May 28, 2026

To,

National Stock Exchange of India Ltd.	**BSE Limited**
Symbol: UNIMECH	**Scrip Code: 544322**

Sub: Intimation under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') – Outcome of the Board Meeting.

Dear Sir/Ma'am,

Pursuant to Regulation 30 and other applicable provisions of the SEBI Listing Regulations read with Schedule III thereof, this is to inform you that the Board of Directors of Unimech Aerospace and Manufacturing Limited at its meeting held today, i.e., May 28, 2026, have *inter alia* considered and approved the following:

1. Approval of Financial Results:
   Approved the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended March 31, 2026, and noted the Report of the Auditors thereon received from the statutory auditors.

   The copies of the Audited Financial Results for the period along with the Auditors Report issued by Statutory Auditors are enclosed herewith as *'Annexure-A'* in compliance with the requirements of Regulation 33 of the SEBI Listing Regulations.

   We hereby confirm that M/s MSKA & Associates LLP, Chartered Accountants (FRN: 105047W/W101187), Statutory Auditors of the Company, have issued the Audit Report for the quarter and year ended March 31, 2026, with unmodified opinion on the Audited Financial Results of the Company and declaration to this effect are enclosed herewith.

2. Appointment of Company Secretary & Compliance Officer:
   Based on the recommendation of the Nomination and Remuneration Committee, the Board appointed Ms. Rashmi Gupta, holding Membership No. A25382 as the Company Secretary and Compliance Officer of the Company with effect from 28.05.2026. Brief profile of Ms. Rashmi Gupta along with the details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated January 30, 2026, is enclosed herewith as *'Annexure-B'.*

3. Appointment of Internal Auditors:
   Based on the recommendation of the Audit Committee, the Board approved the proposal for appointing M/s RSM India as the Internal Auditors of the Company for the Financial Years 2026-27 and 2027-28. Additional Information as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated January 30, 2026, is enclosed herewith as *'Annexure-C'*.

The meeting of the Board of Directors commenced at 02:00 P.M. and concluded at 09:00 P.M.

The financial results are also being made available on the Company's website at www.unimechaerospace.com.

Kindly acknowledge and take the same on records.

Thanking You,
Yours Faithfully,

For Unimech Aerospace and Manufacturing Limited
(Formerly known as Unimech Aerospace and Manufacturing Private Limited)

RAMAKRISHNA KAMOJHALA
Digitally signed by RAMAKRISHNA KAMOJHALA
Date: 2026.05.28 23:04:48 +05'30'

Ramakrishna Kamojhala
Whole Time Director and CFO
DIN: 07004517

Encl: A/a

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

SV Tower, No. 27, Floor 4
80 Feet Road, 6th Block, Koramangala
Bengaluru 560095, INDIA

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Unimech Aerospace and Manufacturing Limited (formerly known as Unimech Aerospace and Manufacturing Private Limited)

Report on the Audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of Unimech Aerospace and Manufacturing Limited (formerly known as Unimech Aerospace and Manufacturing Private Limited) (hereinafter referred to as 'the Company') for the year ended March 31, 2026, ('the 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 ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us the aforesaid Statement:

i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net profit, and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the standalone financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

This Statement has been prepared on the basis of the standalone annual financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net profit, and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and is in compliance with the Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

MSKA & ASSOCIATES LLP Bangalore

Registered Office: 602, Raheja Titanium, Western Express Highway, Goregaon (East), Mumbai-400063, Maharashtra, India
Tel: +91 22 6974 0200 | LLPIN: ACT-3789
Ahmedabad | Chandigarh | Chennai | Coimbatore | Goa | Gurugram | Hyderabad | Kochi | Kolkata | Mumbai | Pune www.mska.in

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

MSKA & ASSOCIATES LLP Bangalore Chartered Accountants

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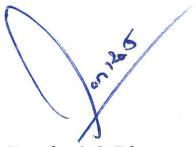
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion on the statement is not modified in respect of the above matter.

For M S K A & Associates LLP (formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187



Pankaj S Bhauwala
Partner
Membership No.: 233552
UDIN: 26233552AXAJGY2353

Place: Bengaluru
Date: May 28, 2026

Unimech Aerospace and Manufacturing Limited

(formerly known as Unimech Aerospace and Manufacturing Private Limited)

Regd. office : Plot No. 167, SY No. 74/1 and 74/2, Hitech Defense and Aerospace Park Industrial Area, Arebinamangala Village, Jala Hobli, Bangalore North Taluk, Bagalur (Bangalore), Bangalore north, Karnataka, India - 562149

E-mail : companysecretary@unimechaerospace.com, Website : unimechaerospace.com, CIN : L30305KA2016PLC095712

STANDALONE AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(INR in lakhs, unless otherwise stated)

S.N.	Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, plant and equipment	5,220.55	2,031.42
	(b) Right-of-use assets	1,329.46	1,242.63
	(c) Capital work-in-progress	254.03	501.68
	(d) Intangible assets	68.83	32.03
	(e) Investments accounted for using equity method	1,162.21	499.98
	(f) Financial assets		
	(i) Investments	173.82	173.82
	(ii) Loans	4,058.73	2,470.00
	(iii) Other financial assets	361.63	138.57
	(g) Deferred tax assets (net)	23.30	-
	(h) Other non-current assets	78.03	2,042.04
	Total non-current assets	**12,730.59**	**9,132.17**
2	**Current assets**		
	(a) Inventories	82.77	710.79
	(b) Financial assets		
	(i) Investments	31,332.14	25,905.50
	(ii) Trade receivables	515.29	119.55
	(iii) Cash and cash equivalents	2,017.95	14,037.01
	(iv) Bank balances other than (iii) above	8,623.53	75.00
	(v) Loans	1,175.60	380.00
	(vi) Other financial assets	377.00	3,583.68
	(c) Current tax assets (net)	106.03	125.30
	(d) Other current assets	896.31	936.31
	Total current assets	**45,126.62**	**45,873.14**
	TOTAL ASSETS	**57,857.21**	**55,005.31**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity share capital	2,542.84	2,542.84
	(b) Other equity	52,565.56	49,775.98
	Total equity	**55,108.40**	**52,318.82**
	Liabilities		
2	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Lease liabilities	1,168.86	1,036.59
	(b) Provisions	1.37	5.08
	(c) Deferred tax liabilities (net)	-	55.16
	Total non-current liabilities	**1,170.23**	**1,096.83**
3	**Current liabilities**		
	(a) Financial liabilities		
	(i) Lease liabilities	295.26	231.96
	(ii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises; and	86.93	131.55
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	366.34	165.63
	(iii) Other financial liabilities	450.56	686.50
	(b) Other current liabilities	91.94	106.47
	(c) Provisions	287.55	255.36
	(d) Current tax liabilities (net)	-	12.19
	Total current liabilities	**1,578.58**	**1,589.66**
	Total liabilities	**2,748.81**	**2,686.49**
	TOTAL EQUITY AND LIABILITIES	**57,857.21**	**55,005.31**

