MSKA & 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 (formerly known as Unimech Aerospace and Manufacturing Private 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 (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 September 30, 2025 and the year-to-date results for the period from April 01, 2025 to September 30, 2025 ('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.



SV Tower, No. 27, Floor 4
80 Feet Road, 6th Block, Koramangala
Bengaluru 560095, INDIA

5. The Statement includes results for the quarter ended and six months period ended September 30, 2024, 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 **Bhauwala**
Partner
Membership No.: 233552
UDIN: 25233552BMJHWC9406

Place: Bengaluru
Date: November 12, 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 Rd, Peenya, Bengaluru, Karnataka, India, 560058
E-mail : companysecretary@unimechaerospace.com, Website : unimechaerospace.com, CIN : L30305KA2016PLC095712

STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

(INR in lakhs, unless otherwise stated)

S.N.	Particulars	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, plant and equipment	4,671.44	2,031.42
	(b) Right-of-use assets	1,661.09	1,242.63
	(c) Capital work-in-progress	811.55	501.68
	(d) Intangible assets	42.14	32.03
	(e) Financial assets		
	(i) Investments	673.80	673.80
	(ii) Loans	4,646.54	2,470.00
	(iii) Other financial assets	215.66	138.57
	(f) Other non-current assets	68.57	2,042.04
	Total non-current assets	**12,790.79**	**9,132.17**
2	**Current assets**		
	(a) Inventories	332.84	710.79
	(b) Financial assets		
	(i) Investments	29,377.17	25,905.50
	(ii) Trade receivables	1,695.72	119.55
	(iii) Cash and cash equivalents	1,879.70	14,037.01
	(iv) Bank balances other than (iii) above	5,080.73	75.00
	(v) Loans	1,115.63	380.00
	(vi) Other financial assets	3,615.98	3,583.68
	(c) Current tax assets (net)	77.40	125.30
	(d) Other current assets	979.64	936.31
	Total current assets	**44,154.81**	**45,873.14**
	TOTAL ASSETS	**56,945.60**	**55,005.31**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity share capital	2,542.84	2,542.84
	(b) Other equity	51,514.22	49,775.98
	Total equity	**54,057.06**	**52,318.82**
	Liabilities		
2	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Lease liabilities	1,388.84	1,036.59
	(b) Provisions	8.27	5.08
	(c) Deferred tax liabilities (net)	75.10	55.16
	Total non-current liabilities	**1,472.21**	**1,096.83**
3	**Current liabilities**		
	(a) Financial liabilities		
	(i) Lease liabilities	352.37	231.96
	(ii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises; and	50.37	131.55
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	234.71	165.63
	(iii) Other financial liabilities	394.90	686.50
	(b) Other current liabilities	44.16	106.47
	(c) Provisions	292.87	255.36
	(d) Current tax liabilities (net)	46.95	12.19
	Total current liabilities	**1,416.33**	**1,589.66**
	Total liabilities	**2,888.54**	**2,686.49**
	TOTAL EQUITY AND LIABILITIES	**56,945.60**	**55,005.31**

UNIMECH AEROSPACE AND MANUFACTURING LIMITED BENGALURU 560 058

Unimech Aerospace and Manufacturing Limited
(formerly known as Unimech Aerospace and Manufacturing Private Limited)
Regd. office : 4th Phase, #538,539,542, 543, 7th Main Rd, Peenya, Bengaluru, Karnataka, India, 560058
E-mail : companysecretary@unimechaerospace.com, Website : unimechaerospace.com, CIN : L30305KA2016PLC095712

STANDALONE UNAUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2025

(INR in lakhs, unless otherwise stated)

