

UNIPARTS INDIA LTD.

February 06, 2025

BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai – 400 001 Scrip Code: 543689	National Stock Exchange of India Limited Exchange Plaza, C-1, Block G Bandra Kurla Complex Bandra (E), Mumbai – 400 051 Symbol: UNIPARTS
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Sub: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024

Dear Sir/Madam,

Pursuant to the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read along with the BSE Circular No. 20250102-4 and the NSE Circular No. NSE/CML/2025/02 both dated January 02, 2025, we are submitting herewith the Integrated Filing (Financial) of the Company, in the specified format for the quarter and nine months ended December 31, 2024.

Kindly take the same on record.

Thanking You,

Yours faithfully,

For Uniparts India Limited

Jatin Mahajan
Head Legal, Company Secretary and Compliance Officer

Encl: As above

QUARTERLY INTEGRATED FILING (FINANCIAL)

- A. Financial Results- **Attached**
- B. Statement on deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. **Not Applicable**
- C. Format for disclosing Outstanding default on loans and debt securities: **Not applicable as there is no default**
- D. Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter): **Not applicable for the quarter ended December 31, 2024**
- E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) submitted E along with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter): **Not applicable for the quarter ended December 31, 2024.**

For Uniparts India Limited

Jatin Mahajan
Head Legal, Company Secretary and Compliance Officer

Encl: As above



S.C.VARMA AND CO.

Chartered Accountants

A-60, NDSE, Part-I New Delhi - 110049,

Tel.: 41625248, 24648247, 24649845

Email : scvarma@scvandco.com

Independent Auditor's Limited Review Report on the Standalone Unaudited Financial Results of the Company for the quarter ended 31st December 2024 and year-to-date results for the period from 1st April, 2024 to 31st December, 2024 pursuant to Regulation 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Uniparts India Limited

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Uniparts India Limited ("the Company") for the quarter ended 31st December, 2024 and year-to-date results for the period from 1st April, 2024 to 31st December, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies



has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



(S.C. Varma)
Partner
M. No.: 11450
UDIN: 25011450BMIIXJ4423



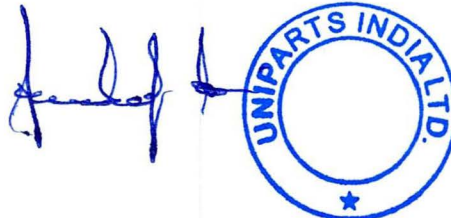
Place: New Delhi
Date: 06th February, 2025

Uniparts India Limited
 Regd Office : Gripwel House, Block-5, Sector C 6 87 Vasant Kunj New Delhi 110070
 CIN L74899DL1994PLCO61753
 Ph No +91 120 458 1400

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

Statement Of Standalone Unaudited Financial Results For The Quarter and Nine Month Ended December 31, 2024

