

ANNEXURE B

AUDITED STANDALONE FINANCIAL RESULTS AND AUDITED CONSOLIDATED FINANCIAL RESULTS OF THE GROUP COMPANY FOR THE LAST THREE FINANCIAL YEARS

A. Audited standalone financial results

(₹ in million except per share data)

	Financial Year 2026 [^]	Financial Year 2025 [^]	Financial Year 2024 [^]
Equity Capital	1.00	1.00	1.00
Reserves (Excluding Revaluation Reserve)	-	304.70	25.85
Corpus Fund	-	1,553.93	1,553.93
Other Equity	2,777.90	-	-
Donations & Grants [@]	1933.69	1,711.70	781.59
Surplus/(Deficit) after Tax	-54.69	278.86	-302.92
Earnings per Share (Basic) (Face Value of Rs.10) [#]	-	-	-
Earnings per Share (Diluted) (Face Value of Rs.10) [#]	-	-	-
Net Asset Value *	27,788.96	18,596.33	15,807.74

[@]There is no turnover accounted for UNM Foundation as we were incorporated under Section 8 of the Companies Act, 2013, Accordingly Donations & Grants has been disclosed.

[#] Earning per share (Basic and Diluted) are not applicable as UNM Foundation are incorporated under Section 8 of the Companies Act, 2013.

* Net Asset Value per Equity Share = (Equity Capital + Other equity) / Total number of shares for FY – 2025-26.

* Net Asset Value per Equity Share = {Equity Capital + Reserves (Excluding Revaluation Reserve) + Corpus Fund} / Total number of shares for FY – 2024-25 and FY 2023-24.

[^] Audit Standalone Financial Statement for Financial year 2026 is prepared under Indian Accounting Standards (Ind AS) and financial year 2025 and 2024 are prepared under Indian GAAP (IGAAP).

B. Audited Consolidated Financial Results – Not Applicable

There is no turnover accounted for UNM Foundation as we were incorporated under Section 8 of the Companies Act, 2013