S.N.	Particulars	Quarter ended			Six months ended		Year ended
		30-Sep-25 (Unaudited)	30-Jun-25 (Unaudited)	30-Sep-24 (Unaudited) (Refer note 4)	30-Sep-25 (Unaudited)	30-Sep-24 (Unaudited) (Refer note 4)	31-Mar-25 (Audited)
1	**Income**						
	(a) Revenue from operations	1,504.37	1,170.55	1,517.76	2,674.92	3,002.16	4,244.58
	(b) Other income	1,033.96	1,116.51	392.10	2,150.47	533.95	2,149.68
	Total income	**2,538.33**	**2,287.06**	**1,909.86**	**4,825.39**	**3,536.11**	**6,394.26**
2	**Expenses**						
	(a) Cost of materials consumed	217.28	230.10	313.47	447.38	855.73	1,216.87
	(b) Changes in inventories of finished goods and work-in-progress	385.23	(0.23)	(94.16)	385.00	(52.31)	(150.39)
	(c) Subcontracting charges	106.02	205.07	324.62	311.09	679.66	1,082.16
	(d) Employee benefits expense	397.78	245.47	103.47	643.25	230.74	558.85
	(e) Finance costs	40.05	33.79	10.12	73.84	22.22	54.01
	(f) Depreciation and amortization expenses	221.12	192.12	54.12	413.24	108.27	244.32
	(g) Other expenses	290.51	200.16	290.15	490.67	454.87	756.42
	Total expenses	**1,657.99**	**1,106.48**	**1,001.79**	**2,764.47**	**2,299.18**	**3,762.24**
3	**Profit before tax for the period/year**	**880.34**	**1,180.58**	**908.07**	**2,060.92**	**1,236.93**	**2,632.02**
4	**Income tax expense**						
a	Current tax						
	-Tax expense for the period/year	272.38	242.81	281.68	515.19	346.62	512.55
	-Tax expense pertaining to earlier years	47.91	-	103.30	47.91	103.30	103.30
b	Deferred tax	(33.69)	51.57	(11.68)	17.88	(18.53)	108.01
	Total income tax expense	**286.60**	**294.38**	**373.30**	**580.98**	**431.39**	**723.86**
5	**Profit after tax for the period/year**	**593.74**	**886.20**	**534.77**	**1,479.94**	**805.54**	**1,908.16**
6	**Other Comprehensive Income (OCI)**						
	Items that will not be reclassified subsequently to profit or loss						
a	Remeasurements gain/(loss) on defined benefit plan	13.64	(5.43)	3.89	8.21	(5.29)	(19.61)
b	Income tax effect on above item	(3.43)	1.37	(0.97)	(2.06)	1.33	4.94
	Total other comprehensive income/(loss) for the period/year	**10.21**	**(4.06)**	**2.92**	**6.15**	**(3.96)**	**(14.67)**
7	**Total comprehensive income for the period/year**	**603.95**	**882.14**	**537.69**	**1,486.09**	**801.58**	**1,893.49**
8	**Paid-up equity share capital (Face value of share INR 5/- each)**	2,542.84	2,542.84	2,383.61	2,542.84	2,383.61	2,542.84
9	**Other equity**						49,775.98
10	**Earnings per share (Face value of share INR 5/- each) (Not annualised except for the year ended March 31, 2025):**						
	(a) Basic (INR)	1.17	1.74	**1.17**	2.91	1.77	4.02
	(b) Diluted (INR)	1.17	1.74	1.17	2.91	1.77	4.02

UNIMECH AEROSPACE AND MANUFACTURING LIMITED
BENGALURU
560 058

Unimech Aerospace and Manufacturing Limited
(formerly known as Unimech Aerospace and Manufacturing Private Limited)
Regd. office : 4th Phase, #538,539,542, 543, 7th Main Rd, Peenya, Bengaluru, Karnataka, India, 560058
E-mail : companysecretary@unimechaerospace.com, Website : unimechaerospace.com, CIN : L30305KA2016PLC095712
STANDALONE UNAUDITED STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2025

(INR in lakhs, unless otherwise stated)

