

**MSKA & Associates LLP**  
(Formerly known as M S K A & Associates)  
Chartered Accountants

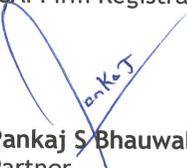
SV Tower, No. 27, Floor 4  
80 Feet Road, 6th Block, Koramangala  
Bengaluru 560095, INDIA

**Independent Auditor's Review Report on Standalone Unaudited Financial Results of Unimech Aerospace and Manufacturing Limited (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 December 31, 2025 and the year-to-date results for the period from April 01, 2025 to December 31, 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.

**For M S K A & Associates LLP (Formerly known as M S K A & Associates)**  
Chartered Accountants  
ICAI Firm Registration No.105047W/W101187

  
**Pankaj S Bhauwala**  
Partner  
Membership No.: 233552  
UDIN: 26233552NYXAKA2408



Place: Bengaluru  
Date: February 12, 2026

Registered Office: 602, Raheja Titanium, Western Express Highway, Goregaon (East), Mumbai-400063, Maharashtra, India  
Tel: +91 22 6974 0200 | LLPIN: ACT-3789

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**Unimech Aerospace and Manufacturing Limited**  
(formerly known as Unimech Aerospace and Manufacturing Private Limited)  
Regd. office : Plot No. 167, SY No. 74/1 and 74/2, Hitech Defense and Aerospace Park Industrial Area, Arebinamangala Village, Jala Hobli, Bangalore North Taluk, Bagalur (Bangalore), Bangalore north, Karnataka, India - 562149  
E-mail : companysecretary@unimechaerospace.com, Website : unimechaerospace.com, CIN : L30305KA2016PLC095712  
**STANDALONE UNAUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025**

		(INR in lakhs, unless otherwise stated)					
S.N.	Particulars	Quarter ended			Nine months ended		Year ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited) (Refer note 4)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
	(a) Revenue from operations	959.70	1,504.37	760.42	3,634.62	3,762.58	4,244.58
	(b) Other income	1,012.00	1,033.96	669.89	3,162.47	1,203.84	2,149.68
	<b>Total income</b>	<b>1,971.70</b>	<b>2,538.33</b>	<b>1,430.31</b>	<b>6,797.09</b>	<b>4,966.42</b>	<b>6,394.26</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	129.67	217.28	190.23	577.04	1,045.96	1,216.87
	(b) Changes in inventories of finished goods and work-in-progress	163.92	385.23	(7.11)	548.92	(59.42)	(150.39)
	(c) Subcontracting charges	57.05	106.02	206.17	368.14	885.83	1,082.16
	(d) Employee benefits expense	305.63	397.78	94.18	948.88	324.92	558.85
	(e) Finance costs	39.87	40.05	9.03	113.71	31.25	54.01
	(f) Depreciation and amortization expenses	248.45	221.12	54.93	661.69	163.20	244.32
	(g) Other expenses	262.76	290.51	114.55	753.43	569.42	756.42
		<b>1,207.35</b>	<b>1,657.99</b>	<b>661.98</b>	<b>3,971.81</b>	<b>2,961.16</b>	<b>3,762.24</b>
3	<b>Profit before tax for the period/year</b>	<b>764.35</b>	<b>880.34</b>	<b>768.33</b>	<b>2,825.28</b>	<b>2,005.26</b>	<b>2,632.02</b>
4	<b>Income tax expense</b>						
a	Current tax						
	-Tax expense for the period/year	213.25	272.38	129.67	728.44	476.29	512.55
	-Tax expense pertaining to earlier years	-	47.91	-	47.91	103.30	103.30
b	Deferred tax	(0.82)	(33.69)	47.49	17.06	28.96	108.01
	<b>Total income tax expense</b>	<b>212.43</b>	<b>286.60</b>	<b>177.16</b>	<b>793.41</b>	<b>608.55</b>	<b>723.86</b>
5	<b>Profit after tax for the period/year</b>	<b>551.92</b>	<b>593.74</b>	<b>591.17</b>	<b>2,031.87</b>	<b>1,396.71</b>	<b>1,908.16</b>
6	<b>Other Comprehensive Income (OCI)</b>						
	Items that will not be reclassified subsequently to profit or loss						
a	Remeasurements gain/(loss) on defined benefit plan	(0.92)	13.64	(1.49)	7.29	(6.78)	(19.61)
b	Income tax effect on above item	0.23	(3.43)	0.36	(1.83)	1.69	4.94
	<b>Total other comprehensive income/(loss) for the period/year</b>	<b>(0.69)</b>	<b>10.21</b>	<b>(1.13)</b>	<b>5.46</b>	<b>(5.09)</b>	<b>(14.67)</b>
7	<b>Total comprehensive income for the period/year</b>	<b>551.23</b>	<b>603.95</b>	<b>590.04</b>	<b>2,037.33</b>	<b>1,391.62</b>	<b>1,893.49</b>
8	<b>Paid-up equity share capital (Face value of share INR 5/- each)</b>	<b>2,542.84</b>	<b>2,542.84</b>	<b>2,542.84</b>	<b>2,542.84</b>	<b>2,542.84</b>	<b>2,542.84</b>
9	<b>Other equity</b>						<b>49,775.98</b>
10	<b>Earnings per share (Face value of share INR 5/- each) (Not annualised except for the year ended March 31, 2025):</b>						
	(a) Basic (INR)	1.09	1.17	1.28	4.00	3.02	4.02
	(b) Diluted (INR)	1.08	1.17	1.28	3.99	3.02	4.02



