

October 27, 2026

To,

National Stock Exchange of India Ltd.

Symbol: UNIMECH

BSE Limited

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 Sirs,

In furtherance of our intimation dated October 22, 2026, and 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 ('Company') at its meeting held today, i.e., October 27, 2026, have *inter-alia* considered and approved the following:

1. Un-audited Financial Results:

The Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended as on September 30, 2026 along with the Limited Review Report issued by the Statutory Auditors of the Company, in compliance with the requirements of Regulation 33 of the SEBI Listing Regulations, are enclosed herewith as '*Annexure-I*'.

2. Acquisition of Equity Shares of Hobel Bellows Private Limited from Innomech Aerospace Toolings Private Limited pursuant to an internal group restructuring:

Approved the proposal to acquire 60,80,000 Equity Shares of Hobel Bellows Private Limited ('Hobel') from Innomech Aerospace Toolings Private Limited, wholly owned subsidiary of the Company. Consequent to the completion of the proposed acquisition, Hobel shall become a wholly-owned subsidiary of the Company. The transaction is intended to simplify and streamline the Group's holding structure and enhance administrative efficiency.

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, will be submitted post completion of the acquisition.

3. Promotion and consequent change in designation of Senior Management from Assistant General Manager to General Manager and transition to 'Innomech Aerospace Toolings Private Limited' (wholly owned subsidiary) pursuant to internal group restructuring:

Approved the promotion and consequent change in designation of Mr. Prathap B. Naidu, Senior Management of the Company, from Assistant General Manager to General Manager, with effect from November 1, 2026. Further, pursuant to the internal group restructuring Mr. Prathap B. Naidu, has been transferred to Innomech Aerospace Toolings Private Limited and he ceased to be Senior Management with effect from November 1, 2026.

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-II*'.



The meeting of the Board of Directors commenced at 01:00 P.M. and concluded at 08:00 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.

Yours Faithfully,

For Unimech Aerospace and Manufacturing Limited

RASHMI GUPTA

Digitally signed by RASHMI

GUPTA

Date: 2026.10.27 21:07:55

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Rashmi Gupta

Company Secretary & Compliance Officer

M. No: A25382

Encl: As above



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 Review Report on Standalone Unaudited Financial Results of Unimech Aerospace and Manufacturing Limited for the quarter and year-to-date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Unimech Aerospace and Manufacturing Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Unimech Aerospace and Manufacturing Limited (hereinafter referred to as 'the Company'), for the quarter ended September 30, 2026 and the year-to-date results for the period from April 01, 2026 to September 30, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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 specified under section 143(10) of the Act 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 the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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: 26233552TMTJJF5424



Place: Bengaluru
Date: October 27, 2026

Unimech Aerospace and Manufacturing Limited

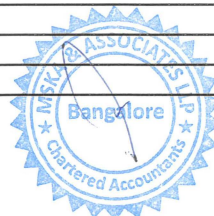
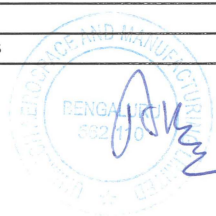
Regd. office : Plot No. 167, SY No. 74/1 and 74/2, Hitech Defense and Aerospace Park Industrial Area, Arebinamangala Village, Jala Hobli, Bangalore North Taluk, Bagalur (Bangalore), Bangalore north, Karnataka, India - 562149

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

STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(INR in lakhs, unless otherwise stated)