Sr. No.	Particulars	Six months ended	
		30-Sep-25	30-Sep-24
		(Unaudited)	(Unaudited)
A.	**Cash flows from operating activities**		
	Profit before tax	2,060.92	1,236.93
	Adjustments for:		
	Depreciation and amortization expense	413.24	108.27
	Unrealised gain/(loss) on foreign currency transaction and translation	(14.40)	(7.30)
	Expected credit loss allowance and liquidated damages	-	30.83
	Adjustment related to employee stock option expenses	55.76	-
	Bad debts	-	6.53
	Finance costs	73.22	22.22
	Interest income	(1,576.46)	(219.53)
	Loss on derivative options	53.12	-
	Mark to Market (MTM) gain on investments	(250.49)	(112.98)
	Gain on account of lease modification	(3.31)	(18.15)
	Provision no longer required written back	-	(61.33)
	Guarantee income	(127.31)	(120.00)
	Profit on sale of property, plant and equipment	-	(1.96)
	Profit on sale of investment	(157.26)	-
	Operating profit before working capital changes	**527.03**	**863.53**
	Changes in working capital		
	Decrease/ (increase) in inventories	377.95	2.15
	Decrease/ (increase) in trade receivables	(1,561.76)	(132.79)
	Decrease/ (increase) in other non current financial assets	(149.14)	-
	Decrease/(increase) in other financial assets	5.49	32.09
	Decrease/(increase) in other current assets	87.53	(449.81)
	Decrease/(increase) in other non current assets	0.30	(0.17)
	Increase/ (decrease) in trade payables	(12.72)	(52.78)
	Increase/ (decrease) in other current liabilities	(62.31)	39.39
	Increase / (decrease) in provisions	32.49	53.28
	Increase/ (decrease) in other financial liabilities	(144.74)	39.51
	Cash generated from operations	**(899.88)**	**394.40**
	Income taxes paid (net of refunds)	(480.43)	(250.42)
	Net cash flows from operating activities (A)	**(1,380.31)**	**143.98**
B.	**Cash flows from investing activities**		
	Payments for acquisition of property, plant and equipment	(1,266.49)	(1,563.23)
	Payments for acquisition of intangible assets	(16.81)	-
	Redemption/(Investment) of fixed deposit, net	(5,084.85)	-
	Loans to subsidary	(3,028.00)	-
	Repayment of loan by the subsidiary	115.83	-
	Proceeds from disposal of property, plant and equipment	-	6.00
	Investment in bank deposits	-	169.85
	Proceeds / (Investment) in bonds, commercial paper and mutual funds, net	(2,977.28)	(23,599.27)
	Guarantee income	127.31	120.00
	Interest income	1,511.78	171.93
	Net cash flows (used in)/from investing activities (B)	**(10,618.51)**	**(24,694.72)**
C.	**Cash flows from financing activities**		
	Proceeds of borrowings	-	311.23
	Repayment of borrowings	-	(373.10)
	Net proceeds from issue of equity share capital through private placement	-	25,000.02
	Transaction cost on issue of equity shares	-	(701.75)
	Interest paid	-	(5.03)
	Principal payments on lease liabilities	(85.31)	(46.48)
	Interest payments on lease liabilities	(73.22)	(15.40)
	Net cash flows from financing activities (C)	**(158.53)**	**24,169.49**
D.	**Net increase in cash and cash equivalents (A+B+C)**	(12,157.35)	(381.25)
E.	Cash and cash equivalents at the beginning of the year	14,037.01	514.30
F.	Effects of exchange rate changes on cash and cash equivalents	0.04	(0.06)
G.	**Cash and cash equivalents at the end of the year**	**1,879.70**	**132.99**
	Cash and cash equivalents comprise		
	Balances with banks:		
	In current accounts	164.99	13.21
	In Exchange Earners' Foreign Currency accounts (EEFC)	6.52	29.72
	In deposits with original maturity of less than three months	1,708.19	90.00
	Cash on hand	-	0.06
	Total cash and cash equivalents at end of the year	**1,879.70**	**132.99**

UNIMECH AEROSPACE AND MANUFACTURING LIMITED
BENGALURU
560 058

Explanatory notes to the standalone unaudited statement of financial results for the quarter and six months ended September 30, 2025:

1 The standalone unaudited financial results of the Unimech Aerospace and Manufacturing Limited (formerly known as Unimech Aerospace and Manufacturing Private Limited) (the "Company") have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 12, 2025. These unaudited financial results have been subjected to limited review by statutory auditors of the Company and they have issued an unmodified limited review report.

