

May 27, 2025

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

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

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held today i.e. May 27, 2025

The Board of Directors of the Company at its meeting held today considered and approved the following:

1. Audited Standalone and Consolidated Audited Financial Results of the Company for the quarter and year ended March 31, 2025. The said results in the prescribed format along with Independent Auditors Report thereon are enclosed herewith.

The said Financial Results are also being uploaded on the Company's website at www.unimechaerospace.com.

Key information on the consolidated financial results is as under:

Particulars	(Rs.in Lakhs)			
	Quarter ended		Year Ended	
	31.03.2025	31.03.2024	31.03.2025	31.03.2024
Total Income	7,853.39	6,414.74	26,769.25	21,378.55
Profit Before Tax	3,268.96	2,503.48	10,189.54	7,649.88
Profit After Tax	2,920.20	1,972.27	8,345.65	5,813.31
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	2,848.13	1,972.76	8,253.78	5,804.64

The declaration for unmodified opinion on the audit report pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure A**

2. Based on recommendation of Audit Committee, approved the appointment of Mr. Vijayakrishna KT, a Company Secretary in Practice as Secretarial Auditor of the Company for a period of five consecutive years commencing from FY 2025-26 till FY 2029-30, subject to approval of shareholders of the Company at the ensuing Annual General Meeting. Additional information as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2025 is enclosed as **Annexure B**.



3. The 9th Annual General Meeting of the Company will be held on Wednesday, August 13, 2025. We shall inform you in due course the other details in relation to the Annual General Meeting of the Company.

The Board meeting commenced at 11:45 AM and concluded at 17:45 PM

Kindly take the above on records.

Thanking You,

For **Unimech Aerospace and Manufacturing Limited**

Ramakrishna Kamojhala

Whole Time Director (Finance) & Chief Financial Officer

Encl: A/a



Independent Auditor's Report on Consolidated Audited Annual Financial Results of the Unimech Aerospace and Manufacturing Limited (Formerly known as Unimech Aerospace and Manufacturing Private Limited) 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)

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated annual financial results of Unimech Aerospace and Manufacturing Limited (Formerly known as Unimech Aerospace and Manufacturing Private Limited) (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), and its associate for the year ended March 31, 2025 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditor on separate audited financial statements of the associate, the aforesaid Statement:

- i. includes the annual financial results of Holding Company and the following entities

Sr. No.	Name of the Entity	Relationship with the Holding Company
1	Innomech Aerospace Tooling Private Limited	Wholly owned subsidiary
2	Unimech Global Manufacturing Solutions Inc.	Wholly owned subsidiary
3	Dheya Engineering Technologies Private Limited	Associate

- ii. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Group and its associate for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group and of its associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us and other auditor in terms of their reports referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Consolidated Financial Results

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 on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net profit, and other comprehensive income and other financial information of the Group including its associate in accordance with the recognition and measurement principles laid down in accordance with the applicable Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and is in compliance with the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and of its associate and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associate are responsible for assessing the ability of the Group and of its associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group and of its associate or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associate are responsible for overseeing the financial reporting process of the Group and of its associate.

Auditors' Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and of its associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and of its associate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group and of its associate to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditor, such other auditor remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters:

1. The Statement includes the audited financial statements of one associate whose financial statements reflect Group's share of net loss after tax (including other comprehensive loss) of Rs. 6.56 lakhs for the period from November 19, 2024 to March 31, 2025, as considered in the Statement, which have been audited by the other auditor whose report on financial statements of this entity have been furnished to us by the management and our opinion 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 such other auditor and the procedures performed by us are as stated in paragraph above.

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

2. The Statement includes the unaudited financial statements of one foreign subsidiary, whose financial Statements reflect Group's share of total assets of Rs. Nil as at March 31, 2025, total revenue of Rs. Nil, total net profit after tax of Rs. Nil, and total comprehensive income of Rs. Nil, for the period from May 29, 2024 to March 31, 2025 and net cash inflow of Rs. Nil for the year ended as on date respectively, as considered in the Statement. These unaudited financial statements have been furnished to us by the Management and our opinion 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 unaudited financial statements. In our opinion and according to the information and explanations given to us by the Management, these financial statements are not material to the Group.

Our opinion is not modified with respect to the above financial statements certified by the Management.

3. The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

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

MSKA & Associates

Chartered Accountants

4. The Statement includes results for the quarter ended March 31, 2024, being the balancing figures between the audited figures for the financial year ended March 31, 2024 and the unaudited year to date figures up to the third quarter ended December 31, 2023, were not subjected to review or audit by us.

