S.R. BATLIBOI & CO. LLP
Chartered Accountants

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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 September 30, 2025 and year to date from April 1, 2025 to September 30, 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 following 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.

S.R. BATLIBOI & CO. LLP NEW DELHI

Other Matters

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

   - 19 subsidiaries, whose unaudited interim results include total assets of Rs. 1,565.37 crores as at September 30, 2025; total revenues of Rs. 759.51 crores and Rs. 1,517.76 crores; total net profit after tax of Rs. 31.47 crores and Rs. 70.98 crores and total comprehensive income of Rs. 31.12 crores and Rs. 70.63 crores for the quarter ended September 30, 2025, and for the period ended on that date respectively, and net cash inflows of Rs. 14.12 crore for the period from April 01, 2025 to September 30, 2025 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. 63.33 crores and Rs. 92.38 crores and Group's share of total comprehensive income of Rs. 63.04 crores and Rs. 92.08 crores for the quarter ended September 30, 2025 and for the period from April 01, 2025 to September 30, 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 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 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 assets of Rs 134.76 crores as at September 30, 2025; total revenues of Rs 3.09 crores and Rs 7.41 crores; total net profit / (loss) after tax of Rs. (0.26) crores and Rs. 6.43 crores and total comprehensive income / (loss) of Rs. (0.26) crores and Rs. 6.43 crores, for the quarter ended September 30, 2025, and the period ended on that date respectively and net cash inflows of Rs. 5.50 crores for the period from April 01, 2025, to September 30, 2025.

   - 2 associates and 1 joint venture whose interim financial results includes Group's share of net loss after tax of Rs. 0.11 crores and Rs. 0.14 crores and total comprehensive loss of Rs. 0.11 crores and Rs. 0.14 crores, for the quarter ended September 30, 2025, and the period ended on that date respectively.

The unaudited interim financial results and other unaudited financial information of the these subsidiaries, joint ventures and associates have not been reviewed by their auditors 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/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: 25094421BMOQUS4557

Place: Gurugram
Date: November 07, 2025

Annexure 1

A. List of Subsidiaries

Name of Company	Type	Holding Company
Uno Minda Kyoraku Limited (formerly known as Minda Kyoraku Limited)	Subsidiary	Uno Minda Limited
Minda Storage Batteries Private Limited	Subsidiary	Uno Minda Limited
YA Auto Industries (Partnership firm)	Subsidiary	Uno Minda Limited
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	Uno Minda Limited
MI Torica India Private Limited	Subsidiary	Uno Minda Limited
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.

Name of Company	Type	Holding Company
Uno Minda Europe GmbH	Step down subsidiary	Sam Global Pte Ltd.
Uno Minda Systems GmbH	Step down subsidiary	Uno Minda Europe GmbH
CREAT GmbH	Step down subsidiary	Uno Minda Europe GmbH
CREAT Czech S.R.O	Step down subsidiary	CREAT GmbH
Uno Minda EV systems Private Limited	Subsidiary	Uno Minda Limited
Uno Minda Auto systems Private Limited	Subsidiary	
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	

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

Name of Company	Type
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 SIX MONTHS ENDED SEPTEMBER 30, 2025

(Rs. in Crores except per share data)