UNIMECH AEROSPACE AND MANUFACTURING LIMITED BENGALURU 560 058

Unimech Aerospace and Manufacturing Limited
(formerly known as Unimech Aerospace and Manufacturing Private Limited)
Regd. office : Plot No. 167, SY No. 74/1 and 74/2, Hitech Defense and Aerospace Park Industrial Area, Arebinamangala Village, Jala Hobli, Bangalore North Taluk, Bagalur (Bangalore), Bangalore north, Karnataka, India - 562149
E-mail : companysecretary@unimechaerospace.com, Website : unimechaerospace.com, CIN : L30305KA2016PLC095712

STANDALONE AUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(INR in lakhs, unless otherwise stated)

S.N.	Particulars	Quarter ended			Year Ended	
		31-Mar-26 (Audited - Refer Note 4)	31-Dec-25 (Unaudited)	31-Mar-25 (Audited - Refer Note 4)	31-Mar-26 (Audited)	31-Mar-25 (Audited)
1	**Income**					
	(a) Revenue from operations	756.97	959.70	482.00	4,391.59	4,244.58
	(b) Other income	924.66	1,012.00	945.84	4,087.13	2,149.68
	Total income	**1,681.63**	**1,971.70**	**1,427.84**	**8,478.72**	**6,394.26**
2	**Expenses**					
	(a) Cost of materials consumed	154.65	129.67	170.91	731.70	1,216.87
	(b) Changes in inventories of finished goods and work-in-progress	81.66	163.92	(90.97)	630.59	(150.39)
	(c) Subcontracting charges	135.85	57.05	196.33	503.99	1,082.16
	(d) Employee benefit expenses	432.62	305.63	233.93	1,381.50	565.10
	(e) Finance costs	36.98	39.87	22.76	150.69	54.01
	(f) Depreciation and amortization expenses	261.20	248.45	81.12	922.89	244.32
	(g) Other expenses	374.93	262.76	187.00	1,128.36	750.17
		1,477.89	**1,207.35**	**801.08**	**5,449.72**	**3,762.24**
3	**Profit before tax for the period/year**	**203.74**	**764.35**	**626.76**	**3,029.00**	**2,632.02**
4	**Income tax expense**					
a	Current tax					
	-Tax expense for the period/year	115.46	213.25	36.26	843.90	512.55
	-Adjustments for current tax of prior period	(4.49)	-	-	43.42	103.30
b	Deferred tax	(97.04)	(0.82)	79.04	(79.98)	108.01
	Total income tax expense	**13.93**	**212.43**	**115.30**	**807.34**	**723.86**
5	**Profit after tax for the period/year**	**189.81**	**551.92**	**511.46**	**2,221.66**	**1,908.16**
6	**Other Comprehensive Income (OCI)**					
	Items that will not be reclassified subsequently to profit or loss					
a	Remeasurement gain/(loss) on defined benefit plan	(1.24)	(0.92)	(12.83)	6.05	(19.61)
b	Income tax effect on above item	0.31	0.23	3.24	(1.52)	4.94
	Total other comprehensive income/(loss) for the period/year	**(0.93)**	**(0.69)**	**(9.59)**	**4.53**	**(14.67)**
7	**Total comprehensive income for the period/year**	**188.88**	**551.23**	**501.87**	**2,226.19**	**1,893.49**
8	**Paid-up equity share capital (Face value of share INR 5/- each)**	2,542.84	2,542.84	2,542.84	2,542.84	2,542.84
9	**Other equity**				52,565.56	49,775.98
10	**Earnings per share (Face value of share INR 5/- each) (Not annualised except for the year ended March 31):**					
	(a) Basic (INR)	0.37	1.09	1.08	4.37	4.02
	(b) Diluted (INR)	0.37	1.08	1.08	4.36	4.02

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STANDALONE AUDITED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

(INR in lakhs, unless otherwise stated)