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

For M S K A & Associates

Chartered Accountants

ICAI Firm Registration No.105047W



Pankaj S Bhauwala

Partner

Membership No.:233552

UDIN: 252 33 552 BMJHQF 7915

Place: Bengaluru

Date: May 27, 2025

<p style="text-align: center;"> 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, 560058, Karnataka, India E-mail : companysecretary@unimechaerospace.com, Website : unimechaerospace.com, CIN : L30305KA2016PLC095712 CONSOLIDATED AUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025 </p>						
(INR in lakhs, unless otherwise stated)						
S.N.	Particulars	Quarter ended			Year ended	
		March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		(Audited) (Refer note 4)	(Unaudited) (Refer note 6)	(Unaudited) (Refer note 5)	(Audited) (Refer note 1)	(Audited) (Refer note 7)
1	Income					
	(a) Revenue from operations	6,837.17	5,389.85	6,235.03	24,292.58	20,877.51
	(b) Other income	1,016.22	770.82	179.71	2,476.67	501.04
	Total income	7,853.39	6,160.67	6,414.74	26,769.25	21,378.55
2	Expenses					
	(a) Cost of materials consumed	1,358.08	1,368.14	565.31	5,392.33	4,812.19
	(b) Purchases of stock-in-trade	-	-	-	-	60.77
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	150.89	(155.39)	439.21	(88.12)	(497.08)
	(d) Subcontracting charges	724.11	468.43	584.71	2,135.49	2,691.45
	(e) Employee benefits expense	937.95	1,328.02	1,002.72	4,601.08	3,243.91
	(f) Finance costs	105.06	115.08	171.22	437.05	323.34
	(g) Depreciation and amortization expenses	393.92	285.25	134.29	1,056.23	446.46
	(h) Other expenses	914.42	811.55	1,013.81	3,045.65	2,647.63
	Total expenses	4,584.43	4,221.08	3,911.26	16,579.71	13,728.66
3	Profit before tax for the period / year	3,268.96	1,939.59	2,503.48	10,189.54	7,649.88
4	Income tax expense					
a	Current tax					
	-Tax expense for the period / year	263.62	334.31	256.48	1,606.93	1,545.70
	-Tax expense pertaining to earlier year	-	-	289.51	114.15	289.51
b	Deferred tax	79.04	47.49	(14.78)	116.24	1.36
5	Total income tax expense	342.66	381.80	531.21	1,837.32	1,836.57
6	Profit before share of profit/ loss of associate entity for the period / year	2,926.30	1,557.79	1,972.27	8,352.22	5,813.31
7	Share of loss from associate entity	(6.10)	(0.46)	-	(6.56)	-
8	Profit after tax for the period / year	2,920.20	1,557.33	1,972.27	8,345.65	5,813.31
9	Other Comprehensive Income (OCI)					
	Items that will not be reclassified subsequently to profit or loss					
a	Remeasurements gain / (loss) on defined benefit plan	(75.31)	(4.22)	(0.83)	(96.81)	(11.58)
b	Income tax effect on above item	3.24	0.36	1.32	4.94	2.91
	Total other comprehensive income/(loss) for the period / year	(72.07)	(3.86)	0.49	(91.87)	(8.67)
10	Total comprehensive income for the period / year	2,848.13	1,553.47	1,972.76	8,253.78	5,804.64
11	Net profit attributable to :					
	Equity shareholders of the Company	2,920.20	1,557.33	1,972.27	8,345.65	5,813.31
12	Total comprehensive income attributable to :					
	Equity shareholders of the Company	2,848.13	1,553.47	1,972.76	8,253.78	5,804.64
13	Paid-up equity share capital (Face value of share INR 5/- each)	2,542.84	2,542.84	2,200.25	2,542.84	2,200.25
14	Other equity				64,347.88	8,658.87
15	Earnings per share (Face value of share INR 5/- each) (Not annualised except for the year ended March 31, 2025 and March 31, 2024):					
	(a) Basic (INR)	6.16	3.37	4.49	17.59	13.23
	(b) Diluted (INR)	6.16	3.37	4.49	17.59	13.23



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, 560058, Karnataka, India

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

CONSOLIDATED AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025

(INR in lakhs, unless otherwise stated)

