

J. S. BHATIA & CO.

CHARTERED ACCOUNTANTS

140-141, 1st Floor, Commercial Entry 3, Moongipa Arcade, Ganesh Chowk, Near D.N. Nagar Metro Station, D.N. Nagar, Andheri (West), Mumbai - 400 053.

Tel.: 022-2670 1256 / 022-2670 1257 / 022-2670 1258 Mob.: 9820071672

INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITORS REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30TH, 2025 OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

Review Report to

The Board of Directors,

Unified Data-Tech Solutions Limited.

1. We have reviewed the accompanying statement of unaudited standalone financial results of Unified Data-Tech Solutions Limited ("the Company") for the half year ended September 30, 2025 ("the statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") as amended.
2. This statement is the responsibility of the Company's management and has been approved by the Board of Directors at their meeting held on November 14, 2025, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the circular. Our responsibility is to issue a report on these financial statements based on our review.
3. We have 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.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Accounting Standards and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J.S. Bhatia & Co.
(Chartered Accountants)
Firm's Registration No.118806W

J.S. Bhatia
M. No. 034290
UDIN : - 25034290BMJKFD5038
Place : - Mumbai
Date : - 14/11/2025



Unified Data-Tech Solutions Limited
Formerly known as Unified Data-Tech Solutions Private Limited
Balance Sheet as at 30th September, 2025
CIN : L51900MH2010PLC202878

{Figures: Rs. In Lakhs Except Per Share Data}

Particulars	Half Year ended			Full Year ended	
	30th September 2025 (Unaudited)	31st March 2025 (Audited)	30th September 2024 (Audited)	31st March 2025 (Audited)	31st March 2024 (Audited)
EQUITY AND LIABILITIES					
Shareholders' Funds					
(a) Share Capital	2,009.01	2,009.01	2,009.01	2,009.01	5.01
(b) Reserves and Surplus	9,507.31	7,780.27	6,569.84	7,780.27	6,376.70
Non-Current Liabilities					
(a) Long-term borrowings	-	-	-	-	-
(b) Deferred tax liabilities (Net)	-	-	-	-	-
Current Liabilities					
(a) Short-term borrowings		-	-	-	-
(b) Trade payables					
(i) Dues of small and micro enterprises	-	7.01	12.96	7.01	-
(ii) Dues of creditors other than small and micro enterprises	1,942.27	4,590.96	734.59	4,590.96	1,201.93
(c) Other current liabilities	102.82	244.29	323.10	244.29	223.69
(d) Short Term Provisions	82.95	0.56	2.62	0.56	8.48
Total	13,644.36	14,632.10	9,652.12	14,632.10	7,815.81
ASSETS					
Non-Current Assets					
(a) Fixed assets					
(i) Property, Plant and Equipment	109.39	130.77	129.62	130.77	125.91
(ii) Capital Work-in-progress	-	-	-	-	-
(iii) Intangible Assets	0.94	0.30	0.03	0.30	0.03
(b) Non-Current Investments	2,331.54	3,456.59	3,965.62	3,456.59	2,204.54
(c) Deferred Tax Assets (Net)	19.78	23.94	21.23	23.94	(9.77)
(d) Other Non-Current Assets	13.00	13.00	10.00	13.00	10.00
Current Assets					
(a) Current Investments	7,853.70	8,544.48	4,115.08	8,544.48	3,965.24
(b) Inventories	6.85	-	33.56	-	-
(c) Trade receivables	2,920.19	2,071.33	731.21	2,071.33	806.22
(d) Cash and cash equivalents	5.98	122.90	428.35	122.90	349.29
(e) Other Current Assets	382.99	268.78	217.41	268.78	364.35
Total	13,644.36	14,632.10	9,652.12	14,632.10	7,815.81

For and on behalf of the Board of Director of
Unified Data-Tech Solutions Limited

Place - Mumbai
Date-14/11/2025



H. Mehta
Mr. Hiren Mehta
Managing Director
DIN: 02972140

Unified Data-Tech Solutions Limited
Formerly known as Unified Data-Tech Solutions Private Limited
Statement of Profit and Loss for half year ended 30th September 2025
CIN : L51900MH2010PLC202878