	PARTICULARS	Quarter ended			Six month ended		Year ended
		September 30, 2025	June 30, 2025	September 30, 2024 (refer note 8)	September 30, 2025	September 30, 2024 (refer note 8)	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	(a) Revenue from operations	4,814.03	4,489.09	4,244.79	9,303.12	8,062.30	16,774.61
	(b) Other income	12.93	12.03	2.16	24.96	13.20	29.29
	Total income	**4,826.96**	**4,501.12**	**4,246.95**	**9,328.08**	**8,075.50**	**16,803.90**
2	**Expenses**						
	(a) Cost of raw materials and components consumed	2,870.61	2,663.89	2,461.64	5,534.50	4,709.53	9,692.82
	(b) Purchases of traded goods	177.62	253.28	205.07	430.90	447.82	1,078.82
	(c) Changes in inventories of finished goods, traded goods and work-in-progress	43.70	(81.16)	86.88	(37.46)	56.55	96.47
	(d) Employee benefits expense	635.73	623.98	528.24	1,259.71	1,044.51	2,164.59
	(e) Finance costs	45.39	43.99	46.03	89.38	82.28	170.36
	(f) Depreciation and amortisation expense	173.42	159.31	150.86	332.73	292.59	614.93
	(g) Other expenses	534.61	485.98	480.59	1,020.59	913.81	1,868.13
	Total expenses	**4,481.08**	**4,149.27**	**3,959.31**	**8,630.35**	**7,547.09**	**15,686.12**
3	**Profit before share of (profit)/loss of associates and joint ventures, exceptional items and tax (1-2)**	**345.88**	**351.85**	**287.64**	**697.73**	**528.41**	**1,117.78**
4	Share of profit of associates and joint ventures (net of tax)	63.37	47.26	48.43	110.63	85.13	180.28
5	**Profit before exceptional items and tax (3+4)**	**409.25**	**399.11**	**336.07**	**808.36**	**613.54**	**1,298.06**
6	Add Exceptional Items (net) (refer note 12 and 13)	-	-	8.54	-	8.54	8.54
7	**Profit before tax (5+6)**	**409.25**	**399.11**	**344.61**	**808.36**	**622.08**	**1,306.60**
8	**Income tax expense**						
	(a) Current tax	93.50	93.77	85.62	187.27	159.89	311.29
	(b) Deferred tax	(7.04)	(3.69)	(7.17)	(10.73)	(14.77)	(25.26)
	Total tax expense	**86.46**	**90.08**	**78.45**	**176.54**	**145.12**	**286.03**
9	**Net profit for the period after taxes (7-8)**	**322.79**	**309.03**	**266.16**	**631.82**	**476.96**	**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) Remeasurement gain/ (loss) on defined benefit obligation	(4.31)	(0.33)	(13.09)	(4.64)	(12.31)	(9.89)
	(ii) Fair value change in equity instrument valued through other comprehensive income	(6.66)	6.55	(13.90)	(0.11)	(24.89)	(96.08)
	(iii) Income-tax relating to items that will not be reclassified to profit and loss in subsequent periods/ years	1.93	(0.85)	5.24	1.08	6.41	15.87
(b)	Other comprehensive income that will be reclassified to profit and loss in subsequent period/year						
	(i) Exchange differences on translating the financial statements of a foreign operations	4.64	(1.71)	11.87	2.93	10.36	2.53
	(ii) Income tax relating to items that will be reclassified to profit and loss in subsequent period/ year	-	-	-	-	-	-
	(iii) Others	-	-	0.41	-	-	-
	Other comprehensive income/(loss), net of tax	**(4.40)**	**3.66**	**(9.47)**	**(0.74)**	**(20.43)**	**(87.57)**
11	**Total comprehensive income for the period/year , net of tax (9+10)**	**318.39**	**312.69**	**256.69**	**631.08**	**456.53**	**933.00**
12	**Profit for the period/year attributable to:**						
	(a) Owners of Uno Minda Limited	303.99	290.70	245.01	594.69	443.48	942.95
	(b) Non-controlling interests	18.80	18.33	21.15	37.13	33.48	77.62
13	**Other comprehensive income for the period/year attributable to:**						
	(a) Owners of Uno Minda Limited	(3.89)	3.69	(8.91)	(0.20)	(19.88)	(87.36)
	(b) Non-controlling interests	(0.51)	(0.03)	(0.56)	(0.54)	(0.55)	(0.21)
14	**Total comprehensive income for the period/year attributable to:**						
	(a) Owners of Uno Minda Limited	300.10	294.39	236.10	594.49	423.60	855.59
	(b) Non-controlling interests	18.29	18.30	20.59	36.59	32.93	77.41
15	Paid up equity share capital (nominal value of share Rs. 2)						114.83
16	Other Equity (excluding revaluation reserve shown in balance sheet)						5,612.37
17	Earnings per share (EPS) (nominal value of share Rs. 2) (not annualised)						
	a) Basic EPS (in Rs.)	5.28	5.06	4.27	10.34	7.72	16.42
	b) Diluted EPS (in Rs.)	5.27	5.05	4.26	10.32	7.70	16.37

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STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

(Rs. in Crores)