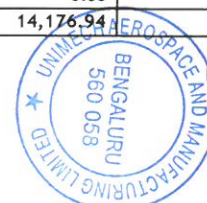
Sr. No.	Particulars	As at March 31, 2025	As at March 31, 2024
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	14,278.41	4,507.22
	(b) Right-of-use assets	1,779.38	628.42
	(c) Capital work-in-progress	501.68	2.38
	(d) Intangible assets	159.21	64.12
	(e) Financial assets		
	(i) Investments	493.42	-
	(ii) Other financial assets	167.50	87.81
	(f) Deferred tax assets (net)	-	56.24
	(g) Other non-current assets	2,788.51	850.95
	Total non-current assets	20,168.11	6,197.14
2	Current assets		
	(a) Inventories	1,974.67	1,973.23
	(b) Financial assets		
	(i) Investments	33,857.69	-
	(ii) Trade receivables	5,498.30	4,684.28
	(iii) Cash and cash equivalents	14,176.94	717.77
	(iv) Bank balances other than cash and cash equivalents	75.00	468.57
	(v) Other financial assets	3,591.02	1,967.96
	(c) Income tax assets (net)	248.36	395.78
	(d) Other current assets	1,135.38	1,101.01
	Total current assets	60,557.36	11,308.60
	Total assets	80,725.47	17,505.74
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	2,542.84	2,200.26
	(b) Other equity	64,347.88	8,658.87
	Total equity	66,890.72	10,859.13
2	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	3,417.63	1,251.76
	(ii) Lease liabilities	1,036.59	-
	(b) Provisions	83.81	-
	(c) Deferred tax liability (net)	55.16	-
	Total non-current liabilities	4,593.19	1,251.76
3	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	3,744.24	1,633.74
	(ii) Lease liabilities	231.96	104.09
	(iii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises; and	455.86	233.24
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	1,154.19	1,033.04
	(iv) Other financial liabilities	2,669.87	336.72
	(b) Provisions	806.17	1,757.08
	(c) Current tax liabilities (net)	16.28	228.96
	(d) Other current liabilities	162.98	67.98
	Total current liabilities	9,241.55	5,394.85
	Total liabilities	13,834.75	6,646.61
	TOTAL EQUITY AND LIABILITIES	80,725.47	17,505.74



Unimech Aerospace and Manufacturing Limited.
(formerly known as Unimech Aerospace and Manufacturing Private Limited)
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E-mail : companysecretary@unimechaerospace.com, Website : unimechaerospace.com, CIN : L30305KA2016PLC095712
CONSOLIDATED AUDITED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2025

(INR in lakhs, unless otherwise stated)

Sr. No.	Particulars	Year ended March 31, 2025	Year ended March 31, 2024
A.	Cash flows from operating activities		
	Profit before tax	10,189.54	7,649.88
	Adjustments for:		
	Depreciation and amortisation expense	1,056.24	446.46
	Unrealised (gain)/loss on foreign currency transaction and translation	140.43	(121.88)
	Expected credit loss allowance and liquidated damages	97.11	100.96
	Provision for rework and warranty costs	74.47	133.22
	Finance costs	437.05	323.34
	Interest income	(1,323.44)	(160.82)
	Income from options (Derivative)	(109.72)	-
	Mark To Market (MTM) Gain on Investments	(521.15)	-
	Gain on account of lease modification	(18.15)	-
	Provision no longer required written back	(94.52)	-
	Profit on sale of property, plant and equipment	(2.73)	(10.35)
	Profit on sale of investment	(204.69)	(0.20)
	Operating profit before working capital changes	9,720.44	8,360.61
	Changes in working capital		
	Decrease/ (increase) in inventories	(1.43)	(408.50)
	Decrease/(increase) in other financial assets	(366.82)	(431.29)
	Decrease/(increase) in other current assets	(33.58)	(753.89)
	Decrease/(increase) in other non current assets	(2.79)	14.64
	Increase/ (decrease) in trade payables	350.45	542.17
	Increase/ (decrease) in other current liabilities	54.45	40.65
	Increase / (decrease) in provisions	(1,052.44)	1,175.77
	Increase/ (decrease) in other financial liabilities	2,344.62	(12.29)
	Cash generated from operations	10,048.26	7,115.01
	Income taxes paid (net of refunds)	(1,907.23)	(2,427.91)
	Net cash flows from operating activities (A)	8,141.03	4,687.10
B.	Cash flows from investing activities		
	Payments for acquisition of property, plant and equipment	(13,087.27)	(3,561.81)
	Payments for acquisition of intangible assets	(126.24)	(65.77)
	Redemption/(Investment) of fixed deposit, net	(914.11)	(1,247.25)
	Proceeds from disposal of property, plant and equipment	10.00	42.00
	Investment in associate	(499.98)	-
	Investment in bonds, commercial paper and mutual funds	(37,844.13)	-
	Proceeds from sale of bonds, commercial paper and mutual funds	5,036.41	1.20
	Interest income	1,298.03	159.01
	Net cash flows used in investing activities (B)	(46,127.29)	(4,672.62)
C.	Cash flows from financing activities		
	Proceeds of borrowings	11,590.93	5,565.79
	Repayment of borrowings	(7,383.86)	(4,644.33)
	Net proceeds from issue of equity share capital through private placement	24,298.25	-
	Net proceeds from issue of equity share capital through initial public offering	23,479.55	-
	Finance costs paid	(396.36)	(202.98)
	Principal payments on lease liabilities	(91.72)	(84.76)
	Interest payments on lease liabilities	(44.13)	(14.24)
	Guarantee commission expenses	-	(105.00)
	Net cash flows from financing activities (C)	51,452.66	514.48
D.	Net increase/(decrease) in cash and cash equivalents (A+B+C)	13,466.40	528.96
E.	Cash and cash equivalents at the beginning of the year	717.77	187.56
F.	Effects of exchange rate changes on cash and cash equivalents	(7.23)	1.25
G.	Cash and cash equivalents at the end of the year	14,176.94	717.77
	Components of cash and cash equivalents		
	Balances with banks:		
	In current accounts	175.33	422.91
	In Exchange Earners' Foreign Currency accounts (EEFC)	30.18	194.47
	In Deposits with original maturity of less than three months	13,970.90	100.05
	Cash on hand	0.53	0.34
	Total cash and cash equivalents at end of the year	14,176.94	717.77