2 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 the business of manufacture and sale of tools, and components for use in the civil and defense aerospace 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 https://unimechaerospace.com and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).

4 The equity shares of the Company were listed on the National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on December 31, 2024, therefore the requirement to submit quarterly financial results became applicable to the Company upon the listing of its equity shares for the quarter ended December 31, 2024. Accordingly, the figures for the quarter ended and the six months ended September 30, 2024, as reported in these unaudited financial results, have been approved by the management of the Company and have neither been audited nor reviewed by the statutory auditors. The figures for the six months ended September 30, 2024, represent the balancing figures between the unaudited results for the nine months ended December 31, 2024, and the figures for the quarter ended December 31, 2024.

5 The Company had estimated Rs.3,814.30 lakhs as IPO related expenses and allocated such expenses between the Company (Rs.1,908.90 lakhs) and selling shareholder (Rs.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 Company has received an amount of Rs. 23,091.10 lakhs (net of IPO expenses of Rs 1,908.90 lakhs out of which Rs 234.01 lakhs remains un-utilised as on September 30, 2025) from proceeds out of fresh issue of equity shares. The utilisation of the net IPO proceeds is summarised below.

(Amounts in lakhs)

Objects of the issue as per prospectus	Amount proposed in offer document	Actual net proceeds	Amount utilised till September 30, 2025	Amount remaining un-utilised as on September 30, 2025
Funding of capital expenditure for expansion through purchase of machineries and equipment by Company;	3,636.60	3,636.60	2,354.00	1,282.60
Funding working capital requirements of Company;	2,528.50	2,528.50	1,346.00	1,182.50
Investment in/Loan to Material Subsidiary for:			-	-
a) Funding of capital expenditure for expansion through purchase of machineries and equipment;	4,389.10	4,389.10	3,543.00	846.10
b) Funding its working capital requirements; and	4,471.50	4,471.50	2,333.00	2,138.50
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	3,716.00	349.40
Net Proceeds	**23,091.10**	**23,091.10**	**13,292.00**	**9,799.10**

During the meeting of Board of Directors held on November 12, 2025, the Board approved for changes to the aforementioned objects for the reallocation/variation for certain unutilized portion of the net proceeds of the IPO, subject to the approval of the shareholders.

6 At its meeting held on February 14, 2025, the Board approved and recommended the Employee Stock Option Plan (ESOP) 2024, which was ratified by shareholders on March 25, 2025. Subsequently, the Nomination and Remuneration Committee approved the grant of 98,526 options to eligible employees on May 13, 2025.

7 The figures for the previous periods/year have been regrouped/rearranged/reclassified wherever necessary to make them comparable with current period.

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 : L30305KA2016PLC095712

Anil Puttan Kumar
Chairman & Managing Director
DIN: 07683267

Place : Bengaluru
Date: November 12, 2025

MSKA & 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 (formerly known as Unimech Aerospace and Manufacturing Private 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 (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 for the quarter ended September 30, 2025 and the year-to-date results for the period from April 01, 2025 to September 30, 2025 ('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.

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

SV Tower, No. 27, Floor 4
80 Feet Road, 6th Block, Koramangala
Bengaluru 560095, INDIA

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 7 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 includes the interim financial results of one subsidiary which are not subject to review, whose interim financial results reflect total assets of Rs. nil as at September 30, 2025 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, 2025 and for the period from April 01, 2025 to September 30, 2025, respectively, as considered in the Statement. This interim financial results has 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 financial results are not material to the Group.

