

ANNUAL REPORT

Unified Data-Tech Solutions Limited
(UDTECHS)
16th Annual Report



25
26

TRANSFORMING
DATA INTO A
CATALYST FOR
BUSINESS
GROWTH.



www.udtechs.com | info@udtechs.com

701, 7th Floor, Chintamani Avenue,
Village Dindoshi, Off Western
Express Highway, Goregaon (East),
Mumbai 400063, Maharashtra, India

Chairman's Desk

Dear Shareholders,

It is my privilege to present the Annual Report of Unified Data-Tech Solutions Limited for the financial year ended 31st March, 2026. This has been a defining year of accelerated growth and strategic scaling as we capitalized on India's booming digital infrastructure opportunity.

The pace of change across sectors was nothing short of extraordinary. Real-time payments, AI-driven decision-making, and the relentless flow of data are rewriting how institutions operate. Regulatory evolution, like the Digital Personal Data Protection Act, further reinforced the need for secure, reliable, and resilient technology infrastructure.



This is precisely where Unified Data-Tech Solutions comes in. Our journey has never been about shortcuts. Over nearly a decade and a half, we've grown deliberately — client by client, project by project. Today, we are the trusted partner for some of the most respected organizations across banking, financial services, insurance, manufacturing, pharmaceuticals, and IT services. BFSI forms a major part of the revenue — a sector where failure is not an option, and trust is earned over years. This is visible through the long standing relationships with marquee clients including DCB Bank, ICICI Group, Tata AIA, Pidilite, JSW, Worldline , Godrej Group, Aditya Birla Group and many others. That trust, consistently renewed, is our most powerful asset and our purpose is ensuring every solution we deliver drives measurable outcomes and creates real business impact.

Over the past 15 years, we have established ourselves as a trusted, end-to-end data centre solutions provider and system integration partner. Our comprehensive portfolio — encompassing Data Centre Infrastructure, Virtualization & Private Cloud, Data Protection & Resiliency, Networking & Cybersecurity, Secure Application Delivery, Hybrid Cloud Solutions, along with Technology Advisory, System Integration, Operational Management and Expert Technical Services — is backed by deep OEM partnerships with IBM, Dell, Veritas and Fortinet and over 310 certifications / badges.

From a financial perspective, FY26 reflected both growth and strategic focus. Revenue saw a robust growth of 31% and stood at ₹288 crore, compared with ₹220 crore in FY25. This momentum driven by higher share of data center integration, hybrid cloud, cybersecurity and IT infrastructure solutions.

The shift towards a higher product mix reflects our strategy to expand market reach and onboard new clients across sectors.

The horizon ahead is vast. AI, cloud, and data-driven solutions are only accelerating, and the expectations for security, uptime, and performance are higher than ever. The data center market, valued at USD 10.6 billion in 2025, is projected to nearly double to USD 21.8 billion by 2030 at a 15.5% CAGR, with capacity expanding at a 21% CAGR to 3,400 MW. Supportive government initiatives, including the Union Budget 2025-26 allocation of ₹2,000 crore for AI and digital infrastructure, along with rising demand for cloud, AI workloads, cybersecurity and data localisation, provide a strong structural tailwind for our business.

I want to extend my heartfelt gratitude. To our employees—for your unwavering dedication and passion that power every milestone. To our clients—for your trust and collaboration that inspire us to innovate and excel. And to our shareholders—for your confidence and belief in our vision, which drives us to build a stronger, more resilient, and future-ready Unified Data-Tech Solutions.

Sincerely,
Hiren Rajendra Mehta
Chairman & Managing Director

OUR TEAM



Mr. Rajendra
Kantilal Mehta
Whole-time Director



Mrs. Annapurna
Devendra Dubey
Independent Director



Mr. Mayank Modi
Independent Director



Ms. Anita Sethia
Independent Director



Mr. Chetan Mundhada
Non-Executive Director
Resigned w.e.f. 29th May, 2026

CORE TEAM



Mr. Pranav Parikh
Chief Technology Officer



Mr. Shrawan Shrikrishna Shukla
Chief Financial Officer



Mr. Kunal Katkoria
Senior Managerial Personnel



Mrs. Khadija Taher Raniwala
Company Secretary & Compliance Officer

ABOUT UDTECHS

At Udtachs, we believe in transforming IT into a catalyst for business growth. Since our inception in 2010, we have been committed to empowering businesses with innovative and tailored IT solutions that align with their unique needs.