Explanatory notes to the consolidated audited statement of financial results for the quarter and year ended March 31, 2025:

- 1 The consolidated audited financial results of Unimech Aerospace and Manufacturing Limited (formerly known as Unimech Aerospace and Manufacturing Private Limited) ("the Holding Company"), have been reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their respective meeting held on May 26, 2025 and May 27 2025. The statutory auditors of the Company have expressed an unmodified opinion on the consolidated audited financial results for the year ended March 31, 2025.
- 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 Consolidated audited 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 figures for the quarter ended March 31, 2025 are the balancing figures between the audited figures for the year ended March 31, 2025 and unaudited published figures for the nine month ended December 31, 2024.
- 5 The figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures for the year ended March 31, 2024 and nine month ended December 31, 2023 which were neither audited nor reviewed, since the requirement for submission of consolidated financial results is applicable on listing of equity shares of the Holding Company from the quarter and nine months period ended December 31, 2024.
- 6 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 figures for the half year ended September 30, 2024, which are not reviewed by the statutory auditors of the Company.
- 7 The figures for the year ended March 31, 2024 have been extracted from the general purpose consolidated financial statements of the Company for the year ended March 31, 2024 which were audited by the statutory auditors of the Company.
- 8 The Holding Company incorporated Unimech Global Manufacturing Solutions Inc. on May 29, 2024, in Delaware, United States. As at the reporting date, the Company has not made investment into the subsidiary and operations have not yet commenced.
- 9 The Holding Company converted to a public limited company and changed its name to Unimech Aerospace and Manufacturing Limited pursuant to a shareholders' resolution dated March 04, 2024 along with the issuance of a fresh certificate of incorporation dated June 21, 2024.
- 10 Pursuant to the board meeting and share holders meeting held on July 03, 2024, The Company raised money by way of private placement of 36,67,090 equity shares of face value INR 5/- each at a price of INR 681.74 /-per share (including a premium of INR 676.74 per share) aggregating to INR 25,000 Lakhs.
- 11 Pursuant to approval by the Board of Directors, the Company entered into a Share Subscription and Shareholders Agreement ("SSHA") with Dheya Engineering Technologies Private Limited ("Dheya") for the subscription of Compulsory Convertible Preference Shares (CCPS). As of March 31, 2025, the Company has subscribed to and been allotted 2,387 (16.94%) CCPS for a total consideration of Rs. 500 lakhs. The terms of the SSHA also outline certain terms and rights including options to acquire additional CCPS in subsequent tranches. Accordingly, the Company has recognised the investment in associate of Rs. 500 lakhs as on March 31, 2025.
- 12 The equity shares of the Holding Company were listed on the National Stock Exchange and Bombay Stock Exchange on December 31, 2024, following the completion of an Initial Public Offering ("IPO") of 63,69,426 equity shares, with a face value of share INR 5/- each, at an issue price of INR 785 per equity share (which includes a share premium of Rs 780 per equity share). This consisted of a fresh issue of 31,84,713 equity shares and an offer for sale of 31,84,713 equity shares.
- 13 The Company has 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 326.16 Lakhs remains un-utilised as on March 31, 2025) from proceeds out of fresh issue of equity shares. The utilisation of the net IPO proceeds is summarised below.

Objects of the issue as per prospectus	Amount proposed in offer document	Actual net proceeds	Amount utilised till March 31, 2025	Amount remains un-utilised as on March 31, 2025
Funding of capital expenditure for expansion through purchase of machineries and equipment by Company;	3,636.60	3,636.60	2,474.92	1,161.68
Funding working capital requirements of Company;	2,528.50	2,528.50	-	2,528.50
Investment in Material Subsidiary for:				
a) Funding of capital expenditure for expansion through purchase of machineries and equipment;	4,389.10	4,389.10	2,840.28	1,548.82
b) Funding its working capital requirements; and	4,471.50	4,471.50	-	4,471.50
c) Repayment / prepayment, in full or part, of certain borrowings;	4,000.00	4,000.00	-	4,000.00
General corporate purposes	4,065.40	4,065.40	943.07	3,122.33
Net Proceeds	23,091.10	23,091.10	6,258.26	16,832.84

