

February 09, 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
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Subject: 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., February 09, 2026, have *inter alia* approved:

1. Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended December 31, 2025 along with Independent Auditor's Limited Review Reports. The said Financial Results were duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings. The same are enclosed and can also be accessed at the Company's website at https://www.unipartsgroup.com/home/quarterly_financial_results.
2. Declaration of second interim dividend for FY 2025-26 of Rs. 7.00 per equity share of face value of Rs. 10 each i.e., 70% on the Equity Share Capital of the Company and fixed Monday, February 16, 2026, as the Record Date for determining the shareholders who will be entitled to the said dividend. The interim dividend shall be paid to the eligible shareholders within 30 days from the date of declaration.

Further, pursuant to the provisions of Regulation 8(2) of the SEBI (Prohibition of Insider Trading) Regulations, 2015 ("PIT Regulations"), please find enclosed herewith a copy of the amended "Code of Fair Disclosure Practices of Unpublished Price Sensitive Information", as approved by the Board of Directors of the Company at its meeting held today, i.e., February 09, 2026. The above information is also being hosted on the Company's website at https://www.unipartsgroup.com/home/code_of_conduct_policies.

The Board Meeting commenced at **03.45 P.M. (IST)** and concluded at **04:26 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
Head Legal, Company Secretary and Compliance Officer

Encl: As above



S.C.VARMA AND CO.

Chartered Accountants

P-11/ 12, NDSE, Part-II New Delhi – 110049,

Tel.: 41625248, 24648247, 2464984

Email : scvarma@scvandco.com

Independent Auditor's Limited Review Report on the Standalone Unaudited Financial Results of the Company for the quarter ended 31st December 2025 and year-to-date results for the period from 1st April, 2025 to 31st December, 2025 pursuant to Regulation 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

**To
The Board of Directors of
Uniparts India Limited**

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Uniparts India Limited ("the Company") for the quarter ended 31st December, 2025 and year-to-date results for the period from 1st April, 2025 to 31st December, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligation 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.
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.: 011450

UDIN: 26011450GHHQAZ4282



Place: New Delhi

Date: 09th February, 2026



Statement of Standalone Unaudited Financial Results For The Quarter and Nine Month Ended December 31, 2025

(₹ in Millions)

Particular	Quarter Ended			Nine Month Ended		Year Ended
	31-12-2025 Unaudited	30-09-2025 Unaudited	31-12-2024 Unaudited	31-12-2025 Unaudited	31-12-2024 Unaudited	31-03-2025 Audited
INCOME						
Revenue from operations	1,836.85	1,762.24	1,281.74	5,215.90	4,264.41	5,738.17
Other income	339.23	376.65	57.48	773.88	458.28	712.13
Total Income	2,176.08	2,138.89	1,339.22	5,989.78	4,722.69	6,450.30
EXPENSES						
Cost of materials consumed	729.34	741.32	530.67	2,193.46	1,777.73	2,367.34
Changes in inventories of finished goods, work-in-progress, stock-in-trade and scrap	(12.03)	(37.90)	(15.64)	(139.85)	30.30	92.63
Employee benefits expense	359.80	348.74	310.67	1,058.69	923.93	1,237.86
Finance costs	14.83	13.89	12.49	40.81	41.00	50.29
Depreciation and amortization expenses	62.61	61.48	62.12	185.88	197.28	257.35
Other expenses	459.41	484.17	334.30	1,364.70	1,054.49	1,497.74
Total expenses	1,613.96	1,611.70	1,234.61	4,703.69	4,024.73	5,503.21
Net Profit/(Loss) for the period (Before Tax, Exceptional and/or Extraordinary Items)	562.12	527.19	104.61	1,286.09	697.96	947.09
Exceptional Items						
Impact of Labour Code (refer note 5)	(28.05)	-	-	(28.05)	-	-
Net Profit/(Loss) for the period before Tax (After Exceptional and/or Extraordinary Items)	534.07	527.19	104.61	1,258.04	697.96	947.09
TAX EXPENSES						
Current tax	77.61	56.69	29.76	186.51	109.64	128.51
Earlier years	(0.03)	-	-	(0.03)	-	-
Deferred tax	(12.78)	(2.94)	(2.22)	(17.41)	(5.07)	(10.67)
Total tax expenses	64.80	53.75	27.54	169.07	104.57	117.84
Profit for the period	469.27	473.44	77.07	1,088.97	593.39	829.25
OTHER COMPREHENSIVE INCOME						
Items that will not be reclassified to Profit or Loss						
Re-measurement gains / (losses) of defined benefit plans	1.31	3.16	0.98	(6.53)	(0.65)	(8.04)
Income tax effect	(0.33)	(0.80)	(0.25)	1.64	0.16	2.02
	0.98	2.36	0.73	(4.89)	(0.49)	(6.02)
Items that will be reclassified to Profit or Loss						
Effective portion of cash flow hedge	13.59	(31.63)	(17.84)	(34.67)	(30.86)	(13.75)
Net gain on FVTOCI debt instruments	(0.12)	(10.34)	(4.04)	(3.77)	8.38	(3.25)
Income tax effect	(3.40)	10.57	5.51	9.67	5.66	4.28
	10.07	(31.40)	(16.37)	(28.77)	(16.82)	(12.72)
Total other comprehensive income/(loss) for the period (net of tax)	11.05	(29.04)	(15.64)	(33.66)	(17.31)	(18.74)
Total comprehensive income for the period	480.32	444.40	61.43	1,055.31	576.08	810.51