Sr. No.	Particulars	Year ended 31-Mar-26 (Audited)	Year ended 31-Mar-25 (Audited)
A.	**Cash flows from operating activities**		
	Profit before tax	3,029.00	2,632.02
	Adjustments for:		
	Depreciation and amortization expenses	922.89	244.32
	Unrealised gain/(loss) on foreign currency transaction and translation	(12.91)	51.63
	Expected credit loss allowance and liquidated damages	64.26	52.45
	Employee share based payment expenses	128.25	-
	Provision for rework and warranty costs	-	42.80
	Finance costs	149.78	54.01
	Interest income	(3,183.99)	(1,121.24)
	Income from options (Derivative)	-	(109.72)
	Mark to Market (MTM) Gain on Investments	(352.07)	(380.79)
	Gain on account of lease modification	(21.60)	(18.15)
	Provision no longer required written back	-	(76.23)
	Profit/loss on sale of property, plant and equipment	89.54	(2.26)
	Profit on sale of investment	(184.81)	(178.56)
	Operating profit before working capital changes	**628.34**	**1,190.28**
	Changes in working capital		
	(Increase) / Decrease in inventories	628.01	(93.08)
	(Increase) / Decrease in trade receivables	(447.56)	622.55
	(Increase) / Decrease in other non current financial assets	(127.89)	-
	(Increase) / Decrease in other financial assets	204.87	(338.66)
	(Increase) / Decrease in other current assets	40.00	(460.56)
	(Increase) / Decrease in other non current assets	(15.16)	(2.79)
	Increase/ (Decrease) in trade payables	156.92	(189.41)
	Increase/ (Decrease) in other current liabilities	(14.53)	39.77
	Increase / (Decrease) in provisions	23.95	(41.48)
	Increase/ (Decrease) in other financial liabilities	20.96	575.89
	Cash generated from operations	**1,097.91**	**1,302.51**
	Income taxes paid (net of refunds)	(880.24)	(689.79)
	Net cash flows from operating activities (A)	**217.67**	**612.72**
B.	**Cash flows from investing activities**		
	Payments for acquisition of property, plant and equipment	(1,733.95)	(4,312.82)
	Payments for acquisition of intangible assets	(56.41)	(32.69)
	Redemption/(Investment) of fixed deposit, net	(5,253.61)	(2,906.43)
	Loans to subsidary	(3,028.00)	(2,850.00)
	Repayment of loan by the subsidiary	643.67	-
	Proceeds from disposal of property, plant and equipment	2.45	5.00
	Investment in associate	(552.51)	(499.98)
	Investment in bonds and mutual funds	(35,996.50)	(29,373.99)
	Proceeds from sale of Investment in bonds and mutual funds	30,901.13	4,330.28
	Interest income	3,210.90	1,117.52
	Net cash flows used in investing activities (B)	**(11,862.83)**	**(34,523.11)**
C.	**Cash flows from financing activities**		
	Net proceeds from working capital borrowings	-	(200.00)
	Net proceeds from issue of equity share capital through private placement	-	24,298.25
	Net proceeds from issue of equity share capital through initial public offering	-	23,479.55
	Interest paid	-	(6.94)
	Principal payments on lease liabilities	(223.57)	(91.72)
	Interest payments on lease liabilities	(149.78)	(44.13)
	Net cash flows from financing activities (C)	**(373.35)**	**47,435.01**
D.	**Net increase / (decrease) in cash and cash equivalents (A+B+C)**	(12,018.51)	13,524.61
E.	Cash and cash equivalents at the beginning of the year	14,037.01	514.30
F.	Effects of exchange rate changes on cash and cash equivalents	(0.55)	(1.90)
G.	Cash and cash equivalents at the end of the year	**2,017.95**	**14,037.01**
	Cash and cash equivalents comprise		
	Balances with banks:		
	In current accounts	476.02	168.21
	In Exchange Earners' Foreign Currency accounts (EEFC)	26.24	10.07
	In deposits with original maturity of less than three months	1,515.69	13,858.25
	Cash on hand	-	0.48
	Total cash and cash equivalents at end of the year	**2,017.95**	**14,037.01**

UNIMECH AEROSPACE AND MANUFACTURING LIMITED BENGALURU 560 058

Explanatory notes to the Standalone Audited Statement of Financial Results for the Quarter and Year ended March 31, 2026:

1 The standalone audited financial results of the Unimech Aerospace and Manufacturing Limited (formerly known as Unimech Aerospace and Manufacturing Private Limited) (the "Company") have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on May 28, 2026. The statutory auditors of the Company have expressed an unmodified opinion on the standalone audited financial results for the year ended March 31, 2026.

2 The Company's operating segments are established in the manner consistent with the products of the Company that are evaluated regularly by the Chief Operating Decision Maker as defined in Ind AS 108 - Operating Segments. The Company is engaged primarily in the business of manufacture and sale of tools, and components for use in the civil and defence aerospace sectors and there are no separate reportable segments as per Ind AS 108.

3 The standalone unaudited financial results are available on the website of the Company https://unimechaerospace.com and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).

4 The figures for the quarter ended March 31, of current and the previous year in the standalone financial results are the balancing figures between the audited figures for the full financial year and the unaudited published figures for the nine months ended December 31, for respective years.

5 The Company has estimated IPO-related expenses aggregating to Rs. 3,814.30 lakhs and allocated such expenses between the Company (Rs. 1,908.90 lakhs) and the Selling Shareholder (Rs. 1,905.40 lakhs) in proportion to the equity shares allotted to the public under the fresh issue by the Company and the offer for sale by the Selling Shareholder, respectively. The Company has received proceeds of Rs. 23,091.10 lakhs, net of IPO expenses amounting to Rs. 1,908.90 lakhs, from the fresh issue of equity shares. The utilisation of the net IPO proceeds is summarised below. Further, out of the IPO expenses of Rs. 1,908.90 lakhs, an amount of Rs. 220 lakhs remains unutilised as at March 31, 2026.

(Amounts in lakhs)

Objects of the issue as per prospectus	Amount proposed as per offer document	Revised amounts as per shareholder's approval	Amount utilised upto March 31, 2026	Amount remaining un-utilised as at March 31, 2026
1. Funding of capital expenditure for expansion through purchase of machineries and equipment by Company;	3,636.60	2,354.00	2,354.00	-
2. Funding working capital requirements of Company;	2,528.50	2,528.50	1,346.00	1,182.50
3. Investment in/Loan to Material Subsidiary for:			-	-
a) Funding of capital expenditure for expansion through purchase of machineries and equipment;	4,389.10	3,543.00	3,543.00	-
b) Funding its working capital requirements; and	4,471.50	4,471.50	2,333.00	2,138.50
c) Repayment / prepayment, in full or part, of certain borrowings;	4,000.00	-	-	-
4. Merger & Aquisition, Joint Ventures and Greenfield Projects	-	6,128.70	-	6,128.70
5. General corporate purposes	4,065.40	4,065.40	4,065.40	-
Net Proceeds	**23,091.10**	**23,091.10**	**13,641.40**	**9,449.70**

6 At its meeting held on February 14, 2025, the Board approved and recommended the Employee Stock Option Plan (ESOP) 2024, which was ratified by shareholders on March 25, 2025. Subsequently, the Nomination and Remuneration Committee approved the grant of 98,526 options to eligible employees on May 13, 2025.