Particular	(INR in Millions)					
	Quarter Ended			Nine Month		Year Ended
	31-12-2024 Unaudited	30-09-2024 Unaudited	31-12-2023 Unaudited	31-12-2024 Unaudited	31-12-2023 Unaudited	31-03-2024 Audited
INCOME						
Revenue from operations	1,281.74	1,451.48	1,615.04	4,264.41	5,266.16	7,046.65
Other income	57.48	355.03	363.16	458.28	652.09	922.97
Total Income	1,339.22	1,806.51	1,978.20	4,722.69	5,918.25	7,969.62
EXPENSES						
Cost of materials consumed	530.67	584.50	671.53	1,777.73	2,244.33	2,950.28
Changes in inventories of finished goods, work-in-progress, stock-in-trade and scrap	(15.64)	61.84	23.70	30.30	(14.28)	41.62
Employee benefits expense	310.67	306.56	322.39	923.93	973.37	1,299.36
Finance costs	12.49	15.41	5.69	41.00	11.48	20.17
Depreciation and amortization expenses	62.12	68.54	69.52	197.28	205.46	273.83
Other expenses	334.30	353.33	420.97	1,054.49	1,305.06	1,766.11
Total expenses	1,234.61	1,390.18	1,513.80	4,024.73	4,725.42	6,351.37
Net Profit/(Loss) for the period (Before Tax, Exceptional and/or Extraordinary Items)	104.61	416.33	464.40	697.96	1,192.83	1,618.25
Exceptional and Extraordinary Items	-	-	-	-	-	-
Net Profit/(Loss) for the period before Tax (After Exceptional and/or Extraordinary Items)	104.61	416.33	464.40	697.96	1,192.83	1,618.25
TAX EXPENSES						
Current tax	29.76	31.86	40.80	109.64	171.04	221.44
Earlier years			0.22		0.98	0.98
Deferred tax	(2.22)	(0.83)	(5.21)	(5.07)	(16.90)	(18.23)
Total tax expenses	27.54	31.03	35.81	104.57	155.12	204.19
Profit for the period	77.07	385.30	428.59	593.39	1,037.71	1,414.06
OTHER COMPREHENSIVE INCOME						
Items that will not be reclassified to Profit or Loss						
Re-measurement gains / (losses) of defined benefit plans	0.98	(22.85)	3.08	(0.65)	(3.29)	11.04
Income tax effect	(0.25)	5.75	(0.77)	0.16	0.83	(2.78)
	0.73	(17.10)	2.31	(0.49)	(2.46)	8.26
Items that will be reclassified to Profit or Loss						
Effective portion of cash flow hedge	(17.84)	(32.02)	2.40	(30.86)	9.24	25.35
Income tax effect	4.49	8.06	(0.61)	7.77	(2.33)	(6.38)
	(13.35)	(23.96)	1.79	(23.09)	6.91	18.97
Net gain on FVTOCI debt instruments	(4.04)	8.02	9.64	8.38	9.64	7.14
Income tax effect	1.02	(2.02)	(2.43)	(2.11)	(2.43)	(1.80)
	(3.02)	6.00	7.21	6.27	7.21	5.34
Total other comprehensive income/(loss) for the period (net of tax)	(15.64)	(35.06)	11.31	(17.31)	11.66	32.57
Total comprehensive income for the period	61.43	350.24	439.90	576.08	1,049.37	1,446.63
Paid-up equity share capital (face value of Rs. 10.00 per share)	451.34	451.34	446.20	451.34	446.20	451.34
Reserve excluding Revaluation Reserve as at balance sheet date						5,112.95
Basic Earning Per Share (EPS) (In ₹) (*Not annualised)	1.71*	8.54*	9.75*	13.15*	23.44*	31.91
Diluted Earning Per Share (EPS) (In ₹) (*Not annualised)	1.71*	8.54*	9.49*	13.15*	22.99*	31.33
See accompanying Notes to the Financial Statements						



Notes to the Standalone Unaudited Financial Results for the Quarter and Nine Month Ended December 31, 2024

1. The above Standalone financial results of the company were reviewed by the Audit committee and approved by the Board of Directors at their meeting held on February 06, 2025. The Statutory auditors have carried out Limited review of the result for the quarter and nine month ended December 31, 2024 and have issued an unmodified review report.

2. These Standalone financial results for the quarter and nine month ended December 31, 2024 have been prepared in accordance with the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), notified under Section 133 of the Companies Act, 2013 and Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

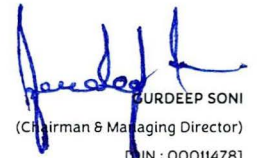
3. The Company operates primarily in the business of manufacturing of Linkage Parts and Components for Off-Highway Vehicles. Chief Operating Decision Maker (CODM) evaluates the company's performance, based on the analysis of the various performance indicators of the company. The Chief Operating Decision Maker (CODM) has decided that there is no reportable segment for the Company.

