November 04, 2026

BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai – 400 001 **Scrip Code: 543689**	**National Stock Exchange of India Limited** Exchange Plaza, C-1, Block G Bandra Kurla Complex Bandra (E), Mumbai – 400 051 **Symbol: UNIPARTS**

Sub : Outcome of the Board Meeting

Dear Sir/Madam,

In terms of Regulation 33 read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., November 04, 2026, have *interalia* approved the unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2026, duly recommended by the Audit Committee.

The aforesaid financial results together with Limited Review Report issued by the Statutory Auditors, are enclosed and will also be available on the Company's website at https://www.unipartsgroup.com/home/quarterly_financial_results.

The Board Meeting commenced at **06.00 p.m. (IST)** and concluded at **06:19 p.m. (IST).**

We request you to take the above on record and disseminate the same on your website.

Thanking You,

Yours faithfully,

For Uniparts India Limited

Jatin Mahajan

Digitally signed by Jatin Mahajan
DN: c=IN, o=Personal, pseudonym=pyobr5mf0ns3ljcq68xt91ik2z47dvgw, 2.5.4.20=e3fc705527aaf20c69e82fd8ef3a9a41d8839d36101b61ecac0711594d6b71ad, postalCode=110055, st=Delhi, serialNumber=d5b1db751344dcaea44f0c205f807da679a55e6357945c94be95083c41ac9235, cn=Jatin Mahajan
Date: 2026.11.04 19:13:21 +05'30'

Jatin Mahajan
Head Legal, Company Secretary and Compliance Officer

Encl: As above

S. C. VARMA AND CO.
Chartered Accountants
P-11/12, LGF, South Extension,
Part-II, New Delhi - 110049,
Tel.: 41625248, 46099767
email : scvarma@scvandco.com

Independent Auditor's Limited Review Report on the Standalone Unaudited Financial Results of the Company for the Quarter and Half Year ended 30th September, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Uniparts India Limited

Opinion

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Uniparts India Limited (the "Company") for the quarter and half year ended 30th September, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

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4. Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.C.Varma and Co.
Chartered Accountants
Firm Registration No: 000533N

(S.C.Varma)
Partner
M. No.: 11450
UDIN: **26011450ZQBUPP2173**

Place: New Delhi
Date: 04.11.2026

Uniparts India Limited

Regd Office : Gripwel House, Block-5, Sector C 6 87 Vasant Kunj New Delhi 110070

CIN L74899DL1994PLC061753

Ph No +91 120 458 1400

Email : compliance.officer@unipartsgroup.com; Website : www.unipartsgroup.com

Statement of Standalone Unaudited Financial Results For The Half Year Ended September 30, 2026

(₹ in Millions)

Particular	Unaudited As at 30-09-2026	Audited As at 31-03-2026
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	1,258.77	1,291.19
Right-of-use assets	461.91	483.08
Capital work-in-progress	52.75	10.39
Other intangible assets	21.19	24.56
Intangible assets under development	97.25	55.94
Financial assets :		
Investments in subsidiaries	514.45	514.45
Other Investments	14.82	14.82
Loans	398.52	338.87
Other financial assets	49.29	49.31
Non-current tax assets (net)	52.48	84.33
Other non-current assets	246.01	59.60
Total non-current assets	**3,167.44**	**2,926.54**
CURRENT ASSETS		
Inventories	1,702.75	1,549.93
Financial assets :		
Investments	2,108.30	1,885.44
Trade receivables	1,239.50	1,115.05
Cash and cash equivalents	146.72	204.99
Other balances with banks	4.65	2.68
Loans	2.12	2.54
Other financial assets	0.50	1.08
Other current assets	393.32	293.95
Total current assets	**5,597.86**	**5,055.66**
Total assets	**8,765.30**	**7,982.20**
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	451.61	451.43
Other equity	5,535.78	5,054.65
	5,987.39	**5,506.08**
LIABILITIES		
NON-CURRENT LIABILITIES		
Financial liabilities :		
Lease liabilities	204.71	219.97
Provisions	179.34	157.28
Deferred tax liabilities (net)	7.46	1.44
Other non-current liabilities	0.58	0.78
Total non-current liabilities	**392.09**	**379.47**
CURRENT LIABILITIES		
Financial liabilities :		
Borrowings	645.50	646.12
Lease liabilities	34.90	33.53
Derivative instruments	13.25	65.79
Trade payables due to:		
Micro enterprises and small enterprises	237.77	236.59
Other than micro enterprises and small enterprises	1,148.44	879.95
Other financial liabilities	1.71	1.43
Other current liabilities	248.38	178.91
Provisions	55.87	51.46
Current tax liabilites (net)	-	2.87
Total current liabilities	**2,385.82**	**2,096.65**
Total equity and liabilities	**8,765.30**	**7,982.20**

