



UNIMECH AEROSPACE AND MANUFACTURING LIMITED
(FORMERLY UNIMECH AEROSPACE AND MANUFACTURING PRIVATE LIMITED)
538, 539, 542 & 543, 7th Main of Peenya IV Phase Industrial Area, Yeshwanthpur Hobli, Bangalore,
Bangalore North Taluk, Karnataka, India, 560058
ISO 9001-2015 & AS 9100 Rev D Certified
GSTIN: 29AABCU9719Q1ZC || CIN: U30305KA2016PLC095712
Investorrelations@unimechaerospace.com || 080-42046782

14 February 2025

Corporate Relationship Department
BSE Limited
PJ Towers, Dalal Street,
Mumbai-400 001
Scrip Code: 544322

The Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G, Bandra Kurla
Complex, Bandra (E) Mumbai - 400 051
Symbol: UNIMECH

Dear Sir/Madam,

Sub: Outcome of the meeting of Board of Directors

In furtherance to our intimation dated 11 February 2025 and pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“the Listing Regulations”), we hereby wish to inform you that the Board of Directors of the Company at their meeting held today i.e. on 14 February 2025 have considered inter *alia* the following:

1. Un-audited Financial Results

Approved the un-audited Standalone and Consolidated Financial Results for the quarter and nine months ended 31 December 2024. The copies of the Financial Results for the period along with the Limited Review Report issued by Statutory Auditors are enclosed herewith in compliance with the requirements of Regulation 33 of the Listing Regulations.

2. Employee Stock Option Scheme

The Board, based on the recommendation of Nomination and Remuneration Committee, approved the updated “Unimech Employee Stock Option Plan 2024”. The said scheme is subject to the ratification of shareholders of the Company.

The Board Meeting commenced at 11:30 AM and concluded at 05:55 PM.

We request you to take the same on record.

Thanking You,
For **Unimech Aerospace and Manufacturing Limited**

Krishnappayya Desai
Company Secretary & Compliance Officer
Encl: A/a

Independent Auditor's Review Report on unaudited consolidated financial results of Unimech Aerospace and Manufacturing Limited (formerly known as Unimech Aerospace and Manufacturing Private Limited) for the quarter and year-to-date ended December 31, 2024 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 (formerly known as Unimech Aerospace and Manufacturing Private Limited)

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Unimech Aerospace and Manufacturing Limited (formerly known as Unimech Aerospace and Manufacturing Private 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 entity for the quarter ended December 31, 2024 and the year to date results for the period from April 01, 2024 to December 31, 2024 ('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.



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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
2	Unimech Global Manufacturing Solutions Inc.	Wholly Owned Subsidiary
3	Dheya Engineering Technologies Private Limited	Associate Entity

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. We did not review the interim financial results of an associate entity included in the Statement, the Group's share of net loss after tax of Rs. 0.46 lakhs and Rs. 0.46 lakhs and total comprehensive income loss of Rs. 0.46 lakhs and Rs. 0.46 lakhs for the quarter ended December 31, 2024 and for the period from November 19, 2024 (date of investment) to December 31, 2024, respectively, as considered in the Statement, in respect of associate entity, whose interim financial results have not been reviewed by us. These interim 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 entity, is based solely on the report 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 report of the other auditors.

7. The Statement includes the interim financial results of one subsidiary which has not been reviewed by its auditor, whose interim financial results reflect total assets of Rs. Nil as at December 31, 2024 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 December 31, 2024, and for the period from May 29, 2024 to December 31, 2024, respectively, as considered in the Statement. These interim 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 interim financial results. According to the information and explanations given to us by the Management, these interim 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.



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8. The Statement includes results for the quarter ended September 30, 2024, and quarter ended and nine months period ended December 31, 2023 that have been approved by the Board of Directors, and have not been subjected to review or audit by us or by another auditor.