Statement of Standalone Unaudited Financial Results For The Quarter and Nine Month Ended December 31, 2025

Particular	(₹ in Millions)					
	Quarter Ended			Nine Month Ended		Year Ended
	31-12-2025 Unaudited	30-09-2025 Unaudited	31-12-2024 Unaudited	31-12-2025 Unaudited	31-12-2024 Unaudited	31-03-2025 Audited
Paid-up equity share capital (face value of Rs. 10.00 per share)	451.35	451.34	451.34	451.35	451.34	451.34
Reserve excluding Revaluation Reserve as at balance sheet date						5,288.36
Basic Earning Per Share (EPS) (In ₹) (*Not annualised)	10.40*	10.49*	1.71*	24.13*	13.15*	18.37
Diluted Earning Per Share (EPS) (In ₹) (*Not annualised)	10.39*	10.49*	1.71*	24.12*	13.15*	18.37

See accompanying Notes to the Financial Results

Notes to the Standalone Unaudited Financial Results for the Quarter and Nine Month Ended December 31, 2025

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 February 09, 2026. The Statutory auditors have carried out Limited Review of the result for the nine month ended December 31, 2025 and have issued an unmodified review report.

2. These Standalone unaudited financial results for the quarter and nine month ended December 31, 2025 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 Board of Directors at their meeting held on 9th February 2026, approved a 2nd interim dividend of Rs 7.00/- per equity share of the face value of Rs. 10/- each aggregating to Rs 315.94 millions for the FY 2025-26 to the eligible members of the Company whose names appeared in the Register of Members as on 16th February 2026 ('Record Date').

5. On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 ("Labour Codes") which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment.

The Labour Codes, amongst other things, introduce changes, including a uniform definition of wages and enhanced benefits relating to leave. The Company has assessed the financial implications of these changes which has resulted in increase in gratuity liability arising out of past service cost and increase in leave liability by ₹28.05 million.

Considering the impact arising out of an enactment of the new legislation is an event of non-recurring nature, the Company has presented this incremental amount as "Impact of Labour Codes" under "Exceptional Item" in the unaudited financials result for the quarter and nine months ended December 31, 2025. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.

6. On 27th December, 2025, a fire incident occurred at one of the plants located at Ludhiana, Punjab, which resulted in damage to building, plant, equipment, and inventory. The damage to building, plant, equipment and inventory is adequately covered under an existing insurance policy and the claim process has been initiated. The insurance company has appointed surveyor to assess the loss & claim arising out of the fire incidence.

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



Place :- New Delhi
 Dated: 9th February 2026



FOR AND ON BEHALF OF THE BOARD

Tanushree Bagrodia

Tanushree Bagrodia
 (Whole-time Director)

[DIN: 06965596]



