August 08, 2024

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**

Sub : Outcome of the Board Meeting

Dear Sir/Madam,

Further to our letter dated August 01, 2024, we wish to inform you that in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Board of Directors of the Company at its meeting held today i.e., August 08, 2024, have *interalia* approved:

1. Unaudited Financial Results (Standalone and Consolidated) for the first quarter ended June 30, 2024 along with Independent Auditor's Review Report. 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 can also be accessed at the Company's website at https://www.unipartsgroup.com/home/quarterly_financial_results.

2. Declaration of interim dividend for FY 2024-25 of Rs. 6.75 per equity share of face value of Rs. 10 each i.e., 60.75% on the Equity Share Capital of the Company and fixed August 21, 2024, 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.

3. Appointment of Mr. Ajaya Chand (DIN: 02334456) as an Additional Director designated as Independent Director of the Company for a period of three (3) consecutive years commencing from August 08, 2024 till August 07, 2027 (based on the recommendation of Nomination and Remuneration Committee). The Company will place the appointment of Independent Director before the Shareholders of the Company for their approval in the ensuing Annual General Meeting of the Company.

   Mr. Ajaya Chand is not related to any Director of the Company and satisfies the criteria of independence prescribed under the Companies Act, 2013 ("the Act") and the Listing Regulations. In accordance with the circular dated June 20, 2018, issued by the Stock

Regd. Office: Gripwel House, Block-5, LSC, C 6 & 7, Vasant Kunj, New Delhi-110 070, India | Tel: +91 11 26137979 |Fax: +91 11 26133195
Corporate Office: 1st Floor, B 208, A1 & A2, Phase-II, Noida-201305, (U.P.), India
Tel: +91 120 4581400 | Fax: +91 120 4581499
E-mail: info@unipartsgroup.com; website: www.unipartsgroup.com
An ISO 9001:2008 & 14001:2004 Company
CIN : L74899DL1994PLC061753

UNIPARTS GROUP

Exchanges, we hereby confirm that Mr. Ajaya Chand is not debarred from holding the office of Director by virtue of any order passed by SEBI or any other such authority.

A brief profile of Mr. Ajaya Chand is enclosed as **Annexure A**.

The Board Meeting commenced at **6:00 P.M (IST)** and concluded at **07:20 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

Digitally signed by JATIN MAHAJAN
DN: c=IN, o=Personal, title=4415, pseudonym=57CE10F5C24ED1DE7B5409CF4264DDDE, 2.5.4.20=e3fc705527aaf20c69e82fd8ef3a9a41d8839d36101b61ecac0711594d6b71ad, postalCode=110055, st=Delhi, serialNumber=D5B1DB751344DCAEA44F0C205F807DA679A55E6357945C948BE95083C41AC9235, cn=JATIN MAHAJAN
Date: 2024.08.08 19:22:19 +05'30'

Jatin Mahajan
Head Legal, Company Secretary and Compliance Officer

Encl: As above

Annexure A

Brief Profile of Mr. Ajaya Chand

Mr. Ajaya Chand holds a bachelor's degree in commerce from Hansraj College from University of Delhi and is also a qualified chartered accountant. He is currently an independent financial and management consultant. He has over 40 years of experience in Financial Accounting/ Restructuring/ Planning, Implementation of Cost Control System, Internal Audit, Systems Audit, Management Audit, Listing, Merger & Amalgamation and Contracts Management. Prior to that, he was associated with DEN Networks Limited, Zoom Communications Limited, Global Broadcast News, ibn18 Broadcast Limited and New Delhi Television Limited.

S.C.VARMA AND CO.
Chartered Accountants
A-60, NDSE, Part-I New Delhi - 110049,
Tel.: 24648247, 24649845, 24638170
Email : scvarma@scvandco.com

Independent Auditor's Review Report on the Standalone Unaudited Financial Results of the Company for the Quarter ended 30th June, 2024 Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Uniparts India Limited

Opinion

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Uniparts India Limited (the "Company") for the quarter ended 30th June, 2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of 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 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.

Our conclusion is not modified in respect of this matter.

S.C. VARMA AND CO. NEW DELHI CHARTERED ACCOUNTANTS

5. The Statement includes the results for the quarter ended 31st March, 2024 being the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2024 and the published unaudited year- to-date figures for the nine months ended 31st December, 2023, which were subjected to a limited review by us, as required under the Listing Regulations.