Sr. No.	Particulars	As at September 30, 2026	As at March 31, 2026
		(Unaudited)	(Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	5,308.54	5,220.55
	(b) Capital work-in-progress	702.13	254.03
	(c) Right-of-use assets	1,367.86	1,329.46
	(d) Intangible assets	64.81	68.83
	(e) Investments accounted for using equity method	1,462.03	1,162.21
	(f) Financial assets		
	(i) Investments	15,264.82	173.82
	(ii) Loans	10,862.11	4,058.73
	(iii) Other financial assets	306.73	361.63
	(g) Deferred tax assets (net)	216.95	23.30
	(h) Other non-current assets	1,811.30	78.03
	Total non-current assets	37,367.28	12,730.59
2	Current assets		
	(a) Inventories	170.15	82.77
	(b) Financial assets		
	(i) Investments	13,114.84	31,332.14
	(ii) Loans	1,531.93	1,175.60
	(iii) Trade receivables	1,992.87	515.29
	(iv) Cash and cash equivalents	4,064.75	2,017.95
	(v) Bank balances other than cash and cash equivalents	2.08	8,623.53
	(vi) Other financial assets	685.79	377.00
	(c) Income tax assets (net)	201.01	106.03
	(d) Other current assets	1,480.88	896.31
	Total current assets	23,244.30	45,126.62
	Total assets	60,611.58	57,857.21
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	2,545.10	2,542.84
	(b) Other equity	53,777.06	52,565.56
	Total equity	56,322.16	55,108.40
2	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	902.03	-
	(ii) Lease liabilities	1,153.18	1,168.86
	(b) Provisions	26.06	1.37
	Total non-current liabilities	2,081.27	1,170.23
3	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	300.00	-
	(ii) Lease liabilities	365.83	295.26
	(iii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises; and	283.25	86.93
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	279.74	366.34
	(iv) Other financial liabilities	492.39	450.56
	(b) Other current liabilities	44.32	91.94
	(c) Provisions	324.66	287.55
	(d) Current tax liabilities (net)	117.96	-
	Total current liabilities	2,208.15	1,578.58
	Total Liabilities	4,289.42	2,748.81
	Total Equity and Liabilities	60,611.58	57,857.21



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Unimech Aerospace and Manufacturing Limited

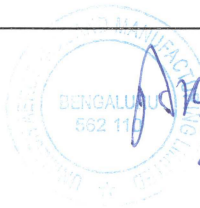
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STANDALONE UNAUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2026

(INR in lakhs, unless otherwise stated)

S.N.	Particulars	Quarter ended			Six months ended		Year Ended
		30-Sep-26 (Unaudited)	30-Jun-26 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)
1	Income						
	(a) Revenue from operations	1,695.36	459.06	1,504.37	2,154.42	2,674.92	4,391.59
	(b) Other income	709.70	978.32	1,033.96	1,688.02	2,150.47	4,087.13
	Total income	2,405.06	1,437.38	2,538.33	3,842.44	4,825.39	8,478.72
2	Expenses						
	(a) Cost of materials consumed	138.34	108.08	217.28	246.42	447.38	731.70
	(b) Changes in inventories of finished goods and work-in-progress	(60.13)	(9.50)	385.23	(69.63)	385.00	630.59
	(c) Subcontracting charges	56.00	101.83	106.02	157.83	311.09	503.99
	(d) Employee benefit expenses	413.88	377.71	397.78	791.59	643.25	1,381.50
	(e) Finance costs	50.81	40.96	40.05	91.77	73.84	150.69
	(f) Depreciation and amortization expenses	262.13	237.18	221.12	499.31	413.24	922.89
	(g) Other expenses	498.80	281.09	290.51	779.89	490.67	1,128.36
	Total expenses	1,359.83	1,137.35	1,657.99	2,497.18	2,764.47	5,449.72
3	Profit before tax for the period/year	1,045.23	300.03	880.34	1,345.26	2,060.92	3,029.00
4	Income tax (credit)/expense						
a	Current tax						
	-Tax expense for the period/year	179.24	373.41	272.38	552.65	515.19	843.90
	-Adjustments for current tax of prior period	(86.48)	-	47.91	(86.48)	47.91	43.42
b	Deferred tax (credit)/charge	99.88	(293.53)	(33.69)	(193.65)	17.88	(79.98)
	Total income tax expense	192.64	79.88	286.60	272.52	580.98	807.34
5	Profit after tax for the period/year	852.59	220.15	593.74	1,072.74	1,479.94	2,221.66
6	Other comprehensive income/(loss)						
	Items that will not be reclassified subsequently to profit or loss						
a	Remeasurement gain/(loss) on defined benefit plan	(12.37)	3.57	13.64	(8.80)	8.21	6.05
b	Income tax effect on above item	0.90	(0.90)	(3.43)	-	(2.06)	(1.52)
	Total other comprehensive income/(loss) for the period/year	(11.47)	2.67	10.21	(8.80)	6.15	4.53
7	Total comprehensive income for the period/year	841.12	222.82	603.95	1,063.94	1,486.09	2,226.19
8	Paid-up equity share capital (Face value of share INR 5/- each)	2,545.10	2,542.84	2,542.84	2,545.10	2,542.84	2,542.84
9	Other equity						52,565.56
10	Earnings per share (Face value of share INR 5/- each) (Not annualised except for the year ended March 31, 2026):						
	(a) Basic (INR)	1.68	0.43	1.17	2.11	2.91	4.37
	(b) Diluted (INR)	1.67	0.43	1.17	2.11	2.91	4.36



