

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	Reserves & Surplus	Total Assets	Total Liabilities	Total Investments	Turnover/ other Income	Profit before taxation	Provision for Taxation	Profit after dividend taxation	Proposed dividend	% of Share-holding	Country
1	Uno Minda Kyoraku Limited	INR	-	62.01	65.14	267.92	140.78	-	309.98	(0.10)	0.07	(0.16)	-	67.67%	India
2	Minda Kosei Aluminum Wheel Private Limited	INR	-	249.58	359.27	1,033.33	424.48	-	1,292.73	62.55	13.71	48.84	-	100.00%	India
3	Minda Storage Batteries Private Limited	INR	-	6.99	(2.94)	128.91	124.86	-	2.93	(0.10)	-	(0.10)	-	100.00%	India
4	Uno Minda Katolec Electronics Services Private Limited	INR	-	65.07	(15.92)	277.08	227.93	-	322.18	10.81	-	10.81	-	51.00%	India
5	Mindarika Private Limited	INR	-	10.00	310.78	605.41	284.63	-	1,249.75	95.75	24.04	71.71	-	51.00%	India
6	Harita Fehrer Limited	INR	-	20.10	227.36	343.50	96.04	-	603.19	58.85	14.93	43.93	-	100.00%	India
7	MI Torica India Private Limited	INR	-	9.00	4.11	15.45	2.33	3.76	8.13	0.75	0.39	0.35	-	60.00%	India
8	MITL Polymer Private Limited*	INR	-	3.35	12.45	101.46	85.66	-	332.29	1.68	0.42	1.26	-	60.00%	India
9	Global Mazinkert S.L.	EURO	89.61	21.62	(6.63)	88.27	73.28	66.66	0.20	(1.69)	(0.42)	(1.27)	-	100.00%	Spain
10	Clarton Horn, Spain*	EURO	89.61	8.62	91.80	336.82	236.40	60.78	401.22	(5.13)	0.79	(5.92)	-	100.00%	Spain
11	Clarton Horn Morocco SARL*	MAD	-	-	-	-	-	-	-	-	-	-	-	100.00%	Morocco
12	Clarton Horn Signalkoustic GmbH*	EURO	89.61	0.22	0.37	1.03	0.44	-	0.05	(0.93)	(0.01)	(0.92)	-	100.00%	Germany
13	Clarton Horn Mexico*	EURO	89.61	65.92	(62.02)	69.25	65.35	-	78.69	(2.25)	-	(2.25)	-	100.00%	Mexico
14	Light & Systems Technical Centre, S.L., Parque*	EURO	89.61	11.83	6.50	34.31	15.98	4.66	24.76	4.58	1.09	3.49	-	100.00%	Spain
15	PT Minda Asean Automotive	IDR	0.0055	6.01	129.97	170.29	34.31	0.49	190.85	51.38	12.13	39.25	-	100.00%	Indonesia
16	PT Minda Trading*	IDR	0.0055	0.50	5.29	8.06	2.27	-	21.82	1.62	0.45	1.17	-	100.00%	Indonesia
17	Sam Global Pte Ltd.	USD	82.22	5.14	52.98	87.14	29.02	59.46	4.63	1.89	-	1.89	-	100.00%	Singapore
18	Minda Industries Vietnam Company Limited*	VND	0.0035	10.09	52.59	95.17	32.49	-	145.87	38.89	7.93	30.96	-	100.00%	Vietnam
19	Minda Korea Co Ltd*	KRW	0.0629	3.77	(1.45)	5.59	3.27	-	8.87	3.08	-	3.08	-	100.00%	Korea
20	Uno Minda Europe GmbH (formerly known as Minda Delvis GmbH)*	EURO	89.61	0.40	13.73	226.77	212.63	88.62	35.28	(10.07)	0.24	(10.31)	-	96.19%	Germany
21	Uno Minda Systems GmbH (formerly known as Delvis Products GmbH)*	EURO	89.61	0.31	14.35	172.45	157.79	-	433.92	(15.57)	1.09	(16.66)	-	100.00%	Germany
22	CREAT GmbH (formerly known as Delvis Solutions GmbH)*	EURO	89.61	0.99	27.40	48.13	19.74	-	99.28	8.75	(0.01)	8.76	-	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	Reserves & Surplus	Total Assets	Total Liabilities	Total Investments	Turnover/ other Income	Profit before taxation	Provision for Taxation	Profit after taxation	Proposed dividend	% of Share-holding	Country
23	Uno Minda EV systems Private Limited	INR	-	34.00	(3.98)	116.50	86.48	4.68	27.02	(3.39)	-	(3.39)	-	50.10%	India
24	Uno Minda Auto systems Private Limited	INR	-	0.01	(0.01)	0.01	0.00	-	-	(0.00)	-	-	-	100.00%	India
25	YA Auto Industries (partnership firm)	INR	-	4.79	-	17.72	12.93	-	94.42	18.47	6.51	11.95	-	87.50%	India
26	Samaira Engineering (Partnership Firm)	INR	-	9.21	-	39.46	30.25	-	236.24	40.46	14.20	26.27	-	87.50%	India
27	S.M. Auto Industries (Partnership firm)	INR	-	2.04	-	2.78	0.74	-	18.82	1.42	0.52	0.90	-	87.50%	India
28	Auto Component (Partnership firm)	INR	-	4.25	-	18.17	13.93	-	108.04	15.88	5.65	10.23	-	95.00%	India
29	Uno Minda Tachi-S Seating Private Limited	INR	-	8.58	(0.29)	12.15	3.86	-	0.07	(0.20)	-	(0.20)	-	51.00%	India
30	Uno Minda Buehler Motor Private Limited	INR	-	5.83	(0.93)	6.13	1.23	-	0.03	(0.82)	-	(0.82)	-	100.00%	India
31	Kosei Minda Aluminum Company Private Limited	INR	-	156.99	(179.17)	115.71	137.88	0.13	252.92	(76.45)	-	(76.45)	-	18.31%	India
32	Kosei Minda Mould Private Limited	INR	-	12.71	(0.42)	18.39	6.10	-	12.83	1.20	0.12	1.08	-	49.90%	India
33	Uno Minda Auto Technologies Private Limited	INR	-	-	-	-	-	-	-	-	-	-	-	100.00%	India