- 14 At its meeting held on February 14, 2025, the Board of Directors approved and recommended the ratification of Employee Stock Option Plan scheme (ESOP's) 2024 to the shareholders. The proposal was subsequently approved by the shareholders on March 25, 2025 through Postal Ballot remote e-voting, further the Nomination and Remuneration committee, on May 13, 2025 approved granting of 98,526 shares to eligible employees of holding company and subsidiary companies.
- 15 Mr. Krishnappayya Desai, Company Secretary and Compliance Officer of the Company, tendered his resignation vide letter dated March 26, 2025 citing personal reasons. The Board of Directors, at its meeting, took note of the resignation. Subsequently, in compliance with applicable provisions of the Companies Act, 2013 and relevant regulations, the Board appointed Mr. Suhas H M, a qualified Company Secretary, as the Compliance Officer of the Company.
- 16 The figures for the previous periods/year have been regrouped/rearranged/reclassified wherever necessary to make it comparable.

For and on behalf of the Board of Directors of
Unimech Aerospace and Manufacturing Limited
(formerly known as Unimech Aerospace and Manufacturing Private Limited)
CIN : L30305KA2016PLC095712

Place : Bengaluru
Date: May 27, 2025

Anil Puttan Kumar
Chairman & Managing Director
DIN: 07683267



Independent Auditor's Report on Standalone Audited Annual Financial Results of the Unimech Aerospace and Manufacturing Limited (Formerly known as Unimech Aerospace and Manufacturing Private Limited) 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)

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone annual 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 year ended March 31, 2025 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net profit, and other comprehensive income and other financial information of the Company for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net profit, and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended, issued thereunder and other accounting principles generally accepted in India and is in compliance with the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the financial reporting process of the Company.

Auditors' Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company of regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters:

1. The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

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

2. The Statement includes results for the quarter ended March 31, 2024, being the balancing figures between the audited figures for the financial year ended March 31, 2024 and the unaudited year to date figures up to the third quarter ended December 31, 2023, were not subjected to review or audit by us.

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

For M S K A & Associates

Chartered Accountants

ICAI Firm Registration No.105047W


Pankaj S Bhauwala

Partner

Membership No. 233552

UDIN: 25233552 BMJHQE8347

Place: Bengaluru

Date: May 27, 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, 560058, Karnataka, India
E-mail : companysecretary@unimechaerospace.com, Website : unimechaerospace.com, CIN : L30305KA2016PLC095712
STANDALONE AUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

		(INR in lakhs, unless otherwise stated)				
S.N.	Particulars	Quarter ended			Year ended	
		March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		(Audited) (Refer note 4)	(Unaudited) (Refer note 6)	(Unaudited) (Refer note 5)	(Audited) (Refer note 1)	(Audited) (Refer note 7)
1	Income					
	(a) Revenue from operations	482.00	760.42	1,256.22	4,244.58	3,069.97
	(b) Other income	945.84	669.89	61.52	2,149.68	225.02
	Total income	1,427.84	1,430.31	1,317.74	6,394.26	3,294.99
2	Expenses					
	(a) Cost of materials consumed	170.91	190.23	218.10	1,216.87	1,161.02
	(b) Changes in inventories of finished goods and work-in-progress	(90.97)	(7.11)	49.10	(150.39)	(196.02)
	(c) Subcontracting charges	196.33	206.17	304.35	1,082.16	507.53
	(d) Employee benefits expense	233.93	94.18	404.13	558.85	771.17
	(e) Finance costs	22.76	9.03	6.37	54.01	25.67
	(f) Depreciation and amortization expenses	81.12	54.93	46.04	244.32	183.02
	(g) Other expenses	187.00	114.55	218.79	756.42	504.45
	Total expenses	801.08	661.98	1,246.88	3,762.24	2,956.84
3	Profit before tax for the period / year	626.76	768.33	70.86	2,632.02	338.15
4	Income tax expense					
a	Current tax					
	-Tax expense for the period / year	36.26	129.67	16.11	512.55	70.47
	-Tax expense pertaining to earlier year	-	-	4.00	103.30	4.00
b	Deferred tax	79.04	47.49	5.93	108.01	21.18
5	Total income tax expense	115.30	177.16	26.04	723.86	95.65
6	Profit after tax for the period / year	511.46	591.17	44.82	1,908.16	242.50
7	Other Comprehensive Income (OCI)					
	Items that will not be reclassified subsequently to profit or loss					
a	Remeasurements gain / (loss) on defined benefit plan	(12.83)	(1.49)	0.04	(19.61)	(6.33)
b	Income tax effect on above item	3.24	0.36	0.00	4.94	1.59
	Total other comprehensive income/(loss) for the period / year	(9.59)	(1.13)	0.04	(14.67)	(4.74)
8	Total comprehensive income for the period / year	501.87	590.04	44.86	1,893.49	237.76
9	Paid-up equity share capital (Face value of share INR 5/- each)	2,542.84	2,542.84	2,200.26	2,542.84	2,200.26
10	Other equity				49,775.98	447.26
11	Earnings per share (Face value of share INR 5/- each) (Not annualised except for the year ended March 31, 2025 and March 31, 2024):					
	(a) Basic (INR)	1.08	1.28	0.10	4.02	0.55
	(b) Diluted (INR)	1.08	1.28	0.10	4.02	0.55