**Initialed For  
Identification  
Purpose Only**

Explanatory notes to the standalone unaudited statement of financial results for the quarter and nine months ended December 31, 2025:

- 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 February 12, 2026. These unaudited standalone financial results have been subjected to limited review by statutory auditors of the Company and they have issued a limited review report.
- 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 defence aerospace sectors and there are no separate reportable segments as per Ind AS 108.
- 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](http://www.bseindia.com)) and NSE ([www.nseindia.com](http://www.nseindia.com)).
- The figures for the quarter ended December 31, 2024 are the balancing figures between the unaudited figures for the nine month ended December 31, 2024 and the unaudited figures for the half year ended September 30, 2024 which were not subjected to review by the statutory auditor of the Company.
- 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 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 220.00 lakhs remains un-utilised as on December 31, 2025) from proceeds out of fresh issue of equity shares. During the meeting of the Board of Directors held on November 12, 2025, the Board approved modifications to the previously stated objects for the reallocation/variation of certain unutilized portions of the net proceeds from the IPO. The proposed changes were subsequently approved by the shareholders on December 17, 2025 through postal ballot remote e-voting. The utilisation of the net IPO proceeds is summarised below.

(Amounts in lakhs)

Objects of the issue as per prospectus	Amount proposed as per offer document	Revised amounts as per shareholder's approval	Amount utilised upto December 31, 2025	Amount remaining un-utilised as at December 31, 2025
Funding of capital expenditure for expansion through purchase of machineries and equipment by Company;	3,636.60	2,354.00	2,354.00	-
Funding working capital requirements of Company;	2,528.50	2,528.50	1,346.00	1,182.50
<b>Investment in/Loan to Material Subsidiary for:</b>			-	-
a) Funding of capital expenditure for expansion through purchase of machineries and equipment;	4,389.10	3,543.00	3,543.00	-
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	-	-	-
M&A, Joint Ventures and Green Filed Projects	-	6,128.70	-	6,128.70
General corporate purposes	4,065.40	4,065.40	4,065.40	-
<b>Net Proceeds</b>	<b>23,091.10</b>	<b>23,091.10</b>	<b>13,641.40</b>	<b>9,449.70</b>