{Figures: Rs. In Lakhs Except Per Share Data}

Particulars	Half Year ended			Full Year ended	
	30th September 2025 (Unaudited)	31st March 2025 (Audited)	30th September 2024 (Audited)	31st March 2025 (Audited)	31st March 2024 (Audited)
Revenue:					
Revenue from operations	14,902.81	11,441.33	10,584.67	22,026.00	26,037.87
Other Income	438.09	104.74	614.61	719.35	221.33
	15,340.90	11,546.06	11,199.28	22,745.34	26,259.20
Total Income					
Expenses:					
Purchase of Stock-in-Trade	12,579.40	9,319.71	7,546.90	16,866.61	20,916.34
Changes in Inventories	(6.85)	33.56	(33.56)	-	-
Employee Benefit Expense	282.91	328.05	635.41	963.47	1,631.63
Financial Costs	-	-	-	-	-
Depreciation and amortisation cost	25.08	29.00	21.32	50.32	63.46
Other Expenses	166.28	196.67	193.58	390.25	281.06
	13,046.82	9,906.98	8,363.66	18,270.64	22,892.48
Total Expenses					
Profit before Tax	2,294.08	1,639.08	2,835.62	4,474.70	3,366.72
Tax Expense:					
Current tax	562.87	422.77	669.49	1,092.26	858.52
Deferred tax for current year	4.16	(2.71)	(0.67)	(3.38)	5.71
Deferred tax short provision	-	-	(30.34)	(30.34)	-
	1,727.05	1,219.02	2,197.14	3,416.16	2,502.49
Profit (Loss) for the year after tax					
Prior Period Adjustments	-	-	-	-	0.01
Income Tax for Earlier Years	-	8.59	-	8.59	-
	1,727.05	1,210.43	2,197.14	3,407.57	2,502.48
Profit (Loss) carried to the Balance Sheet					
Earning per equity share of FV Rs 100 each					
Basic	-	-	-	-	49,949.75
Diluted	-	-	-	-	49,949.75
Earning per equity share of FV Rs 10 each					
Basic	8.60	6.03	10.94	16.96	-
Diluted	8.60	6.03	10.94	16.96	-
Number of shares used in computing EPS					
Basic	2,00,90,100	2,00,90,100	2,00,90,100	2,00,90,100	5,010
Diluted	2,00,90,100	2,00,90,100	2,00,90,100	2,00,90,100	5,010

For and on behalf of the Board of Director of
Unified Data-Tech Solutions Limited



Hiren Mehta
Mr. Hiren Mehta
Managing Director
DIN: 02972140

Place - Mumbai
Date-14/11/2025

Unified Data-Tech Solutions Limited
Formerly known as Unified Data-Tech Solutions Private Limited
Cash Flow Statement for the period ending 30th September 2025
CIN :L51900MH2010PLC202878