FOR AND ON BEHALF OF THE BOARD

Tanushree Bagrodia

Tanushree Bagrodia
(Whole-time Director)
[DIN: 06965596]

Place :- Noida
Dated:- 4th November 2026

Uniparts India Limited

Regd Office : Gripwel House, Block-5, Sector C 6 87 Vasant Kunj New Delhi 110070

CIN L74899DL1994PLC061753

Ph No +91 120 458 1400

Email : compliance.officer@unipartsgroup.com: Website : www.unipartsgroup.com

Statement of Standalone Unaudited Financial Results For The Half Year Ended September 30, 2026

(₹ in Millions)

Particular	Quarter Ended			Half Year Ended		Year Ended
	30-09-2026 Unaudited	30-06-2026 Unaudited	30-09-2025 Unaudited	30-09-2026 Unaudited	30-09-2025 Unaudited	31-03-2026 Audited
INCOME						
Revenue from operations	2,143.62	1,915.69	1,762.24	4,059.31	3,379.05	7,172.15
Other income	440.13	84.20	376.65	524.33	434.65	1,033.03
Total Income	**2,583.75**	**1,999.89**	**2,138.89**	**4,583.64**	**3,813.70**	**8,205.18**
EXPENSES						
Cost of materials consumed	921.97	799.62	741.32	1,721.59	1,464.12	2,954.36
Changes in inventories of finished goods, stock-in-trade, work-in-progress and scrap	(45.47)	(45.85)	(37.90)	(91.32)	(127.82)	(80.21)
Employee benefits expense	395.95	388.20	348.74	784.15	698.89	1,417.12
Finance costs	23.07	19.83	13.89	42.90	25.98	59.64
Depreciation and amortization expenses	60.40	60.83	61.48	121.23	123.27	246.94
Other expenses	529.60	472.19	484.17	1,001.79	905.29	1,845.90
Total expenses	**1,885.52**	**1,694.82**	**1,611.70**	**3,580.34**	**3,089.73**	**6,443.75**
Net Profit/(Loss) for the period (Before Tax, Exceptional and/or Extraordinary Items)	**698.23**	**305.07**	**527.19**	**1,003.30**	**723.97**	**1,761.43**
Exceptional Items						
Impact of Labour Code	-	-	-	-	-	(28.05)
Net Profit/(Loss) for the period before Tax (After Exceptional and/or Extraordinary Items)	**698.23**	**305.07**	**527.19**	**1,003.30**	**723.97**	**1,733.38**
TAX EXPENSE						
Current tax	84.29	76.35	56.69	160.64	108.90	253.49
Earlier years	-	-	-	-	-	(0.03)
Deferred tax	(2.04)	(1.29)	(2.94)	(3.33)	(4.63)	(22.34)
Total tax expense	**82.25**	**75.06**	**53.75**	**157.31**	**104.27**	**231.12**
Profit for the period	**615.98**	**230.01**	**473.44**	**845.99**	**619.70**	**1,502.26**
OTHER COMPREHENSIVE INCOME						
Items that will not be reclassified to Profit or Loss						
Re-measurement gains / (losses) of defined benefit plans	8.05	(23.52)	3.16	(15.47)	(7.84)	(3.59)
Income tax effect	(2.03)	5.92	(0.80)	3.89	1.97	0.90
	6.02	**(17.60)**	**2.36**	**(11.58)**	**(5.87)**	**(2.69)**
Items that will be reclassified to Profit or Loss						
Effective portion of cash flow hedge	13.73	38.81	(31.63)	52.54	(48.26)	(62.72)
Net gain on FVTOCI debt instruments	0.04	0.04	(10.34)	0.08	(3.65)	(3.83)
Income tax effect	(3.46)	(9.78)	10.57	(13.24)	13.07	16.75
	10.31	**29.07**	**(31.40)**	**39.38**	**(38.84)**	**(49.80)**
Total other comprehensive income/(loss) for the period (net of tax)	**16.33**	**11.47**	**(29.04)**	**27.80**	**(44.71)**	**(52.49)**
Total comprehensive income for the period	**632.31**	**241.48**	**444.40**	**873.79**	**574.99**	**1,449.77**

S.C. VARMA AND CO. CHARTERED ACCOUNTANTS New Delhi

UNIPARTS INDIA LTD.