7 Pursuant to approval by the Board of Directors, the Company entered into a Share Subscription and Shareholders Agreement ("SSHA") with Dheya Engineering Technologies Private Limited ("Dheya") for the subscription of Compulsory Convertible Preference Shares (CCPS). As of March 31, 2025, the Company has subscribed to and allotted 2,387 (16.94%) CCPS for a total consideration of Rs. 500 lakhs. The terms of the SSHA also outline certain terms and rights including options to acquire additional CCPS in subsequent tranches. During the current year ended March 31, 2026, the Company entered into an Amendment Agreement dated November 25, 2025, to early exercise the subsequent tranches. Accordingly, during the year ended March 31, 2026, the Company acquired an additional 2,625 CCPS for an aggregate consideration of ₹552.51 lakhs. All other terms and conditions of the SSHA continue to remain in full force and effect and are binding on the parties pursuant the Amendment Agreement. Upon completion of the acquisition of the additional CCPS, the Company exercised right of conversion and the CCPS were converted into fully paid up equity shares of Associate Entity. As of March 31, 2026, the Company holds 29.99% of the equity share capital of Dheya Engineering Technologies Private Limited.

8 Pursuant to the approval of the Board of Directors as its meeting held on November 12, 2025, effective from Janaury 01, 2026 the Company changed its registered office from 538, 539, 542 & 543, 7th Main of Peenya IV Phase Industrial Area, Yeshwanthpur Hobli, Bangalore, Bangalore North Taluk, Karnataka, India, 560058 to Plot No. 167, SY No, 74/1 and 74/2, Hitech Defence and Aerospace Park Industrial Area, Arebinamangala Village, Jala Hobli, Bangalore North Taluk, Bagalur (Bangalore), Bangalore north, Karnataka, India - 562149. The change has been carried out in accordance with applicable statutory requirements.

9 On November 21, 2025, the Government of India consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, viz., the Code on Wages, 2019; the Code on Social Security, 2020; the Industrial Relations Code, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the New Labour Codes). The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact arising from changes in regulations.
The New Labour Codes have resulted in a one-time increase in provision for employee benefits on account of recognition of past service costs. Based on the requirements of the New Labour Codes and the ICAI clarification, the Company has assessed and accounted for the incremental impact in the financial results under 'Employee benefits expense' for the year ended March 31, 2026.

10 During the year ended March 31, 2026, the Company executed a Joint Venture Shareholders' Agreement with Yusuf Bin Ahmed Kanoo Company Limited ("YBA Kanoo") to establish an Advanced Precision Machining and re-manufacturing Facility in Dammam, Saudi Arabia, proposed to operate under the name "YBAK Unimech Advanced Manufacturing Solutions LLC". The entity will be established with the Company holding a stake of 51% and YBA Kanoo holding 49%, operating as a standalone manufacturing platform in Saudi Arabia. No financial investment has been made as at March 31, 2026.

11 Subsequent to the year ended March 31, 2026, the Company entered into definitive agreements to acquire Hobel Bellows Private Limited and Hobel Bellows Co., and the acquisition was completed on April 27, 2026. The Company acquired a 100% controlling stake in these entities, which are specialised manufacturers of metallic bellows and precision-engineered assemblies. The acquisition was carried out through the Company and its wholly-owned subsidiary and involved a total investment of INR 45,000 lakhs. The consideration for the acquisition has been structured through a combination of equity, debt, and compulsorily convertible debentures (CCDs). This acquisition is intended to strengthen the Company's manufacturing capabilities and expand its offerings in higher-value engineered assemblies across both domestic and export markets.

12 Subsequent to year ended March 31, 2026, Uniflux Renewable Energy Private Limited was incorporated on April 27, 2026. The Company is wholly owned subsidiary of Unimech Aerospace and Manufacturing Limited. It has been incorporated to carry on the business of engineering, innovation, manufacturing and production, and to undertake engineering, procurement and commissioning (EPC) projects relating to green energy, renewable energy and clean energy.

13 The figures for the previous periods/year have been regrouped/rearranged/reclassified wherever necessary to make them comparable with current period.

For and on behalf of the Board of Directors of
Unimech Aerospace and Manufacturing Limited
(formerly known as Unimech Aerospace and Manufacturing Private Limited)
CIN : L30305KA2016PLC095712

UNIMECH AEROSPACE AND MANUFACTURING LIMITED BENGALURU 560 058

Ramakrishna Kamojhala
Whole-time Director and Chief Financial Officer
DIN: 07004517

Place : Bengaluru
Date : May 28, 2026

MSKA & ASSOCIATES LLP Bangalore Chartered Accountants

Initialed For Identification Purposes Only

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

SV Tower, No. 27, Floor 4
80 Feet Road, 6th Block, Koramangala
Bengaluru 560095, INDIA

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Unimech Aerospace and Manufacturing Limited (formerly known as Unimech Aerospace and Manufacturing Private Limited)

Report on the Audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of Unimech Aerospace and Manufacturing Limited (formerly known as Unimech Aerospace and Manufacturing Private Limited) (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") and its associate for the year ended March 31, 2026, ('the Statement') attached herewith, 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 ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of report of other auditor on separate audited financial statements of the associate the aforesaid Statement:

i. includes the annual financial results of the Holding Company and the following entities

Sr. No.	Name of the Entity	Relationship with the Holding Company
1	Innomech Aerospace Toolings Private Limited	Wholly Owned Subsidiary
2	Unimech Global Manufacturing Solution Inc.	Wholly Owned Subsidiary
3	Dheya Engineering Technologies Private Limited	Associate

ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the consolidated net profit, and consolidated other comprehensive loss and other financial information of the Group and its associate for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the consolidated financial results section of our report. We are independent of the Group and its associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditor in terms of their reports referred to in "Other Matters" paragraph below is sufficient and appropriate to provide a basis for our opinion.

MSKA & ASSOCIATES LLP Bangalore

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Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

This Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the consolidated net profit, and consolidated other comprehensive loss and other financial information of the Group and its associate in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and is in compliance with the Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Management and Board of Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associate are responsible for assessing the ability of the Group and its associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associate are responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.