Our conclusion is not modified in respect of this matter.

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

(S.C.Varma)
Partner
M. No.: 11450
UDIN: 24011450BJZWNV2149

Place: New Delhi
Date: 8th August, 2024

S.C. VARMA AND CO. ★ CHARTERED ACCOUNTANTS ★ NEW DELHI

Uniparts India Limited

Regd Office : Gripwel House block-5 C6 7 Vasant Kunj New Delhi 110070

CIN L74899DL1994PLC061753

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Email : compliance.officer@unipartsgroup.com: Website : www.unipartsgroup.com

Statement of Standalone Unaudited Financial Results For The Quarter June 30, 2024

(INR in Millions)

Particular	Quarter Ended			Year Ended
	30-06-2024 Unaudited	31-03-2024 Audited	30-06-2023 Unaudited	31-03-2024 Audited
INCOME				
Revenue from operations	1,531.19	1,780.49	1,786.92	7,046.65
Other income	45.77	270.88	278.49	922.97
Total Income	1,576.96	2,051.37	2,065.41	7,969.62
EXPENSES				
Cost of materials consumed	662.56	705.95	822.31	2,950.28
Changes in inventories of finished goods, work-in-progress, stock-in-trade and scrap	(15.90)	55.90	(115.41)	41.62
Employee benefits expense	306.70	325.99	319.72	1,299.36
Finance costs	13.10	8.69	2.70	20.17
Depreciation and amortization expenses	66.62	68.37	66.03	273.83
Other expenses	366.86	461.05	424.56	1,766.11
Total expenses	1,399.94	1,625.95	1,519.91	6,351.37
Net Profit/(Loss) for the Period (Before Tax, Exceptional and/or Extraordinary Items)	177.02	425.42	545.50	1,618.25
Exceptional and Extraordinary Items	-	-	-	-
Net Profit/(Loss) for the period before Tax (After Exceptional and/or Extraordinary Items)	177.02	425.42	545.50	1,618.25
TAX EXPENSES				
Current tax	48.02	50.40	77.49	221.44
Earlier years	-	-	-	0.98
Deferred tax	(2.02)	(1.33)	(6.47)	(18.23)
Total tax expenses	46.00	49.07	71.02	204.19
Net Profit/(Loss) for the period after tax (After Exceptional and/or Extraordinary Items)	131.02	376.35	474.48	1,414.06
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified to Profit or Loss				
Re-measurement gains / (losses) of defined benefit plans	21.22	14.33	(8.53)	11.04
Income tax effect	(5.34)	(3.61)	2.15	(2.78)
	15.88	10.72	(6.38)	8.26
Items that will be reclassified to Profit or Loss				
Effective portion of cash flow hedge	19.00	16.11	13.45	25.35
Income tax effect	(4.78)	(4.05)	(3.38)	(6.38)
Net gain on FVTOCI debt instruments	4.40	(2.50)	-	7.14
Income tax effect	(1.11)	0.63	-	(1.80)
	17.51	10.19	10.07	24.31
Total other comprehensive income/(loss) for the period/year (net of tax)	33.39	20.91	3.69	32.57
Total comprehensive income for the period/year	164.41	397.26	478.17	1,446.63

S.C. VARMA AND CO ★ NEW DELHI ★ CHARTERED ACCOUNTANTS

UNIPARTS INDIA LTD. ★

Uniparts India Limited

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Email : compliance.officer@unipartsgroup.com: Website : www.unipartsgroup.com

Statement of Standalone Unaudited Financial Results For The Quarter June 30, 2024

(INR in Millions)

Particular	Quarter Ended			Year Ended
	30-06-2024 Unaudited	31-03-2024 Audited	30-06-2023 Unaudited	31-03-2024 Audited
Paid-up equity share capital (face value of Rs. 10.00 per share)	451.34	451.34	446.20	451.34
Reserve exluding Revaluation Reserve as at balance sheet date				5,112.95
Basic Earning Per Share (EPS) (In ₹) (*Not annualised)	2.90*	8.47*	10.68*	31.91
Diluted Earning Per Share (EPS) (In ₹) (*Not annualised)	2.90*	8.34*	10.51*	31.33

Notes to the Standalone Unaudited Results for the Quarter Ended June 30, 2024

1. The above standalone financial results of the company were reviewed by the Audit committee and approved by the Board of Directors at their meeting held on August 08, 2024. The Statutory auditors have carried out Limited review of the result for the quarter ended June 30, 2024 and have issued an unmodified reveiw report.