*Step down subsidiaries

Note: 1. Names of subsidiaries which are yet to commence operations

i. Uno Minda Auto Technologies Private Limited (Incorporated on 31 March 2023)

ii. Uno Minda Auto Spare Parts and Components Trading, L.L.C.

2. Names of subsidiaries which have been liquidated or sold during the year.

i. Clarton Horn Morocco SARL (Liquidated)

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			Net Worth Attributable to Shareholding as per Latest Audited Balance Sheet (Rs. in Crore)	Considered in Consolidation (Rs. In Crores)**	Not Considered in Consolidation	Description of how there is significant influence	Reason why the Associate/ Joint Venture is not consolidated
			No. of Shares	Amount of Investment in Associates/ Joint Venture (Rs. in Crores)	Extend of Holding %					
	Associate									
1	Minda NexGen Tech Limited\$	31-Mar-23	31,20,000	3.12	26.00%	2.15	0.10	Shareholding	NA	
2	Strongsun Renewables Private Limited	31-Mar-23	3,41,600	2.73	28.10%	2.54	(0.08)	Shareholding	NA	
3	CSE Dakshina Solar Private Limited	31-Mar-23	2,12,000	1.7	27.71%	1.60	(0.02)	Shareholding	NA	
4	Minda TTE DAPS Private Limited	31-Mar-23	49,90,513	4.99	50.00%	0.92	0.41	Shareholding	NA	
5	Minda Onkyo India Private Limited	31-Mar-23	3,98,43,031	39.84	50.00%	14.49	4.33	Shareholding	NA	
6	Yogendra Engineering (Partnership firm)	31-Mar-23	-	0.08	48.90%	0.06	-	Capital Contribution	NA	
	Joint Venture									
1	Minda Westport Technologies Limited (formerly known as Minda Emer Technologies Limited)	31-Mar-23	27,74,700	2.91	49.99%	23.92	12.13	Joint Venture Agreement	NA	
2	Roki Minda Co. Private Limited	31-Mar-23	4,09,24,800	43.08	49.00%	137.72	24.65	Joint Venture Agreement	NA	
3	Minda D-Ten India Private Limited	31-Mar-23	25,44,900	3.81	51.00%	10.56	3.43	Joint Venture Agreement	NA	
4	Denso Ten Minda India Private Limited	31-Mar-23	3,55,25,000	22.29	49.00%	70.82	25.45	Joint Venture Agreement	NA	
5	Toyoda Gosei Minda India Private Limited	31-Mar-23	24,37,80,000	190.41	47.80%	271.33	11.58	Joint Venture Agreement	NA	
6	Minda TG Rubber Private Limited	31-Mar-23	2,57,66,730	25.81	49.90%	21.60	-0.59	Joint Venture Agreement	NA	
7	Rinder Riduco S.A.S., Columbia	31-Mar-23	8,50,000	-	50.00%	12.22	1.77	Joint Venture Agreement	NA	
8	Tokai Rika Minda India Private Limited	31-Mar-23	9,02,57,143	90.35	30.00%	96.49	10.8309	Joint Venture Agreement	NA	

\$ Asset held for sale

* Profit/ (loss) based on individual financial statements drawn up as at 31.03.2022, 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)

Nirmal K Minda
 Chairman and Managing Director
 DIN No. 00014942

Anand Kumar Minda
 Director
 DIN No. 00007964

Sunil Bohra
 Group CFO and CEO – Safety and Comfort Systems Domain

Tarun Kumar Srivastava
 Company Secretary
 Membership No. - A11994

Place : Gurugram
 Date : 18 May 2023