Particular	(₹ in Millions)					
	Quarter Ended			Nine Month Ended		Year Ended
	31-12-2025 Unaudited	30-09-2025 Unaudited	31-12-2024 Unaudited	31-12-2025 Unaudited	31-12-2024 Unaudited	31-03-2025 Audited
a) Debt Equity Ratio (number of times) [Debt/ Total Equity]	0.12	0.09	0.11	0.12	0.11	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 loans repaid)]	24.14	27.97	7.64	21.83	13.09	14.40
c) Interest Service Coverage Ratio (number of times) (not annualised) [(Profit before tax+Interest on Borrowings)/Interest on Borrowings]	42.66	43.66	10.66	36.39	21.15	23.21
d) Net worth (₹ In millions)	5,419.93	5,950.56	5,841.46	5,419.93	5,841.46	5,739.70
e) Current ratio (number of times) [Current assets / Current liabilities]	2.51	2.89	3.33	2.51	3.33	2.99
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%	0.03%	0.00%	0.03%	0.00%	0.10%
h) Current liability ratio (number of times) [Current liabilities / (Total liabilities)]	0.90	0.92	0.89	0.90	0.89	0.90
i) Total debts to total assets (number of times) [(Non current borrowings + Current borrowings) / Total assets]	0.08	0.07	0.08	0.08	0.08	0.09
j) Debtors turnover (number of times) (not annualised) [Sale of goods and services / Average Trade receivables]	2.64	2.07	1.43	6.09	4.74	6.21
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]	0.45	0.86	0.35	1.37	1.23	1.70
l) Operating margin (%) [(Profit before tax + Net Finance Charges +Depreciation and amortisation - Other Income) / Revenue from operations]	14.82%	12.98%	9.50%	13.63%	11.21%	9.46%
m) Return on Assets (%) [Net profit after tax / Revenue from operations]	25.55%	18.34%	6.01%	20.88%	13.91%	14.45%





S.C.VARMA AND CO.

Chartered Accountants

P-11/ 12, NDSE, Part-II New Delhi - 110049,

Tel.: 41625248, 24648247, 24649845

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Independent Auditor's Limited Review Report on the Consolidated Unaudited Financial Results of the company for the quarter ended 31st December 2025 and year-to-date results for the period from 1st April, 2025 to 31st December, 2025 pursuant to Regulation 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

**To
The Board of Directors
M/s Uniparts India Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of M/s Uniparts India Limited ("the Parent") and its subsidiaries listed in Appendix-1 (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 31st December 2025 and year-to-date results for the period from 1st April, 2025 to 31st December, 2025 ("the Statement"), being submitted by the Parent pursuant to Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 Pvt Ltd.
- ii. Uniparts USA Limited
- iii. Uniparts India GmbH
- iv. Gripwel Conag Pvt Ltd

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 and Regulation 52 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 consolidated unaudited financial results, whose interim financial information reflect total revenues (before consolidation adjustments) of Rs.1550.32 Million and Rs 4770.82 Million, total net profit/(loss) after tax (before consolidation adjustments) of Rs 108.06 Million and Rs 423.79 Million, total comprehensive income / (loss) (before consolidation adjustments) of Rs. 108.06 Million and Rs 423.79 Million, for the quarter ended 31st December 2025 and for the period from 1st April, 2025 to 31st December, 2025 respectively, as considered in the consolidated unaudited financial results. This interim financial information has 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 on the Statement is not modified in respect of the above matters.

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



(S.C. Varma)

Partner

M. No.: 011450

UDIN: 26011450IPNLLU9217



Place: New Delhi

Date: 09th February, 2026

Appendix –I

(Appended to Independent Auditor's Limited Review Report for the quarter ended 31st December 2025 and year-to-date results for the period from 1st April, 2025 to 31st December, 2025)

List of subsidiaries:

S. No.	Name of the Company	Country of Incorporation	% of Holding as at the quarter and year-to-date ended 31 st December, 2025	Subsidiary/ Step down subsidiary
1	Gripwel Fasteners Private Limited	India	100%	Subsidiary
2	Gripwel Conag Private Limited	India	100%	Subsidiary
3	Uniparts USA Ltd.	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 Ltd.



Appendix-II

(Appended to Independent Auditor's Limited Review Report for the quarter ended 31st December 2025 and year-to-date results for the period from 1st April, 2025 to 31st December, 2025)

S. No.	Name of Subsidiary/step down subsidiary	Name of Auditor for the quarter ended 31 st December 2025 and year-to-date results for the period from 1 st April, 2025 to 31 st December, 2025
1	Uniparts USA Ltd.	KNAV CPA LLP
2	Uniparts Olsen Inc.*	KNAV CPA LLP
3	Uniparts India GmbH	FJS Audit GmbH Wirtschaftsprüfungsgesellschaft

* held through Uniparts USA Ltd.