2. These standalone financial results for the quarter ended June 30, 2024 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 of the company has considered and declared interim dividend of Rs. 6.75 (Six Rupees and Seventy five paise only) per share i.e. @ 67.50% on face value of per equity share of Rs. 10/- (Rupees Ten only) each, fully paid up, in its meeting held on August 08, 2024.

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

S.C. VARMA AND CO. ★ NEW DELHI ★ CHARTERED ACCOUNTANTS

FOR AND ON BEHALF OF THE BOARD

UNIPARTS INDIA LTD. ★

GURDEEP SONI

(Chairman & Managing Director)

[DIN : 00011478]

Chennai

Dated:- August 08, 2024

Uniparts India Limited

Regd Office : Gripwel House, Block-5, Sector C 6 &7 Vasant Kunj New Delhi 110070

CIN L74899DL1994PLC061753

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Standalone Ratio For The Quarter Ended June 30, 2024

(INR in Millions)

Sr No	Particular	Quarter Ended			Year Ended
		30-06-2024 Unaudited	31-03-2024 Audited	30-06-2023 Unaudited	31-03-2024 Audited
a)	Debt Equity Ratio (number of times) [Debt/ Total Equity]	0.10	0.09	-	0.09
b)	Debt Service Coverage Ratio (number of times) (notannualised) [(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)]	10.68	30.79	65.51	39.67
c)	Interest Service Coverage Ratio (number of times) (not annualised) [(Profit before tax+Interest on Borrowings)/Interest on Borrowings]	17.53	70.63	NA	170.63
d)	Net worth (₹ In millions)	5,729.89	5,564.29	5,203.91	5,564.29
e)	Current ratio (number of times) [Current assets / Current liabilities]	3.43	3.39	4.64	3.39
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%	0.00%	0.00%	0.04%
h)	Current liability ratio (number of times) [Current liabilities / (Total liabilities)]	0.85	0.84	0.72	0.84
i)	Total debts to total assets (number of times) [(Non current borrowings + Current borrowings) / Total assets]	0.08	0.07	-	0.07
j)	Debtors turnover (number of times) (not annualised) [Sale of goods and services / Average Trade receivables]	1.52	1.47	1.43	5.80
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]	0.43	0.50	0.44	1.97
l)	Operating margin (%) [(Profit before tax + Net Finance Charges +Depreciation and amortisation - Other Income) / Revenue from operations]	13.78%	13.01%	18.79%	14.04%
m)	Net profit margin (%) [Net profit after tax / Revenue from operations]	8.56%	21.14%	26.54%	20.07%

S.C. VARMA AND CO. NEW DELHI CHARTERED ACCOUNTANTS

UNIPARTS INDIA LTD.

S.C.VARMA AND CO.
Chartered Accountants
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Tel.: 24648247, 24649845, 24638170
Email : scvarma@scvandco.com

Independent Auditor's Review Report on the Consolidated Unaudited Financial Results of the Company for the Quarter ended 30th June, 2024 Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Uniparts India Limited

Opinion

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 30th June, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulation").

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.

S.C. VARMA AND CO. NEW DELHI CHARTERED ACCOUNTANTS

4. The Statement includes the results of the following entities:

Wholly Owned Subsidiaries:-

i. Gripwel Fasteners Private Limited

ii. Uniparts USA Ltd.

iii. Uniparts India GmbH

iv. Gripwel Conag Private Limited

Step down Subsidiary :-

i. Uniparts Olsen Inc.*

*held through Uniparts USA Ltd.

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 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 unaudited consolidated financial results, whose interim financial information reflect total revenues (before consolidation adjustments) of Rs. 1,593.02 Million, total net profit/(loss) after tax (before consolidation adjustments) of Rs. 54.38 Million and total comprehensive income / (loss) (before consolidation adjustments) of Rs. 54.38 Million, for the quarter ended 30th June, 2024, as considered in the consolidated unaudited financial results. This interim financial information have 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 is not modified in respect of this matter.

