmbH (formerly known as Delvis Solutions GmbH)*	EURO	90.22	0.99	18.13	54.51	35.39	-	126.88	-6.52	2.89	-9.41	-	100.00%	Germany
22	Uno Minda EV systems Private Limited	INR	-	34.00	-16.62	194.54	177.16	-	186.82	-12.75	-	-12.75	-	50.10%	India
23	Uno Minda Auto systems Private Limited	INR	-	0.01	-0.01	-	-	-	-	-	-	-	-	100.00%	India
24	YA Auto Industries (partnership firm)	INR	-	4.01	-	15.46	11.45	-	98.98	21.02	7.39	13.63	-	87.50%	India
25	Samaira Engineering (Partnership Firm)	INR	-	10.25	-	38.34	28.09	-	253.30	48.82	17.13	31.69	-	87.50%	India
26	S.M. Auto Industries (Partnership firm)	INR	-	0.06	-	0.07	0.01	-	-	-0.03	-0.07	0.04	-	87.50%	India
27	Auto Component (Partnership firm)	INR	-	4.64	-	17.81	13.17	-	102.54	16.06	5.68	10.38	-	95.00%	India
28	Yogendra Engineering (Partnership firm)	INR	-	0.11	-	0.11	-	-	-	-	-	-	-	55.89%	India
29	Uno Minda Tachi-S Seating Private Limited	INR	-	16.49	-4.65	16.65	4.81	-	0.31	-4.25	-	-4.25	-	51.00%	India
30	Uno Minda Buehler Motor Private Limited	INR	-	23.70	-10.25	32.35	18.90	-	1.42	-9.21	0.02	-9.23	-	50.10%	India
31	Kosei Minda Aluminum Company Private Limited	INR	-	156.99	-186.41	140.22	169.64	0.09	251.41	-7.66	-	-7.66	-	18.31%	India
32	Kosei Minda Mould Private Limited	INR	-	12.71	1.64	18.88	4.54	-	15.56	2.82	0.73	2.09	-	49.90%	India
33	Uno Minda Auto Innovations Private Limited	INR	-	0.01	-0.00	0.01	0.00	-	-	-	-	-	-	100.00%	India
34	Uno Minda Auto Technologies Private Limited	INR	-	0.01	-0.00	0.01	0.00	-	-	-	-	-	-	100.00%	India

^ Turnover includes Revenue from operation and other Income.

*Step down subsidiaries.

Note: 1. % of shareholding is based on voting power held by the Group.

2. Balance sheet items have been translated at the exchange rate on the last day of the relevant financial year.

3. The numbers reported above are based on individual financial statements prepared under local GAAP.

4. 0.00 represents the amount below ₹ 50,000.

Part B: Associates and Joint Ventures

(All amounts in Indian ₹ Crore, unless otherwise stated)

S. No.	Name of Associates/ Joint Ventures	Latest Balance Sheet date	Share of Associates/Joint Ventures Held by the Company on the Year End			Profit/Loss for the year*			Reason why the Associate/ Joint Venture is not consolidated	
			No. of Shares	Amount of Investment in Associates/ Joint Venture (₹ in Crores)	Extend of Holding %	Net Worth Attributable to Shareholding as per Latest Audited Balance Sheet (Rs. in Crore)	Considered in Consolidation (₹ in Crores)**	Not Considered in Consolidation		Description of how there is significant influence
Associate										
1	Strongsun Renewables Private Limited	31-Mar-24	3,41,600	2.73	28.10%	2.54	(0.02)	-	Shareholding	NA
2	CSE Dakshina Solar Private Limited	31-Mar-24	2,12,000	1.70	27.71%	1.68	0.03	-	Shareholding	NA
Joint Venture										
1	Minda Westport Technologies Limited (formerly known as Minda Emer Technologies Limited)	31-Mar-24	27,74,700	2.91	49.99%	35.53	11.95	-	Joint Venture Agreement	NA
2	Roki Uno Minda Co. Private Limited	31-Mar-24	4,09,24,800	43.08	49.00%	151.64	38.19	-	Joint Venture Agreement	NA
3	Rinder Riduco S.A.S., Columbia	31-Mar-24	8,50,000	-	50.00%	11.13	1.85	-	Joint Venture Agreement	NA
4	Minda TTE Daps Private Limited (formerly Minda Daps Private Limited)	31-Mar-24	49,90,513	4.99	0.00%	0.93	-	-	Joint Venture Agreement	NA
5	Minda Onkyo India Private Limited	31-Mar-24	3,98,43,031	39.84	50.00%	19.82	4.90	-	Joint Venture Agreement	NA
6	Uno Minda D-Ten India Private Limited (Formerly known as Minda D-Ten India Private Limited)	31-Mar-24	25,44,900	3.81	51.00%	10.66	2.86	-	Joint Venture Agreement	NA
7	Denso Ten Uno Minda India Private Limited (Formerly known as Denso Ten Minda India Private Limited)	31-Mar-24	3,55,25,000	22.29	49.00%	89.42	38.91	-	Joint Venture Agreement	NA
8	Toyoda Gosei Minda India Private Limited	31-Mar-24	26,02,97,135	216.22	47.93%	365.71	65.79	-	Joint Venture Agreement	NA
9	Tokai Rika Minda India Private Limited	31-Mar-24	9,02,57,143	90.35	30.00%	118.06	21.07	-	Joint Venture Agreement	NA

* Profit/ (loss) based on individual financial statements drawn up as at 31.03.2024, for consolidation purposes

**Represents Group's share of profit/ (Loss)

Note: Associates Companies and Joint Ventures have been determined based on the Accounting Standards.

For and on behalf of the Board of Directors of

Uno Minda Limited

 (Formerly known as Minda Industries Limited)
 CIN: L74899DL1992PLC050333

Nirmal K Minda

 Chairman and Managing Director
 DIN No. 00014942

 Place : Nagoya, Japan
 Date : 23 May 2024

Anand Kumar Minda

 Director
 DIN No. 00007964

 Place : Gurugram, India
 Date : 23 May 2024

Sunil Bohra

Group CFO

 Place : Gurugram, India
 Date : 23 May 2024

Tarun Kumar Srivastava

 Company Secretary
 Membership No. - A11994

 Place : Gurugram, India
 Date : 23 May 2024