Our approach is rooted in collaboration, innovation, and a strong value system. We take pride in fostering long-term relationships with our clients, built on trust, integrity, and unwavering commitment to excellence.

With a team of passionate professionals and strategic partnerships with global technology leaders, we strive to create solutions that not only solve today's challenges but also anticipate the needs of tomorrow.

To be a world-leading system integration partner, transforming IT for businesses globally. Udtachs empowers organizations with unmatched service, innovation, and value, delivering seamless, scalable IT experiences that drive digital transformation and growth.

At Udtachs, our mission is to empower businesses worldwide with innovative, reliable, and scalable IT solutions that fuel digital transformation. We are committed to excellence in system integration, leveraging advanced technology, deep industry expertise, and a customer-centric focus to deliver tailored solutions. Through collaboration, continuous improvement, and a commitment to quality, we build enduring partnerships that help our clients achieve their strategic goals in a rapidly changing digital landscape.

KEY VALUE PROPOSITION



Efficiency

Efficiency in every aspect of our work is central to our business.



Customer Centricity

Focus to deliver best of breed solution as per requirements.



Cost Effectiveness

Maintain lowest TCO for every IT project.



Data Security and Governance

Protecting and securing the Digital assets and ensuring the organisation stays compliant to deter against Fraud and Ransomware



Strong Technology Expertise

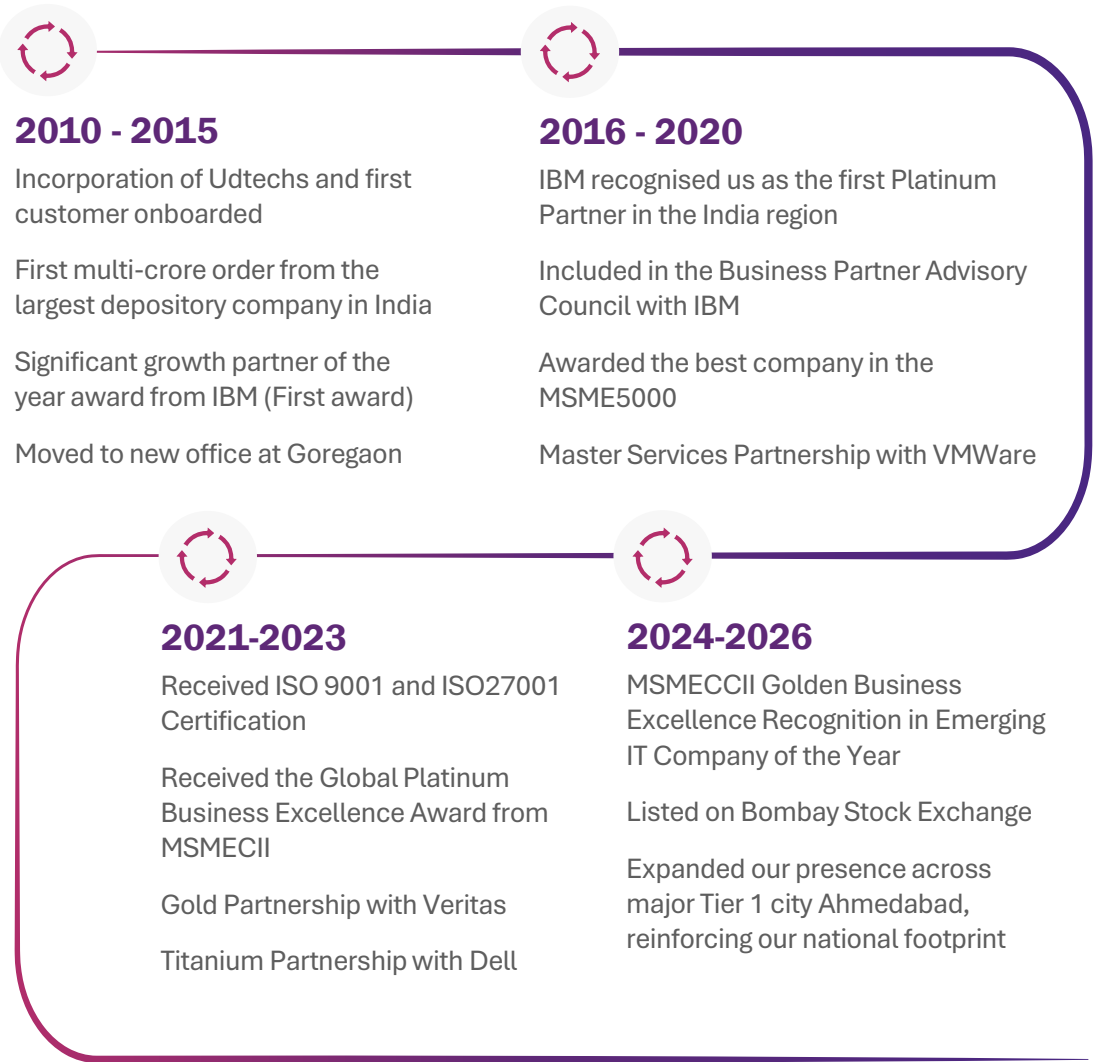
Strong expertise across Data Center, Cyber Security, AI/ML Data Platforms & Accelerated Systems, Virtualization & Cloud Technologies.