- 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.
- During the earlier periods, pursuant to the approval of the Board of Directors, the Company had entered into a Share Subscription and Shareholders' Agreement ("SSHA"), dated November 06, 2024, with Dheya Engineering Technologies Private Limited ("Associate Entity") for the subscription of Compulsory Convertible Preference Shares (CCPS). In November 2024, the Company had subscribed to and was allotted 2,387 CCPS for a total consideration of ₹500 lakhs. The SSHA provides for certain rights and terms, including an option to acquire additional CCPS in subsequent tranches. During the current quarter ended December 31, 2025, the Company entered into an Amendment Agreement dated November 25, 2025, to early exercise the subsequent tranches. Accordingly, during the quarter ended December 31, 2025, the Company acquired an additional 2,625 CCPS for an aggregate consideration of ₹552.51 lakhs. All other terms and conditions of the SSHA continue to remain in full force and effect and are binding on the parties pursuant to the Amendment Agreement. Upon completion of the acquisition of the additional CCPS, the Company exercised right of conversion and the CCPS were converted into fully paid up equity shares of Associate Entity. As of December 31, 2025, the Company holds 29.99% of the equity share capital of Dheya Engineering Technologies Private Limited.
- On November 21, 2025, the Government of India notified the four Labour Codes consolidating 29 existing labour laws. The Ministry of Labour & Employment has also issued draft Central Rules and FAQs to help assess the financial impact of these changes. Based on internal management assessment and the best information available, and in line with the guidance issued by the Institute of Chartered Accountants of India, the impact of these changes have been given effect in the standalone unaudited financial results of the Company for the quarter and nine months ended December 31, 2025.
- The Company continues to closely monitor recent developments arising from the imposition of tariffs by the United States Government on imported goods. These tariff-related challenges have affected one of our key export markets, The Company is actively engaging with the customers through a range of pricing and strategic initiatives. Given the dynamic nature of the tariff environment, the Company will continue to assess developments closely, review its strategies on an ongoing basis, and implement necessary proactive measures.
- Subsequent to quarter ended December 31, 2025, On January 20, 2026, the Company has executed a Joint Venture Shareholders' Agreement with Yusuf Bin Ahmed Kanoo Company Limited ("YBA Kanoo") to establish an Advanced Precision Machining and Remanufacturing Facility in Dammam, Saudi Arabia, proposed to operate under the name "YBAK Unimech Advanced Manufacturing Solutions LLC". The entity will be established with Company holding a stake of 51% and YBA Kanoo holding 49%, operating as a standalone manufacturing platform in Saudi Arabia. As this transaction occurred subsequent to the period ended December 31, 2025, there is no impact on these financial results.
- Pursuant to the approval of the Board of Directors as its meeting held on November 12, 2025, with effective from January 01, 2026 the Company changed its registered office from 538, 539, 542 & 543, 7th Main of Peenya IV Phase Industrial Area, Yeshwanthpur Hobli, Bangalore, Bangalore North Taluk, Karnataka, India, 560058 to Plot No. 167, SY No. 74/1 and 74/2, Hitech Defence and Aerospace Park Industrial Area, Arebinamangala Village, Jala Hobli, Bangalore North Taluk, Bagalur (Bangalore), Bangalore north, Karnataka, India - 562149. The change has been carried out in accordance with applicable statutory requirements.
- 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 : February 12, 2026



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Identification  
Purpose Only**

# MSKA & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

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

**Independent Auditor's Review Report on Consolidated Unaudited Financial Results of Unimech Aerospace and Manufacturing Limited (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 December 31, 2025 and the year-to-date results for the period from April 01, 2025 to December 31, 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	Wholly Owned Subsidiary
2	Unimech Global Manufacturing Solutions Inc.	Wholly Owned Subsidiary
3	Dheya Engineering Technologies Private Limited	Associate



Registered Office: 602, Raheja Titanium, Western Express Highway, Goregaon (East), Mumbai-400063, Maharashtra, India  
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Chartered Accountants

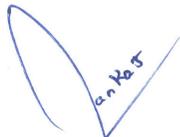
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance 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 Group's share of net loss after tax of Rs. 9.52 lakhs and Rs. 24.15 lakhs and total comprehensive loss of Rs. 10.17 lakhs and Rs. 24.80 lakhs for the quarter ended December 31, 2025 and for the period from April 01, 2025 to December 31, 2025, respectively, as considered in the Statement, in respect of associate, 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.

7. The Statement includes the financial results of one subsidiary which is not subject to review, whose financial results reflect total assets of Rs. Nil as at December 31, 2025 and total revenue of Rs. Nil and Rs. Nil, total net profit after tax of Rs. Nil and Rs. Nil and total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended December 31, 2025 and for the period from April 01, 2025 to December 31, 2025, respectively as considered in the Statement. These financial results have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on such management prepared unaudited financial results. According to the information and explanations given to us by the Management, these financial results are not material to the Group.

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

For M S K A & Associates LLP (Formerly known as M S K A & Associates)  
Chartered Accountants  
ICAI Firm Registration No.105047W/W101187