Our conclusion is not modified in respect of the above matter.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W



Pankaj S Bhauwala
Partner
Membership No.: 233552
UDIN: 25233552BMJHOY8054



Place: Bengaluru
Date: February 14, 2025

Unimech Aerospace and Manufacturing Limited
(formerly known as Unimech Aerospace and Manufacturing Private Limited)
Regd. office : 4th Phase, #538,539,542, 543, 7th Main Road, Peenya, Bengaluru - 560058, Karnataka, India
E-mail : companysecretary@unimechaerospace.com, Website : unimechaerospace.com, CIN : U30305KA2016PLC095712
CONSOLIDATED UNAUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

Sr. No	Particulars	(INR in lacs, unless otherwise stated)					
		Quarter ended			Nine Months ended		Year ended
		31-Dec-24 (Unaudited) (refer note 8)	30-Sep-24 (Unaudited) (refer note 9)	31-Dec-23 (Unaudited) (refer note 9)	31-Dec-24 (Unaudited)	31-Dec-23 (Unaudited) (refer note 9)	31-Mar-24 (Audited) (refer note 10)
1	Income						
	(a) Revenue from operations	5,389.85	6,145.03	6,472.14	17,455.41	14,642.48	20,877.51
	(b) Other income	770.82	507.87	149.01	1,460.45	321.33	501.04
	Total income	6,160.67	6,652.90	6,621.15	18,915.86	14,963.81	21,378.55
2	Expenses						
	(a) Cost of materials consumed	1,368.14	1,240.23	1,694.59	4,034.25	4,246.88	4,863.06
	(b) Purchases of stock-in-trade	-	-	60.77	-	60.77	60.77
	(c) Changes in inventories of finished goods, stock-in-trade, work-in-progress	(155.39)	(85.67)	(183.00)	(239.01)	(936.29)	(497.08)
	(d) Subcontracting charges	468.43	519.81	721.71	1,411.38	2,106.74	2,691.45
	(e) Employee benefits expense	1,328.02	1,288.94	798.63	3,663.13	2,241.19	3,243.91
	(f) Depreciation and amortisation expenses	285.25	196.41	108.92	662.31	312.17	446.46
	(g) Finance costs	115.08	143.16	56.49	331.99	152.12	323.34
	(h) Other expenses	811.55	868.51	520.18	2,131.23	1,633.82	2,596.76
	Total expenses	4,221.08	4,171.39	3,778.29	11,995.28	9,817.40	13,728.67
3	Profit before tax for the period / year	1,939.59	2,481.51	2,842.86	6,920.58	5,146.41	7,649.88
4	Income tax expense						
a	Current tax						
	-Tax expense for the period/ year	334.31	565.64	802.43	1,343.31	1,289.22	1,835.21
	-Tax expense pertaining to earlier period	-	114.15	-	114.15	-	-
b	Deferred tax	47.49	(3.44)	2.39	37.19	16.14	1.36
5	Total income tax expense	381.80	676.35	804.82	1,494.65	1,305.36	1,836.57
6	Profit before share of profit/ loss of associate entity for the period / year	1,557.79	1,805.16	2,038.04	5,425.93	3,841.05	5,813.31
7	Less : Share of loss from associate entity	(0.46)	-	-	(0.46)	-	-
8	Profit after tax for the period / year	1,557.33	1,805.16	2,038.04	5,425.47	3,841.05	5,813.31
9	Other Comprehensive Income (OCI)						
	Items that will not be reclassified subsequently to profit or loss						
a	Remeasurements gain/ (loss) on defined benefit plans	(4.22)	(3.34)	(1.88)	(21.50)	(10.75)	(11.58)
b	Income tax effect on above item	0.36	(0.96)	0.18	1.69	1.59	2.91
	Total other comprehensive income/ (loss) for the period / year	(3.86)	(4.30)	(1.70)	(19.81)	(9.16)	(8.67)
10	Total comprehensive income for the period / year	1,553.47	1,800.86	2,036.34	5,405.66	3,831.89	5,804.64
11	Net profit attributable to :						
	Equity shareholders of the Company	1,557.33	1,805.16	2,038.04	5,425.47	3,841.05	5,813.31
	Non-controlling interest	-	-	-	-	-	-
12	Total comprehensive income attributable to :						
	Equity shareholders of the Company	1,553.47	1,800.86	2,036.34	5,405.66	3,831.89	5,804.64
	Non-controlling interest	-	-	-	-	-	-
13	Paid-up equity share capital (Face value of share INR 5/- each)	2,542.84	2,383.61	2,200.25	2,542.84	2,200.25	2,200.25
14	Other equity						8,658.87
15	Earnings per share (Face value of share INR 5/- each) (Not annualised except for the year ended March 31, 2024):						
	(a) Basic (INR)	3.37	3.96	4.64	11.73	8.75	13.23
	(b) Diluted (INR)	3.37	3.96	4.64	11.73	8.75	13.23