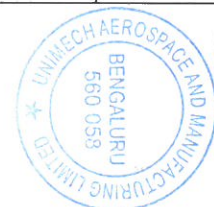


<p style="text-align: center;">Unimech Aerospace and Manufacturing Limited (formerly known as Unimech Aerospace and Manufacturing Private Limited) Regd. office : 4th Phase, #538,539,542, 543, 7th Main Rd, Peenya, Bengaluru, 560058, Karnataka, India E-mail : companysecretary@unimechaerospace.com, Website : unimechaerospace.com, CIN : L30305KA2016PLC095712 STANDALONE AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025</p>			
(INR in lakhs, unless otherwise stated)			

Sr. No.	Particulars	As at March 31, 2025	As at March 31, 2024
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	2,031.42	350.28
	(b) Right-of-use assets	1,242.63	85.94
	(c) Capital work-in-progress	501.68	2.38
	(d) Intangible assets	32.03	2.62
	(e) Financial assets		
	(i) Investments	673.80	173.82
	(ii) Loans	2,470.00	-
	(iii) Other financial assets	138.57	70.64
	(f) Deferred tax assets (net)	-	47.91
	(g) Other non-current assets	2,042.04	6.07
	Total non-current assets	9,132.17	739.66
2	Current assets		
	(a) Inventories	710.79	617.71
	(b) Financial assets		
	(i) Investments	25,905.50	-
	(ii) Loans	380.00	-
	(iii) Trade receivables	119.55	844.44
	(iv) Cash and cash equivalents	14,037.01	514.30
	(v) Bank balances other than cash and cash equivalents	75.00	468.57
	(vi) Other financial assets	3,583.68	12.94
	(c) Current tax assets (net)	125.30	152.17
	(d) Other current assets	936.31	475.75
	Total current assets	45,873.14	3,085.88
	Total assets	55,005.31	3,825.54
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	2,542.84	2,200.26
	(b) Other equity	49,775.98	447.26
	Total equity	52,318.82	2,647.52
2	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	1,036.59	-
	(b) Provisions	5.08	-
	(c) Deferred tax liability (net)	55.16	-
	Total non-current liabilities	1,096.83	-
3	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	200.00
	(ii) Lease liabilities	231.96	104.09
	(iii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises; and	131.55	83.79
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	165.63	405.58
	(iv) Other financial liabilities	686.50	110.61
	(b) Provisions	255.36	207.25
	(c) Current tax liabilities (net)	12.19	-
	(d) Other current liabilities	106.47	66.70
	Total current liabilities	1,589.66	1,178.02
	Total liabilities	2,686.49	1,178.02
	Total equity and liabilities	55,005.31	3,825.54