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Unimech Aerospace and Manufacturing Limited

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

STANDALONE UNAUDITED STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2026

(INR in lakhs, unless otherwise stated)

Sl. No	Particulars	As at September 30, 2026	As at September 30, 2025
		(Unaudited)	(Unaudited)
A.	Cash flows from operating activities		
	Profit before tax	1,345.26	2,060.92
	Adjustments for:		
	Depreciation and amortization expenses	499.31	413.24
	Unrealised (gain)/ loss on foreign currency transaction and translation	(4.87)	(14.40)
	Employee share based compensation expenses	33.48	55.76
	Finance costs	91.49	73.22
	Interest income	(1,247.45)	(1,576.46)
	Loss on derivative options	-	53.12
	Mark to Market (MTM) Gain on investments	(149.80)	(250.49)
	Gain on account of lease modification	-	(3.31)
	Provision no longer required written back	(9.79)	-
	Profit on sale of investment	(205.21)	(157.26)
	Operating profit before working capital changes	352.42	654.34
	Changes in working capital		
	(Increase) / Decrease in inventories	(87.38)	377.95
	(Increase) / Decrease in trade receivables	(1,472.73)	(1,561.76)
	(Increase) / Decrease in other non current financial assets	(48.05)	(149.14)
	(Increase) / Decrease in other financial assets	(91.07)	5.49
	(Increase) / Decrease in other current assets	(418.70)	87.53
	(Increase) / Decrease in other non current assets	0.41	0.30
	Increase / (Decrease) in trade payables	(50.77)	(12.72)
	Increase / (Decrease) in other current liabilities	(47.62)	(62.31)
	Increase / (Decrease) in provisions	53.00	32.49
	Increase / (Decrease) in other financial liabilities	(46.25)	(144.74)
	Net changes in workings capital	(2,209.16)	(1,426.91)
	Cash used in operations	(1,856.74)	(772.57)
	Income taxes paid (net of refunds)	(442.40)	(480.43)
	Net cash used in operating activities (A)	(2,299.14)	(1,253.00)
B.	Cash flows from investing activities		
	Payments for acquisition of property, plant and equipment	(2,481.42)	(1,266.49)
	Payments for acquisition of intangible assets	(11.62)	(16.81)
	Redemption/(Investment) of fixed deposit, net	8,537.04	(5,084.85)
	Investment in Compulsorily Convertible Debentures of subsidiary	(14,800.00)	-
	Investment in equity shares of subsidiaries	(291.00)	-
	Loans to subsidiaries	(18,279.00)	(3,028.00)
	Repayment of loan by the subsidiaries	11,119.29	115.83
	Investment in equity shares of associate	(299.82)	-
	Investment in bonds and mutual funds	(33,853.49)	20,363.94
	Proceeds from sale of investment in bonds and mutual funds	52,471.04	(23,341.22)
	Interest received	1,271.62	1,511.78
	Net cash flows generated from / (used in) from investing activities (B)	3,382.64	(10,745.82)



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STANDALONE UNAUDITED STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2026

(INR in lakhs, unless otherwise stated)