Uniparts India Limited
Regd Office : Gripwel House, Block-5, Sector C 6 87 Vasant Kunj New Delhi 110070
CIN L74899DL1994PLC061753
Ph No +91 120 458 1400
Email : compliance.officer@unipartsgroup.com: Website : www.unipartsgroup.com

Statement of Standalone Unaudited Financial Results For The Half Year Ended September 30, 2026

(₹ in Millions)

Particular	Quarter Ended			Half Year Ended		Year Ended
	30-09-2026 Unaudited	30-06-2026 Unaudited	30-09-2025 Unaudited	30-09-2026 Unaudited	30-09-2025 Unaudited	31-03-2026 Audited
EARNINGS PER EQUITY SHARE OF FACE VALUE OF ₹ 10 EACH						
Paid-up equity share capital (face value of Rs. 10.00 per share)	451.61	451.43	451.34	451.61	451.34	451.43
Reserve excluding Revaluation Reserve as at balance sheet date						5,054.65
Basic Earning Per Share (EPS) (In ₹) (*Not annualised)	13.64*	5.09*	10.49*	18.73*	13.73*	33.28
Diluted Earning Per Share (EPS) (In ₹) (*Not annualised)	13.60*	5.08*	10.49*	18.68*	13.73*	33.25
See accompanying Notes to the Financial Results						

Notes to the Standalone Unaudited Financial Results for the Half Year Ended September 30, 2026

1. The above Standalone unaudited financial results of the company were reviewed by the Audit committee and approved by the board of directors at their meeting held on November 04, 2026. The Statutory auditors have carried out Limited Review of the result for the half year ended September 30 , 2026 and have issued an unmodified reueiw report.

2. These Standalone unaudited financial results for the half year ended September 30, 2026 have been prepared in accordance with the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), notified under Section 133 of the Companies Act, 2013 and Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

3. The Company operates primarily in the business of manufacturing of Linkage Parts and Components for Off-Highway Vehicles. Chief Operating Decision Maker (CODM) evaluates the company's performance, based on the analysis of the various performance indicators of the company. The Chief Operating Decision Maker (CODM) has decided that there is no reportable segment for the Company.

4. The figures for the corresponding previous periods /year have been regrouped/rearranged/reclassified wherever necessary to make them comparable.

S.C. VARMA AND CO. CHARTERED ACCOUNTANTS New Delhi

FOR AND ON BEHALF OF THE BOARD

UNIPARTS INDIA LTD.

Tanushree Bagrodia

Tanushree Bagrodia
(Whole-time Director)
[DIN: 06965596]

Place :- Noida
Dated:- 4th November 2026

Uniparts India Limited

Regd Office : Gripwel House, Block-5, Sector C 6 & 7 Vasant Kunj New Delhi 110070

CIN L74899DL1994PLC061753

Ph No +91 120 458 1400

Email : compliance.officer@unipartsgroup.com: Website : www.unipartsgroup.com

Statement of Standalone Unaudited Cash Flows For The Half Year Ended September 30, 2026

(₹ in Millions)

Particular	Unaudited Period ended 30-09-2026	Audited Year ended 31-03-2026
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	1,003.30	1,733.38
Adjustments for:		
Depreciation and amortization expenses	121.23	246.94
Interest expenses	39.69	54.60
Interest income	(82.66)	(122.07)
Expense on employee stock option scheme	8.39	13.77
Dividend income	(386.18)	(839.52)
Deferred tax	(3.33)	(22.35)
Fixed assets written-off	-	(1.77)
(Profit) / Loss on sale of property, plant and equipment	(0.96)	0.38
Net gain arising on financial assets measured at FVTPL	(27.13)	35.80
Unrealised foreign exchange (gain)/ loss	(5.63)	16.43
Operating Profit Before Working Capital Changes	666.72	1,115.59
Adjustments For Changes In Working Capital :		
(Increase)/decrease in loans	(59.23)	(53.29)
(Increase)/decrease in other financial assets (non-current)	0.02	(2.10)
(Increase)/decrease in other non-current assets	(186.41)	(57.12)
(Increase)/decrease in inventories	(152.82)	(155.75)
(Increase)/decrease in trade receivables	(136.68)	(419.23)
(Increase)/decrease in other financial assets (current)	0.58	2.05
(Increase)/decrease in current tax assets (net)	31.86	11.22
(Increase)/decrease in other current assets	(99.37)	(73.13)
Increase/(decrease) in provisions (non-current)	6.59	30.20
Increase/(decrease) in other non-current liabilities	(0.20)	(0.40)
Increase/(decrease) in trade payables	269.67	397.14
Increase/(decrease) in other financial liabilities	0.28	0.85
Increase/(decrease) in other current liabilities	69.47	25.44
Increase/(decrease) in current tax liabilities	(2.87)	2.87
Increase/(decrease) in provisions (current)	4.41	12.06
Cash generated from/(used in) operations	412.02	836.40
Income tax (paid) / refunds	(157.31)	(231.12)
Net cash flow from/ (used in) operating activities (A)	254.71	605.28
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Payments for purchase of property, plant and equipment and capital work in progress	(109.76)	(98.12)
Payments for purchase of intangible assets	(41.46)	(57.56)
Proceeds from sale of property, plant and equipment	4.22	41.76
Interest received	82.66	122.07
Dividend received	386.18	839.52
(Investment)/Redemption in financial instrument	(195.65)	477.52
Net cash flow from/ (used in) investing activities (B)	126.19	1,325.19
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(repayment) from/of short term borrowings	17.25	(54.29)
Payment of Lease Liabilities	(13.89)	(31.94)
Interest paid	(39.69)	(54.60)
Issue of equity share capital	5.58	3.24
Payment of dividend on equity shares	(406.45)	(1,703.81)
Net cash flow from/ (used in) financing activities (C)	(437.20)	(1,841.40)