Trusted Partner Ecosystem & Comprehensive Solution Portfolio

Strategic partnerships with leading global OEMs to deliver best-in-class solutions with early access to innovations. Offers integrated solutions across Data Center, Hybrid Cloud, Cyber Security, Data Protection & Resiliency, Virtualization, AI/ML & Data Platform / Systems.

OUR TRANSFORMATION



AWARDS AND RECOGNITION



World Quality Congress to honor Mr. Hiren Mehta with the “CEO With Highest Quality Orientation” on 9th July, 2026 at Taj Lands End, Mumbai.



Best Solution Partner Winner - VARINDIA Star Nite Awards 2025.



Most Ethical Company Award Winner at the 15th Channel Accelerator Awards 2025.



Udtechs listed on BSE in 2025.



India 500 SME Awards Winner 2024.



MSME Chamber of Commerce and Industry of India. MSME Global Golden Business Excellence Awards 2024. Hiren Mehta



Digital Edge. Enterprise Channels Summit & Awards 2022. Top IT Solution Provider of India Award 2022.



HP Best Coverage. Partner SMB Q1. FY2022.



IBM. Business Excellence Award vTop. Systems Partner for Revenue Achievement West in 2018.



IBM. Top Systems Partner for Revenue Achievement West Region.



IBM. Best Emerging System Integrator for the year 2013 awarded to Hiren Mehta

OUR VENDORS/OEM'S



OUR CUSTOMERS



BUSINESS IMPERATIVES

Infrastructure and System Integration: An Indian Perspective

The IT infrastructure and system integration industry in India is witnessing significant transformation, driven by technological innovation, evolving enterprise needs, and the increasing demand for agility and resilience. As businesses accelerate their digital journeys, the role of infrastructure has expanded beyond being a support function to becoming a critical enabler of growth and competitiveness.



Technology Trends Shaping the Landscape

Recent years have seen the emergence of new paradigms in IT infrastructure. Edge computing is gaining momentum, particularly in sectors such as telecommunications, retail, and manufacturing, where real-time data processing is vital. Cybersecurity has become foundational, with Zero Trust models and AI-enabled monitoring now seen as essential safeguards. Automation and Infrastructure-as-Code are redefining deployment and management practices, improving efficiency while reducing operational risks. Together, these trends are reshaping how enterprises build, scale, and secure their IT ecosystems.

The Shift Between On-Premise and Cloud

Indian enterprises have adopted cloud-first strategies at scale; however, many are now moving toward hybrid models that combine on-premise, private, and public cloud deployments. While cloud offers flexibility and scalability, on-premise systems remain relevant for compliance, performance-sensitive workloads, and cost predictability. The resulting multi-cloud and SaaS environments create challenges in governance, interoperability, and cost management. Enterprises are therefore seeking integration partners who can provide end-to-end visibility, enhance interoperability, and ensure seamless orchestration of this complex landscape.

The Role of Artificial Intelligence with Cyber Security

Artificial Intelligence has become integral to enterprise infrastructure. AI-powered platforms are enabling predictive analytics, resource optimization, and proactive issue resolution, leading to leaner and more resilient IT operations. Beyond IT efficiency, AI is also driving innovation in customer engagement and new business models. In the Indian context, AI adoption is accelerating as organizations seek to balance cost optimization with the need for competitive differentiation. This is reinforcing the need for infrastructure that is not only robust but also intelligent, adaptable & secure.