Sl. No	Particulars	As at September 30, 2026	As at September 30, 2025
		(Unaudited)	(Unaudited)
C.	Cash flows from financing activities		
	Proceeds from issuance of equity shares towards ESOP expenditure	2.25	-
	Proceeds from term loan borrowings	1,327.03	-
	Repayment of term loan borrowings	(125.00)	-
	Loan processing fees	(1.77)	-
	Interest paid	(22.57)	-
	Principal payments on lease liabilities	(149.45)	(85.31)
	Interest payments on lease liabilities	(67.15)	(73.22)
	Net cash flows generated from / (used in) financing activities (C)	963.33	(158.53)
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	2,046.84	(12,157.35)
	Cash and cash equivalents at the beginning of the period	2,017.95	14,037.01
	Effects of exchange rate changes on cash and cash equivalents	(0.04)	0.04
	Cash and cash equivalents at the end of the period	4,064.75	1,879.70
	Components of cash and cash equivalents		
	Balances with banks:		
	In current accounts	3,903.80	164.99
	In Exchange Earners' Foreign Currency accounts (EEFC)	25.36	6.52
	In deposits with original maturity of less than three months	135.59	1,708.19
	Total cash and cash equivalents at end of the period	4,064.75	1,879.70

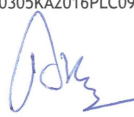


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Explanatory notes to the Standalone Unaudited Statement of Financial results for the Quarter and Six months ended September 30, 2026

- 1 The Standalone Unaudited Statement of Financial Results of Unimech Aerospace and Manufacturing Limited ("the Company"), have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India. These Standalone unaudited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on October 27, 2026 and have been subjected to limited review by the statutory auditors in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ('the Regulation'), as amended.
- 2 The Company's operating segments are established in a 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 one segment, i.e., the business of manufacture and sale of tools and flexible engineering products, and components for use in the civil, defence aerospace and general engineering 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 www.unimechaerospace.com and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).
- 4 The figures for the quarter ended September 30, 2026 are the balancing figures between the unaudited figures for the six months ended September 30, 2026 and unaudited published figures for the quarter ended June 30, 2026.
- 5 During the quarter ended September 30, 2026, the Company acquired 850 equity shares of Dheya Engineering Technologies Private Limited ('Dheya') for an aggregate consideration of INR 299.82 lakhs through a secondary purchase, and also Dheya raised additional capital from external investors. Consequently, the Company's shareholding in Dheya revised to 27.24% as at September 30, 2026.
- 6 During the quarter ended September 30, 2026, the Company acquired 850 equity shares of Dheya Engineering Technologies Private Limited ("Dheya") for an aggregate consideration of INR 299.82 lakhs through a secondary purchase. Further, Dheya raised additional capital from external investors during the quarter. Consequently, the Company's shareholding in Dheya stands at 27.24% as at September 30, 2026.
- 7 Subsequent to the quarter ended September 30, 2026, on October 01, 2026, the Company made an Overseas Direct Investment (ODI) in Kanoo Unimech Advanced Manufacturing Solutions, Kingdom of Saudi Arabia, amounting to INR 3,935.72 lakhs, towards equity investment for a 51% stake in the overseas subsidiary. The investment has been made in compliance with the applicable provisions of the Foreign Exchange Management Act, 1999 and regulations governing overseas investments.
- 8 Subsequent to the quarter ended September 30, 2026, on October 27, 2026, the Board of Directors approved the proposed acquisition of the equity shares held by Innomech Aerospace Toolings Private Limited in Hobel Bellows Private Limited, consequently on completion of the acquisition, Hobel Bellows Private Limited will become wholly owned subsidiary of the Company.

For and on behalf of the Board of Directors of
Unimech Aerospace and Manufacturing Limited
CIN:L30305KA2016PLC095712


Anil Puttan Kumar
Chairman and Managing Director
DIN: 07683267

Place: Bengaluru
Date : October 27, 2026



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 Review Report on Consolidated Unaudited Financial Results of Unimech Aerospace and Manufacturing Limited for the quarter and year-to-date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Unimech Aerospace and Manufacturing Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of Unimech Aerospace and Manufacturing Limited (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of the net loss after tax and total comprehensive loss of its associate for the quarter ended September 30, 2026 and the year-to-date results for the period from April 01, 2026 to September 30, 2026 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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 specified under section 143(10) of the Act 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 Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.