{Figures: Rs. In Lakhs Except Per Share Data}

Particulars	Half Year Ended			Full Year ended	
	30th September 2025 (Unaudited)	31st March 2025 (Audited)	30th September 2024 (Audited)	31st March 2025 (Audited)	31st March 2024 (Audited)
I CASH FLOWS FROM OPERATIVE ACTIVITIES:					
Net Profit before tax as per profit and Loss Account	2,294.08	1,639.08	2,835.62	4,474.70	3,366.72
Add : Non Cash / Non Operating Expenses : Depreciation being Non-cash expense	25.08	29.00	21.32	50.32	63.46
Less : Non Cash / Non Operating Income					
Accrued FD Interest					
Short Term Capital Gain on MF and Shares	(13.01)	(24.82)	(77.29)	(102.11)	(200.77)
Short Term Capital Gain on FA	(318.11)	(79.02)	(231.89)	(310.91)	(15.04)
Long Term Capital Gain		(0.09)	-	(0.09)	-
Intra Day Gain	(98.77)	-	(295.45)	(295.45)	(3.57)
Dividend					(0.02)
Prior Year Income Tax Demand	(7.31)	(0.80)	(9.97)	(10.77)	(1.93)
		(8.59)	-	(8.59)	
Operating Profit before Working Capital Changes	1,881.96	1,554.76	2,242.33	3,797.09	3,208.85
Adjustments for:					
Decrease/(Increase) in Inventories	(6.85)	33.56	(33.56)	-	
Decrease/(Increase) in Trade Receivable	(848.86)	(1,340.12)	75.00	(1,265.11)	(4.77)
Decrease/(Increase) in Short-term Loans & Advances					
Decrease/(Increase) in Other Current Asset	(114.21)	(51.37)	146.95	95.57	(264.16)
Decrease/(Increase) in Other Non Current Assets - Security deposits		(3.00)		(3.00)	
(Decrease)/Increase in Short-term provisions	82.39	(2.06)	(5.86)	(7.92)	
(Decrease)/Increase in Trade Payable	(2,655.70)	3,850.42	(454.38)	3,396.04	(1,272.88)
(Decrease)/Increase in Other Current Liabilities	(141.47)	(78.81)	99.41	20.61	170.62
Cash generated from/(used in) Operating Activities	(1,802.74)	3,963.38	2,069.90	6,033.28	1,837.65
Income Tax paid (net of refund)	(562.87)	(422.77)	(669.49)	(1,092.26)	(858.53)
Net Cash generated from/(used in) Operating Activities	(2,365.61)	3,540.61	1,400.41	4,941.02	979.12
II CASH FLOWS FROM INVESTING ACTIVITIES :					
Long Term Loans & Advances					
Purchase of Fixed Assets	(4.34)	(30.45)	(25.03)	(55.48)	(4.98)
Sale of Fixed Assets		0.12		0.12	
Increase in Investments	1,815.84	(3,920.37)	(1,910.92)	(5,831.29)	(3,129.22)
Short Term Capital Gain	318.11	79.02	231.89	310.91	15.04
Long Term Capital Gain	98.77	-	295.45	295.45	3.57
Intra Day					0.02
Dividend	7.31	0.80	9.97	10.77	1.93
Interest on Fixed Deposits	13.00	24.82	77.29	102.11	200.77
Net Cash generated from/ (used in) Investing Activities	2,248.69	(3,846.06)	(1,321.34)	(5,167.41)	(2,912.86)
III CASH FLOWS FROM FINANCING ACTIVITIES :					
Interest paid					
Net Cash generated from/ (used in) Financing Activities					
Net Cash and cash equivalents generated during the year	(116.92)	(305.45)	79.07	(226.38)	(1,933.74)
Add: Opening Balance of Cash & Cash Equivalents	122.90	428.35	349.29	349.29	2,283.03
Closing Balance of cash and Cash equivalents	5.98	122.90	428.35	122.90	349.29

For and on behalf of the Board of Director of
Unified Data-Tech Solutions Limited



Hiren Mehta

Mr. Hiren Mehta
Managing Director
DIN: 02972140

Place - Mumbai
Date-14/11/2025

Notes:

1. The above results were reviewed and recommended by the Audit Committee, at its meeting held on November 14th, 2025 for approval by the board and these results were approved and taken on record at the meeting of Board of Directors of the Company held on that date and subjected to limited review by the statutory auditors.
2. These financial results have been prepared in accordance with the recognition and measurement principles under Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
3. As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS for the preparation of Financial Statements.
4. The Company is only having one segment of business i.e. Datacenter IT Solutions and System Integration.
5. The Company is not having any subsidiary, associate, or joint venture, therefore, it has prepared only standalone results, as the consolidation requirement does not apply to the Company.
6. The Unaudited Financial Results for the half year and financial year ended September 30, 2025 will be available on Company's website www.udtechs.com.
7. There is no investor complaints received/ pending as on September 30, 2025.
8. Previous period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current period.

**For and on behalf of the Board of Director of
Unified Data-Tech Solutions Limited**

**Place – Mumbai
Date-14/11/2025**



H. Mehta
**Mr. Hiren Mehta
Managing Director
DIN: 02972140**