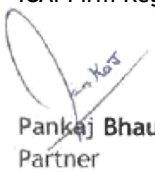
   Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.

7. The Statement also includes the Group's share of net loss after tax of Rs. 10.65 lakhs and Rs. 14.63 lakhs and total comprehensive loss of Rs. 10.65 lakhs and Rs. 14.63 lakhs for the quarter ended September 30, 2025 and for the period from April 01, 2025 to September 30, 2025, respectively, as considered in the Statement, whose interim 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 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 auditor.

8. The Statement includes results for the quarter ended and six months period ended September 30, 2024, 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 **Bhauwala**
Partner
Membership No.: 233552
UDIN: 25233552BMJHWD1802



Place: Bengaluru
Date: November 12, 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 Rd, Peenya, Bengaluru, Karnataka, India, 560058
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, 2025

(INR in lakhs, unless otherwise stated)

S.N.	Particulars	Quarter ended			Six months ended		Year ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited) (Refer note 4)	(Unaudited)	(Unaudited) (Refer note 4)	(Audited)
1	**Income**						
	(a) Revenue from operations	6,198.19	6,298.85	6,145.03	12,497.04	12,065.56	24,292.58
	(b) Other income	986.58	1,143.81	507.87	2,130.39	689.63	2,476.67
	Total income	**7,184.77**	**7,442.66**	**6,652.90**	**14,627.43**	**12,755.19**	**26,769.25**
2	**Expenses**						
	(a) Cost of materials consumed	1,416.89	1,509.48	1,240.23	2,926.37	2,666.11	5,392.33
	(b) Changes in inventories of finished goods and work-in-progress	222.47	189.70	(85.67)	412.17	(83.62)	(88.12)
	(c) Subcontracting charges	355.10	433.74	519.81	788.84	942.95	2,135.49
	(d) Employee benefits expense	1,306.23	1,266.78	1,288.94	2,573.01	2,335.11	4,601.08
	(e) Finance costs	139.14	114.61	143.16	253.75	216.91	437.05
	(f) Depreciation and amortization expenses	634.06	588.51	196.41	1,222.57	377.06	1,056.23
	(g) Other expenses	1,043.12	919.84	868.51	1,962.96	1,319.68	3,045.65
	Total expenses	**5,117.01**	**5,022.66**	**4,171.39**	**10,139.67**	**7,774.20**	**16,579.71**
3	**Profit before tax for the period/year**	**2,067.76**	**2,420.00**	**2,481.51**	**4,487.76**	**4,980.99**	**10,189.54**
4	**Income tax expense**						
a	Current tax						
	-Tax expense for the period/year	483.70	452.02	565.64	935.72	1,009.00	1,606.93
	-Tax expense pertaining to earlier years	40.01	-	114.15	40.01	114.15	114.15
b	Deferred tax	(33.69)	51.57	(3.44)	17.88	(10.30)	116.24
	Total income tax expense	**490.02**	**503.59**	**676.35**	**993.61**	**1,112.85**	**1,837.32**
5	**Profit before share of profit/loss of associate entity for the period/year**	**1,577.74**	**1,916.41**	**1,805.16**	**3,494.15**	**3,868.14**	**8,352.22**
6	Share of loss from associate entity	(10.65)	(3.98)	-	(14.63)	-	(6.56)
7	**Profit after tax for the period/year**	**1,567.09**	**1,912.43**	**1,805.16**	**3,479.52**	**3,868.14**	**8,345.66**
8	**Other Comprehensive Income (OCI)**						
	Items that will not be reclassified subsequently to profit or loss						
a	Remeasurements gain/(loss) on defined benefit plan	31.67	(24.47)	(3.34)	7.20	(17.28)	(96.81)
b	Income tax effect on above item	(3.43)	1.37	(0.96)	(2.06)	1.33	4.94
	Total other comprehensive income/(loss) for the period/year	**28.24**	**(23.10)**	**(4.30)**	**5.14**	**(15.95)**	**(91.87)**
9	**Total comprehensive income for the period /year**	**1,595.33**	**1,889.33**	**1,800.86**	**3,484.66**	**3,852.19**	**8,253.79**
10	**Net profit attributable to :**						
	Equity shareholders of the Company	**1,567.09**	**1,912.43**	**1,805.16**	**3,479.52**	**3,868.14**	**8,345.66**
11	**Total comprehensive income attributable to :**						
	Equity shareholders of the Company	1,595.33	1,889.33	1,800.86	3,484.66	3,852.19	8,253.79
12	Paid-up equity share capital (Face value of share INR 5/- each)	2,542.84	2,542.84	2,383.61	2,542.84	2,383.61	2,542.84
13	**Other equity**						64,347.88
14	**Earnings per share (Face value of share INR 5/- each) (Not annualised except for the year ended March 31, 2025):**						
	(a) Basic (INR)	3.08	3.76	3.96	6.84	8.49	17.59
	(b) Diluted (INR)	3.08	3.76	3.96	6.83	8.49	17.59