Integration of Artificial Intelligence (AI) and Machine Learning (ML) frameworks into enterprise digital footprints expand across hybrid architectures, virtualization layers, and modern data centers, exponentially widens attack surface.

While AI introduces unprecedented capability, it also presents novel risks. Adversarial machine learning—where malicious actors deploy AI to identify architecture layout flaws or generate synthetic phishing vectors—requires constant vigilance and innovative cyber security solutions.

Traditional signature-based defense mechanisms are increasingly insufficient against sophisticated, zero-day vulnerabilities. AI-driven Security Solutions utilizes behavioral analytics to model baseline network activities. Any anomalous variance—such as unauthorized lateral movement within virtualized environments or irregular data center egress—triggers autonomous isolation protocol. This reduces our Mean Time to Detect (MTTD) and Mean Time to Remediate (MTTR) from days to milliseconds.

Modern days AI enabled cyber security solutions offers predictive & aggregated threat intelligence, dynamic patching & maps inter dependencies of the systems. This helps bridging the gap and secure customer infrastructure before exploitation occurs.

Implications for System Integrators

For system integration companies, the evolving environment underscores the need to deliver far more than implementation services. Enterprises today expect their partners to act as strategic advisors who can simplify complexity, enable interoperability, and align technology deployments with business outcomes.

- At Udtechs, we are committed to meeting this imperative through a focus on:
- Simplifying hybrid and multi-cloud environments through unified management frameworks.
- Embedding AI and automation to enable predictive and self-healing infrastructure.
- Designing security-first and compliant architectures that enhance resilience.
- Driving business-aligned outcomes that go beyond cost efficiency to deliver agility and innovation.

As India continues its digital growth trajectory, the IT infrastructure and system integration industry will remain central to enabling this transformation. Udtechs will continue to play a pivotal role in this journey by combining technological expertise with a customer-centric approach, ensuring that enterprises are equipped with infrastructure that is future-ready, secure, and value-driven.

CORPORATE INFORMATION	
REGISTERED & CORPORATE OFFICE	UNIFIED DATA-TECH SOLUTIONS LIMITED Formerly known as Unified Data-Tech Solutions Private Limited CIN : L51900MH2010PLC202878
	701, 7th Floor, Chintamani Avenue, Village Dindoshi, Off Western Express Highway, Goregaon (East), Mumbai 400063, Maharashtra, India
STATUTORY AUDITORS	M/s 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 400053
SECRETARIAL AUDITORS	Singh Soni & Associates LLP, Company Secretaries
	Office No.154, Ostwal Ornate Building No.1,Jesal Park, Bhayander (East), Thane - 401105.
REGISTRAR & SHARE TRANSFER AGENT	Kfin Technologies Limited
	Selenium Building, Tower -B, Plot No. 31 & 32, Financial District, Nanakramguda, Serilingampally, Hyderabad, Rangareddi, Telangana – 500032
BANKERS	HDFC Bank ICICI Bank

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NOTICE

NOTICE is hereby given that the **16th Annual General Meeting (“AGM”)** of the Members of UNIFIED DATA-TECH SOLUTIONS LIMITED (CIN-L51900MH2010PLC202878) will be held on **Wednesday, September 30th, 2026 at 3.00 P.M. (IST)** through Video Conference (“VC”)/ Other Audio Visual Means (“OAVM”) facility to transact the following items of business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements of the Company for the year ended on March 31, 2026, containing the Audited Balance Sheet, Statement of Profit and Loss, Cash Flow statement and report of the Board of Directors and Auditors thereon, as on that date.
2. To consider and approve the re-appointment of Mr. Rajendra Kantilal Mehta (DIN: 07897279), who retires by rotation, and being eligible, offers himself for re-appointment.

SPECIAL BUSINESS:

3. To consider and, if thought fit, to approve the continuation of Mr. Rajendra Kantilal Mehta (DIN: 07897279) as the Whole-time Director of the Company for the remaining tenure of his existing appointment, notwithstanding that he has attained the age of 70 years, and to pass, the following resolution as a Special Resolution:

“RESOLVED THAT pursuant to the provisions of Sections 196, 203 and other applicable provisions, if any, of the Companies Act, 2013 (“the Act”) read with Schedule V to the Act and the

Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and in accordance with the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and based on the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors at its meeting held on August 26, 2026, consent of the Members of the Company be and is hereby accorded for the continuation of Mr. Rajendra Kantilal Mehta (DIN: 07897279) as Whole-time Director of the Company, beyond the age of 70 (seventy) years for the remaining tenure of his existing appointment, who shall be liable to retire by rotation.”