MSKA & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

4. This Statement includes the 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 of Holding Company
2	Unimech Global Manufacturing Solutions Inc.	Wholly owned subsidiary of Holding Company
3	Uniflux Renewable Energy Private Limited	Subsidiary of Holding Company*
4	Hobel Bellows Private Limited	Subsidiary of Innomech Aerospace Toolings Private Limited*
5	Hobel Bellows Co	Subsidiary of Hobel Bellows Private Limited*
6	Dheya Engineering Technologies Private Limited	Associate of Holding Company

*(from April 27, 2026)

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 auditor 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The Statement also includes the Group's share of net loss after tax of Rs. 75.35 lakhs and Rs. 89.15 lakhs and total comprehensive loss of Rs. 76.11 lakhs and Rs. 89.91 lakhs for the quarter ended September 30, 2026, and for the period from April 01, 2026 to September 30, 2026, respectively, as considered in the Statement, in respect of associate, whose financial results have not been reviewed by us. These financial results have been reviewed by other auditor 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 this associate, is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and reports of the other auditor.



MSKA & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

7. The Statement includes the financial results of one subsidiary which are not subject to review, whose financial results reflect total assets of Rs. Nil as at September 30, 2026 and total revenue of Rs. Nil and Rs. Nil, total net profit/(loss) after tax of Rs. Nil and Rs. Nil and total comprehensive income/(loss) of Rs. Nil and Rs. Nil for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026, respectively, and cash flows (net) of Rs. Nil for the period from April 01, 2026 to September 30, 2026, as considered in the Statement. These financial results 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 this subsidiary is based solely on such management prepared unaudited financial results. According to the information and explanations given to us by the Management, these financial results are not material to the Group.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.

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: 26233552TKLANT9133

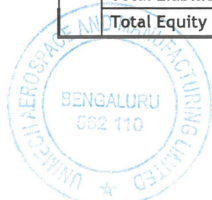


Place: Bengaluru

Date: October 27, 2026

Unimech Aerospace and Manufacturing 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 UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(INR in lakhs, unless otherwise stated)			
Sr. No.	Particulars	As at September 30, 2026	As at March 31, 2026
		(Unaudited)	(Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	18,682.42	17,776.59
	(b) Capital work-in-progress	707.13	323.53
	(c) Right-of-use assets	2,089.02	1,860.48
	(d) Goodwill	32,199.15	-
	(e) Intangible assets	4,922.02	187.03
	(f) Investments accounted for using equity method	1,324.69	1,114.50
	(g) Financial assets		
	(i) Other financial assets	376.65	720.08
	(h) Income tax assets (net)	471.77	471.54
	(i) Deferred tax assets (net)	354.98	23.30
	(j) Other non-current assets	2,427.62	294.29
	Total non-current assets	63,555.45	22,771.34
2	Current assets		
	(a) Inventories	3,819.48	2,511.42
	(b) Financial assets		
	(i) Investments	18,084.80	46,840.91
	(ii) Trade receivables	12,260.30	6,479.84
	(iii) Cash and cash equivalents	4,553.66	3,715.40
	(iv) Bank balances other than cash and cash equivalents	5.08	8,623.53
	(v) Other financial assets	3,108.80	96.28
	(c) Income tax assets (net)	280.11	106.03
	(d) Other current assets	2,290.63	1,209.98
	Total current assets	44,402.86	69,583.39
	Total assets	1,07,958.31	92,354.73
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	2,545.10	2,542.84
	(b) Other equity	77,269.97	71,196.17
	(c) Non-controlling interest	1.11	-
	Total equity	79,816.18	73,739.01
2	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	3,028.51	2,747.94
	(ii) Lease liabilities	1,304.28	1,168.86
	(b) Provisions	410.12	246.51
	Total non-current liabilities	4,742.91	4,163.31
3	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	13,069.95	8,460.79
	(ii) Lease liabilities	379.89	295.26
	(iii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises; and	899.06	493.53
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	1,699.41	1,394.19
	(iv) Other financial liabilities	4,843.61	2,044.27
	(b) Other current liabilities	146.03	495.67
	(c) Provisions	1,502.16	893.98
	(d) Current tax liabilities (net)	859.11	374.72
	Total current liabilities	23,399.22	14,452.41
	Total Liabilities	28,142.13	18,615.72
	Total Equity and Liabilities	1,07,958.31	92,354.73