UNIMECH AEROSPACE AND MANUFACTURING LIMITED
BENGALURU
560 058

Unimech Aerospace and Manufacturing Limited
(formerly known as Unimech Aerospace and Manufacturing Private Limited)
Regd. office : 4th Phase, #538,539,542, 543, 7th Main Rd, Peenya, Bengaluru, Karnataka, India, 560058
E-mail : companysecretary@unimechaerospace.com, Website : unimechaerospace.com, CIN : L30305KA2016PLC095712

CONSOLIDATED UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

(INR in lakhs, unless otherwise stated)

Sr. No.	Particulars	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, plant and equipment	17,183.09	14,278.41
	(b) Right-of-use assets	2,194.97	1,779.38
	(c) Capital work-in-progress	1,181.68	501.68
	(d) Intangible assets	175.82	159.21
	(e) Financial assets		
	(i) Investments	478.80	493.42
	(ii) Other financial assets	246.13	167.50
	(f) Income tax assets (net)	246.24	251.84
	(g) Other non-current assets	310.57	2,788.51
	Total non-current assets	**22,017.30**	**20,419.95**
2	**Current assets**		
	(a) Inventories	1,719.74	1,974.67
	(b) Financial assets		
	(i) Investments	43,756.56	33,857.69
	(ii) Trade receivables	7,128.71	5,498.30
	(iii) Cash and cash equivalents	2,207.95	14,176.94
	(iv) Bank balances other than (iii) above	5,080.73	75.00
	(v) Other financial assets	3,694.22	3,591.02
	(c) Income tax assets (net)	405.52	248.36
	(d) Other current assets	1,013.48	1,135.38
	Total current assets	**65,006.91**	**60,557.36**
	TOTAL ASSETS	**87,024.21**	**80,977.31**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity share capital	2,542.84	2,542.84
	(b) Other equity	68,084.69	64,347.88
	Total equity	**70,627.53**	**66,890.72**
	Liabilities		
2	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	3,265.94	3,417.63
	(ii) Lease liabilities	1,388.84	1,036.59
	(b) Provisions	90.75	83.81
	(c) Deferred tax liabilities (net)	75.10	55.16
	Total non-current liabilities	**4,820.63**	**4,593.19**
3	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	6,344.80	3,744.24
	(ii) Lease liabilities	352.37	231.96
	(iii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises; and	414.90	455.86
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	1,011.59	1,154.19
	(iv) Other financial liabilities	1,745.67	2,669.88
	(b) Other current liabilities	468.82	162.98
	(c) Provisions	935.02	806.17
	(d) Current tax liabilities (net)	302.88	268.12
	Total current liabilities	**11,576.05**	**9,493.40**
	Total liabilities	16,396.68	14,086.59
	TOTAL EQUITY AND LIABILITIES	**87,024.21**	**80,977.31**