MSKA & ASSOCIATES LLP Bangalore Chartered Accountants

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associate to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group and its associate to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entity included in the Statement, which have been audited by other auditors, such other auditor remain responsible for the direction, supervision and performance of the audits carried out by him. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters:

a. The Statement includes the audited financial results of one associate whose financial results reflect Group's share of net loss after tax of Rs. 40.87 lakhs, and Group's share of total comprehensive loss of Rs. 41.15 lakhs for the year ended March 31, 2026, as considered in the Statement, which have been audited by the other auditor. The other auditor's report on the financial results have been furnished to us by the management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this associate is based solely on the report of such other auditor and the procedures performed by us are as stated in paragraph above.

   Our opinion on the Statement is not modified in respect of the above matter with respect to our reliance on the work done and the report of the other auditor.

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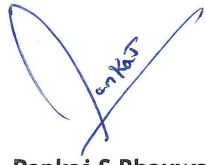
b. The Statement includes the unaudited financial results of one subsidiary whose financial results reflect total assets of Rs. Nil as at March 31, 2026, total revenue of Rs. Nil, net profit/(loss) after tax of Rs. Nil, total comprehensive income of Rs. Nil, and net cash flow of Rs. Nil for the year ended on that date respectively, as considered in the Statement. These unaudited financial results have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on such unaudited financial results. In our opinion and according to the information and explanations given to us by the Management, these financial results are not material to the Group.

Our opinion on the Statement is not modified in respect of the above matter with respect to our reliance on work done and the financial results certified by the Board of Directors.

c. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion on the Statement is not modified in respect of the above matter.

For M S K A & Associates LLP (formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187



Pankaj S Bhauwala
Partner
Membership No.: 233552
UDIN: 26233552FFTJAG9029

Place: Bengaluru
Date: May 28, 2026

Unimech Aerospace and Manufacturing Limited
(formerly known as Unimech Aerospace and Manufacturing Private Limited)
Regd. office : Plot No. 167, SY No. 74/1 and 74/2, Hitech Defense and Aerospace Park Industrial Area, Arebinamangala Village, Jala Hobli, Bangalore North Taluk, Bagalur (Bangalore), Bangalore north, Karnataka, India - 562149
E-mail : companysecretary@unimechaerospace.com, Website : unimechaerospace.com, CIN : L30305KA2016PLC095712

CONSOLIDATED AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(INR in lakhs, unless otherwise stated)

Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, plant and equipment	17,776.59	14,278.41
	(b) Right-of-use assets	1,860.48	1,779.38
	(c) Capital work-in-progress	323.53	501.68
	(d) Intangible assets	187.03	159.21
	(e) Investments accounted for using equity method	1,114.50	493.42
	(f) Financial assets		
	(i) Other financial assets	720.08	167.50
	(g) Income tax assets (net)	471.54	251.84
	(h) Deferred tax assets (net)	23.30	-
	(i) Other non-current assets	294.29	2,788.51
	Total non-current assets	**22,771.34**	**20,419.95**
2	**Current assets**		
	(a) Inventories	2,511.42	1,974.67
	(b) Financial assets		
	(i) Investments	46,840.91	33,857.69
	(ii) Trade receivables	6,479.84	5,498.30
	(iii) Cash and cash equivalents	3,715.40	14,176.94
	(iv) Bank balances other than cash and cash equivalents	8,623.53	75.00
	(v) Other financial assets	96.28	3,591.02
	(c) Income tax assets (net)	106.03	248.36
	(d) Other current assets	1,209.98	1,135.38
	Total current assets	**69,583.39**	**60,557.36**
	Total assets	**92,354.73**	**80,977.31**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity share capital	2,542.84	2,542.84
	(b) Other equity	71,196.17	64,347.88
	Total equity	**73,739.01**	**66,890.72**
	Liabilities		
2	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	2,747.94	3,417.63
	(ii) Lease liabilities	1,168.86	1,036.59
	(b) Provisions	246.51	83.81
	(c) Deferred tax liabilities (net)	-	55.16
	Total non-current liabilities	**4,163.31**	**4,593.19**
3	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	8,460.79	3,744.24
	(ii) Lease liabilities	295.26	231.96
	(iii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises; and	493.53	455.86
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	1,394.19	1,154.19
	(iv) Other financial liabilities	2,044.27	2,669.88
	(d) Other current liabilities	495.67	162.98
	(b) Provisions	893.98	806.17
	(c) Current tax liabilities (net)	374.72	268.12
	Total current liabilities	**14,452.41**	**9,493.40**
	Total liabilities	**18,615.72**	**14,086.59**
	TOTAL EQUITY AND LIABILITIES	**92,354.73**	**80,977.31**

UNIMECH AEROSPACE AND MANUFACTURING LIMITED BENGALURU 560 058

Unimech Aerospace and Manufacturing Limited
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E-mail : companysecretary@unimechaerospace.com, Website : unimechaerospace.com, CIN : L30305KA2016PLC095712

CONSOLIDATED AUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(INR in lakhs, unless otherwise stated)