4. The Board of Directors of the company has considered and declared 2nd interim dividend of Rs. 7.50 (Seven Rupees and fifty paise only) per share i.e. @ 75.00% on face value of per equity share of Rs. 10/- (Rupees Ten only) each, fully paid up, for the Quarter and Nine month ended December 31, 2024 in its meeting held on February 06, 2025.

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



FOR AND ON BEHALF OF THE BOARD


GURDEEP SONI
(Chairman & Managing Director)

[DIN : 00011478]

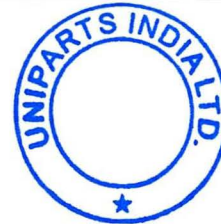
Gurugram

Dated:- February 06, 2025

Sr No	Particular						(INR in Millions)
		Quarter Ended			Nine Month Ended		Year Ended
		31-12-2024 Unaudited	30-09-2024 Unaudited	31-12-2023 Unaudited	31-12-2024 Unaudited	31-12-2023 Unaudited	31-03-2024 Audited
a)	Debt Equity Ratio (number of times) [Debt/ Total Equity]	0.11	0.10	0.04	0.11	0.04	0.09
b)	Debt Service Coverage Ratio (number of times) (not annualised) [(Profit after tax+Depreciation and amortisation expense+finance cost+Loss/(Profit) on sale of fixed assets+Fixed assets written-off)/(Interest paid + Lease repayments + Long term secured loans repaid)]	7.64	21.33	44.73	13.09	44.30	39.67
c)	Interest Service Coverage Ratio (number of times) (not annualised) [(Profit before tax+Interest on Borrowings)/Interest on Borrowings]	10.66	32.82	157.89	21.15	348.76	170.63
d)	Net worth (₹ In millions)	5,841.46	5,776.70	5,429.97	5,841.46	5,429.97	5,564.29
e)	Current ratio (number of times) [Current assets / Current liabilities]	3.33	3.40	4.50	3.33	4.50	3.39
f)	Long term debt to working capital (number of times) [Long Term Borrowings/Working capital]	-	-	-	-	-	-
g)	Bad debts to Account receivable ratio (%) [Bad Debts / Average of Trade receivable]	-	0.00%	0.05%	0.00%	0.05%	0.04%
h)	Current liability ratio (number of times) [Current liabilities / (Total liabilities)]	0.89	0.85	0.76	0.89	0.76	0.84
i)	Total debts to total assets (number of times) [(Non current borrowings + Current borrowings) / Total assets]	0.08	0.08	0.03	0.08	0.03	0.07
j)	Debtors turnover (number of times) (not annualised) [Sale of goods and services / Average Trade receivables]	1.43	1.52	1.40	4.74	4.58	5.80
k)	Inventory turnover (number of times) (not annualised) [(Cost of materials consumed+Changes in inventories of finished goods, work-in-progress and scrap)/ average inventory]	0.35	0.44	0.45	1.23	1.45	1.97
l)	Operating margin (%) [(Profit before tax + Net Finance Charges +Depreciation and amortisation - Other Income) / Revenue from operations]	9.50%	10.01%	10.93%	11.21%	14.39%	14.04%
m)	Net profit margin (%) [Net profit after tax / Revenue from operations]	6.01%	26.54%	26.54%	13.91%	19.71%	20.07%



[Handwritten Signature]





S.C.VARMA AND CO.

Chartered Accountants

A-60, NDSE, Part-I New Delhi - 110049,

Tel.: 24648247, 24649845, 24638170

Email : scvarma@scvandco.com

Independent Auditor's Limited Review Report on the Consolidated Unaudited Financial Results of the company for the quarter ended 31st December 2024 and year-to-date results for the period from 1st April, 2024 to 31st December, 2024 pursuant to Regulation 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

**To
The Board of Directors
M/s Uniparts India Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of M/s Uniparts India Limited ("the Parent") and its subsidiaries listed in Appendix-1 (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 31st December 2024 and year-to-date results for the period from 1st April, 2024 to 31st December, 2024 ("the Statement"), being submitted by the Parent pursuant to Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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