S.C. VARMA AND CO. NEW DELHI CHARTERED ACCOUNTANTS

7. The Statement includes the results for the quarter ended 31st March, 2024 being the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2024 and the published unaudited year- to-date figures for the nine months ended 31st December, 2023, which were subjected to a limited review by us, as required under the Listing Regulations.

   Our conclusion is not modified in respect of this matter.

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

(S.C.Varma)
Partner
M. No.: 11450
UDIN: 24011450BJZWNW1987

Place: New Delhi
Date: 8th August, 2024

S.C. VARMA AND CO. NEW DELHI CHARTERED ACCOUNTANTS

Appendix –I

(Appended to Independent Auditor's Limited Review Report for the quarter ended 30th June, 2024)

List of subsidiaries:

S. No.	Name of the Company	Country of Incorporation	% of Holding as at the quarter ended 30th June, 2024	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.

S.C. VARMA AND CO. NEW DELHI CHARTERED ACCOUNTANTS

Appendix-II

(Appended to Independent Auditor's Limited Review Report for the quarter ended 30th June, 2024)

S. No.	Name of Subsidiaries/step down subsidiary	Name of Auditor for the quarter ended 30th June, 2024
1	Uniparts USA Ltd.	KNAV CPA LLP
2	Uniparts Olsen Inc.*	KNAV CPA LLP
3	Uniparts India GmbH	dhpg Wirtschaftsprüfer Rechtsanwälte Steuerberater GmbH & Co. KG

* held through Uniparts USA Ltd.

S.C. VARMA AND CO. NEW DELHI CHARTERED ACCOUNTANTS

Uniparts India Limited

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Statement Of Consolidated Unaudited Financial Results For The Quarter Ended June 30, 2024

(INR in Millions)

Particular	Quarter Ended			Year Ended
	30-06-2024 Unaudited	31-03-2024 Audited	30-06-2023 Unaudited	31-03-2024 Audited
INCOME				
Revenue from operations	2,611.85	2,898.78	2,967.68	11,395.35
Other income	42.45	40.71	8.84	93.25
Total Income	2,654.30	2,939.49	2,976.52	11,488.60
EXPENSES				
Cost of materials consumed	889.02	976.22	1,132.19	3,966.47
Changes in inventories of finished goods, work-in-progress, stock-in-trade and scrap	95.67	69.48	20.34	264.08
Employee benefits expense	605.01	631.96	600.97	2,457.55
Finance costs	20.70	21.02	11.38	56.37
Depreciation and amortization expenses	106.68	104.38	99.48	417.16
Other expenses	604.75	747.27	621.11	2,693.41
Total expenses	2,321.83	2,550.33	2,485.47	9,855.04
Net Profit/(Loss) for the period (Before Tax, Exceptional and/or Extraordinary Items)	332.47	389.16	491.05	1,633.56
Exceptional and Extraordinary Items	-	-	-	-
Net Profit/(Loss) for the period before Tax (After Exceptional and/or Extraordinary Items)	332.47	389.16	491.05	1,633.56
TAX EXPENSES				
Current tax	93.22	85.81	118.01	403.40
Earlier years	-	0.01	-	2.00
Deferred tax	(9.67)	17.04	1.95	(18.72)
Total tax expenses	83.55	102.86	119.96	386.68
Profit for the period	248.92	286.30	371.09	1,246.88
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified to Profit or Loss				
Re-measurement gains / (losses) of defined benefit plans	24.21	16.92	(9.45)	13.62
Income tax effect	(6.06)	(4.25)	2.38	(3.42)
	18.15	12.67	(7.07)	10.20
Items that will be reclassified to Profit or Loss				
Effective portion of cash flow hedge	25.23	21.59	20.84	33.89
Exchange differences in translating the financial statements of foreign operations	(9.82)	(11.45)	(13.49)	(46.34)
Income tax effect	(6.35)	(5.43)	(5.25)	(8.53)
Net gain on FVTOCI debt instruments	4.72	(2.50)	-	7.14
Income tax effect	(1.19)	0.63	-	(1.80)
	12.59	2.84	2.10	(15.64)
Total other comprehensive income/(loss) for the period (net of tax)	30.74	15.51	(4.97)	(5.44)
Total comprehensive income for the period	279.66	301.81	366.12	1,241.44

S.C. VARMA AND CO. NEW DELHI CHARTERED ACCOUNTANTS

UNIPARTS INDIA LTD.