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Unimech Aerospace and Manufacturing Limited						
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E-mail : companysecretary@unimechaerospace.com, Website : unimechaerospace.com, CIN : L30305KA2016PLC095712						
CONSOLIDATED UNAUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2026						
(INR in lakhs, unless otherwise stated)						
S.N.	Particulars	Quarter ended			Six months ended	
		30-Sep-26 (Unaudited)	30-Jun-26 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	31-Mar-26 (Audited)
1	Income					
	(a) Revenue from operations	12,299.83	10,762.04	6,198.19	23,061.88	24,049.04
	(b) Other income	697.79	732.85	986.58	1,430.64	4,696.93
	Total income	12,997.62	11,494.89	7,184.77	24,492.52	28,745.97
2	Expenses					
	(a) Cost of materials consumed	3,300.46	2,694.74	1,416.89	5,995.20	6,117.60
	(b) Changes in inventories of finished goods and work-in-progress	67.11	756.98	222.47	824.09	(237.45)
	(c) Subcontracting charges	397.06	351.15	355.10	748.21	1,406.14
	(d) Employee benefits expense	1,926.24	1,624.65	1,306.23	3,550.89	5,342.37
	(e) Finance costs	203.36	193.76	139.14	397.12	1,538.81
	(f) Depreciation and amortization expenses	904.32	795.70	634.06	1,700.02	2,626.11
	(g) Other expenses	1,708.39	1,409.07	1,043.12	3,117.46	3,908.86
	Total expenses	8,506.94	7,826.05	5,117.01	16,332.99	20,702.44
3	Profit before tax for the period/year	4,490.68	3,668.84	2,067.76	8,159.53	8,043.53
4	Income tax (credit)/expense					
a	Current tax					
	-Tax expense for the period/year	1,271.84	1,168.66	483.70	2,440.50	1,718.82
	-Adjustments for current tax of prior period	(121.70)	-	40.01	(121.70)	35.52
b	Deferred tax (credit)/charge	87.71	(299.98)	(33.69)	(212.27)	(79.98)
	Total income tax expense	1,237.85	868.68	490.02	2,106.53	1,674.36
5	Profit before share of loss of associate entity for the period/year	3,252.83	2,800.16	1,577.74	6,053.00	6,369.17
6	Share of loss from associate entity	(75.35)	(13.80)	(10.65)	(89.15)	(40.87)
7	Profit after tax for the period/year	3,177.48	2,786.36	1,567.09	5,963.85	6,328.30
8	Other comprehensive loss					
	Items that will not be reclassified subsequently to profit or loss					
a	Remeasurement gain/(loss) on defined benefit plan	(28.49)	(8.36)	31.67	(36.85)	(41.60)
b	Income tax effect on above item	0.90	(0.90)	(3.43)	-	(1.52)
c	Share of other comprehensive loss from associate entity	(0.76)	-	-	(0.76)	(0.28)
	Total other comprehensive gain/(loss) for the period/year	(28.35)	(9.26)	28.24	(37.61)	(43.40)
9	Total comprehensive income for the period/year	3,149.13	2,777.10	1,595.33	5,926.24	6,284.90
10	Net profit attributable to :					
	Equity shareholders of the Company	3,177.74	2,786.41	1,567.09	5,964.16	6,328.30
	Non-controlling interest	(0.26)	(0.05)	-	(0.31)	-
11	Other comprehensive gain/(loss) for the period/year attributable to:					
	Equity shareholders of the Company	(28.35)	(9.26)	28.24	(37.61)	(43.40)
11	Total comprehensive income attributable to :					
	Equity shareholders of the Company	3,149.39	2,777.15	1,595.33	5,926.55	6,284.90
	Non-controlling interest	(0.26)	(0.05)	-	(0.31)	-
12	Paid-up equity share capital (Face value of share INR 5/- each)	2,545.10	2,542.84	2,542.84	2,545.10	2,542.84
13	Other equity					71,196.17
14	Earnings per share (Face value of share INR 5/- each) (Not annualised except for the year ended March 31, 2026):					
	(a) Basic (INR)	6.24	5.48	3.08	11.72	12.44
	(b) Diluted (INR)	6.24	5.47	3.08	11.71	12.42

UNIMECH AEROSPACE AND MANUFACTURING LIMITED
BANGALURU
562 110



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Unimech Aerospace and Manufacturing Limited

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North Taluk, Bagalur (Bangalore), Bangalore north, Karnataka, India - 562149

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

CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2026

(INR in lakhs, unless otherwise stated)