Statement of Consolidated Unaudited Financial Results For The Quarter and Nine Month Ended December 31, 2025

Particular	(₹ in Millions)					
	Quarter Ended			Nine Month Ended		Year Ended
	31-12-2025 Unaudited	30-09-2025 Unaudited	31-12-2024 Unaudited	31-12-2025 Unaudited	31-12-2024 Unaudited	31-03-2025 Audited
INCOME						
Revenue from operations	2,810.03	2,768.30	2,083.08	8,314.78	7,108.99	9,636.97
Other income	56.93	58.98	52.61	170.96	148.44	212.17
Total Income	2,866.96	2,827.28	2,135.69	8,485.74	7,257.43	9,849.14
EXPENSES						
Cost of materials consumed	1,143.08	929.99	765.97	3,087.24	2,376.16	3,117.97
Changes in inventories of finished goods, work-in-progress, stock-in-trade and scrap	(229.21)	(83.96)	(72.28)	(385.99)	208.98	431.64
Employee benefits expense	646.82	631.77	555.13	1,902.46	1,729.26	2,296.23
Finance costs	27.00	24.02	19.30	71.90	63.54	82.78
Depreciation and amortization expenses	113.50	110.42	106.34	334.50	333.08	442.57
Other expenses	689.35	709.98	514.20	2,047.59	1,691.35	2,335.21
Total expenses	2,390.54	2,322.22	1,888.66	7,057.70	6,402.37	8,706.40
Net Profit/(Loss) for the period (Before Tax, Exceptional and/or Extraordinary Items)	476.42	505.06	247.03	1,428.04	855.06	1,142.74
Exceptional Items						
Impact of Labour Code (refer note 5)	(34.19)	-	-	(34.19)	-	-
Net Profit/(Loss) for the period before Tax (After Exceptional and/or Extraordinary Items)	442.23	505.06	247.03	1,393.85	855.06	1,142.74
TAX EXPENSES						
Current tax	117.82	109.20	61.70	327.09	196.03	259.40
Earlier years	(0.18)	(0.32)	(0.02)	(0.50)	0.85	0.85
Deferred tax	(8.63)	2.33	(6.03)	(4.45)	6.42	2.45
Total tax expenses	109.01	111.21	55.65	322.14	203.30	262.70
Profit for the period	333.22	393.85	191.38	1,071.71	651.76	880.04
OTHER COMPREHENSIVE INCOME						
Items that will not be reclassified to Profit or Loss						
Re-measurement gains / (losses) of defined benefit plans	2.40	3.20	4.76	(7.01)	0.15	(8.83)
Income tax effect	(0.62)	(0.79)	(1.20)	1.76	(0.02)	2.22
	1.78	2.41	3.56	(5.25)	0.13	(6.61)
Items that will be reclassified to Profit or Loss						
Effective portion of cash flow hedge	23.22	(46.23)	(17.54)	(51.75)	(38.50)	(20.99)
Exchange differences in translating the financial statements of foreign operations	(18.58)	15.75	7.43	(11.80)	(11.66)	(26.90)
Net gain on FVTOCI debt instruments	(0.12)	(10.34)	(4.04)	(3.77)	8.38	(3.25)
Income tax effect	(5.82)	14.24	5.43	13.97	7.58	6.10
	(1.30)	(26.58)	(8.72)	(53.35)	(34.20)	(45.04)
Total other comprehensive income/(loss) for the period (net of tax)	0.48	(24.17)	(5.16)	(58.60)	(34.07)	(51.65)
Total comprehensive income for the period	333.70	369.68	186.22	1,013.11	617.69	828.39





Statement of Consolidated Unaudited Financial Results For The Quarter and Nine Month Ended December 31, 2025

Particular	(₹ in Millions)					
	Quarter Ended			Nine Month Ended		Year Ended
	31-12-2025 Unaudited	30-09-2025 Unaudited	31-12-2024 Unaudited	31-12-2025 Unaudited	31-12-2024 Unaudited	31-03-2025 Audited
Paid-up equity share capital (face value of Rs. 10.00 per share)	451.35	451.34	451.34	451.35	451.34	451.34
Reserve excluding Revaluation Reserve as at balance sheet date						8,420.81
Basic Earning Per Share (EPS) (In ₹) (*Not annualised)	7.38*	8.72*	4.24*	23.74*	14.44*	19.50
Diluted Earning Per Share (EPS) (In ₹) (*Not annualised)	7.37*	8.72*	4.24*	23.73*	14.44*	19.50

See accompanying Notes to the Financial Results

Notes to the Consolidated Unaudited Financial Results for the Quarter and Nine Month Ended December 31, 2025

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 February 09, 2026. The Statutory auditors have carried out Limited Review of the result for the nine month ended December 31, 2025 and have issued an unmodified review report.