S.C. VARMA AND CO. New Delhi CHARTERED ACCOUNTANTS

UNIPARTS INDIA LTD.

Uniparts India Limited

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CIN L74899DL1994PLC061753

Ph No +91 120 458 1400

Email : compliance.officer@unipartsgroup.com; Website : www.unipartsgroup.com

Statement of Standalone Unaudited Cash Flows For The Half Year Ended September 30, 2026

(₹ in Millions)

Particular	Unaudited Period ended 30-09-2026	Audited Year ended 31-03-2026
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**(56.30)**	**89.07**
Opening balance of cash and cash equivalents	207.67	118.60
Closing balance of cash and cash equivalents	**151.37**	**207.67**
Cash and cash equivalents comprises :	**151.37**	**207.67**
Cash in hand	0.24	0.29
Balances with banks	146.48	204.70
Other bank balances	4.65	2.68

S.C. VARMA AND CO. CHARTERED ACCOUNTANTS New Delhi

UNIPARTS INDIA LTD.

Uniparts India Limited

Regd Office : Gripwel House, Block-5, Sector C 6 67 Vasant Kunj New Delhi 110070

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Standalone Ratio the Half Year Ended September 30, 2026

	Particular	Quarter Ended			Half Year Ended		Year Ended
		30-09-2026 Unaudited	30-06-2026 Unaudited	30-09-2025 Unaudited	30-09-2026 Unaudited	30-09-2025 Unaudited	31-03-2026 Audited
a)	Debt Equity Ratio (number of times) [Debt/ Total Equity]	0.11	0.10	0.09	0.11	0.09	0.12
b)	Debt Service Coverage Ratio (number of times) (not annualised) [(Profit after tax+Depreciation and amortisation expense+finance cost+Loss/(Profit) on sale of fixed assets+Fixed assets written-off)/(Interest paid + Lease repayments + Long term secured	24.79	12.21	27.97	18.83	20.46	20.89
c)	Interest Service Coverage Ratio (number of times) (not annualised) [(Profit before tax+Interest on Borrowings)/Interest on Borrowings]	39.26	20.95	43.66	30.91	32.86	35.17
d)	Net worth (₹ In millions)	5,987.39	5,752.94	5,950.56	5,987.39	5,950.56	5,506.08
e)	Current ratio (number of times) [Current assets / Current liabilities]	2.35	2.45	2.89	2.35	2.89	2.41
f)	Long term debt to working capital (number of times) [Long Term Borrowings/Working capital]	-	-	-	-	-	-
g)	Bad debts to Account receivable ratio (%) [Bad Debts / Average of Trade receivable]	0.00%	0.00%	0.03%	0.00%	0.03%	0.03%
h)	Current liability ratio (number of times) [Current liabilities / (Total liabilities)]	0.86	0.85	0.92	0.86	0.92	0.85
i)	Total debts to total assets (number of times) [(Non current borrowings + Current borrowings) / Total assets]	0.07	0.07	0.07	0.07	0.07	0.08
j)	Debtors turnover (number of times) (not annualised) [Sale of goods and services / Average Trade receivables]	1.82	1.72	2.07	3.41	4.21	7.75
k)	Inventory turnover (number of times) (not annualised) [(Cost of materials consumed+Changes in inventories of finished goods, work-in-progress and scrap)/ average inventory]	0.52	0.47	0.86	1.00	0.90	1.95
l)	Operating margin (%) [(Profit before tax + Net Finance Charges +Depreciation and amortisation - Other Income) / Revenue from operations]	15.93%	15.74%	12.98%	15.84%	12.98%	14.04%
m)	Net profit margin (%) [Net profit after tax / Revenue from operations]	28.74%	12.01%	18.34%	20.84%	18.34%	20.95%

S.C. [illegible] & CO. CHARTERED ACCOUNTANTS New Delhi

UNIPARTS INDIA LTD.