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Notes to the financial results:

- The above consolidated unaudited financial results of the Unimech Aerospace and Manufacturing Limited (formerly known as Unimech Aerospace and Manufacturing Private Limited) ("the Holding Company" or "the Company"), its subsidiaries (the Holding Company along with subsidiaries together referred to as "the Group") has been prepared in accordance with Indian Accounting Standards - Ind AS 34 on "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.
- In terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended. The above consolidated unaudited financial results of Group have been reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their respective meeting held on February 13, 2025 & February 14, 2025. These consolidated unaudited financial results have been subjected to limited review by the statutory auditors of the Holding Company and they have issued an unmodified report on these consolidated unaudited financial results.
- The Group's operating segments are established in the manner consistent with the products of the Group that are evaluated regularly by the Chief Operating Decision Maker as defined in Ind AS 108 - Operating Segments. The Group is engaged primarily in the one segment i.e. business of manufacture and sale of tools, and components for use in the civil and defence aerospace sectors and there are no separate reportable segments as per Ind AS 108.
- At its meeting held on February 14, 2025, the Board of Directors of the Company approved and recommended the ratification of 'Unimech Employee Stock Option Plan' ("ESOP 2024"/"Plan") to the shareholders.
- The equity shares of the Holding Company were listed on the National Stock Exchange (NSE) and Bombay Stock Exchange (BSE) on December 31, 2024, following the completion of an Initial Public Offering ("IPO") of 63,69,426 equity shares, with a face value of share INR 5 each, at an issue price of INR 785 per equity share (which includes a share premium of INR 780 per equity share). This consisted of a fresh issue of 31,84,713 equity shares and an offer for sale of 31,84,713 equity shares.
- During the period ended December 31, 2024, pursuant to approval by the Board of Directors, the Holding Company entered into a Share Subscription and Shareholders Agreement ("SSHA") with Dheya Engineering Technologies Private Limited ("Dheya") for the subscription of Compulsory Convertible Preference Shares (CCPS). As of December 31, 2024, the Company has subscribed to and allotted 2,387 CCPS for a total consideration of Rs. 500 lakhs. The terms of the SSHA also outline certain terms and rights including options to acquire additional CCPS in subsequent tranches. Accordingly, the Holding Company has recognised the investment of Rs. 500 lakhs as on December 31, 2024.
- The Holding Company has estimated INR 3,814.30 lakhs as IPO related expenses and allocated such expenses between the Holding Company (INR1,908.90 lakhs) and selling Shareholder (INR 1,905.40 lakhs) in proportion to the equity shares allotted to the public as fresh issue by the Holding Company and under the offer for sale by selling Shareholder respectively. The Holding Company has received an amount of INR 23,091.10 lakhs (net of IPO expenses of INR 1,908.90 lakhs) from proceeds out of fresh issue of equity shares. The utilisation of the net IPO proceeds is summarised below:

Objects of the issue as per prospectus	Amount proposed in offer document	Actual net proceeds	Amount utilised till December 31, 2024	Amount un-utilised as on December 31, 2024
Funding of capital expenditure for expansion through purchase of machineries and equipments by the Holding Company;	3,636.60	3,636.60	-	3,636.60
Funding working capital requirements of the Holding Company;	2,528.50	2,528.50	-	2,528.50
<i>Investment in material subsidiary for:</i>				
a) Funding of capital expenditure for expansion through purchase of machineries and equipments;	4,389.10	4,389.10	-	4,389.10
b) Funding its working capital requirements; and	4,471.50	4,471.50	-	4,471.50
c) Repayment / prepayment, in full or part, of certain borrowings;	4,000.00	4,000.00	-	4,000.00
General corporate purposes	4,065.40	4,065.40	-	4,065.40
Net Proceeds	23,091.10	23,091.10	-	23,091.10

- The figures for the quarter ended December 31, 2024 are the balancing figures between the unaudited figures for the nine months ended December 31, 2024 and the unaudited figures for the half year ended September 30, 2024 which are not reviewed by statutory auditors of the Holding Company.
- The equity shares of the Holding Company were listed on National Stock Exchange (NSE) and Bombay Stock Exchange (BSE) on December 31, 2024. Accordingly the numbers for the corresponding quarter ended September 30, 2024, and quarter and nine months ended December 31, 2023 as reported in these unaudited consolidated financial results have been approved by the Holding Company's Board of Directors, but have not been subjected to review of the statutory auditors of the Holding Company since the requirement of submission of quarterly financial results is applicable on listing of equity shares of the Holding Company from the quarter ended December 31, 2024.
- The figures for the year ended March 31, 2024 have been extracted from the general purpose consolidated financial statements of the Holding Company for the year ended March 31, 2024 which were audited by the statutory auditors of the Holding Company.
- The Holding Company has incorporated a new wholly owned subsidiary in the United States of America by the name of Unimech Global Manufacturing Solutions Inc for which the certificate of incorporation was issued on May 29, 2024.
- The figures for the previous periods/year have been regrouped/rearranged/reclassified wherever necessary to make it comparable.

For and on behalf of the Board of Directors
Unimech Aerospace and Manufacturing Limited
(formerly known as Unimech Aerospace and
Manufacturing Private Limited)
CIN : U30305KA2016PLC095712


Anil Puttan Kumar
Chairman and Managing Director
DIN: 07683267



Place : Bengaluru
Date: February 14, 2025

Independent Auditor's Review Report on unaudited standalone financial results of Unimech Aerospace and Manufacturing Limited (formerly known as Unimech Aerospace and Manufacturing Private Limited) for the quarter and year-to-date ended December 31, 2024 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 (formerly known as Unimech Aerospace and Manufacturing Private Limited)

1. We have reviewed the accompanying statement of standalone unaudited financial results of Unimech Aerospace and Manufacturing Limited (formerly known as Unimech Aerospace and Manufacturing Private Limited) (hereinafter referred to as 'the Company') for the quarter ended December 31, 2024 and year-to-date results for the period from April 01, 2024 to December 31, 2024 ('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.



MSKA & Associates

Chartered Accountants

5. The Statement includes results for the quarter ended September 30, 2024, and quarter ended and nine months period ended December 31, 2023 that have been approved by the Board of Directors, and have not been subjected to review or audit by us or by another auditor.

Our conclusion is not modified in respect of the above matter.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W