2. These Consolidated unaudited financial results for the quarter and nine month ended December 31, 2025 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 Board of Directors at their meeting held on 9th February 2026, approved a 2nd interim dividend of Rs 7.00/- per equity share of the face value of Rs. 10/- each aggregating to Rs 315.94 millions for the FY 2025-26 to the eligible members of the Company whose names appeared in the Register of Members as on 16th February 2026 ('Record Date').

5. On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 ("Labour Codes") which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment.

The Labour Codes, amongst other things, introduce changes, including a uniform definition of wages and enhanced benefits relating to leave. The Group has assessed the financial implications of these changes which has resulted in increase in gratuity liability arising out of past service cost and increase in leave liability by ₹34.19 million.

Considering the impact arising out of an enactment of the new legislation is an event of non-recurring nature, the Group has presented this incremental amount as "Impact of Labour Codes" under "Exceptional Item" in the unaudited financials result for the quarter and nine months ended December 31, 2025. The Group continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.

6. On 27th December, 2025, a fire incident occurred at one of the plants located at Ludhiana, Punjab, which resulted in damage to building, plant, equipment, and inventory. The damage to building, plant, equipment and inventory is adequately covered under an existing insurance policy and the claim process has been initiated. The insurance company has appointed surveyor to assess the loss & claim arising out of the fire incidence.

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



FOR AND ON BEHALF OF THE BOARD

Tanushree Bagrodia

Tanushree Bagrodia
(Whole-time Director)

[DIN: 06965596]

Place :- New Delhi

Dated: - 9th February 2026



Particular	(₹ in Millions)					
	Quarter Ended			Nine Month Ended		Year Ended
	31-12-2025 Unaudited	30-09-2025 Unaudited	31-12-2024 Unaudited	31-12-2025 Unaudited	31-12-2024 Unaudited	31-03-2025 Audited
a) Debt Equity Ratio (number of times) [Debt/ Total Equity]	0.11	0.10	0.08	0.11	0.08	0.09
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)]	9.01	12.28	5.28	10.25	6.33	6.25
c) Interest Service Coverage Ratio (number of times) (not annualised) [(Profit before tax+Interest on Borrowings)/Interest on Borrowings]	26.97	33.95	20.51	32.21	21.50	23.18
d) Net worth (₹ in millions)	8,510.22	9,182.72	8,997.62	8,510.22	8,997.62	8,872.15
e) Current ratio (number of times) [Current assets / Current liabilities]	3.20	3.53	3.99	3.20	3.99	3.76
f) Long term debt to working capital (number of times) [Long Term Borrowings/Working capital]	0.02	0.02	0.00	0.02	0.00	0.00
g) Bad debts to Account receivable ratio (%) [Bad Debts / Average of Trade receivable]	0.00%	0.06%	0.00%	0.04%	0.04%	0.13%
h) Current liability ratio (number of times) [Current liabilities / (Total liabilities)]	0.77	0.78	0.76	0.77	0.76	0.77
i) Total debts to total assets (number of times) [(Non current borrowings + Current borrowings) / Total assets]	0.08	0.07	0.06	0.08	0.06	0.07
j) Debtors turnover (number of times) (not annualised) [Sale of goods and services / Average Trade receivables]	2.19	2.08	1.95	7.15	6.65	8.32
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]	0.22	0.21	0.17	0.66	0.62	0.88
l) Operating margin (%) [(Profit before tax + Net Finance Charges +Depreciation and amortisation - Other Income) / Revenue from operations]	18.71%	20.97%	15.36%	19.60%	15.52%	15.11%
m) Net profit margin (%) [Net profit after tax / Revenue from operations]	11.86%	14.23%	9.19%	12.89%	9.17%	9.13%





UNIPARTS
GROUP

UNIPARTS INDIA LIMITED

**CODE OF FAIR DISCLOSURE PRACTICES OF UNPUBLISHED PRICE SENSITIVE
INFORMATION ("CODE")**

1. Background

Regulation 8 of the SEBI (Prohibition of Insider Trading) Regulations, 2015, as amended (“**SEBI PIT Regulations**”) mandates every listed company to formulate a written code of fair disclosure practices of Unpublished Price Sensitive Information.