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, 560058, Karnataka, India E-mail : companysecretary@unimechaerospace.com, Website : unimechaerospace.com, CIN : L30305KA2016PLC095712 STANDALONE AUDITED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2025			
(INR in lakhs, unless otherwise stated)			
Sr. No.	Particulars	Year ended March 31, 2025	Year ended March 31, 2024
A.	Cash flows from operating activities		
	Profit before tax	2,632.02	338.15
	Adjustments for:		
	Depreciation and amortisation expense	244.32	183.02
	Unrealised gain/(loss) on foreign currency transaction and translation	51.63	(73.01)
	Expected credit loss allowance and liquidated damages	52.45	6.50
	Provision for rework and warranty costs	42.80	13.39
	Finance costs	54.01	25.67
	Interest income	(1,121.24)	(41.12)
	Income from options (Derivative)	(109.72)	-
	Mark To Market (MTM) Gain on Investments	(380.79)	-
	Gain on account of lease modification	(18.15)	-
	Provision no longer required written back	(76.23)	-
	Guarantee income	(240.00)	(105.00)
	Profit on sale of property, plant and equipment	(2.26)	(10.35)
	Profit on sale of investment	(178.56)	(0.20)
	Operating profit before working capital changes	950.28	337.05
	Changes in working capital		
	Decrease/ (increase) in inventories	(93.08)	(213.69)
	Decrease/ (increase) in trade receivables	622.55	56.79
	Decrease/ (increase) in loans	-	756.19
	Decrease/(increase) in other financial assets	(338.67)	(401.06)
	Decrease/(increase) in other current assets	(460.56)	(271.35)
	Decrease/(increase) in other non current assets	(2.79)	14.64
	Increase/ (decrease) in trade payables	(189.41)	329.65
	Increase/ (decrease) in other current liabilities	39.77	50.67
	Increase / (decrease) in provisions	(41.48)	33.80
	Increase/ (decrease) in other financial liabilities	575.89	(30.14)
	Cash generated from operations	1,062.51	662.55
	Income taxes paid (net of refunds)	(689.79)	(234.92)
	Net cash flows from operating activities (A)	372.72	427.63
B.	Cash flows from investing activities		
	Payments for acquisition of property, plant and equipment	(4,312.82)	(142.53)
	Payments for acquisition of intangible assets	(32.69)	(2.89)
	Redemption/(Investment) of fixed deposit, net	(2,906.43)	188.44
	Loans to subsidiary	(2,850.00)	-
	Proceeds from disposal of property, plant and equipment	5.00	42.00
	Investment in associate	(499.98)	-
	Investment in bonds, commercial paper and mutual funds	(29,373.99)	1.20
	Proceeds from sale of Investment in bonds, commercial papers and mutual funds	4,330.28	-
	Guarantee income	240.00	105.00
	Interest income	1,117.52	39.31
	Net cash flows (used in)/from investing activities (B)	(34,283.11)	230.53
C.	Cash flows from financing activities		
	Proceeds of borrowings	311.24	401.52
	Repayment of borrowings	(511.24)	(535.13)
	Net proceeds from issue of equity share capital through private placement	24,298.25	-
	Net proceeds from issue of equity share capital through initial public offering	23,479.55	-
	Finance costs paid	(6.94)	(11.27)
	Principal payments on lease liabilities	(91.72)	(84.76)
	Interest payments on lease liabilities	(44.13)	(14.24)
	Net cash flows from financing activities (C)	47,435.01	(243.88)
D.	Net increase in cash and cash equivalents (A+B+C)	13,524.61	414.28
E.	Cash and cash equivalents at the beginning of the year	514.30	99.76
F.	Effects of exchange rate changes on cash and cash equivalents	(1.90)	0.26
G.	Cash and cash equivalents at the end of the year	14,037.01	514.30
	Cash and cash equivalents comprise		
	Balances with banks:		
	In current accounts	168.21	369.29
	In Exchange Earners' Foreign Currency accounts (EEFC)	10.07	44.96
	In deposits with original maturity of less than three months	13,858.25	100.05
	Cash on hand	0.48	-
	Total cash and cash equivalents at end of the year	14,037.01	514.30



Explanatory notes to the standalone audited statement of financial results for the quarter and year ended March 31, 2025:

- 1 The standalone audited financial results of 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 respective meeting held on May 26, 2025 and May 27, 2025. The statutory auditors of the Company have expressed an unmodified opinion on the standalone audited financial results for the year ended March 31, 2025.
- 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 audited 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 figures for the quarter ended March 31, 2025 are the balancing figures between the audited figures for the year ended March 31, 2025 and unaudited published figures for the nine month ended December 31, 2024.
- 5 The figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures for the year ended March 31, 2024 and nine month ended December 31, 2023 which were neither audited nor reviewed, since the requirement for submission of standalone financial results is applicable on listing of equity shares of the Holding Company from the quarter and nine months period ended December 31, 2024.
- 6 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 figures for the half year ended September 30, 2024, which are not reviewed by the statutory auditors of the Company.
- 7 The figures for the year ended March 31, 2024 have been extracted from the general purpose standalone financial statements of the Company for the year ended March 31, 2024 which were audited by the statutory auditors of the Company.
- 8 The Company incorporated Unimech Global Manufacturing Solutions Inc. on May 29, 2024, in Delaware, United States. As at the reporting date, the Company has not made investment into the subsidiary and operations have not yet commenced.
- 9 The Company converted to a public limited company and changed its name to Unimech Aerospace and Manufacturing Limited pursuant to a shareholders' resolution dated March 04, 2024 along with the issuance of a fresh certificate of incorporation dated June 21, 2024.
- 10 Pursuant to the board meeting and share holders meeting held on July 03, 2024, The Company raised money by way of private placement of 36,67,090 equity shares of face value INR 5/- each at a price of INR 681.74 /- per share (Including a premium of INR 676.74 per share) aggregating to INR 25,000 Lakhs.
- 11 Pursuant to approval by the Board of Directors, the Company entered into a Share Subscription and Shareholders Agreement ("SSHA") with Dheya Engineering Technologies Private Limited ("Dheya") for the subscription of Compulsory Convertible Preference Shares (CCPS). As of March 31, 2025, the Company has subscribed to and been allotted 2,387 (16.94%) CCPS for a total consideration of Rs. 500 lakhs. The terms of the SSHA also outline certain terms and rights including options to acquire additional CCPS in subsequent tranches. Accordingly, the Company has recognised the investment in associate of Rs. 500 lakhs as on March 31, 2025.
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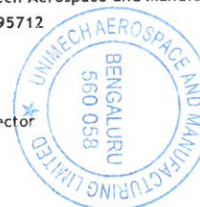
Objects of the issue as per prospectus	Amount proposed in offer document	Actual net proceeds	Amount utilised till March 31, 2025	Amount remains un-utilised as on March 31, 2025
Funding of capital expenditure for expansion through purchase of machineries and equipment by Company;	3,636.60	3,636.60	2,474.92	1,161.68
Funding working capital requirements of Company;	2,528.50	2,528.50	-	2,528.50
Investment in Material Subsidiary for:				
a) Funding of capital expenditure for expansion through purchase of machineries and equipment;	4,389.10	4,389.10	2,840.28	1,548.82
b) Funding its working capital requirements; and	4,471.50	4,471.50	-	4,471.50
c) Repayment / prepayment, in full or part, of certain borrowings;	4,000.00	4,000.00	-	4,000.00
General corporate purposes	4,065.40	4,065.40	943.07	3,122.33
Net Proceeds	23,091.10	23,091.10	6,258.26	16,832.84