S. C. VARMA AND CO.
Chartered Accountants
P-11/12, LGF, South Extension,
Part-II, New Delhi - 110049,
Tel.: 41625248, 46099767
email : scvarma@scvandco.com

Independent Auditor's Limited Review Report on the Consolidated Unaudited Financial Results of the Company for the Quarter and Half Year ended 30th September, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Uniparts India Limited

Opinion

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of M/s Uniparts India Limited ("Holding Company") and its subsidiaries listed in Appendix-1 (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter and half year ended 30th September, 2026 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulation").

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, and other accounting principles generally accepted in India. 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. 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 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Wholly Owned Subsidiaries:-

i. Gripwel Fasteners Private Limited

ii. Uniparts USA Limited

iii. Uniparts India GmbH

iv. Gripwel Conag Private Limited

Step down Subsidiary :-

i. Uniparts Olsen Inc.*

*held through Uniparts USA Limited

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 the 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

6. We did not review the interim financial information of two subsidiaries and one step down subsidiary included in the unaudited consolidated financial results, whose interim financial information reflect total assets (before consolidation adjustments) of Rs. 5,951.80 Million as at 30th September, 2026 and total revenues (before consolidation adjustments) of Rs. 4,863.07 Million and Rs. 2,600.66 Million, total net profit/(loss) after tax (before consolidation adjustments) of Rs. 473.44 Million and Rs. 212.58 Million, total comprehensive income / (loss) (before consolidation adjustments) of Rs. 473.44 Million and Rs. 212.58 Million, for the quarter and half year ended 30th September, 2026 respectively and cash outflows (net) of Rs. 53.34 Million for the half year ended September, 2026, as considered in the consolidated unaudited financial results. This interim financial information have been reviewed by other auditors (Appendix -II) whose reports 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 included in respect of these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

For S.C.Varma and Co.
Chartered Accountants
Firm Registration No: 000533N

(S.C.Varma)
Partner
M. No.: 11450
UDIN: **26011450KTLMUK9263**

Place: New Delhi
Date: 04.11.2026

Appendix –I

(Appended to Independent Auditor's Limited Review Report for the quarter and half year ended 30th September, 2026)

List of subsidiary:

S. No.	Name of the Company	Country of Incorporation	% of Holding as at the quarter and half year ended 30th September 2026	Subsidiary/ Step down subsidiary
1	Gripwel Fasteners Private Limited	India	100%	Subsidiary
2	Gripwel Conag Private Limited	India	100%	Subsidiary
3	Uniparts USA Limited	U.S.A	100%	Subsidiary
4	Uniparts India GmbH	Germany	100%	Subsidiary
5	Uniparts Olsen Inc.*	U.S.A	100%	Step down subsidiary

*held through Uniparts USA Limited



Appendix-II

(Appended to Independent Auditor's Limited Review Report for the quarter and half year ended 30th September, 2026)

S. No.	Name of Subsidiary/step down subsidiary	Name of Auditor for the quarter and half year ended 30th September, 2026
1	Uniparts USA Limited	KNAV CPA LLP
2	Uniparts Olsen Inc.*	KNAV CPA LLP
3	Uniparts India GmbH	FJS Audit GmbH Wirtschaftsprüfungsgesellschaft

* held through Uniparts USA Limited



Uniparts India Limited

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Statement of Consolidated Unaudited Financial Results For The Half Year Ended September 30, 2026

(₹ in Millions)

Particular	Unaudited As at 30-09-2026	Audited As at 31-03-2026
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	1,975.38	1,994.02
Right-of-use assets	857.30	814.55
Capital work-in-progress	70.62	33.33
Goodwill	702.71	694.37
Other intangible assets	23.88	27.83
Intangible assets under development	97.25	55.94
Financial assets :		
Investments	20.90	20.90
Other financial assets	71.06	70.93
Non-current tax assets (net)	54.20	85.34
Other non-current assets	256.61	70.98
Total non-current assets	**4,129.91**	**3,868.19**
CURRENT ASSETS		
Inventories	4,610.74	4,300.76
Financial assets :		
Investments	2,310.23	2,029.45
Trade receivables	2,164.45	1,412.51
Cash and cash equivalents	354.29	469.47
Other balances with banks	4.65	3.18
Loans	2.41	3.01
Other financial assets	0.50	1.08
Current tax assets (Net)	7.77	8.00
Other current assets	546.05	453.13
Total current assets	**10,001.09**	**8,680.59**
Total assets	**14,131.00**	**12,548.78**
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	451.61	451.43
Other equity	8,993.54	8,252.96
	9,445.15	**8,704.39**
LIABILITIES		
NON-CURRENT LIABILITIES		
Financial liabilities :		
Borrowings	73.75	85.07
Lease liabilities	534.74	500.56
Provisions	225.57	199.62
Deferred tax liabilities (net)	247.33	231.12
Other non-current liabilities	10.95	10.90
Total non-current liabilities	**1,092.34**	**1,027.27**
CURRENT LIABILITIES		
Financial liabilities :		
Borrowings	871.14	836.50
Lease liabilities	141.71	124.75
Derivative instruments	20.28	90.77
Trade payables due to:		
Micro enterprises and small enterprises	313.93	262.21
Other than micro enterprises and small enterprises	1,406.92	1,092.07
Other financial liabilities	1.71	1.43
Other current liabilities	705.40	318.51
Provisions	69.84	64.61
Current tax liabilites (net)	62.58	26.27
Total current liabilities	**3,593.51**	**2,817.12**
Total equity and liabilities	**14,131.00**	**12,548.78**
See accompanying Notes to the Financial Results		