2. Terms and Definitions

Words and expressions used but not defined in this Code shall have the same meaning assigned to them in the SEBI (Prohibition of Insider Trading) Regulations, 2015, the Securities and Exchange Board of India Act, 1992, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 or the Companies Act, 2013 and the rules and regulations made thereunder, as the case may be or in any amendment thereto.

3. Overseeing and coordinating disclosure:

- a. The Compliance Officer as per ‘Code of Conduct to Regulate, Monitor and Report Trading by Designated Persons and immediate relative of Designated Persons of the Company’ is designated as the Chief Investor Relations Officer of the Company, to ensure timely, adequate, uniform and universal dissemination of information and disclosure of Unpublished Price Sensitive Information (“UPSI”) pursuant to this Code as required under the Regulations so as to avoid selective disclosure. The CIRO may be contacted by e-mail at: compliance.officer@unipartsgroup.com.
- b. The Chief Investor Relations Officer shall report to the Managing Director/Chief Executive Officer as the case may be.
- c. The Chief Investor Relations Officer shall ensure that information shared with analysts and research personnel is not UPSI.
- d. The Chief Investor Relations Officer shall be responsible for overseeing and coordinating disclosure of UPSI to analysts, shareholders and media, and educating Employees on disclosure policies and procedures.
- e. The Chief Investor Relations Officer shall also ensure that when interacting with media and external public, guidelines for disclosure of UPSI are complied with.
- f. All disclosure/dissemination of any UPSI (save and except disclosure required to be made under any law or under this Code) on behalf of the Company shall be first marked to the Chief Investor Relations Officer, for approval. Any such information shall be made public or published on behalf of the Company only if the same is approved by the Chief Investor Relations Officer. In case of doubt, the Chief Investor Relations Officer, shall consult and seek approval of the Managing Director/ Chief Executive Officer before dissemination of such information.
- g. Should any dissemination of information on behalf of the Company take place without prior approval referred above, out of accidental omission, selectively, inadvertently or otherwise by any Employee / Director of the Company then such Employee / Director of the Company shall forthwith inform the Chief Investor Relations Officer., about such disclosure. The Chief Investor Relations Officer will then promptly disseminate the information so as to make such information generally available.

4. Responding to market rumours:

- a. The Employee/ Director of the Company shall promptly direct any queries on news reports or requests for verification of market rumours received from regulatory authorities to the Chief Investor Relations Officer.

- b. The Chief Investor Relations Officer, shall on receipt of requests as aforesaid, consult the Managing Director/ Chief Executive Officer as the case may be and send an appropriate and fair response to the same.
- c. The Chief Investor Relations Officer shall be responsible for deciding in consultation with the Managing Director/Chief Executive Officer of the Company as to the necessity of a public announcement for verifying or denying rumours and thereafter making appropriate disclosures.
- d. All requests/queries received shall be documented and as far as practicable, the Chief Investor Relations Officer, shall request for such queries/requests in writing. No disclosure in response to the queries/request shall be made by the Chief Investor Relations Officer, unless the Managing Director/ Chief Executive Officer approves the same.

5. Disclosure/ dissemination of UPSI with special reference to analysts, institutional investors:

- a. No person, except those authorized by the Chief Investor Relations Officer, shall disclose any information relating to the Company's Securities to analysts and research persons.
- b. The Chief Investor Relations Officer shall be invited to meetings/ conferences organized by the Company with analysts/research persons.
- c. All Directors and Employees of the Company should follow the guidelines given hereunder while dealing with analysts and institutional investors.