Wholly Owned Subsidiaries :-

- i. Gripwel Fasteners Private Limited.
- ii. Uniparts USA Limited
- iii. Uniparts India GmbH
- iv. Gripwel Conag Pvt Ltd

Step down Subsidiary :-

- i. Uniparts Olsen Inc.*
*held through Uniparts USA Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6. below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

6. We did not review the interim financial information of two subsidiaries and one step down subsidiary included in the consolidated unaudited financial results, whose interim financial information reflect total revenues of Rs. 1,106.75 Million and Rs 3,999.73 Million, total net profit/(loss) after tax of Rs 41.58 Million and Rs . 170.98 Million, total comprehensive income / (loss) of Rs. 41.58 Million and Rs . 170.98 Million, for the quarter ended 31st December 2024 and for the period from 1st April, 2024 to 31st December, 2024 respectively, as considered in the consolidated unaudited financial results. This interim financial information has been reviewed by other auditors (Appendix -II) whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.



Our conclusion on the Statement is not modified in respect of the above matters.

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



~~(S.C. Varma)~~

Partner

M. No.: 11450

UDIN: 25011450BMIXI1404



Place: New Delhi

Date: 06th February, 2025

Appendix –I

(Appended to Independent Auditor's Limited Review Report for the quarter ended 31st December 2024 and year-to-date results for the period from 1st April, 2024 to 31st December, 2024)

List of subsidiaries:

S. No.	Name of the Company	Country of Incorporation	% of Holding as at the quarter and year-to-date ended 31 st December, 2024	Subsidiary/ Step down subsidiary
1	Gripwel Fasteners Private Limited	India	100%	Subsidiary
2	Gripwel Conag Private Limited	India	100%	Subsidiary
3	Uniparts USA Limited.	U.S.A	100%	Subsidiary
4	Uniparts India GmbH	Germany	100%	Subsidiary
5	Uniparts Olsen Inc.*	U.S.A	100%	Step down subsidiary

*held through Uniparts USA Limited.



Appendix-II

(Appended to Independent Auditor's Limited Review Report for the quarter ended 31st December 2024 and year-to-date results for the period from 1st April, 2024 to 31st December, 2024)

S. No.	Name of Subsidiary/step down subsidiary	Name of Auditor for the quarter ended 31 st December 2024 and year-to-date results for the period from 1 st April, 2024 to 31 st December, 2024
1	Uniparts USA Limited.	KNAV CPA LLP
2	Uniparts Olsen Inc.*	KNAV CPA LLP
3	Uniparts India GmbH	dhpg Wirtschaftsprüfer Rechtsanwälte Steuerberater GmbH & Co. KG

* held through Uniparts USA Limited.

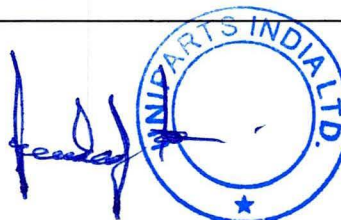


Uniparts India Limited
 Regd Office : Gripwel House, Block-5, Sector C 6 87 Vasant Kunj New Delhi 110070
 CIN L74899DL1994PLCO61753
 Ph No +91 120 458 1400

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

Statement Of Consolidated Unaudited Financial Results For The Quarter and Nine Month Ended December 31, 2024