S.C. VASHISHT & CO. CHARTERED ACCOUNTANTS New Delhi

UNIPARTS INDIA LTD.

FOR AND ON BEHALF OF THE BOARD

Tanushree Bagrodia

Tanushree Bagrodia

(Whole-time Director)

[DIN: 06965596]

Place :- Noida

Dated:- 4th November 2026

Uniparts India Limited

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Statement of Consolidated Unaudited Financial Results For The Half Year Ended September 30, 2026

(₹ in Millions)

Particular	Quarter Ended			Half Year Ended		Year Ended
	30-09-2026 Unaudited	30-06-2026 Unaudited	30-09-2025 Unaudited	30-09-2026 Unaudited	30-09-2025 Unaudited	31-03-2026 Audited
INCOME						
Revenue from operations	3,785.10	3,473.76	2,768.30	7,258.86	5,504.75	11,704.03
Other income	51.96	78.16	58.98	130.12	114.03	176.05
Total Income	**3,837.06**	**3,551.92**	**2,827.28**	**7,388.98**	**5,618.78**	**11,880.08**
EXPENSES						
Cost of materials consumed	1,423.81	1,170.58	929.99	2,594.39	1,944.16	4,246.21
Changes in inventories of finished goods, stock-in-trade, work-in-progress and scrap	(124.85)	(10.02)	(83.96)	(134.87)	(156.78)	(349.88)
Employee benefits expense	754.87	716.16	631.77	1,471.03	1,255.64	2,558.56
Finance costs	38.52	34.13	24.02	72.65	44.90	104.45
Depreciation and amortization expenses	118.87	118.20	110.42	237.07	221.00	452.88
Other expenses	897.13	777.31	709.98	1,674.44	1,358.24	2,777.26
Total expenses	**3,108.35**	**2,806.36**	**2,322.22**	**5,914.71**	**4,667.16**	**9,789.48**
Net Profit/(Loss) for the period (Before Tax, Exceptional and/or Extraordinary Items)	**728.71**	**745.56**	**505.06**	**1,474.27**	**951.62**	**2,090.60**
Exceptional Items						
Impact of Labour Code	-	-	-	-	-	(34.19)
Net Profit/(Loss) for the period before Tax (After Exceptional and/or Extraordinary Items)	**728.71**	**745.56**	**505.06**	**1,474.27**	**951.62**	**2,056.41**
TAX EXPENSE						
Current tax	191.64	176.17	109.20	367.81	209.27	464.40
Earlier years	-	-	(0.32)	-	(0.32)	(0.37)
Deferred tax	(7.19)	3.30	2.33	(3.89)	4.18	9.22
Total tax expense	**184.45**	**179.47**	**111.21**	**363.92**	**213.13**	**473.25**
Profit for the period	**544.26**	**566.09**	**393.85**	**1,110.35**	**738.49**	**1,583.16**
OTHER COMPREHENSIVE INCOME						
Items that will not be reclassified to Profit or Loss						
Re-measurement gains / (losses) of defined benefit plans	9.11	(26.84)	3.20	(17.73)	(9.41)	(3.21)
Income tax effect	(2.27)	6.71	(0.79)	4.44	2.38	0.80
	6.84	**(20.13)**	**2.41**	**(13.29)**	**(7.03)**	**(2.41)**
Items that will be reclassified to Profit or Loss						
Effective portion of cash flow hedge	15.70	54.80	(46.23)	70.50	(74.97)	(84.27)
Exchange differences in translating the financial statements of foreign operations	(13.94)	(4.96)	15.75	(18.90)	6.78	0.80
Net gain on FVTOCI debt instruments	0.04	0.04	(10.34)	0.08	(3.65)	(3.83)
Income tax effect	(3.96)	(13.80)	14.24	(17.76)	19.79	22.17
	(2.16)	**36.08**	**(26.58)**	**33.92**	**(52.05)**	**(65.13)**
Total other comprehensive income/(loss) for the period (net of tax)	**4.68**	**15.95**	**(24.17)**	**20.63**	**(59.08)**	**(67.54)**
Total comprehensive income for the period	**548.94**	**582.04**	**369.68**	**1,130.98**	**679.41**	**1,515.62**