Particulars	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
ASSETS		
I. Non-current assets		
Property, plant and equipment	4,170.84	3,690.43
Capital work in progress	545.63	730.39
Investment properties	11.30	11.39
Goodwill	353.63	347.88
Other Intangible assets	260.50	226.10
Right of use assets	606.69	473.22
Intangible assets under development	0.82	-
Investment in associates and joint ventures	785.35	811.45
Financial assets		
(i) Investments	33.49	33.61
(ii) Other financial assets	82.22	67.39
Deferred tax assets (net)	89.06	81.07
Other non-current assets	158.96	137.91
Non-current tax assets (net)	27.88	26.12
Total non-current assets	**7,126.37**	**6,636.96**
II. Current assets		
Inventories	1,800.08	1,716.77
Financial assets		
(i) Investments	38.28	3.18
(ii) Trade receivables	2,658.31	2,495.61
(iii) Cash and cash equivalents	297.35	197.90
(iv) Bank balances other than (iii) above	6.84	5.69
(v) Other financial assets	325.81	233.86
Other current assets	514.66	453.52
Total current asset	**5,641.33**	**5,106.53**
TOTAL ASSETS	**12,767.70**	**11,743.49**
EQUITY AND LIABILITIES		
I. Equity		
Equity share capital	115.34	114.83
Other equity	6,112.92	5,612.37
Equity attributable to equity holders of the Parent	**6,228.26**	**5,727.20**
Non-controlling interest	382.74	386.22
Total equity	**6,611.00**	**6,113.42**
II. Non-current liabilities		
Financial liabilities		
(i) Borrowings	1,540.23	1,238.50
(ii) Lease liabilities	155.73	148.01
(iii) Other financial liabilities	7.34	7.32
Provisions	171.40	147.04
Deferred tax liabilities (net)	9.40	13.22
Other non current liabilities	28.48	16.18
Total non-current liabilities	**1,912.58**	**1,570.27**
III. Current liabilities		
Contract liabilities	48.04	54.85
Financial liabilities		
(i) Borrowings	1,126.31	1,055.96
(ii) Lease liabilities	29.44	30.41
(iii) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	470.13	304.96
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,811.99	1,858.57
(iv) Other financial liabilities	376.32	348.86
Other current liabilities	167.08	222.95
Provisions	190.78	158.94
Current tax liabilities (net)	24.03	24.30
Total current liabilities	**4,244.12**	**4,059.80**
Total liabilities	**6,156.70**	**5,630.07**
TOTAL EQUITY AND LIABILITIES	**12,767.70**	**11,743.49**

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STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOWS FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2025

(Rs. in Crores)

	Particulars	For the six month ended September 30, 2025 (Unaudited)	For the six month ended September 30, 2024 (refer note 8) (Unaudited)
A	**Cash flows from operating activities :**		
	Profit before tax	808.36	622.08
	Adjustments to reconcile profit before tax to net cash flows		
	Depreciation and amortisation expense	332.73	292.59
	Interest income on bank deposits and others	(3.17)	(2.60)
	Interest on income tax refund	(4.91)	-
	Liabilities / provisions no longer required written back	(0.37)	(1.85)
	Share of profit of associates and joint ventures (net of tax)	(110.63)	(85.13)
	Net gain on remeasurement of existing interest in joint ventures	-	(8.54)
	Share based payment expense	4.47	8.50
	Rental income	-	(0.44)
	Finance costs	89.38	82.28
	Net foreign exchange differences (unrealised)	(5.90)	1.66
	Impairment allowance/(reversal) of credit impaired trade receivable and other assets	1.44	2.68
	Change in financial assets measured at fair value through profit and loss	(0.10)	-
	Profit on sale of current investment	(0.03)	(0.38)
	Gain on disposal of property, plant and equipment (net)	(2.79)	(3.80)
	Provision for warranties	87.70	-
	Operating Profit before working capital changes	**1,196.18**	**907.05**
	Movement in working capital		
	(Increase)/ decrease in inventories	(83.31)	(44.98)
	(Increase)/ decrease in trade receivables	(160.99)	(161.94)
	(Increase)/ decrease in other financial assets	(101.81)	(25.50)
	(Increase)/ decrease in other assets	(62.55)	(126.40)
	Increase/ (decrease) in trade payables	124.24	35.85
	Increase/ (decrease) in other financial liabilities	41.77	(70.76)
	Increase/ (decrease) in other liabilities	(48.61)	112.48
	Increase/ (decrease) in contract liabilities	(6.81)	(33.83)
	Increase/ (decrease) in provisions	(36.14)	45.00
	Cash generated from operations	**861.97**	**636.97**
	Income tax paid (net of refund)	(184.39)	(193.23)
	Net cash flows generated from operating activities (A)	**677.58**	**443.74**
B	**Cash flows from investing activities**		
	Purchase of property, plant and equipment, investment property, intangible assets and leasehold land	(728.88)	(844.51)
	Proceeds from sale of property, plant and equipment, investment property, intangible assets and leasehold land	4.55	7.87
	Purchase of investment in associates and joint ventures	(0.06)	(1.30)
	Payment for purchase of controlling stake in erstwhile joint ventures	-	(16.34)
	Purchase of current investments	(93.06)	-
	Proceed from sale of current investment	58.03	5.02
	Payment for purchase of non-controlling interest in subsidiary	(141.28)	-
	Payments for acquisition of business	(1.49)	-
	Rental income	-	0.44
	Acquisition of E-drive business assets	(58.01)	-
	Interest received on bank deposits and others	3.17	2.60
	Dividend from associates and joint venture	136.79	137.09
	(Investment)/ Redemption in fixed deposits (net)	(6.02)	(9.10)
	Net cash used in investing activities (B)	**(826.26)**	**(718.23)**
C	**Cash flows from financing activities**		
	Proceeds from issue of equity share capital	0.45	0.01
	Proceeds from share application money pending allotment	1.71	-
	Securities premium on issue of equity shares	109.54	1.11
	Proceeds from short term borrowings (net)	71.52	53.31
	Repayment of long term borrowings	(166.76)	(115.05)
	Proceeds from long term borrowings	465.94	455.26
	Interest paid on borrowings	(88.44)	(76.28)
	Payment of interest portion of lease liabilities	(6.48)	(5.10)
	Payment of principal portion of lease liabilities	(30.96)	(24.98)
	Dividend paid/ drawings by non controlling interest	(108.47)	(96.93)
	Net cash flow generated from financing activities (C)	**248.05**	**191.35**
	Net Increase/ (decrease) in cash and cash equivalents (A+B+C)	**99.37**	**(83.14)**
	Cash and cash equivalents as at beginning of the year	**197.90**	**240.63**
	Effects of exchange rate changes on cash and cash equivalents	0.08	0.92
	Cash and cash equivalents acquired in business combination	-	49.29
	Cash and cash equivalents as at end of the year	**297.35**	**207.70**