Particular	(INR in Millions)					
	Quarter Ended			Nine Month Ended		Year Ended
	31-12-2024 Unaudited	30-09-2024 Unaudited	31-12-2023 Unaudited	31-12-2024 Unaudited	31-12-2023 Unaudited	31-03-2024 Audited
INCOME						
Revenue from operations	2,083.08	2,414.06	2,592.09	7,108.99	8,496.57	11,395.35
Other income	52.61	53.38	33.50	148.44	52.55	93.25
Total Income	2,135.69	2,467.44	2,625.59	7,257.43	8,549.12	11,488.60
EXPENSES						
Cost of materials consumed	765.97	721.17	888.17	2,376.16	2,990.25	3,966.47
Changes in inventories of finished goods, work-in-progress, stock-in-trade and scrap	(72.28)	185.59	31.52	208.98	194.60	264.08
Employee benefits expense	555.13	569.12	611.82	1,729.26	1,825.59	2,457.55
Finance costs	19.30	23.54	13.32	63.54	35.35	56.37
Depreciation and amortization expenses	106.34	120.06	108.71	333.08	312.78	417.16
Other expenses	514.20	572.40	649.75	1,691.35	1,946.14	2,693.41
Total expenses	1,888.66	2,191.88	2,303.29	6,402.37	7,304.71	9,855.04
Net Profit/(Loss) for the period (Before Tax, Exceptional and/or Extraordinary Items)	247.03	275.56	322.30	855.06	1,244.41	1,633.56
Exceptional and Extraordinary Items	-	-	-	-	-	-
Net Profit/(Loss) for the period before Tax (After Exceptional and/or Extraordinary Items)	247.03	275.56	322.30	855.06	1,244.41	1,633.56
TAX EXPENSES						
Current tax	61.70	41.11	95.99	196.03	317.59	403.40
Earlier years	(0.02)	0.87	1.18	0.85	1.99	2.00
Deferred tax	(6.03)	22.12	(34.40)	6.42	(35.76)	(18.72)
Total tax expenses	55.65	64.10	62.77	203.30	283.82	386.68
Profit for the period	191.38	211.46	259.53	651.76	960.59	1,246.88
OTHER COMPREHENSIVE INCOME						
Items that will not be reclassified to Profit or Loss						
Re-measurement gains / (losses) of defined benefit plans	4.76	(28.82)	3.88	0.15	(3.30)	13.62
Income tax effect	(1.20)	7.24	(0.98)	(0.02)	0.83	(3.42)
	3.56	(21.58)	2.90	0.13	(2.47)	10.20
Items that will be reclassified to Profit or Loss						
Effective portion of cash flow hedge	(17.54)	(46.19)	1.83	(38.50)	12.30	33.89
Exchange differences in translating the financial statements of foreign operations	7.43	(9.27)	(19.04)	(11.66)	(34.89)	(46.34)
Income tax effect	4.41	11.63	(0.46)	9.69	(3.10)	(8.53)
	(5.70)	(43.83)	(17.67)	(40.47)	(25.69)	(20.98)
Net gain on FVTOCI debt instruments	(4.04)	7.70	9.64	8.38	9.64	7.14
Income tax effect	1.02	(1.94)	(2.43)	(2.11)	(2.43)	(1.80)
	(3.02)	5.76	7.21	6.27	7.21	5.34
Total other comprehensive income/(loss) for the period (net of tax)	(5.16)	(59.65)	(7.56)	(34.07)	(20.95)	(5.44)
Total comprehensive income for the period	186.22	151.81	251.97	617.69	939.64	1,241.44
Other Equity Components						
Paid-up equity share capital (face value of Rs. 10.00 per share)	451.34	451.34	446.20	451.34	446.2	451.34
Reserve excluding Revaluation Reserve as at balance sheet date						8,227.47
Basic Earning Per Share (EPS) (In ₹) (*Not annualised)	4.24*	4.68*	5.93*	14.44*	21.69*	28.13
Diluted Earning Per Share (EPS) (In ₹) (*Not annualised)	4.24*	4.68*	5.75*	14.44*	21.28*	27.62
See accompanying Notes to the Financial Statements						



Notes to the Consolidated Unaudited Financial Results for the Quarter and Nine Month Ended December 31, 2024

1. The above Consolidated financial results of the company were reviewed by the Audit committee and approved by the Board of Directors at their meeting held on February 06, 2025. The Statutory auditors have carried out Limited review of the result for the quarter and nine month ended December 31, 2024 and have issued an unmodified review report.