S.C. VARMA AND CO. CHARTERED ACCOUNTANTS New Delhi

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Statement of Consolidated Unaudited Financial Results For The Half Year Ended September 30, 2026

(₹ in Millions)

Particular	Quarter Ended			Half Year Ended		Year Ended
	30-09-2026 Unaudited	30-06-2026 Unaudited	30-09-2025 Unaudited	30-09-2026 Unaudited	30-09-2025 Unaudited	31-03-2026 Audited
Paid-up equity share capital (face value of Rs. 10.00 per share)	451.61	451.43	451.34	451.61	451.34	451.43
Reserve excluding Revaluation Reserve as at balance sheet date						8,252.96
Basic Earning Per Share (EPS) (In ₹) (*Not annualised)	12.05*	12.54*	8.72*	24.59*	16.36*	35.07
Diluted Earning Per Share (EPS) (In ₹) (*Not annualised)	12.02*	12.50*	8.72*	24.52*	16.36*	35.04
See accompanying Notes to the Financial Results						

Notes to the Consolidated Unaudited Financial Results for the Half Year Ended September 30, 2026

1. The above Consolidated unaudited financial results of the company were reviewed by the Audit committee and approved by the board of directors at their meeting held on November 04, 2026. The Statutory auditors have carried out Limited Review of the result for the half year ended September 30 , 2026 and have issued an unmodified reveiw report.

2. These Consolidated unaudited financial results for the half year ended September 30, 2026 have been prepared in accordance with the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), notified under Section 133 of the Companies Act, 2013 and Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

3. The Company operates primarily in the business of manufacturing of Linkage Parts and Components for Off-Highway Vehicles. Chief Operating Decision Maker (CODM) evaluates the company's performance, based on the analysis of the various performance indicators of the company. The Chief Operating Decision Maker (CODM) has decided that there is no reportable segment for the Company.

4. The Company's wholly owned subsidiaries, Uniparts USA Limited and step down subsidiary Uniparts Olsen Inc, received refund of import tariffs from U.S. Customs and Border Protection (CBP) during the quarter ended September 30, 2026 which was previously paid on certain goods imported into United States of America under the International Emergency Economic Powers Act (IEEPA) and was then expensed to Statement of Profit and Loss. Therefore, the profit before tax for the current quarter is higher by Rs. 12.86 millions (net) due to recognition of such refund received and resultant obligation arising therefrom.

5. The figures for the corresponding previous periods /year have been regrouped/rearranged/reclassified wherever necessary to make them comparable.

S.C. VARMA AND CO. CHARTERED ACCOUNTANTS New Delhi

UNIPARTS INDIA LTD.

FOR AND ON BEHALF OF THE BOARD

Tanushree Bagrodia

Tanushree Bagrodia
(Whole-time Director)
[DIN: 06965596]

Place :- Noida
Dated:- 4th November 2026

Uniparts India Limited

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Statement of Consolidated Unaudited Cash Flows For The Half Year Ended September 30, 2026

(₹ in Millions)

Particular	Unaudited Period ended 30-09-2026	Audited Year ended 31-03-2026
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	1,474.27	2,056.41
Adjustments for:		
Depreciation and amortization expenses	237.07	452.88
Interest expenses	57.61	83.89
Interest income	(78.56)	(96.44)
Expense on employee stock option scheme	10.66	17.35
Dividend income	-	-
Deferred tax	2.89	29.32
Fixed assets written-off	-	(1.77)
(Profit) / Loss on sale of property, plant and equipment	(1.90)	(0.96)
Net gain arising on financial assets measured at FVTPL	(26.46)	35.20
Unrealised foreign exchange (gain)/ loss	(11.63)	2.62
Exchange difference on translation of assets and liabilities	(39.59)	(70.14)
Operating Profit Before Working Capital Changes	1,624.36	2,508.36
Adjustments For Changes In Working Capital :		
(Increase)/decrease in loans	0.60	(0.41)
(Increase)/decrease in other financial assets (non-current)	(0.13)	(3.17)
(Increase)/decrease in other non-current assets	(185.63)	(66.99)
(Increase)/decrease in inventories	(309.98)	(442.83)
(Increase)/decrease in trade receivables	(763.43)	(298.59)
(Increase)/decrease in other financial assets (current)	0.58	2.05
(Increase)/decrease in current tax assets (net)	31.38	45.99
(Increase)/decrease in other current assets	(92.92)	(113.29)
Increase/(decrease) in provisions (non-current)	8.22	34.35
Increase/(decrease) in other non-current liabilities	0.05	0.86
Increase/(decrease) in trade payables	366.57	443.41
Increase/(decrease) in other financial liabilities	0.28	0.85
Increase/(decrease) in other current liabilities	386.89	58.22
Increase/(decrease) in current tax liabilities	36.31	26.27
Increase/(decrease) in provisions (current)	5.23	14.56
Cash generated from/(used in) operations	1,108.38	2,209.64
Income tax (paid) / refunds	(363.92)	(473.25)
Net cash flow from/ (used in) operating activities (A)	744.46	1,736.39
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Payments for purchase of property, plant and equipment and capital work in progress	(173.94)	(243.73)
Payments for purchase of intangible assets	(41.53)	(57.62)
Proceeds from sale of property, plant and equipment	9.01	42.63
Interest received	78.56	96.44
(Investment)/Redemption in financial instrument	(254.24)	362.76
Net cash flow from/ (used in) investing activities (B)	(382.14)	200.48
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(repayment) from/of short term borrowings	57.75	19.92
Payment of Lease Liabilities	(63.95)	(115.86)
Proceeds from long term borrowings	-	73.31
Repayment of long term borrowings	(11.32)	-
Interest paid	(57.61)	(83.89)
Issue of equity share capital	5.58	3.24
Payment of dividend on equity shares	(406.45)	(1,703.81)
Net cash flow from/ (used in) financing activities (C)	(476.00)	(1,807.09)

