

February 12, 2026

<b>BSE Limited</b> Phiroze Jeejeebhoy Towers Dalal Street, Mumbai – 400 001  <b>Scrip Code: 543689</b>	<b>National Stock Exchange of India Limited</b> Exchange Plaza, C-1, Block G Bandra Kurla Complex Bandra (E), Mumbai – 400 051  <b>Symbol: UNIPARTS</b>
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**Sub.: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 30 of Para B, Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) read with Master circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, we hereby inform that we have received an intimation under Section 143(3) and Section 156 of the Income Tax Act, 1961. It may be noted that the claims are not maintainable against the Company. The management is confident that there is no material financial impact to the Company. Further, the Company is evaluating options to avail itself of legal remedies and file an appropriate appeal against the said demand order.

Please find enclosed requisite information in terms of aforesaid circular in Form A.

The intimation is also being hosted on the website of the Company at [www.unipartsgroup.com](http://www.unipartsgroup.com).

We request you to take the above on record as required under the SEBI Listing Regulations.

Yours faithfully,

**For Uniparts India Limited**

**Jatin Mahajan**  
**Head Legal, Company Secretary and Compliance Officer**

## **Form A**

**Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with SEBI Circular No. Master circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024**

<b>S.No</b>	<b>Particulars</b>	<b>Details</b>
1	Name of the listed entity	UNIPARTS INDIA LTD
2	Type of communication received	Order under Section 143(3) r.w.s. 144B alongwith Notice of demand of INR 25,79,86,410/- under section 156 of the Income-Tax Act, 1961
3	Date of receipt of communication	12-02-2026 at 01:31 p.m. (IST)
4	Authority from whom communication received	Assessment Unit, Income Tax Department
5	Brief summary of the material contents of the communication received, including reasons for receipt of the communication	The case of the company for AY 2024-25 was selected for scrutiny as per the provision of Section 143 of the Income Tax Act pursuant to which company has received assessment order under section 143(3) along with notice of demand under section 156 of the Act. The order mainly contains income reported by the company in its return of income and the details of income assessed by the assessing officer.
6	Period for which communication would be applicable, if stated	Assessment year 2024-25.
7	Expected financial implications on the listed company, if any	The claims raised are not maintainable against the Company, and the Management is confident that there will be no material financial impact on the Company. The Company intends to file a rectification petition in this regard. The Company is also evaluating available legal options and will take appropriate action, including filing an appeal against the said demand order.
8	Details of any aberrations/non-compliances identified by the authority in the communication	While computing the tax liability, the assessment unit did not consider the deduction available under Section 80M amounting to INR 83,27,89,954, which resulted demand of INR 25,79,86,410/- (including interest under section 234A&B).
9	Details of any penalty or restriction or sanction imposed pursuant to the communication	Penalty proceeding u/s 270A is being initiated separately for under reporting of the income.

10	Action(s) taken by listed company with respect to the communication	The Company, based on its preliminary assessment, believes that it has a good case on merits and is confident of a favourable outcome at the appellate stage.
11	Any other relevant information	Nil