Uniparts India Limited

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Email : compliance.officer@unipartsgroup.com; Website : www.unipartsgroup.com

Statement Of Consolidated Unaudited Financial Results For The Quarter Ended June 30, 2024

(INR in Millions)

Particular	Quarter Ended			Year Ended
	30-06-2024 Unaudited	31-03-2024 Audited	30-06-2023 Unaudited	31-03-2024 Audited
Paid-up equity share capital (face value of Rs. 10.00 per share)	451.34	451.34	446.20	451.34
Reserve exluding Revaluation Reserve as at balance sheet date				8,227.47
Basic Earning Per Share (EPS) (In ₹) (*Not annualised)	5.52*	6.44*	8.35*	28.13
Diluted Earning Per Share (EPS) (In ₹) (*Not annualised)	5.52*	6.34*	8.22*	27.62

Notes to the Consolidated Unaudited Financial Results for the Quarter Ended June 30, 2024

1. The above Consolidated financial results of the company were reviewed by the Audit committee and approved by the Board of Directors at their meeting held on August 08, 2024. The Statutory auditors have carried out Limited review of the result for the quarter ended June 30, 2024 and have issued an unmodified reveiw report.

2. These Consolidated financial results for the quarter ended June 30, 2024 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 of the company has considered and declared interim dividend of Rs. 6.75 (Six Rupees and Seventy five paise only) per share i.e. @ 67.50% on face value of per equity share of Rs. 10/- (Rupees Ten only) each, fully paid up, in its meeting held on August 08, 2024.

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

S.C. VARMA AND CO. NEW DELHI CHARTERED ACCOUNTANTS

FOR AND ON BEHALF OF THE BOARD

UNIPARTS INDIA LTD.

GURDEEP SONI

(Chairman & Managing Director)

[DIN : 00021478]

Chennai

Dated:- August 08, 2024

Uniparts India Limited

Regd Office : Gripwel House, Block-5, Sector C 6 87 Vasant Kunj New Delhi 110070

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Consolidated Ratio For The Quarter Ended June 30, 2024

(INR in Millions)

Sr No	Particular	Quarter Ended			Year Ended
		30-06-2024 Unaudited	31-03-2024 Audited	30-06-2023 Unaudited	31-03-2024 Audited
a)	Debt Equity Ratio (number of times) [Debt/ Total Equity]	0.08	0.07	0.01	0.07
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)]	8.20	3.11	13.08	7.09
c)	Interest Service Coverage Ratio (number of times) (not annualised) [(Profit before tax+Interest on Borrowings)/Interest on Borrowings]	26.67	32.33	147.58	74.65
d)	Net worth (₹ In millions)	8,959.70	8,678.81	8,413.32	8,678.81
e)	Current ratio (number of times) [Current assets / Current liabilities]	4.07	4.11	5.25	4.11
f)	Long term debt to working capital (number of times) [Long Term Borrowings/Working capital]	0.00	0.01	0.02	0.01
g)	Bad debts to Account receivable ratio (%) [Bad Debts / Average of Trade receivable	0.04%	0.01%	0.00%	0.05%
h)	Current liability ratio (number of times) [Current liabilities / (Total liabilities)]	0.74	0.72	0.63	0.72
i)	Total debts to total assets (number of times) [(Non current borrowings + Current borrowings) / Total assets]	0.06	0.05	0.01	0.05
j)	Debtors turnover (number of times) (not annualised) [Sale of goods and services / Average Trade receivables]	2.05	1.99	1.95	7.83
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]	0.23	0.24	0.26	0.96
l)	Operating margin (%) [(Profit before tax + Net Finance Charges +Depreciation and amortisation - Other Income) / Revenue from operations]	15.98%	16.35%	19.98%	17.67%
m)	Net profit margin (%) [Net profit after tax / Revenue from operations]	9.53%	9.88%	12.50%	10.94%

S.C. VARMA AND CO. ★ NEW DELHI ★ CHARTERED ACCOUNTANTS ★

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