“RESOLVED FURTHER THAT the Board of Directors of the Company and/or the Company Secretary be and are hereby severally authorized to do all such acts, deeds, matters and things, and to take all such steps as may be deemed necessary, proper or expedient to give effect to this resolution, including filing of requisite forms with the Registrar of Companies and other regulatory authorities, as may be required.”

By order of the Board
Unified Data-Tech Solutions Limited

Sd/-
Mr. Hiren Rajendra Mehta
Managing Director
DIN-02972140
Place: Mumbai
Date: 26.08.2026

Notes:

1. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 in respect of Item No. 3 forming part of this Notice is attached as **Annexure A** to this Notice.

Details of the Directors seeking appointment and/or re-appointment pursuant to the Companies Act, 2013 and the Regulation 36(3) and other relevant regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) read with Secretarial Standard-2 on General Meetings, as applicable are annexed to this Notice as **Annexure B**.

2. Pursuant to Ministry of Corporate Affairs General Circular No. 20/2020 dated May 5, 2020 read with General Circular No. 14/2020 dated April 08, 2020, and subsequent circulars issued in this regard, the latest being General Circular No. 03/2025 dated September 22, 2025 (‘MCA Circulars’) and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time), companies are allowed to hold AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, AGM shall be conducted through VC / OAVM.
3. In terms of the MCA Circulars, physical attendance of Members has been dispensed with and, therefore, there is no requirement of appointment of proxies. Accordingly, the facility of appointment of proxies by Members under Section 105 of the Act will not

be available for the 16th AGM and consequently, the proxy form and attendance slip are not annexed to this notice convening the 16th AGM of the Company. However, in pursuance of Section 112 and Section 113 of the Act, representatives of the Members may be appointed for the purpose of voting through remote e-Voting through Board Resolution/Power of Attorney/Authority Letter, etc., for participation in the 16th AGM through VC or OAVM facility and e-Voting during the 16th AGM and since the AGM is being held through VC or OAVM facility, the Route Map is not annexed to this Notice.

Institutional Shareholders (i.e., other than individuals, HUF, NRI, etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/Power of Attorney/appropriate Authorisation Letter together with attested specimen signature(s) of the authorised signatory(ies) who are authorised to vote, to the Scrutinizer through e-mail at **arjun@singhsoni.com** with a copy marked to **evoting@nsdl.com**.

4. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel,

the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

5. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

6. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secretarial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI Listing Regulations, and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.

7. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose names appear in the Register of Members / List of Beneficial Owners as on Friday, 28th August, 2026 received

from the Depositories and whose e-mail addresses are registered with the Company/Depositories. Members may note that the Notice calling the AGM has been uploaded on the website of the Company at **www.udtechs.com** and can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at **www.bseindia.com** and website of NSDL (agency for providing the Remote e-Voting facility) i.e. **www.evoting.nsdl.com**.

8. The Register of Directors and Key Managerial Personnel and their shareholding and the Register of Contracts or Arrangements in which the directors are interested maintained under the Companies Act, 2013, will be available electronically for inspection by the members during the AGM. All documents referred to in the Notice and the Explanatory Statement shall be made available for online inspection by the Members of the Company, without payment of fees up to and including the date of the AGM. Members desirous of inspecting the same may send their requests at cs@udtechs.com from their registered e-mail addresses mentioning their names and folio numbers/demat account numbers.

9. The Company is providing a facility to the members as on the cut-off date, being Wednesday, September 23, 2026 ("the cut-off date") to exercise their right to vote on the matters listed in the Notice by electronic voting systems (Remote e-voting). Additionally, the members can also exercise their right to vote by e-voting during the AGM. The process and manner of remote e-voting with necessary User ID and password is given below. Such remote e-voting facility is in addition to voting that will take place at the AGM being held

through VC/OAVM. Any person who acquires shares of the company and becomes a member of the company after the dispatch of the Notice, and holding shares as on the cut-off date, may obtain the User ID and Password by sending a request at **evoting@nsdl.com** or contact NSDL at toll free number 022 - 4886 7000. Voting by electronic mode is a convenient means of exercising voting rights and may help to increase the member's participation in the decision-making process.

