M M REDDY & CO.,
Chartered Accountants
INDIA

Phone: 040 - 23418836
40272617
Mobile: 9848271555

M M R Lion Corp, 4th Floor, HSR Eden, Road No. 2, Banjara Hills, Hyderabad – 500034.TS. E-mail: mmreddyandco@gmail.com

LIMITED REVIEW REPORT

To
The Board of Directors,
UNIPRO TECHNOLOGIES LIMITED.

We have reviewed the accompanying statement of Un-Audited Financial Results of **UNIPRO TECHNOLOGIES LIMITED** for the quarter ended **30th September, 2026** attaching herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015, as amended.

The preparation of the statement 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 Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 is the responsibility of the company management and has been approved by the Board of Directors of the Company. Our Responsibility is to express a conclusion on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial information performed by the Independent auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as 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 the applicable Indian

M M REDDY & CO. Chartered Accountants

Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under 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 **M M REDDY & CO.**,
Chartered Accountants
FRN: 010371S



M Madhusudhana Reddy
Partner
Membership No. 213077
UDIN: 26213077SELSHP2240

Place: Hyderabad
Date: 05-11-2026

UNIPRO TECHNOLOGIES LIMITED
CIN: L72200TG1985PLC005615
FLAT NO.503B, 5TH FLOOR, MAHESHWARI CHAMBERS, SOMAJIGUDA, HYDERABAD, TG 500082 IN

Statement of Financial Position as at September 30, 2026

(Amount Rs. in Lakhs)

	Particulars	As at Sep 30, 2026	As at Mar 31, 2026
I	**ASSETS**		
1	**Non-current assets**		
	(a) Property, plant and equipment	0.08	0.11
	(b) Capital work in progress		-
	(i) Investments	8.32	8.32
	(ii) Trade receivables	321.18	321.18
	(iii) Loans	15.06	15.56
	(c) Other non-current asset	6.65	6.65
	Total non-current assets (A)	**351.29**	**351.81**
2	**Current assets**		
	(a) Inventories		-
	(a) Financial assets		
	(i) Investments		-
	(ii) Trade receivables	20.48	-
	(iii) Cash and cash equivalents	0.14	0.14
	(iv) Bank Balances other than (iii) above	15.16	7.75
	(v) Loans	20.79	-
	(b) Current Tax Asset (Net)	-	-
	(c) Other current assets	51.61	51.09
	Total current assets (B)	**108.19**	**58.99**
	Non Current Assets Clasiffied as Held for Sale (C)		
	Total assets (A+B+C)	**459.47**	**410.79**
II	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity share capital	608.49	608.49
	(b) Other equity	(709.09)	(728.51)
	Total equity (A)	**(100.60)**	**(120.02)**
2	**Liabilities**		
(i)	**Non-current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	297.60	234.41
	(ii) Trade Payables	193.06	193.06
	Total non-current liabilities (B)	**490.66**	**427.47**
(ii)	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings		
	(ii) Trade payables	-	
	(b) Short term provisions	6.47	
	(c) Other current liabilities	62.95	103.34
	(d) Current Tax Laibilities (net)		
	Total current liabilities (C)	**69.42**	**103.34**
	Total liabilities (D=B+C)	**560.07**	**530.81**
	Total equity and liabilities (A+D)	**459.47**	**410.79**

The notes are an integral part of the financial

As per our Report of even date

For and on behalf of the Board of Directors
UNIPRO TECHNOLOGIES LIMITED

UNIPRO TECHNOLOGIES LTD. Hyderabad

Dandu Venkata Ramana Reddy
Director
DIN No. 02957136

Place: Hyderabad
Date : 05-11-2026

UNIPRO TECHNOLOGIES LIMITED

CIN: L72200TG1985PLC005615

Statement of Un-Audited Results for the Quarter Ended and Six Months Ended 30.09.2026 (Rs. in Lakhs)

S.No.	Particulars	For the Quarter ended			Six Months Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
I.	Revenue from Operations	47.72	54.34	-	102.06	-	99.99
II.	Other Income			17.87	-	36.42	-
III.	**Total income (I+II)**	**47.72**	**54.34**	**17.87**	**102.06**	**36.42**	**99.99**
IV.	Expenses						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expense	25.27	38.93	34.86	64.20	49.84	111.44
	(e) Finance Cost	0.06	0.01	0.01	0.07	0.02	0.03
	(f) Depreciation and amortisation expense	0.02	-	0.07	0.02	0.10	0.26
	(h)Other expenses	9.09	2.79	10.76	11.88	12.39	15.96
	Total Expenses	**34.44**	**41.73**	**45.70**	**76.17**	**62.33**	**127.69**
V.	**Profit / (Loss) before and exceptional items and Tax (III-IV)**	**13.28**	**12.61**	**(27.83)**	**25.89**	**(25.91)**	**(27.70)**
VI.	Exeptional Items	-		-	-	-	3.10
VII	**Profit / (Loss) from before tax (V-VI)**	**13.28**	**12.61**	**(27.83)**	**25.89**	**(25.91)**	**(30.80)**
VIII.	**Tax expense**						
	Current Tax	3.32	3.15	-	6.47	-	-
	Deferred Tax	-	-	-	-	-	-
IX.	**Net Profit / (Loss) after Tax (VII-VIII)**	**9.96**	**9.46**	**(27.83)**	**19.42**	**(25.91)**	**(30.80)**
X	Other Comprehensive Inocme	-	-	-			
	Items that will not be reclasified to Profit or Loss	-	-	-	-	-	-
	Items that will be reclasified to Profit or Loss	-		-	-	-	-
XI	**Total Comprehensive Income**	**9.96**	**9.46**	**(27.83)**	**19.42**	**(25.91)**	**(30.80)**