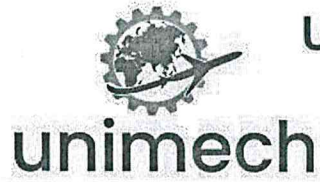
- 14 At its meeting held on February 14, 2025, the Board of Directors approved and recommended the ratification of Employee Stock Option Plan scheme (ESOP's) 2024 to the shareholders. The proposal was subsequently approved by the shareholders on March 25, 2025 through Postal Ballot remote E Voting. further The Nomination and Remuneration committee, on May 13, 2025 approved granting of 98,526 shares to eligible employees of holding company and subsidiary companies.
- 15 Mr. Krishnappayya Desai, Company Secretary and Compliance Officer of the Company, tendered his resignation vide letter dated March 26, 2025, citing personal reasons. The Board of Directors, at its meeting, took note of the resignation. Subsequently, in compliance with applicable provisions of the Companies Act, 2013 and relevant regulations, the Board appointed Mr. Suhas H M, a qualified Company Secretary, as the Compliance Officer of the Company.
- 16 The figures for the previous periods/year have been regrouped/rearranged/reclassified wherever necessary to make it comparable.

For and on behalf of the Board of Directors of
Unimech Aerospace and Manufacturing Limited
(formerly known as Unimech Aerospace and Manufacturing Private Limited)
CIN : L30305KA2016PLC095712

Anil Puttan Kumar
Chairman & Managing Director
DIN: 07683267

Place : Bengaluru
Date: May 27, 2025





UNIMECH AEROSPACE AND MANUFACTURING LIMITED

(Formerly known as Unimech Aerospace and Manufacturing Private Limited)

ISO 9001:2015 and AS9100 Rev D Certified

GSTIN: 29AABCU9719Q1ZC | CIN: L30305KA2016PLC095712

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

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

Dear Sir,

Sub: Declaration pursuant to Reg.33 (3) (d) of SEBI (LODR) Regulations, 2015 - in respect of Audit Report with unmodified opinion for the Audited Financial Results (Standalone and Consolidated) for the year ended March 31, 2025.

We hereby declare that the Statutory Auditors of the Company, Messrs. MSKA & Associates (ICAI Firm Registration No. 105047W) have issued an unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the Year ended March 31, 2025, which have been approved by the Board of Directors at its meeting held today i.e. May, 27, 2025.

This declaration is given in compliance with the requirements of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

We request you to take the same on the record.

Yours faithfully

For Unimech Aerospace and Manufacturing Limited

Ramakrishna Kamajhala
Whole Time Director (Finance)



ANNEXURE B

Details under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2025 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023

Appointment of Mr. Vijayakrishna KT, a Company Secretary in practice as Secretarial Auditor of the Company:

Sl. No	Particulars	Details
1	Reason for change	Appointment of Mr. Vijayakrishna KT (Membership No. F1788) (CP No.980), a Company Secretary in practice as Secretarial Auditor, subject to the approval of the shareholders.
2	Date of appointment	He has been appointed for a period of five consecutive years commencing from FY 2025-26 till FY 2029-30, subject to approval of the shareholders of the Company at the ensuing Annual General Meeting.
3	Brief profile (in case of appointment)	With over 38 years of post-qualification experience, CS Vijayakrishna K.T. has worked extensively with Public Limited Companies, MNCs, and PSUs in both employment and independent consultancy roles. His professional practice focuses on corporate legal advisory, secretarial compliance, and strategic corporate structuring.
4	Disclosure of relationships between directors (in case of appointment of a director)	None