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Statement of Consolidated Unaudited Cash Flows For The Half Year Ended September 30, 2026

(₹ in Millions)

Particular	Unaudited Period ended 30-09-2026	Audited Year ended 31-03-2026
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**(113.68)**	**129.78**
Opening balance of cash and cash equivalents	472.65	330.64
Effects of exchange difference on cash and cash equivalent held in foreign currency	(0.03)	12.23
Closing balance of cash and cash equivalents	**358.94**	**472.65**
Cash and cash equivalents comprises :	358.94	472.65
Cash in hand	0.45	0.50
Balances with banks	353.84	468.97
Other bank balances	4.65	3.18

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Consolidated Ratio the Half Year Ended September 30, 2026

	Particular	Quarter Ended			Half Year Ended		Year Ended
		30-09-2026 Unaudited	30-06-2026 Unaudited	30-09-2025 Unaudited	30-09-2026 Unaudited	30-09-2025 Unaudited	31-03-2026 Audited
a)	Debt Equity Ratio (number of times) [Debt/ Total Equity]	0.10	0.09	0.10	0.10	0.10	0.11
b)	Debt Service Coverage Ratio (number of times) (not annualised) [(Profit after tax+Depreciation and amortisation expense+finance cost+Loss/(Profit) on sale of fixed assets+Fixed assets written-off)/(Interest paid + Lease repayments + Long term secured loans repaid)]	10.43	10.92	12.28	10.67	10.99	10.70
c)	Interest Service Coverage Ratio (number of times) (not annualised) [(Profit before tax+Interest on Borrowings)/Interest on Borrowings]	32.45	38.96	33.95	35.44	35.44	33.05
d)	Net worth (₹ In millions)	9,445.15	9,291.81	9,182.72	9,445.15	9,182.72	8,704.39
e)	Current ratio (number of times) [Current assets / Current liabilities]	2.78	3.16	3.53	2.78	3.53	3.08
f)	Long term debt to working capital (number of times) [Long Term Borrowings/Working capital]	0.02	0.02	0.02	0.02	0.02	0.02
g)	Bad debts to Account receivable ratio (%) [Bad Debts / Average of Trade receivable]	0.00%	0.00%	0.06%	-	0.06%	0.04%
h)	Current liability ratio (number of times) [Current liabilities / (Total liabilities)]	0.77	0.74	0.78	0.77	0.78	0.73
i)	Total debts to total assets (number of times) [(Non current borrowings + Current borrowings) / Total assets]	0.07	0.06	0.07	0.07	0.07	0.07
j)	Debtors turnover (number of times) (not annualised) [Sale of goods and services / Average Trade receivables]	1.92	2.19	2.08	4.03	4.40	9.14
k)	Inventory turnover (number of times) (not annualised) [(Cost of materials consumed+Changes in inventories of finished goods, work-in-progress and scrap)/ average inventory]	0.29	0.27	0.21	0.55	0.45	0.96
l)	Operating margin (%) [(Profit before tax + Net Finance Charges +Depreciation and amortisation - Other Income) / Revenue from operations]	22.04%	23.60%	20.97%	22.78%	20.05%	20.83%
m)	Net profit margin (%) [Net profit after tax / Revenue from operations]	14.38%	16.30%	14.23%	15.30%	13.42%	13.53%

S.C. VARMA AND CO. CHARTERED ACCOUNTANTS New Delhi

UNIPARTS INDIA LTD.