Sr. No.	Particulars	Six months ended	
		30-Sep-26	30-Sep-25
		(Unaudited)	(Unaudited)
A.	Cash flows from operating activities		
	Profit before tax	8,159.53	4,487.76
	Adjustments for:		
	Depreciation and amortization expenses	1,700.02	1,222.57
	Unrealised (gain)/loss on foreign currency transaction and translation	(140.82)	171.21
	Employee share based compensation expenses	147.56	247.14
	Provision for rework and warranty costs	1.42	-
	Finance costs	369.30	252.37
	Interest income	(368.69)	(1,564.11)
	Loss on derivative options	-	53.12
	Mark to Market (MTM) gain on investments	(196.42)	(298.90)
	Gain on account of lease modification	(94.02)	(3.31)
	Provision no longer required written back	(9.79)	(0.01)
	Profit on sale of property, plant and equipment	(3.29)	-
	Profit on sale of investment	(246.68)	(228.42)
	Operating profit before working capital changes	9,318.12	4,339.42
	Changes in working capital		
	(Increase) / Decrease in inventories	893.21	254.91
	(Increase) / Decrease in trade receivables	(2,027.87)	(1,495.36)
	(Increase) / Decrease in other non current financial assets	100.76	(149.14)
	(Increase) / Decrease in other financial assets	(654.64)	(54.54)
	(Increase) / Decrease in other current assets	(444.89)	121.90
	(Increase) / Decrease in other non current assets	0.41	0.30
	Increase / (Decrease) in trade payables	101.76	(188.50)
	Increase / (Decrease) in other current liabilities	(442.84)	305.84
	Increase / (Decrease) in provisions	677.59	126.57
	Increase / (Decrease) in other financial liabilities	321.38	(789.71)
	Net changes in workings capital	(1,475.13)	(1,867.73)
	Cash generated from operations	7,842.99	2,471.69
	Income taxes paid (net of refunds)	(2,497.10)	(1,092.52)
	Net cash flows from operating activities (A)	5,345.90	1,379.17
B.	Cash flows from investing activities		
	Payments for acquisition of property, plant and equipment	(3,630.10)	(2,235.49)
	Payments for acquisition of intangible assets	(22.10)	(51.61)
	Redemption/(Investment) of fixed deposit, net	7,000.53	(5,084.85)
	Investment in subsidiary - purchase of equity shares from erstwhile shareholders	(20.00)	-
	Purchase of Partnership interest	(42,479.60)	-
	Proceeds from disposal of property, plant and equipment	14.32	-
	Investment in equity shares of associate	(299.82)	-
	Investment in bonds and mutual funds	(49,137.17)	(39,477.34)
	Proceeds from sale of bonds and mutual funds	78,279.23	30,238.44
	Interest received	851.44	1,453.40
	Net cash flows used in investing activities (B)	(9,443.28)	(15,157.45)



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CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2026

(INR in lakhs, unless otherwise stated)

Sr. No.	Particulars	Six months ended	
		30-Sep-26	30-Sep-25
		(Unaudited)	(Unaudited)
C.	Cash flows from financing activities		
	Proceeds from issuance of equity shares towards ESOP expenditure	2.25	-
	Proceeds from issue of equity shares of subsidiary	1.00	-
	Net proceeds from working capital borrowings	3,885.26	-
	Proceeds from term loan borrowings	1,327.03	7,599.38
	Repayment of term loan borrowings	(852.17)	(5,458.57)
	Loan processing fee	(6.77)	-
	Interest paid	(260.56)	(174.21)
	Principal payments on lease liabilities	(152.19)	(85.31)
	Interest payments on lease liabilities	(82.49)	(73.22)
	Net cash flows generated from financing activities (C)	3,861.35	1,808.07
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	(236.04)	(11,970.21)
	Cash and cash equivalents at the beginning of the period	4,790.22	14,176.94
	Effects of exchange rate changes on cash and cash equivalents	(0.52)	1.22
	Cash and cash equivalents at the end of the period	4,553.66	2,207.95
	Components of cash and cash equivalents		
	Balances with banks:		
	In current accounts	3,950.76	174.48
	In Exchange Earners' Foreign Currency accounts (EEFC)	180.24	102.68
	In deposits with original maturity for less than three months	418.48	1,930.79
	Cash on hand	4.18	-
	Total cash and cash equivalents at end of the period	4,553.66	2,207.95



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Explanatory notes to the Consolidated Unaudited Statement of Financial results for the Quarter and Six months ended September 30, 2026

1 The Consolidated Unaudited Statement of Financial Results of Unimech Aerospace and Manufacturing Limited ("the Holding Company" or "the Company"), its subsidiaries (the Holding Company along with its subsidiaries together referred to as "the Group") and its associate, have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India. These consolidated unaudited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on October 27, 2026 and have been subjected to limited review by the statutory auditors in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ('the Regulation'), as amended.