**Pankaj S Bhauwala**  
Partner  
Membership No.: 233552  
UDIN: 26233552RQGUIK9987



Place: Bengaluru  
Date: February 12, 2026

Unimech Aerospace and Manufacturing Limited (formerly known as Unimech Aerospace and Manufacturing Private Limited) Regd. office : Plot No. 167, SY No. 74/1 and 74/2, Hitech Defense and Aerospace Park Industrial Area, Arebinamangala Village, Jala Hobli, Bangalore North Taluk, Bagalur (Bangalore), Bangalore north, Karnataka, India - 562149 E-mail : companysecretary@unimechaerospace.com, Website : unimechaerospace.com, CIN : L30305KA2016PLC095712 CONSOLIDATED UNAUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025 (INR in lakhs, unless otherwise stated)							
S.N.	Particulars	Quarter ended			Nine Months ended		Year ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited) (Refer note 5)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from operations	3,371.79	6,198.19	5,389.85	15,868.83	17,455.41	24,292.58
	(b) Other income	1,090.40	986.58	770.82	3,220.79	1,460.45	2,476.67
	Total income	4,462.19	7,184.77	6,160.67	19,089.62	18,915.86	26,769.25
2	Expenses						
	(a) Cost of materials consumed	1,507.76	1,416.89	1,368.14	4,434.13	4,034.25	5,392.33
	(b) Changes in inventories of finished goods and work-in-progress	(769.68)	222.47	(155.39)	(357.51)	(239.01)	(88.12)
	(c) Subcontracting charges	244.88	355.10	468.43	1,033.72	1,411.38	2,135.49
	(d) Employee benefits expense	1,211.33	1,306.23	1,328.02	3,784.34	3,663.13	4,601.08
	(e) Finance costs	159.83	139.14	115.08	413.58	331.99	437.05
	(f) Depreciation and amortization expenses	687.83	634.06	285.25	1,910.40	662.31	1,056.23
	(g) Other expenses	1,023.41	1,043.12	811.55	2,986.37	2,131.23	3,045.65
	Total expenses	4,065.36	5,117.01	4,221.08	14,205.03	11,995.28	16,579.71
3	Profit before tax for the period/year	396.83	2,067.76	1,939.59	4,884.59	6,920.58	10,189.54
4	Income tax expense						
a	Current tax						
	-Tax expense for the period/year	149.54	483.70	334.31	1,085.26	1,343.31	1,606.93
	-Tax expense pertaining to earlier years	-	40.01	-	40.01	114.15	114.15
b	Deferred tax	(0.82)	(33.69)	47.49	17.06	37.19	116.24
	Total income tax expense	148.72	490.02	381.80	1,142.33	1,494.65	1,837.32
5	Profit before share of profit/loss of associate entity for the period/year	248.11	1,577.74	1,557.79	3,742.26	5,425.93	8,352.22
6	Share of loss from associate entity	(9.52)	(10.65)	(0.46)	(24.15)	(0.46)	(6.56)
7	Profit after tax for the period/year	238.59	1,567.09	1,557.33	3,718.11	5,425.47	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	(11.70)	31.67	(4.22)	(4.50)	(21.50)	(96.81)
b	Income tax effect on above item	0.23	(3.43)	0.36	(1.83)	1.69	4.94
c	Share of other comprehensive loss of associate entity	(0.65)	-	-	(0.65)	-	-
	Total other comprehensive income/(loss) for the period/year	(12.12)	28.24	(3.86)	(6.98)	(19.81)	(91.87)
9	Total comprehensive income for the period/year	226.47	1,595.33	1,553.47	3,711.13	5,405.66	8,253.79
10	Net profit attributable to : Equity shareholders of the Company	238.59	1,567.09	1,557.33	3,718.11	5,425.47	8,345.66
11	Total comprehensive income attributable to : Equity shareholders of the Company	226.47	1,595.33	1,553.47	3,711.13	5,405.66	8,253.79
12	Paid-up equity share capital (Face value of share INR 5/- each)	2,542.84	2,542.84	2,542.84	2,542.84	2,542.84	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)	0.47	3.08	3.37	7.31	11.73	17.59
	(b) Diluted (INR)	0.47	3.08	3.37	7.30	11.73	17.59



**Initialed For  
Identification  
Purpose Only**

Explanatory notes to the consolidated unaudited statement of financial results for the quarter and nine months ended December 31, 2025

- 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 February 12, 2026. These unaudited consolidated results have been subjected to limited review by statutory auditors of the Company and they have issued a limited review report.
- This statement includes the results of the Holding Company and the following entities:
 

Name of the Entity	Relationship with the Holding Company
1. Innomech Aerospace Toolings Private Limited	Wholly Owned Subsidiary
2. Unimech Global Manufacturing Solutions Inc.	Wholly Owned Subsidiary
3. Dheya Engineering Technologies Private Limited	Associate
- 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.
- 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](http://www.bseindia.com)) and NSE ([www.nseindia.com](http://www.nseindia.com)).
- The figures for the quarter ended December 31, 2024 are the balancing figures between the unaudited figures for the nine month ended December 31, 2024 and the unaudited figures for the half year ended September 30, 2024 which were not subjected to review by the statutory auditor of the Holding Company.
- 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 220.00 lakhs remains un-utilised as on December 31, 2025) from proceeds out of fresh issue of equity shares. During the meeting of the Board of Directors held on November 12, 2025, the Board approved modifications to the previously stated objects for the reallocation/variation of certain unutilized portions of the net proceeds from the IPO. The proposed changes were subsequently approved by the shareholders on December 17, 2025 through postal ballot remote e-voting. The utilisation of the net IPO proceeds is summarised below.