S.N.	Particulars	Quarter ended			Year ended	
		31-Mar-26 (Audited - Refer note 5)	31-Dec-25 (Unaudited)	31-Mar-25 (Audited - Refer note 5)	31-Mar-26 (Audited)	31-Mar-25 (Audited)
1	**Income**					
	(a) Revenue from operations	8,180.21	3,371.79	6,837.17	24,049.04	24,292.58
	(b) Other income	1,476.14	1,090.40	1,016.22	4,696.93	2,476.67
	Total income	**9,656.35**	**4,462.19**	**7,853.39**	**28,745.97**	**26,769.25**
2	**Expenses**					
	(a) Cost of materials consumed	1,683.48	1,507.76	1,358.08	6,117.60	5,392.33
	(b) Changes in inventories of finished goods and work-in-progress	120.05	(769.68)	150.89	(237.45)	(88.12)
	(c) Subcontracting charges	372.42	244.88	724.11	1,406.14	2,135.49
	(d) Employee benefits expense	1,558.03	1,211.33	937.95	5,342.37	4,652.90
	(e) Finance costs	1,125.23	159.83	105.06	1,538.81	437.05
	(f) Depreciation and amortization expenses	715.71	687.83	393.92	2,626.11	1,056.23
	(g) Other expenses	922.49	1,023.41	914.42	3,908.86	2,993.84
	Total expenses	**6,497.41**	**4,065.36**	**4,584.43**	**20,702.44**	**16,579.72**
3	**Profit before tax for the period/year**	**3,158.94**	**396.83**	**3,268.96**	**8,043.53**	**10,189.53**
4	**Income tax expense**					
a	Current tax					
	-Tax expense for the period/year	633.56	149.54	263.62	1,718.82	1,606.93
	-Adjustments for current tax of prior period	(4.49)	-	-	35.52	114.15
b	Deferred tax	(97.04)	(0.82)	79.04	(79.98)	116.24
	Total income tax expense	**532.03**	**148.72**	**342.66**	**1,674.36**	**1,837.32**
5	**Profit before share of profit/loss of associate entity for the period/year**	**2,626.91**	**248.11**	**2,926.30**	**6,369.17**	**8,352.21**
6	Share of loss from associate entity	(16.72)	(9.52)	(6.10)	(40.87)	(6.56)
7	**Profit after tax for the period/year**	**2,610.19**	**238.59**	**2,920.20**	**6,328.30**	**8,345.65**
8	**Other Comprehensive Income (OCI)**					
	Items that will not be reclassified subsequently to profit or loss					
a	Remeasurement gain/(loss) on defined benefit plan	(37.10)	(11.70)	(75.31)	(41.60)	(96.81)
b	Income tax effect on above item	0.31	0.23	3.24	(1.52)	4.94
c	Share of other comprehensive loss from associate entity	0.37	(0.65)	-	(0.28)	-
	Total other comprehensive income/(loss) for the period/year	**(36.42)**	**(12.12)**	**(72.07)**	**(43.40)**	**(91.87)**
9	**Total comprehensive income for the period/year**	**2,573.77**	**226.47**	**2,848.13**	**6,284.90**	**8,253.78**
10	**Net profit attributable to :**					
	Equity shareholders of the Company	**2,610.19**	**238.59**	**2,920.20**	**6,328.30**	**8,345.65**
11	**Total comprehensive income attributable to :**					
	Equity shareholders of the Company	2,573.77	226.47	2,848.13	6,284.90	8,253.78
12	Paid-up equity share capital (Face value of share INR 5/- each)	2,542.84	2,542.84	2,542.84	2,542.84	2,542.84
13	Other equity				71,196.17	64,347.88
14	Earnings per share (Face value of share INR 5/- each) (Not annualised except for the year ended March 31):					
	(a) Basic (INR)	5.13	0.47	6.16	12.44	17.59
	(b) Diluted (INR)	5.12	0.47	6.16	12.42	17.59

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E-mail : companysecretary@unimechaerospace.com, Website : unimechaerospace.com, CIN : L30305KA2016PLC095712

CONSOLIDATED AUDITED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

(INR in lakhs, unless otherwise stated)

Sr. No.	Particulars	Year ended	
		31-Mar-26 (Audited)	31-Mar-25 (Audited)
A.	**Cash flows from operating activities**		
	Profit before tax	8,043.53	10,189.54
	Adjustments for:		
	Depreciation and amortisation expense	2,626.11	1,056.24
	Unrealised (gain)/loss on foreign currency transaction and translation	(145.07)	140.43
	Expected credit loss allowance and liquidated damages	64.26	97.11
	Employee share based payment expenses	563.39	-
	Provision for rework and warranty costs	1.18	74.47
	Finance costs	1,537.90	437.05
	Interest income	(3,410.67)	(1,323.44)
	Income from options (Derivative)	-	(109.72)
	Mark To Market (MTM) Gain on Investments	(382.63)	(521.15)
	Gain on account of lease modification	(21.60)	(18.15)
	Provision no longer required written back	-	(94.52)
	(Profit)/loss on sale of property, plant and equipment	89.54	(2.73)
	Profit on sale of investment	(310.12)	(204.69)
	Operating profit before working capital changes	**8,655.82**	**9,720.44**
	Changes in working capital		
	(Increase) / Decrease in inventories	(536.76)	(1.43)
	(Increase) / Decrease in trade receivables	(907.78)	(964.64)
	(Increase) / Decrease in other non current financial assets	(265.61)	-
	(Increase) / Decrease in other financial assets	(151.41)	(366.82)
	(Increase) / Decrease in other current assets	(116.15)	(33.58)
	(Increase) / Decrease in other non current assets	(15.16)	(2.79)
	Increase/ (Decrease) in trade payables	274.07	350.45
	Increase/ (Decrease) in other current liabilities	374.22	54.45
	Increase / (Decrease) in provisions	197.15	(1,052.44)
	Increase/ (Decrease) in other financial liabilities	316.56	2,344.62
	Net changes in workings capital	**(830.88)**	**327.82**
	Cash generated from operations	**7,824.94**	**10,048.26**
	Income taxes paid (net of refunds)	(1,769.41)	(1,907.23)
	Net cash flows from operating activities (A)	**6,055.53**	**8,141.03**
B.	**Cash flows from investing activities**		
	Payments for acquisition of property, plant and equipment	(3,480.88)	(13,087.27)
	Payments for acquisition of intangible assets	(108.21)	(126.24)
	Redemption/(Investment) of fixed deposit, net	(5,656.75)	(914.11)
	Proceeds from disposal of property, plant and equipment	2.45	10.00
	Investment in associate	(552.51)	(499.98)
	Investment in bonds and mutual funds	(66,129.78)	(37,844.13)
	Proceeds from sale of bonds and mutual funds	53,905.18	5,036.41
	Interest income	3,207.29	1,298.03
	Net cash flows used in investing activities (B)	**(18,813.21)**	**(46,127.29)**
C.	**Cash flows from financing activities**		
	Net proceeds from working capital borrowings	4,568.85	891.57
	Proceeds from term loan borrowings	-	4,395.57
	Repayment of term loan borrowings	(1,431.35)	(1,080.07)
	Net proceeds from issue of equity share capital through private placement	-	24,298.25
	Net proceeds from issue of equity share capital through initial public offering	-	23,479.55
	Loan processing fee	(8.22)	-
	Finance costs paid	(467.23)	(396.36)
	Principal payments on lease liabilities	(223.57)	(91.72)
	Interest payments on lease liabilities	(149.78)	(44.13)
	Net cash flows from financing activities (C)	**2,288.70**	**51,452.66**
D.	**Net increase/(decrease) in cash and cash equivalents (A+B+C)**	(10,468.98)	13,466.39
E.	Cash and cash equivalents at the beginning of the year	14,176.94	717.77
F.	Effects of exchange rate changes on cash and cash equivalents	7.44	(7.22)
G.	**Cash and cash equivalents at the end of the year**	**3,715.40**	**14,176.94**
	Components of cash and cash equivalents		
	Balances with banks:		
	In current accounts	1,680.44	175.33
	In Exchange Earners' Foreign Currency accounts (EEFC)	254.14	30.18
	In Deposits with original maturity of less than three months	1,780.82	13,970.90
	Cash on hand	-	0.53
	Total cash and cash equivalents at end of the year	**3,715.40**	**14,176.94**