XII	Paid-up equity share capital (Face Value of Rs. 10/- per share)	608.49	608.49	608.49	608.49	608.49	608.49
XIII	**Earnings Per Equity Share of face value of Rs.10/- each)**		-				
	a) Basic & Diluted (In Rs.)	0.16	0.16	(0.46)	0.32	(0.43)	(0.51)

NOTES:

1 In pursuance with Regulation 33 of SEBI (LODR) Regulations, 2015 and Schedule III of the Companies Act, 2013, the above Financial Results have been prepared. The same is reviewed by the Statutory Auditors of Company and recommended by the Audit Committee and subsequently approved by the Board of Directors of Company at their meeting held on 14-11-2025.

2 The Financial Statements have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS-34 "Interm Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and other accounting propouncements generally accepted in India.

3 The figures of the previous year/periods have been re-grouped/re-classifed, wherever necessary, for the purpose of comparison with the current year/period figures.

4 The Company is engaged in " IT and Software Services" operating hence there are no separate reportable segments as per Ind AS -108 "Operating Segments".

For UNIPRO TECHNOLOGIES LIMITED

UNIPRO TECHNOLOGIES LTD. Hyderabad

Dandu Venkata Ramana Reddy
Director
DIN: 02957136

Place : Hyderabad
Date :05-11-2026

UNIPRO TECHNOLOGIES LIMITED
CIN: L72200TG1985PLC005615
FLAT NO.503B, 5TH FLOOR, MAHESHWARI CHAMBERS, SOMAJIGUDA, HYDERABAD, TG 500082 IN

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Amount Rs. in lakhs)

		As at Sep 30, 2026	As at Mar 31, 2026
A	**CASH FROM OPERATING ACTIVITIES**		
	(Loss)/Profit before tax and extraordinary items	25.89	(30.80)
	Adjustment for:		
	Depreciation and amortisation of non-current assets	0.02	0.26
	Operating Profit before Working Capital Changes	**25.91**	**(30.53)**
	Movement for Working Capital:		
	Increase in trade and other receivables	(20.48)	-
	(Increase)/decrease in amounts due from customers under construction contracts		-
	(Increase)/decrease in inventories	-	-
	(Increase)/decrease in other current assets	(21.31)	(21.61)
	(Increase)/Decrease in trade and other payables		-
	(Increase)/decrease in other non - current assets	0.50	
	Increase/(decrease) in amounts due to customers under construction contracts		
	(Decrease)/increase in deferred revenue	-	
	(Decrease)/increase in other current liabilities	(40.40)	1.23
	Cash generated from operations	**(55.78)**	**(50.92)**
	- Income taxes paid	-	-
	Net Cash flow before extraordinary items	**(55.78)**	**(50.92)**
	- Extraordinary & Prior period items	-	(3.10)
	NET CASH FROM OPERATING ACTIVITIES	**(55.78)**	**(47.81)**
B	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	Payments to acquire financial assets	-	-
	Proceeds on sale of financial assets	-	
	Interest received	-	-
	NET CASH FROM INVESTING ACTIVITIES	**-**	**-**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from issue of equity instruments of the Company	-	-
	Proceeds from issue of convertible notes	-	-
	Proceeds of Borrowings	63.18	52.21
	Long Term Provisions		-
	NET CASH FROM FINANCING ACTIVITIES	**63.18**	**52.21**
	NET INCREASE IN CASH & CASH EQUIVALENTS	**7.40**	**4.39**
	Cash and cash equivalents at the beginning of the year 1.04.2026	7.90	3.50
	Effects of exchange rate changes on the balance of cash held in foreign currencies	-	-
	Cash and cash equivalents at the end of the year as on 30.09.2026	**15.30**	**7.90**
Reconciliation of cash and cash equivalents as per the cash flow Statement			
Cash and cash equivalents (Note 10)		15.30	7.90
Balance as per statement of cash flows		**15.30**	**7.90**

UNIPRO TECHNOLOGIES LTD. Hyderabad

For and on behalf of the Board of Directors
UNIPRO TECHNOLOGIES LIMITED

Dandu Venkata Ramana Reddy
Director
DIN No. 02957136

Place: Hyderabad
Date :05-11-2026