Pankaj S Bhauwala
Partner
Membership No.: 233552
UDIN: 25233552BMJHOX7251



Place: Bengaluru
Date: February 14, 2025

Unimech Aerospace and Manufacturing Limited
(formerly known as Unimech Aerospace and Manufacturing Private Limited)
Regd. office : 4th Phase, #538,539,542, 543, 7th Main Road, Peenya, Bengaluru - 560058, Karnataka, India
E-mail : companysecretary@unimechaerospace.com, Website : unimechaerospace.com, CIN : U30305KA2016PLC095712
STANDALONE UNAUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(INR in lacs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(Unaudited) (refer note 8)	(Unaudited) (refer note 9)	(Unaudited) (refer note 10)	(Unaudited)	(Unaudited) (refer note 9)	(Audited) (refer note 10)
1	Income						
	(a) Revenue from operations	760.42	1,517.76	772.25	3,762.58	1,813.75	3,069.97
	(b) Other income	669.89	392.10	62.70	1,203.84	163.50	225.02
	Total income	1,430.31	1,909.86	834.95	4,966.42	1,977.25	3,294.99
2	Expenses						
	(a) Cost of materials consumed	190.23	313.47	218.74	1,045.96	942.92	1,211.89
	(b) Changes in inventories of finished goods, work-in-progress	(7.11)	(94.16)	170.72	(59.42)	(245.12)	(196.02)
	(c) Subcontracting charges	206.17	324.62	70.01	885.83	203.18	507.53
	(d) Employee benefits expense	94.18	103.47	138.55	324.92	367.04	771.17
	(e) Depreciation and amortization expenses	54.93	54.12	44.79	163.20	136.98	183.02
	(f) Finance costs	9.03	10.12	5.84	31.25	19.30	25.67
	(g) Other expenses	114.55	290.15	84.38	569.42	285.66	453.58
	Total expenses	661.98	1,001.79	733.03	2,961.16	1,709.96	2,956.84
3	Profit before tax for the period / year	768.33	908.07	101.92	2,005.26	267.29	338.15
4	Income tax expense						
a	Current tax						
	-Tax expense for the period / year	129.67	281.68	29.44	476.29	54.36	74.47
	-Tax expense pertaining to earlier period	-	103.30	-	103.30	-	-
b	Deferred tax	47.49	(11.68)	2.39	28.96	15.25	21.18
5	Total income tax expense	177.16	373.30	31.83	608.55	69.61	95.65
6	Profit after tax for the period / year	591.17	534.77	70.09	1,396.71	197.68	242.50
7	Other Comprehensive Income (OCI)						
	Items that will not be reclassified subsequently to profit or loss						
a	Remeasurements gain / (loss) on defined benefit plan	(1.49)	3.89	(0.71)	(6.78)	(6.37)	(6.33)
b	Income tax effect on above item	0.36	(0.97)	0.18	1.69	1.59	1.59
	Total other comprehensive income for the period / year	(1.13)	2.92	(0.53)	(5.09)	(4.78)	(4.74)
8	Total comprehensive income for the period / year	590.04	537.69	69.56	1,391.62	192.90	237.76
9	Paid-up equity share capital (Face value of share INR 5/- each)	2,542.84	2,383.61	2,200.25	2,542.84	2,200.25	2,200.25
	Other equity						447.26
10	Earnings per share (Face value of share INR 5/- each) (Not annualised except for the year ended March 31, 2024):						
	(a) Basic (INR)	1.28	1.17	0.16	3.02	0.45	0.55
	(b) Diluted (INR)	1.28	1.17	0.16	3.02	0.45	0.55



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Notes to the financial results:

- The above standalone unaudited financial results of the Unimech Aerospace and Manufacturing Limited (formerly known as Unimech Aerospace and Manufacturing Private Limited) ("the Company") has been prepared in accordance with Indian Accounting Standards - Ind AS 34 on "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.
- In terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended. The above standalone unaudited financial results of the Company, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their respective meeting held on February 13, 2025 & February 14, 2025. These standalone unaudited financial results have been subjected to limited review by the statutory auditors of the Company and they have issued an unmodified report on these standalone unaudited financial results.
- The Company's operating segments are established in the manner consistent with the products of the Company that are evaluated regularly by the Chief Operating Decision Maker as defined in Ind AS 108 - Operating Segments. The Company is engaged primarily in one segment i.e. business of manufacture and sale of tools, and components for use in the civil and defence aerospace sectors and there are no separate reportable segments as per Ind AS 108.
- At its meeting held on February 14, 2025, the Board of Directors of the Company approved and recommended the ratification of 'Unimech Employee Stock Option Plan' ("ESOP 2024"/"Plan") to the shareholders.
- The equity shares of the Company were listed on the National Stock Exchange and Bombay Stock Exchange on December 31, 2024, following the completion of an Initial Public Offering ("IPO") of 63,69,426 equity shares, with a face value of share INR 5/- each, at an issue price of INR 785 per equity share (which includes a share premium of Rs 780 per equity share). This consisted of a fresh issue of 31,84,713 equity shares and an offer for sale of 31,84,713 equity shares.
- During the period ended December 31, 2024, pursuant to approval by the Board of Directors, the Company entered into a Share Subscription and Shareholders Agreement ("SSHA") with Dheya Engineering Technologies Private Limited ("Dheya") for the subscription of Compulsory Convertible Preference Shares (CCPS). As of December 31, 2024, the Company has subscribed to and allotted 2,387 CCPS for a total consideration of Rs. 500 lakhs. The terms of the SSHA also outline certain terms and rights including options to acquire additional CCPS in subsequent tranches. Accordingly, the Company has recognised the investment of Rs. 500 lakhs as on December 31, 2024.
- The Company has estimated INR 3,814.30 lakhs as IPO related expenses and allocated such expenses between the Company (INR 1,908.90 lakhs) and selling Shareholder (INR 1,905.40 lakhs) in proportion to the equity shares allotted to the public as fresh issue by the Company and under the offer for sale by selling Shareholder respectively. The Company has received an amount of INR 23,091.10 lakhs (net of IPO expenses of INR 1,908.90 lakhs) from proceeds out of fresh issue of equity shares. The utilisation of the net IPO proceeds is summarised below:

Objects of the issue as per prospectus	Amount proposed in offer document	Actual net proceeds	Amount utilised till December 31, 2024	Amount un-utilised as on December 31, 2024
Funding of capital expenditure for expansion through purchase of machineries and equipments by the Company;	3,636.60	3,636.60	-	3,636.60
Funding working capital requirements of the Company;	2,528.50	2,528.50	-	2,528.50
Investment in material subsidiary for:				
a) Funding of capital expenditure for expansion through purchase of machineries and equipment;	4,389.10	4,389.10	-	4,389.10
b) Funding its working capital requirements; and	4,471.50	4,471.50	-	4,471.50
c) Repayment / prepayment, in full or part, of certain borrowings;	4,000.00	4,000.00	-	4,000.00
General corporate purposes	4,065.40	4,065.40	-	4,065.40
Net Proceeds	23,091.10	23,091.10	-	23,091.10

- The figures for the quarter ended December 31, 2024 are the balancing figures between the unaudited figures for the nine months ended December 31, 2024 and the unaudited figures for the half year ended September 30, 2024 which are not reviewed by statutory auditors of the Company.
- The equity shares of the Company were listed on National Stock Exchange and Bombay Stock Exchange on December 31, 2024. Accordingly the numbers for the corresponding quarter ended September 30, 2024, and quarter and nine months ended December 31, 2023 as reported in these standalone unaudited financial results have been approved by the Company's Board of Directors, but have not been subjected to review of the statutory auditors of the Company since the requirement of submission of quarterly financial results is applicable on listing of equity shares of the Company from the quarter ended December 31, 2024.
- The figures for the year ended March 31, 2024 have been extracted from the general purpose standalone financial statements of the Company for the year ended March 31, 2024 which were audited by the statutory auditors of the Company.
- The Company has incorporated a new wholly owned subsidiary in the United States of America by the name of Unimech Global Manufacturing Solutions Inc for which the certificate of incorporation was issued on May 29, 2024.
- The figures for the previous periods/year have been regrouped/rearranged/reclassified wherever necessary to make it comparable.

For and on behalf of the Board of Directors of
Unimech Aerospace and Manufacturing Limited
 (formerly known as Unimech Aerospace and Manufacturing Private Limited)
 CIN : U30305KA2016PLC095712


 Anil Puttan Kumar
 Chairman and Managing Director
 DIN: 07683267

Place : Bengaluru
 Date: February 14, 2025