UNIMECH AEROSPACE AND MANUFACTURING LIMITED BENGALURU 560 058

Explanatory notes to the Consolidated Audited Statement of Financial results for the Quarter and Year ended March 31, 2026

1 The consolidated audited statement of financial results of the Unimech Aerospace and Manufacturing Limited (formerly known as Unimech Aerospace and Manufacturing Private Limited) ("the Holding Company" or "the Company"), it's subsidiaries (the Holding Company along with it's subsidiaries together referred to as "the Group" and it's associate) have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on May 28, 2026. The statutory auditors of the Company have expressed an unmodified opinion on the consolidated audited financial results for the year ended March 31, 2026.

2 This statement includes the results of the Holding Company and the following entities:

Name of the Entity	Relationship with the Holding Company
1. Innomech Aerospace Toolings Private Limited	Wholly Owned Subsidiary
2. Unimech Global Manufacturing Solutions Inc.	Wholly Owned Subsidiary
3. Dheya Engineering Technologies Private Limited	Associate

3 The Group's operating segments are established in the manner consistent with the products of the Group that are evaluated regularly by the Chief Operating Decision Maker as defined in Ind AS 108 - Operating Segments. The Group is engaged primarily in the one segment i.e. business of manufacture and sale of tools, and components for use in the civil and defence aerospace sectors and there are no separate reportable segments as per Ind AS 108.

4 The consolidated unaudited financial results are available on the website of the Company https://unimechaerospace.com and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).

5 The figures for the quarter ended March 31, of current and the previous year in the consolidated financial results are the balancing figures between the audited figures for the full financial year and the unaudited published figures for the nine months ended December 31, for respective years.

6 The Company has estimated IPO-related expenses aggregating to Rs. 3,814.30 lakhs and allocated such expenses between the Company (Rs. 1,908.90 lakhs) and the Selling Shareholder (Rs. 1,905.40 lakhs) in proportion to the equity shares allotted to the public under the fresh issue by the Holding Company and the offer for sale by the Selling Shareholder, respectively. The Company has received proceeds of Rs. 23,091.10 lakhs, net of IPO expenses amounting to Rs. 1,908.90 lakhs, from the fresh issue of equity shares. The utilisation of the net IPO proceeds is summarised below. Further, out of the IPO expenses of Rs. 1,908.90 lakhs, an amount of Rs. 220 lakhs remains unutilised as at March 31, 2026.

(Amounts in lakhs)

Objects of the issue as per prospectus	Amount proposed as per offer document	Revised amounts as per shareholder's approval	Amount utilised upto March 31, 2026	Amount remaining un-utilised as at March 31, 2026
1. Funding of capital expenditure for expansion through purchase of machineries and equipment by Company;	3,636.60	2,354.00	2,354.00	-
2. Funding working capital requirements of Company;	2,528.50	2,528.50	1,346.00	1,182.50
3. Investment in/Loan to Material Subsidiary for:				
a) Funding of capital expenditure for expansion through purchase of machineries and equipment;	4,389.10	3,543.00	3,543.00	-
b) Funding its working capital requirements; and	4,471.50	4,471.50	2,333.00	2,138.50
c) Repayment / prepayment, in full or part, of certain borrowings;	4,000.00	-	-	-
4. Merger & Aquisition, Joint Ventures and Greenfield Projects	-	6,128.70	-	6,128.70
5. General corporate purposes	4,065.40	4,065.40	4,065.40	-
Net Proceeds	**23,091.10**	**23,091.10**	**13,641.40**	**9,449.70**

7 At its meeting held on February 14, 2025, the Board approved and recommended the Employee Stock Option Plan (ESOP) 2024, which was ratified by shareholders on March 25, 2025. Subsequently, the Nomination and Remuneration Committee approved the grant of 98,526 options to eligible employees on May 13, 2025.

8 Pursuant to approval by the Board of Directors, the Company entered into a Share Subscription and Shareholders Agreement ("SSHA") with Dheya Engineering Technologies Private Limited ("Dheya") for the subscription of Compulsory Convertible Preference Shares (CCPS). As of March 31, 2025, the Company has subscribed to and allotted 2,387 (16.94%) CCPS for a total consideration of Rs. 500 lakhs. The terms of the SSHA also outline certain terms and rights including options to acquire additional CCPS in subsequent tranches. During the current year ended March 31, 2026, the Company entered into an Amendment Agreement dated November 25, 2025, to early exercise the subsequent tranches. Accordingly, during the year ended March 31, 2026, the Company acquired an additional 2,625 CCPS for an aggregate consideration of INR 552.51 lakhs. All other terms and conditions of the SSHA continue to remain in full force and effect and are binding on the parties pursuant the Amendment Agreement. Upon completion of the acquisition of the additional CCPS, the Company exercised right of conversion and the CCPS were converted into fully paid up equity shares of Associate Entity. As of March 31, 2026, the Company holds 29.99% of the equity share capital of Dheya Engineering Technologies Private Limited.