6. Sharing of UPSI:

- a. The Employee and Director of the Company shall provide only public information to analysts/ research persons. In case any UPSI is proposed to be provided, the person proposing to so provide information shall consult the Chief Investor Relations Officer, in advance. The Chief Investor Relations Officer shall ensure that that the information provided to the analyst/research person/investor as above is made public simultaneously with such disclosure. The Company shall take extreme care and caution when dealing with Analysts' questions that raise issues outside the intended scope of discussion.
- b. The Chief Investor Relations Officer should tackle the unanticipated questions carefully. The unanticipated questions may be noted and a considered response be given later in consultation with the Managing Director/ Chief Executive Officer. If the answer to any question requires dissemination of UPSI, the Chief Investor Relations Officer, shall report the same to the Managing Director/Chief Executive Officer and obtain necessary approval for its dissemination to the Stock Exchanges/public announcement through press. The Chief Investor Relations Officer, shall, after dissemination of such UPSI, respond to such unanticipated questions.
- c. The Chief Investor Relations Officer shall handle all the UPSI on a need-to- know basis only. In case of doubt, the Chief Investor Relations Officer shall consult and seek approval of the Managing Director/ Chief Executive Officer before dissemination of such information.

7. Legitimate Purpose:

- a. The term "legitimate purpose" shall include sharing of UPSI in the ordinary course of business by an insider with partners, collaborators, lenders, customers, suppliers, merchant bankers, legal advisors, auditors, insolvency professionals or other advisors or consultants, provided that such sharing has not been carried out to evade or circumvent the prohibitions of the Regulations.
- b. Any person in receipt of UPSI pursuant to a "legitimate purpose" shall be considered an "insider" for

purposes of the Regulations and execution of confidentiality agreement with such persons, to maintain confidentiality of such UPSI in compliance with the Regulations.

8. Recording of discussion:

- a. All analyst and other investor relations conferences shall be attended by the Chief Investor Relations Officer who may be accompanied by any other Employee(s) of the Company. In order to avoid misquoting or misrepresentation, the Chief Investor Relations Officer can make transcripts or arrangements for recording the discussions at the meeting.

9. Simultaneous release of information:

- a. Whenever the Company proposes to organise meetings with investment analysts/research person, the Company shall make a press release or post relevant information on its website after every such meeting. The Company may also consider live webcasting of analyst meets.
- b. The Chief Investor Relations Officer shall be responsible for drafting of the press release or the text of the information to be posted on the Company's web-site, in consultation with the Managing Director/Chief Executive Officer.

10. Medium of disclosure/ dissemination:

- a. The Company shall disseminate all credible and concrete UPSI on a continuous and in a timely manner to stock exchanges where its Securities are listed in accordance with the requirements of applicable law and thereafter to the press.
- b. As a good corporate practice, the UPSI disclosed to the Stock Exchanges and to the Press may also be supplemented by prompt updates on the Company's website. The Company may also consider other modes of public disclosure of UPSI so as to improve investor access to the same.
- c. The information filed by the Company with the Stock Exchanges under the LODR shall also be posted on the Company's website.
- d. The Company will also promptly intimate any amendment to this Code, as required under the Regulations.

This Code was approved by the Board of Directors of the Company at its meeting held on April 16, 2022. This Code was amended by the Board of Directors of the Company at its meeting held on February 09, 2026.

POLICY ON DETERMINATION OF LEGITIMATE PURPOSE

1. Background

The Company shares data or information with various stakeholders like organizations, agencies, institutions, intermediaries, establishments, persons, etc., during the course of its business operations. Such unpublished data or information, if made publicly available may materially impact the market price of the listed securities of the Company. If such persons trade on the basis of unpublished price sensitive information ('UPSI'), it could result in an undue advantage to such persons. The trading in the securities of the Company by an insider is governed by and subject to the SEBI (Prohibition of Insider Trading) Regulations, 2015 ('Regulations') as amended from time to time and the 'Code of Conduct to Regulate, Monitor and Report Trading by Designated Persons and immediate relative of Designated Persons' and 'Code of Fair Disclosure Practices of Unpublished Price Sensitive Information' ('Code').

This "**Policy on Determination of Legitimate Purpose**" ('Policy') is framed by the Board of Directors of the Company pursuant to the amendment in the Regulations, in 2018 and is part of 'Code of Fair Disclosure Practices of Unpublished Price Sensitive Information'. (Regulation 3(2A) and 3(2B))

2. Terms and Definitions

Words and expressions used but not defined in this Code shall have the same meaning assigned to them in the SEBI (Prohibition of Insider Trading) Regulations, 2015, the Securities and Exchange Board of India Act, 1992, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 or the Companies Act, 2013 and the rules and regulations made thereunder, as the case may be or in any amendment thereto.