(Amounts in lakhs)

Objects of the issue as per prospectus	Amount proposed as per offer document	Revised amounts as per shareholder's approval	Amount utilised upto December 31, 2025	Amount remaining un-utilised as at December 31, 2025
Funding of capital expenditure for expansion through purchase of machineries and equipment by Company;	3,636.60	2,354.00	2,354.00	-
Funding working capital requirements of Company;	2,528.50	2,528.50	1,346.00	1,182.50
<b>Investment in/Loan to Material Subsidiary for:</b>				
a) Funding of capital expenditure for expansion through purchase of machineries and equipment;	4,389.10	3,543.00	3,543.00	-
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	-	-	-
M&A, Joint Ventures and Green Filed Projects		6,128.70	-	6,128.70
General corporate purposes	4,065.40	4,065.40	4,065.40	-
<b>Net Proceeds</b>	<b>23,091.10</b>	<b>23,091.10</b>	<b>13,641.40</b>	<b>9,449.70</b>

- 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.
- During the earlier periods, pursuant to the approval of the Board of Directors, the Company had entered into a Share Subscription and Shareholders' Agreement ("SSHA"), dated November 06, 2024, with Dheya Engineering Technologies Private Limited ("Associate Entity") for the subscription of Compulsory Convertible Preference Shares (CCPS). In November 2024, the Company had subscribed to and was allotted 2,387 CCPS for a total consideration of ₹500 lakhs. The SSHA provides for certain rights and terms, including an option to acquire additional CCPS in subsequent tranches. During the current quarter ended December 31, 2025, the Company entered into an Amendment Agreement dated November 25, 2025, to early exercise the subsequent tranches. Accordingly, during the quarter ended December 31, 2025, the Company acquired an additional 2,625 CCPS for an aggregate consideration of ₹552.51 lakhs. All other terms and conditions of the SSHA continue to remain in full force and effect and are binding on the parties pursuant to the Amendment Agreement. Upon completion of the acquisition of the additional CCPS, the Company exercised right of conversion and the CCPS were converted into fully paid up equity shares of Associate Entity. As of December 31, 2025, the Company holds 29.99% of the equity share capital of Dheya Engineering Technologies Private Limited.
- On November 21, 2025, the Government of India notified the four Labour Codes consolidating 29 existing labour laws. The Ministry of Labour & Employment has also issued draft Central Rules and FAQs to help assess the financial impact of these changes. Based on internal management assessment and the best information available, and in line with the guidance issued by the Institute of Chartered Accountants of India, the impact of these changes have been given effect in the Consolidated unaudited financial results of the Company for the quarter and nine months ended December 31, 2025.
- The Company continues to closely monitor recent developments arising from the imposition of tariffs by the United States Government on imported goods. These tariff-related challenges have affected one of our key export markets, The Company is actively engaging with the customers through a range of pricing and strategic initiatives. Given the dynamic nature of the tariff environment, the Company will continue to assess developments closely, review its strategies on an ongoing basis, and implement necessary proactive measures.
- Subsequent to quarter end December 31, 2025, On January 20, 2026, the Company has executed a Joint Venture Shareholders' Agreement with Yusuf Bin Ahmed Kanoo Company Limited ("YBA Kanoo") to establish an Advanced Precision Machining and Remanufacturing Facility in Dammam, Saudi Arabia, proposed to operate under the name "YBAK Unimech Advanced Manufacturing Solutions LLC". The entity will be established with Company holding a stake of 51% and YBA Kanoo holding 49%, operating as a standalone manufacturing platform in Saudi Arabia. As this transaction occurred subsequent to the period ended December 31, 2025, there is no impact on these financial results.
- Pursuant to the approval of the Board of Directors at its meeting held on November 12, 2025, with effective from January 01, 2026 the Company changed its registered office from 538, 539, 542 & 543, 7th Main of Peenya IV Phase Industrial Area, Yeshwanthpur Hobli, Bangalore, Bangalore North Taluk, Karnataka, India, 560058 to Plot No. 167, SY No. 74/1 and 74/2, Hitech Defence and Aerospace Park Industrial Area, Arebinamangala Village, Jala Hobli, Bangalore North Taluk, Bagalur (Bangalore), Bangalore north, Karnataka, India - 562149. The change has been carried out in accordance with applicable statutory requirements.
- 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*

Anil Puttan Kumar  
Chairman & Managing Director  
DIN: 07683267



Place : Bengaluru  
Date : February 12, 2026

**Initialed For  
Identification  
Purpose Only**