UNIMECH AEROSPACE AND MANUFACTURING LIMITED
BENGALURU
560 058

Unimech Aerospace and Manufacturing Limited.
(formerly known as Unimech Aerospace and Manufacturing Private Limited)
Regd. office : 4th Phase, #538,539,542, 543, 7th Main Rd, Peenya, Bengaluru, Karnataka, India, 560058
E-mail : companysecretary@unimechaerospace.com, Website : unimechaerospace.com, CIN : L30305KA2016PLC095712

CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2025

(INR in lakhs, unless otherwise stated)

Sr. No.	Particulars	Six months ended	
		30-Sep-25	30-Sep-24
		(Unaudited)	(Unaudited)
A.	**Cash flows from operating activities**		
	Profit before tax	4,487.76	4,980.99
	Adjustments for:		
	Depreciation and amortisation expense	1,222.57	377.06
	Unrealised (gain)/loss on foreign currency transaction and translation	171.21	(47.36)
	Expected credit loss allowance and liquidated damages	-	75.49
	Adjustment related to employee stock option expenses	247.14	-
	Bad debts	-	7.23
	Finance costs	252.37	216.91
	Interest income	(1,564.11)	(372.50)
	Loss on derivative options	53.12	-
	Mark To Market (MTM) gain on investments	(298.90)	(112.98)
	Gain on account of lease modification	(3.31)	(18.15)
	Provision no longer required written back	(0.01)	(61.33)
	Profit on sale of property, plant and equipment	-	(1.96)
	Profit on sale of investment	(228.42)	-
	Operating profit before working capital changes	**4,339.42**	**5,043.40**
	Changes in working capital		
	Decrease/ (increase) in inventories	254.91	(31.77)
	Decrease/ (increase) in trade receivables	(1,495.36)	395.36
	Decrease/(increase) in other financial assets	(54.54)	58.95
	Decrease/ (increase) in other non current financial assets	(149.14)	-
	Decrease/(increase) in other current assets	121.90	26.69
	Decrease/(increase) in other non current assets	0.30	(0.17)
	Increase/ (decrease) in trade payables	(188.50)	351.34
	Increase/ (decrease) in other current liabilities	305.84	54.88
	Increase / (decrease) in provisions	126.57	(1,392.28)
	Increase/ (decrease) in other financial liabilities	(789.71)	1,249.96
	Cash generated from operations	**2,471.69**	**5,756.36**
	Income taxes paid (net of refunds)	(1,092.52)	(753.77)
	Net cash flows from operating activities (A)	**1,379.17**	**5,002.59**
B.	**Cash flows from investing activities**		
	Payments for acquisition of property, plant and equipment	(2,235.49)	(5,937.36)
	Payments for acquisition of intangible assets	(51.61)	-
	Redemption/(Investment) of fixed deposit, net	(5,084.85)	2,118.55
	Proceeds from disposal of property, plant and equipment	-	6.00
	Proceeds / (Investment) in bonds, commercial paper and mutual funds, net	(9,238.90)	(30,035.18)
	Interest income	1,453.40	250.91
	Net cash flows used in investing activities (B)	**(15,157.45)**	**(33,597.08)**
C.	**Cash flows from financing activities**		
	Proceeds of borrowings	7,599.38	7,529.68
	Repayment of borrowings	(5,458.57)	(2,967.25)
	Net proceeds from issue of equity share capital through private placement	-	25,000.02
	Transaction cost on issue of equity shares	-	(701.75)
	Interest Paid	(174.21)	(168.01)
	Principal payments on lease liabilities	(85.31)	(46.48)
	Interest payments on lease liabilities	(73.22)	(15.40)
	Net cash flows from financing activities (C)	**1,808.07**	**28,630.81**
D.	**Net increase/(decrease) in cash and cash equivalents (A+B+C)**	(11,970.21)	36.32
E.	Cash and cash equivalents at the beginning of the year	14,176.94	717.77
F.	Effects of exchange rate changes on cash and cash equivalents	1.22	0.68
G.	**Cash and cash equivalents at the end of the year**	**2,207.95**	**754.77**
	Components of cash and cash equivalents		
	Balances with banks:		
	In current accounts	174.48	30.28
	In Exchange Earners' Foreign Currency accounts (EEFC)	102.68	188.90
	In Deposits with original maturity of less than three months	1,930.79	535.48
	Cash on hand	-	0.11
	Total cash and cash equivalents at end of the year	**2,207.95**	**754.77**