2. These Consolidated financial results for the quarter and nine month ended December 31, 2024 have been prepared in accordance with the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), notified under Section 133 of the Companies Act, 2013 and Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

3. The Company operates primarily in the business of manufacturing of Linkage Parts and Components for Off-Highway Vehicles. Chief Operating Decision Maker (CODM) evaluates the company's performance, based on the analysis of the various performance indicators of the company. The Chief Operating Decision Maker (CODM) has decided that there is no reportable segment for the Company.

4. The Board of Directors of the company has considered and declared 2nd interim dividend of Rs. 7.50 (Seven Rupees and fifty paise only) per share i.e. @ 75.00% on face value of per equity share of Rs. 10/- (Rupees Ten only) each, fully paid up, for the Quarter and Nine month ended December 31, 2024 in its meeting held on February 06, 2025.

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



FOR AND ON BEHALF OF THE BOARD

A handwritten signature in blue ink, appearing to read "Gurdeep Soni".

GURDEEP SONI

(Chairman & Managing Director)

[DIN : 0001478]

Gurugram

Dated:- February 06, 2025

Uniparts India Limited
 Regd Office : Gripwel House, Block-5, Sector C 6 87 Vasant Kunj New Delhi 110070
 CIN L74899DL1994PLCO61753
 Ph No +91 120 458 1400
 Email : compliance.officer@unipartsgroup.com; Website : www.unipartsgroup.com
 Consolidated Ratio For The Quarter and Nine Month Ended December 31, 2024

Sr No	Particular	(INR in Millions)					
		Quarter Ended		Nine Month Ended		Year Ended	
		31-12-2024 Unaudited	30-09-2024 Unaudited	31-12-2023 Unaudited	31-12-2024 Unaudited	31-12-2023 Unaudited	31-03-2024 Audited
a)	Debt Equity Ratio (number of times) [Debt/ Total Equity]	0.08	0.09	0.04	0.08	0.04	0.07
b)	Debt Service Coverage Ratio (number of times) (not annualised) [[Profit after tax+Depreciation and amortisation expense+finance cost+Loss/(Profit) on sale of fixed assets+Fixed assets written-off]/(Interest paid + Lease repayments + Long term secured loans repaid)]	5.28	6.44	3.31	6.33	7.43	7.09
c)	Interest Service Coverage Ratio (number of times) (not annualised) [(Profit before tax+Interest on Borrowings)/Interest on Borrowings]	20.51	18.09	70.91	21.50	128.50	74.65
d)	Net worth (₹ in millions)	8,997.62	8,808.09	8,638.05	8,997.62	8,638.05	8,678.81
e)	Current ratio (number of times) [Current assets / Current liabilities]	3.99	3.98	5.20	3.99	5.20	4.11
f)	Long term debt to working capital (number of times) [Long Term Borrowings/Working capital]	0.00	0.00	0.01	0.00	0.01	0.01
g)	Bad debts to Account receivable ratio (%) [Bad Debts / Average of Trade receivable]	-	0.00%	0.04%	0.04%	0.00%	0.05%
h)	Current liability ratio (number of times) [Current liabilities / (Total liabilities)]	0.76	0.73	0.65	0.76	0.65	0.72
i)	Total debts to total assets (number of times) [(Non current borrowings + Current borrowings) / Total assets]	0.06	0.07	0.03	0.06	0.03	0.05
j)	Debtors turnover (number of times) (not annualised) [Sale of goods and services / Average Trade receivables]	1.95	1.99	1.95	6.65	6.39	7.83
k)	Inventory turnover (number of times) (not annualised) [(Cost of materials consumed+Changes in inventories of finished goods, work-in-progress and scrap)/ average inventory]	0.17	0.22	0.21	0.62	0.72	0.96
l)	Operating margin (%) [(Profit before tax + Net Finance Charges +Depreciation and amortisation - Other Income) / Revenue from operations]	15.36%	15.15%	15.85%	15.52%	18.12%	17.67%
m)	Net profit margin (%) [Net profit after tax / Revenue from operations]	9.19%	8.76%	10.01%	9.17%	11.31%	10.94%



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