S.R. BATLIBOI & ... NEW ...

Uno Minda Limited

Notes on unaudited consolidated financial results for the quarter and six months ended September 30, 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 six months ended September 30, 2025.

2 The above unaudited consolidated financial results for the quarter and six months ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 07, 2025. 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 quarter ended September 30, 2025, the Holding Company has allotted 19,04,407 (quarter ended June 30, 2025: 3,58,757) 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 Group issued listed Commercial Papers (CPs) aggregating to Rs. 200 crores, as detailed below:
(i) Rs 100 crores issued on April 17, 2025, bearing interest rate of 6.63%, redeemable on July 16, 2025
(ii) Rs 100 crores issued on April 25, 2025, bearing interest rate of 6.60%, redeemable on July 23, 2025
These Commercial Papers were listed on the National Stock Exchange of India Ltd. (NSE) and have been redeemed on their respective due dates.
During the quarter ended September 30, 2025, the Group issued unlisted Commercial Papers (CPs) aggregating to Rs. 200 crores, as detailed below:
(i) Rs 100 crores issued on July 14, 2025, bearing interest rate of 6.60%, redeemable on October 10, 2025
(ii) Rs 100 crores issued on July 23, 2025, bearing interest rate of 6.63%, redeemable on October 16, 2025
These Commercial Papers have been redeemed on their respective due dates.

7 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 allocted the consideration paid based on preliminary valuation and does not expect any significant adjustments to these consolidated financial results.

8 The Board of Directors of the Holding Company in its Meeting held on March 20, 2023, accorded its consent for Scheme of Amalgamation for merger ("Scheme") of Kosei Minda Aluminum Company Private Limited ("Transferor Company No.1"), Kosei Minda Mould Private Limited ("Transferor Company No.2") and Minda Kosei Aluminum Wheel Private Limited ("Transferor Company No.3") {hereinafter collectively referred as "transferor companies"} with Uno Minda Limited (Transferee Company/Holding company) and their respective shareholders and creditors under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013. During the earlier year, the Company had received no objection from National Stock Exchange of India Limited and BSE Limited. During the quarter ended December 31, 2024, the Scheme had been sanctioned by the Hon'ble National Company Law Tribunal, New Delhi ('NCLT) vide Order dated December 18, 2024 and was uploaded on the website of NCLT on December 19, 2024 and certified copy of the same is received by the Company on January 07, 2025. Consequently, the Holding Company had given accounting effect of the scheme in the results of quarter ended December 31, 2024 in accordance with the accounting treatment prescribed under the scheme and Appendix C of Ind AS 103 - "Business combination of entities under common control". Accordingly, the comparative financial results and other financial information for the quarter and six months ended September 30, 2024 included in this statement have also been restated to give effect of the scheme.
During the current quarter ended September 30, 2025, the Holding Company has allotted 2,81,974 equity shares on August 06, 2025 to the erstwhile shareholders of transferor companies pursuant to the aforesaid Scheme of Amalgamation.

9 The Board of Directors of Holding Company at its meeting held on May 21, 2025 had considered and recommended a final dividend of Rs. 1.50 per equity share (nominal value of Rs. 2 per share) for the financial year ended March 31, 2025 which has been approved by the shareholders at the Annual General Meeting held on August 08, 2025.

10 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 crore 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 crore (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 crore (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.

11 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 slum 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 on provisional basis. The Holding Company is in process of finalising the purchase price allocation and do not expect any significant adjustment subsequent to finalization of purchase price allocation.

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 recognised 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 recognised 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.

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

(NIRMAL K. MINDA)
Executive Chairman
DIN: 00014942

Place: Gurugram, Haryana
Date: November 07, 2025