9 Pursuant to the approval of the Board of Directors as its meeting held on November 12, 2025, effective from Janaury 01, 2026 the Company changed its registered office from 538, 539, 542 & 543, 7th Main of Peenya IV Phase Industrial Area, Yeshwanthpur Hobli, Bangalore, Bangalore North Taluk, Karnataka, India, 560058 to Plot No. 167, SY No, 74/1 and 74/2, Hitech Defence and Aerospace Park Industrial Area, Arebinamangala Village, Jala Hobli, Bangalore North Taluk, Bagalur (Bangalore), Bangalore north, Karnataka, India - 562149. The change has been carried out in accordance with applicable statutory requirements.

10 On November 21, 2025, the Government of India consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, viz., the Code on Wages, 2019; the Code on Social Security, 2020; the Industrial Relations Code, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the New Labour Codes). The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact arising from changes in regulations.
The New Labour Codes have resulted in a one-time increase in provision for employee benefits on account of recognition of past service costs. Based on the requirements of the New Labour Codes and the ICAI clarification, the Group has assessed and accounted for the incremental impact in the financial results under 'Employee benefits expense' for the year ended March 31, 2026.

11 During the year ended March 31, 2026, the Company executed a Joint Venture Shareholders' Agreement with Yusuf Bin Ahmed Kanoo Company Limited ("YBA Kanoo") to establish an Advanced Precision Machining and re-manufacturing Facility in Dammam, Saudi Arabia, proposed to operate under the name "YBAK Unimech Advanced Manufacturing Solutions LLC". The entity will be established with Group holding a stake of 51% and YBA Kanoo holding 49%, operating as a standalone manufacturing platform in Saudi Arabia. No financial investment has been made as at March 31, 2026.

12 Subsequent to the year ended March 31, 2026, the Group entered into definitive agreements to acquire Hobel Bellows Private Limited and Hobel Bellows Co., and the acquisition was completed on April 27, 2026. The Group acquired a 100% controlling stake in these entities, which are specialised manufacturers of metallic bellows and precision-engineered assemblies. The acquisition was carried out through the Company and its wholly-owned subsidiary and involved a total investment of INR 45,000 lakhs. The consideration for the acquisition has been structured through a combination of equity, debt, and compulsorily convertible debentures (CCDs). This acquisition is intended to strengthen the Group's manufacturing capabilities and expand its offerings in higher-value engineered assemblies across both domestic and export markets.

13 Subsequent to year ended March 31, 2026, Uniflux Renewable Energy Private Limited was incorporated on April 27, 2026. The Company is wholly owned subsidiary of Unimech Aerospace and Manufacturing Limited. It has been incorporated to carry on the business of engineering, innovation, manufacturing and production, and to undertake engineering, procurement and commissioning (EPC) projects relating to green energy, renewable energy and clean energy.

14 The figures for the previous periods/year have been regrouped/rearranged/reclassified wherever necessary to make them comparable with current period.

For and on behalf of the Board of Directors of
Unimech Aerospace and Manufacturing Limited
(formerly known as Unimech Aerospace and Manufacturing Private Limited)
CIN : L30305KA2016PLC095712

Ramakrishna Kamojhala
Whole time director and Chief Financial Officer
DIN: 07004517

Place : Bengaluru
Date : May 28, 2026

nitialed For Identification Purposes Only

May 28, 2026

To,

National Stock Exchange of India Ltd.
Symbol: UNIMECH

BSE Limited
Scrip Code: 544322

Sub: Declaration pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - in respect of Audit Report with unmodified opinion for the Audited Financial Results (Standalone and Consolidated) for the year ended March 31, 2026.

Dear Sir/Ma'am,

We hereby declare that the Statutory Auditors of the Company, M/s MSKA & Associates LLP, Chartered Accountants (FRN: 105047W/W101187) have issued an unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the Year ended March 31, 2026, which have been approved by the Board of Directors at its meeting held today i.e. May, 28, 2026.

This declaration is given in compliance with the requirements of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly acknowledge and take the same on records.

Thanking You,

Yours Faithfully,

For Unimech Aerospace and Manufacturing Limited
(Formerly known as Unimech Aerospace and Manufacturing Private Limited)

Ramakrishna Kamojhala
Whole Time Director and CFO
DIN: 07004517

Annexure-B

Details under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

S. No.	Particulars	Information of event
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment
2	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment;	May 28, 2026
3	Brief profile (in case of appointment);	Ms. Rashmi Gupta, is an Associate Member of Institute of Company Secretaries of India, having Membership No. A25382. In addition to being an Associate member of ICSI, Ms. Rashmi Gupta also holds Bachelor's degree in law from Chanakya Law College and is a B.Com graduate from Guru Gobind Singh College of Commerce, University of Delhi. She has more than 15 years of rich and diversified experience across various industries such as AI based HR Solutions, IT-ITES - Travel Tech., Consulting - Big 4s (PwC) & Law Firms, Manufacturing and Hospitality, etc., having managed key assignments including IPOs, QIPs, M&A's, Audits, etc. She is associated with the Company since April 02, 2026, as Assistant General Manager – CS & Legal. Before joining Unimech she was associated with large MNCs and Listed Corporates such as Forum Engineering, Japan (Listed in Tokyo Stock Exchange) – Head Legal & Company Secretary (Cognavi, India) and RateGain Travel Technologies Limited (Listed in NSE & BSE) – Associate Director – Legal & Compliance.
4	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

Annexure-C

Details under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

S. No.	Particulars	Information of event
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment
2	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment;	May 28, 2026
3	Brief profile (in case of appointment);	M/s RSM India, a member of RSM International, has been operating in India since 1996 and has a presence across 13 cities with over 3,000 professionals. The firm provides internal audit, risk advisory, and consulting services, leveraging technology-driven tools such as ACL, Alteryx, and Power BI to enhance audit quality and coverage. RSM serves a diverse clientele across industries and is empaneled with regulatory bodies such as CAG and PCAOB. The firm follows ISO-certified processes and adopts a structured, risk-based internal audit methodology supported by subject matter experts across various domains.
4	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable