

Ref. No. Z-IV/R-39/D-2/174 & 207

Date: November 03, 2025

National Stock Exchange of India Ltd. Listing Deptt., Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai - 400051	BSE Ltd. Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai-400001
NSE Symbol: UNOMINDA	BSE Scrip: 532539

Sub: - REPORT OF THE AUDIT COMMITTEE AND INDEPENDENT DIRECTORS OF UNO MINDA LIMITED CERTIFYING COMPENSATION OF FRACTIONAL ENTITLEMENTS TO ELIGIBLE SHAREHOLDERS OF TRANSFEROR COMPANIES PURSUANT TO THE SCHEME OF AMALGAMATION OF KOSEI MINDA ALUMINUM COMPANY PRIVATE LIMITED ("TRANSFEROR COMPANY 1"), KOSEI MINDA MOULD PRIVATE LIMITED ("TRANSFEROR COMPANY 2"), AND MINDA KOSEI ALUMINUM WHEEL PRIVATE LIMITED ("TRANSFEROR COMPANY 3") WITH UNO MINDA LIMITED ("THE COMPANY") AND THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS ("THE SCHEME").

Dear Sir(s),

In accordance with Paragraph D of Part I of the SEBI Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023 on Scheme of Arrangement by the Securities and Exchange Board of India, we hereby submit the Report of the Audit Committee, and Report of the Independent Directors of the Company both dated November 03, 2025, certifying that the Company has duly compensated the eligible shareholder entitled to fractional shares under the Scheme, within 90 (ninety) days from the Allotment Date i.e., August 06, 2025. The eligible shareholder has been duly compensated on October 28, 2025.

Thanking you.

Yours faithfully,

For Uno Minda Limited



Tarun Kumar Srivastava
Company Secretary & Compliance Officer
ICSI Mem. No. A11994
Place: Manesar, Gurugram



Encl: As above

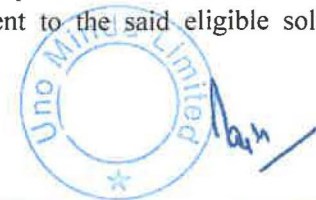
REPORT OF THE AUDIT COMMITTEE OF UNO MINDA LIMITED (“COMPANY”) CERTIFYING ALLOTMENT TO ELIGIBLE SHAREHOLDER(S) ENTITLED TO FRACTIONAL SHARES (“ELIGIBLE SHAREHOLDER”) OF TRANSFEROR COMPANIES PURSUANT TO THE SCHEME OF AMALGAMATION OF KOSEI MINDA ALUMINUM COMPANY PRIVATE LIMITED (“TRANSFEROR COMPANY 1”), KOSEI MINDA MOULD PRIVATE LIMITED (“TRANSFEROR COMPANY 2”), AND MINDA KOSEI ALUMINUM WHEEL PRIVATE LIMITED (“TRANSFEROR COMPANY 3”) WITH UNO MINDA LIMITED AND THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS.

Audit Committee Members:

Mr. Rajiv Batra
Ms. Rashmi Hemant Urdhwareshe
Dr. Sandhya Shekhar

1. Background

- 1.1. The Scheme of Amalgamation of Kosei Minda Aluminum Company Private Limited (“Transferor Company 1”), Kosei Minda Mould Private Limited (“Transferor Company 2”) and Minda Kosei Aluminum Wheel Private Limited (“Transferor Company 3”) (Collectively referred to as “Transferor Companies”) with Uno Minda Limited and their respective shareholders and creditors (the “Scheme”) has been approved by the Hon’ble National Company Law Tribunal (NCLT), New Delhi Bench, vide its order dated December 18, 2024 and which has become effective from January 29th 2025.
- 1.2. As per Clause 15.1 of the Scheme of Amalgamation, the Transferee Company shall issue and allot securities to eligible Shareholders of Transferor Company 1 and Transferor Company 2 as on record date, in the following share exchange ratio:
 - 13 (Thirteen) fully paid-up equity shares of INR 2 (Indian Rupees Two) each of the Transferee Company for every 10,000 (Ten Thousand) fully paid-up equity shares of INR 10 (Indian Rupees ten) each of the Transferor Company 1 held by the Eligible shareholder;
 - 181 (One Hundred eighty-one) fully paid-up equity shares of INR 2 (Indian Rupees Two) each of the Transferee Company for every 10,000 (Ten Thousand) fully paid-up equity shares of INR 10 (Indian Rupees ten) each of the Transferor Company 2 held by the Eligible shareholder;
- 1.3. Accordingly, pursuant to the Scheme, the Board of Directors at its meeting held on August 06th 2025 (the “allotment date”) has allotted 2,81,974 (Two Lakh Eighty-One Thousand Nine Hundred Seventy-Four) equity shares of INR 2 (Two) each to the shareholder of Transferor Company 1 and Transferor Company 2 eligible as on record date i.e., August 01, 2025. As the Transferor Company 3 was the Wholly-owned Subsidiary of the Transferee Company, no shares were to be allotted by the Transferee Company.
- 1.4. While determining the allotment pursuant to the Scheme, a sole shareholder became entitled to fractional shares. As there was no other shareholder of Transferor Companies to whom shares were to be allotted, the Company directly allotted fractional entitlement to the said eligible sole shareholder.



- 1.5. In terms of the Securities and Exchange Board of India's ("SEBI") Master circular number SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023 ("SEBI Master Circular") read with any other amendments made thereto and all other applicable regulations, the Audit Committee of the Company are required to issue a report certifying that the Company has duly compensated the eligible shareholder entitled to fractional shares, within 90 (ninety) days from the Allotment Date. Accordingly, Audit Committee of Uno Minda Limited on November 02, 2025 considered and adopted the report certifying that the transferee company has compensated the Eligible Shareholder on October 28, 2025.

2. Documents placed before the Audit Committee

- 2.1. Resolution passed by Board of Directors of the Company dated August 06th 2025 approving the allotment of 2,81,974 (Two Lakh Eighty-One Thousand Nine Hundred Seventy-Four) equity shares of Rs. 2 (Two) each to the eligible sole shareholder of Transferor Company 1 and Transferor Company 2 pursuant to the Scheme along with the list of allottee;
- 2.2. The Scheme of Amalgamation as approved by Hon'ble NCLT, New Delhi;
- 2.3. The NSDL Corporate Action execution letter for credit of 2,81,974 Equity Shares into the Demat A/c of the Sole Shareholder.

3. Treatment of Fractional Entitlements

- 3.1. The calculation of fractional entitlement arising under the Scheme is as under:

S. NO.	Transferor Companies	Fractional Entitlement	Rounded off
1.	Transferor Company 1	0.02 Shares	-
2.	Transferor Company 2	0.84 Shares	-
	TOTAL	0.86 Shares	1 Share

- 3.2. While determining the allotment pursuant to the Scheme, a sole shareholder became entitled to fractional shares. As there was no other shareholder of Transferor Companies to whom shares were to be allotted, the Company directly allotted fractional entitlement i.e., one Equity share to the said eligible sole shareholder.

4. Certification of the Audit Committee

The members of the Audit Committee, after due consideration of all the necessary documents, certifies that the Company has duly compensated the eligible shareholder entitled to fractional shares, within 90 (ninety) days from the Allotment Date in accordance with Paragraph D of Part 1 of the SEBI Master Circular and Clause 15.1 of the Scheme.

**For and on behalf of the Audit Committee of
Uno Minda Limited**



Rajiv Batra
Chairman
Date: 03.11.2025
Place: Mumbai



REPORT OF THE INDEPENDENT DIRECTORS OF UNO MINDA LIMITED ("COMPANY") CERTIFYING ALLOTMENT TO ELIGIBLE SHAREHOLDER(S) ENTITLED TO FRACTIONAL SHARES ("ELIGIBLE SHAREHOLDER") OF TRANSFEROR COMPANIES PURSUANT TO THE SCHEME OF AMALGAMATION OF KOSEI MINDA ALUMINUM COMPANY PRIVATE LIMITED ("TRANSFEROR COMPANY 1"), KOSEI MINDA MOULD PRIVATE LIMITED ("TRANSFEROR COMPANY 2") AND MINDA KOSEI ALUMINUM WHEEL PRIVATE LIMITED ("TRANSFEROR COMPANY 3") WITH UNO MINDA LIMITED AND THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS.