UNIMECH AEROSPACE AND MANUFACTURING LIMITED
BENGALURU
560 058

Explanatory notes to the consolidated unaudited statement of financial results for the quarter and six months ended September 30, 2025:

1 The 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 its subsidiaries together referred to as "the Group") have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 12, 2025. These unaudited consolidated results have been subjected to limited review by statutory auditors of the Company and they have issued an unmodified limited review report.

2 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.

3 The Consolidated unaudited financial results are available on the website of the Company https://unimechaerospace.com and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).

4 The equity shares of the Company were listed on the National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on December 31, 2024, therefore the requirement to submit quarterly financial results became applicable to the Company upon the listing of its equity shares for the quarter ended December 31, 2024. Accordingly, the figures for the quarter ended and the six months ended September 30, 2024, as reported in these unaudited financial results, have been approved by the management of the Company and have neither been audited nor reviewed by the statutory auditors. The figures for the six months ended September 30, 2024, represent the balancing figures between the unaudited results for the nine months ended December 31, 2024, and the figures for the quarter ended December 31, 2024.

5 The Company had estimated Rs.3,814.30 lakhs as IPO related expenses and allocated such expenses between the Company (Rs.1,908.90 lakhs) and selling shareholder (Rs.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 Company has received an amount of Rs. 23,091.10 lakhs (net of IPO expenses of Rs 1,908.90 lakhs out of which Rs 234.01 lakhs remains un-utilised as on September 30, 2025) from proceeds out of fresh issue of equity shares. The utilisation of the net IPO proceeds is summarised below.

(Amounts in lakhs)

Objects of the issue as per prospectus	Amount proposed in offer document	Actual net proceeds	Amount utilised till September 30, 2025	Amount remaining un-utilised as on September 30, 2025
Funding of capital expenditure for expansion through purchase of machineries and equipment by	3,636.60	3,636.60	2,354.00	1,282.60
Funding working capital requirements of Company;	2,528.50	2,528.50	1,346.00	1,182.50
Investment in/Loan to Material Subsidiary for:			-	-
a) Funding of capital expenditure for expansion through purchase of machineries and equipment;	4,389.10	4,389.10	3,543.00	846.10
b) Funding its working capital requirements; and	4,471.50	4,471.50	2,333.00	2,138.50
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	3,716.00	349.40
Net Proceeds	**23,091.10**	**23,091.10**	**13,292.00**	**9,799.10**

During the meeting of Board of Directors held on November 12, 2025, the Board approved for changes to the aforementioned objects for the reallocation/variation for certain unutilized portion of the net proceeds of the IPO, subject to the approval of the shareholders.

6 At its meeting held on February 14, 2025, the Board approved and recommended the Employee Stock Option Plan (ESOP) 2024, which was ratified by shareholders on March 25, 2025. Subsequently, the Nomination and Remuneration Committee approved the grant of 98,526 options to eligible employees on May 13, 2025.

7 The figures for the previous periods/year have been regrouped/rearranged/reclassified wherever necessary to make them comparable with current period.

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 : L30305KA2016PLC095712

Anil Puttan Kumar
Chairman & Managing Director
DIN: 07683267

Place : Bengaluru
Date: November 12, 2025