3. Legitimate Purpose

"Legitimate Purpose" shall mean sharing of UPSI in the ordinary course of business or on a need-to-know basis by an insider with partners, collaborators, lenders, customers, suppliers, merchant bankers, legal advisors, auditors, insolvency professionals or other advisors or consultants, provided that such sharing has not been carried out to evade or circumvent the prohibitions of the Regulation 3(2A) and 3(2B). The Company may share the UPSI if required in the interest of the Company.

In following cases which are illustrative in nature, sharing of UPSI, would be considered as legitimate purpose:

- a. For investigation, inquiry or request for information by statutory or governmental authorities or any other administrative body recognized by law;
Example: Any call for information or query received from Ministry of Corporate Affairs, Income Tax Authority, Securities and Exchange Board of India ("SEBI"), Stock Exchanges, Reserve Bank of India, Sectoral Regulatory Body, etc.
- b. Under any proceedings or pursuant to any order of courts or tribunals; Example: National Company Law Tribunal, National Company Law Appellate Tribunal, Quasi-judicial authority, Other Appellate Tribunals, Arbitration Proceedings, etc.
- c. As part of compliance with applicable laws, regulations, rules and requirements;
Example: Company Law, Securities Law, Income Tax Law, Banking Law, etc.
- d. Arising out of any contractual obligations or arrangement entered by the Company set forth in any contract, agreement, arrangement, settlement, understanding or undertaking.
Example: Due-diligence for any kind of restructuring, namely mergers & acquisitions, joint venture agreements, share purchase agreements, franchisee agreement, etc.
- e. Arising out of business requirement including requirement for the purposes of promoting the business and Strategies of business. Which may requires sharing of information with Promoters and Promoters in turn with their Promoters as well as by Promoters with their advisors, consultants, intermediaries, fiduciaries etc.

Example: Some of the examples which are illustrative in nature are as mentioned below;

- 1) Sharing the relevant UPSI by Company or Promoters for advice, consultation, valuation, fund raising or other intermediation and approvals in relation to the subject matter of a proposed deal/assignment/tie-up/venture/fund raising;
- 2) Sharing the relevant UPSI by Company or Promoters with intermediaries, fiduciaries, merchant bankers, advisors, lawyers, bankers, consultants, valuers, auditors, insolvency professionals, business support agents, transaction processing service providers in order to avail professional services from them;
- 3) Sharing the relevant UPSI by Company or Promoters for advice, consultation, transaction support, intermediation and approvals on projects relating to enterprise transformation, strategy, change management, analytics, re-organization, operation improvement, technology and similar domains;
- 4) Sharing the relevant UPSI by Company or Promoters with business partners essential to fulfill the terms and conditions of a business contract with a client, vendor, collaborator or lender;
- 5) Sharing the relevant UPSI by Company or Promoters for advice, consultation, transaction support, intermediation and approvals in the process of evaluation of new products, business opportunities and new lines of business;
- 6) Sharing the relevant UPSI by Company or Promoters for statutory consolidation requirements or related customary disclosure obligations;
- 7) Sharing the relevant UPSI by Company or Promoters with persons engaged or involved in the processes leading to disclosure of events set out in Schedule III to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

Any person in receipt of UPSI pursuant to a “legitimate purpose” shall be considered an “insider” for purposes of the Regulations and shall comply with the Code.

4. Process for sharing UPSI

The insider may conduct the following steps while sharing UPSI:

- i. Satisfy that information is UPSI and sharing is for legitimate purpose
- ii. Identify the persons with whom the information is to be shared
- iii. Notify the recipient that UPSI is being shared and enter into a confidentiality/non-disclosure agreement.
- iv. Mode of sharing UPSI shall be either by an email (address directly to the insider without copying) or hard copy or any other electronic mode or device or provide access to the information, data, server with acknowledgement or verbal exchange.
- v. Maintain names of the persons along with PAN (or any other identifier where PAN is not available) with whom information is shared. The database shall be maintained with adequate internal controls and checks such as time stamping and audit trails to ensure non-tampering of the database. This database shall be kept confidential.

5. System Audit

There should be periodic audit once in a year to ensure the integrity of the system and data maintained.

6. Policy Review

The Policy shall be reviewed periodically in accordance with review of internal control and check as well as changes or any regulatory requirements from time to time.

In the events of inconsistency of this Policy with any legal provisions, the provisions of the law shall override this Policy.