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. Uniflux Renewable Energy Private limited	Subsidiary*
4. Hobel Bellows Private Limited	Subsidiary of Innomech Aerospace Toolings Private Limited*
5. Hobel Bellows Co.	Subsidiary of Hobel Bellows Private Limited*
6. Dheya Engineering Technologies Private Limited	Associate

*w.e.f April 27, 2026

3 The Group's operating segments are established in a 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 one segment, i.e., the business of manufacture and sale of tools, metallic bellows and flexible engineering products, and components for use in the civil, defence aerospace, automotive, locomotive, power generation, and general engineering 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 www.unimechaerospace.com and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).

5 The figures for the quarter ended September 30, 2026 are the balancing figures between the unaudited figures for the six months ended September 30, 2026 and unaudited published figures for the quarter ended June 30, 2026.

6 During the quarter ended September 30, 2026, the Company acquired 850 equity shares of Dheya Engineering Technologies Private Limited ("Dheya") for an aggregate consideration of INR 299.82 lakhs through a secondary purchase. Further, Dheya raised additional capital from external investors during the quarter. Consequently, the Company's shareholding in Dheya stands at 27.24% as at September 30, 2026.

7 During the quarter ended September 30, 2026, certain employees exercised vested stock options and the Company allotted 45,114 equity shares under the Employee Stock Option Plan. The allotment was made in accordance with the applicable provisions and resulted in a corresponding increase in the paid-up equity share capital of the Company.

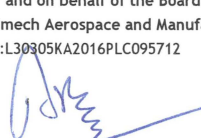
8 Subsequent to the quarter ended September 30, 2026, on October 01, 2026, the Company made an Overseas Direct Investment (ODI) in Kanoo Unimech Advanced Manufacturing Solutions, Kingdom of Saudi Arabia, amounting to INR 3,935.72 lakhs, towards equity investment for a 51% stake in the overseas subsidiary. The investment has been made in compliance with the applicable provisions of the Foreign Exchange Management Act, 1999 and regulations governing overseas investments.

9 Subsequent to the quarter ended September 30, 2026, on October 27, 2026, the Board of Directors approved the proposed acquisition of the equity shares held by Innomech Aerospace Toolings Private Limited in Hobel Bellows Private Limited, consequently on completion of the acquisition, Hobel Bellows Private Limited will become wholly owned subsidiary of the Holding Company.

Place: Bengaluru
Date : October 27, 2026



For and on behalf of the Board of Directors of
Unimech Aerospace and Manufacturing Limited
CIN:L30305KA2016PLC095712


Anil Puttan Kumar
Chairman and Managing Director
DIN: 07683267



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Annexure – II

The details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular, are as under:

S. No.	Particulars	Details with respect to Senior Management
1.	Name	Mr. Prathap B. Naidu
2.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Mr. Prathap B. Naidu is currently handling project-related responsibilities for the Toolings Division of the Company. Considering the proposed expansion of his role and the business requirements of the division, he has been promoted from Assistant General Manager to General Manager. The promotion is based on the requirement to entrust him with overall responsibility for the Toolings Division, expanding his current project management responsibilities to cover the entire division. Further, pursuant to the internal group restructuring, Mr. Prathap B. Naidu, has been transferred to Innomech Aerospace Toolings Private Limited, Wholly owned subsidiary of the Company and he ceased to be Senior Management with effect from November 1, 2026.
3.	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment	November 1 st , 2026
4.	Brief profile (in case of appointment);	Not Applicable
5.	Disclosure of relationships between directors (in case of appointment of a director).	Mr. Prathap B. Naidu does not have any relationship with the Directors of the Company.