Independent Directors:

Mr. Rajiv Batra
Ms. Rashmi Hemant Urdhwaresha
Mr. Randhir Singh Kalsi
Mr. Abhay Damle
Mr. Shekar Viswanathan
Dr. Sandhya Shekhar

1. Background

- 1.1. The Scheme of Amalgamation of Kosei Minda Aluminum Company Private Limited ("Transferor Company 1"), Kosei Minda Mould Private Limited ("Transferor Company 2") and Minda Kosei Aluminum Wheel Private Limited ("Transferor Company 3") (Collectively referred to as "Transferor Companies") with Uno Minda Limited and their respective shareholders and creditors (the "Scheme") has been approved by the Hon'ble National Company Law Tribunal (NCLT), New Delhi Bench, vide its order dated December 18, 2024 and which has become effective from January 29th 2025.
- 1.2. As per Clause 15.1 of the Scheme of Amalgamation, the Transferee Company shall issue and allot securities to eligible Shareholders of Transferor Company 1 and Transferor Company 2 as on record date, in the following share exchange ratio:
 - 13 (Thirteen) fully paid-up equity shares of INR 2 (Indian Rupees Two) each of the Transferee Company for every 10,000 (Ten Thousand) fully paid-up equity shares of INR 10 (Indian Rupees ten) each of the Transferor Company 1 held by the Eligible shareholder;
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- 1.3. Accordingly, pursuant to the Scheme, the Board of Directors at its meeting held on August 06th 2025 (the "allotment date") has allotted 2,81,974 (Two Lakh Eighty-One Thousand Nine Hundred Seventy-Four) equity shares of INR 2 (Two) each to the shareholder of Transferor Company 1 and Transferor Company 2 eligible as on record date i.e., August 01, 2025. As the Transferor Company 3 was the Wholly-owned Subsidiary of the Transferee Company, no shares were to be allotted by the Transferee Company.



- 1.4. While determining the allotment pursuant to the Scheme, a sole shareholder became entitled to fractional shares. As there was no other shareholder of Transferor Companies to whom shares were to be allotted, the Company directly allotted fractional entitlement to the said eligible sole shareholder.
- 1.5. In terms of the Securities and Exchange Board of India's ("SEBI") Master circular number SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023 ("SEBI Master Circular") read with any other amendments made thereto and all other applicable regulations, the Independent Directors of the Company are required to issue a report certifying that the Company has duly compensated the eligible shareholder entitled to fractional shares, within 90 (ninety) days from the Allotment Date. Accordingly, Independent Director of Uno Minda Limited on November 03, 2025 considered and adopted the report certifying that the transferee company has compensated the Eligible Shareholder on October 28, 2025.

2. Documents placed before the Independent Directors

- 2.1. Resolution passed by Board of Directors of the Company dated August 06th 2025 approving the allotment of 2,81,974 (Two Lakh Eighty-One Thousand Nine Hundred Seventy-Four) equity shares of Rs. 2 (Two) each to the eligible sole shareholder of Transferor Company 1 and Transferor Company 2 pursuant to the Scheme along with the list of allottee;
- 2.2. The Scheme of Amalgamation as approved by Hon'ble NCLT, New Delhi;
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4. Certification of the Independent Directors

The Independent Directors, after due consideration of all the necessary documents, certifies that the Company has duly compensated the eligible shareholder entitled to fractional shares, within 90 (ninety) days from the Allotment Date in accordance with Paragraph D of Part 1 of the SEBI Master Circular and Clause 15.1 of the Scheme.

**For and on behalf of the Independent Directors of
Uno Minda Limited**



Rajiv Batra
Independent Director
Date: 03.11.2025
Place: Mumbai