10. The Members who have cast their vote prior to the meeting by remote e-voting may also attend the AGM but shall not be entitled to vote again. Once a vote is cast by a member, he / she shall not be allowed to alter it subsequently. In case a Member casts his / her vote, both by Remote e-Voting and e-voting at the AGM mode, then the voting done by Remote e-Voting shall prevail and the e-voting at the AGM shall be invalid

11. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on **Sunday, 27th September, 2026 at 9:00 A.M.** and ends on **Tuesday, 29th September, 2026 at 5:00 P.M.** The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. **Wednesday, 23rd September, 2026**, may

cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Wednesday, 23rd September, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	- For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. - Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. - If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp - Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. - Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience.

NSDL Mobile App is available on



App Store





Google Play



Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

- Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
 - Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
 - A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
- Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
- Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****.
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

- Password details for shareholders other than Individual shareholders are given below:
 - If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - If you are using NSDL e-Voting system for the first time, you will need to retrieve the ‘initial password’ which was communicated to you. Once you retrieve your ‘initial password’, you need to enter the ‘initial password’ and the system will force you to change your password.
- How to retrieve your ‘initial password’?
 - If your email ID is registered in your demat account or with the company, your ‘initial password’ is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your ‘User ID’ and your ‘initial password’.
 - If your email ID is not registered, please follow steps mentioned below **in process for those shareholders whose email ids are not registered.**
- If you are unable to retrieve or have not received the “Initial password” or have forgotten your password:
 - Click on **“Forgot User Details/Password?”**(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - Physical User Reset Password?”** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
- After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
- Now, you will have to click on “Login” button.
- After you click on the “Login” button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

- After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle and General Meeting is in active status.
- Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on “VC/OAVM” link placed under “Join Meeting”.
- Now you are ready for e-Voting as the Voting page opens.
- Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.

5. Upon confirmation, the message “Vote cast successfully” will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to arjun@singhsoni.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “**Forgot User Details/Password?**” or “**Physical User Reset Password?**” option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Mr. Abhijeet Gunjal at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of email ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to cs@udtechs.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to cs@udtechs.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.**
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of “VC/OAVM” placed under “**Join meeting**” menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at cs@udtechs.com. The same will be replied by the company suitably.
6. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 10 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at cs@udtechs.com. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 10 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at cs@udtechs.com. These queries will be replied to by the company suitably by email.

7. Mr. Arjun Soni, Partner of M/s. Singh Soni & Associates LLP, Firm Unique Code : L2023MH014300, COP: 15446) have been appointed as the Scrutinizer to scrutinize the remote e-Voting process and voting at AGM, in a fair and transparent manner and they have communicated willingness to be appointed and shall be available for the same purpose.
8. The Scrutinizer shall, immediately after the conclusion of voting at the AGM, first count the votes cast during the AGM, thereafter, unblock the votes cast through remote e-Voting and make a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or a person authorised by him in writing. The voting results along with the consolidated Scrutinizer's Report shall be submitted by the Company to the Stock Exchanges i.e., BSE within two working days of conclusion of the AGM.
9. The Results declared along with the Report of the Scrutinizer shall be placed on the website of the Company and on the website of NSDL immediately after the declaration of results by the Chairman or a person authorized by him in writing.

ANNEXURE A

EXPLANATORY STATEMENT PURSUANT TO THE PROVISIONS OF SECTION 102 OF THE COMPANIES ACT, 2013

ITEM NO. 3

Mr. Rajendra Kantilal Mehta (DIN: 07897279), aged 78 years, is the Whole-time Director of the Company, liable to retire by rotation. He retires by rotation at the ensuing Annual General Meeting and, being eligible, has offered himself for re-appointment.

He has been Director of the Company since January 2018 and was appointed as the whole-time director of the Company w.e.f. 26th November, 2024, notwithstanding that he had attained the age of 70 years, by way of a Special Resolution in accordance with Section 196(3)(a) of the Companies Act, 2013 read with Schedule V.

Mr. Rajendra Kantilal Mehta is a Promoter Director and has been associated with the Company for approximately nine years. During this period, he has been closely involved in the affairs of the Company and has made a significant contribution towards building and developing the Company's business till date. In particular, he has been actively involved in bringing business opportunities to the Company with his connects

and relations, and providing guidance on key business and commercial matters.

The Board is of the considered view that, at this stage of the Company's growth, his continued presence in an executive capacity will provide leadership stability and continuity. Given the Company's evolving business environment and the uncertainties inherent in the markets in which it operates, continuity in senior management is important to ensure that established business relationships, ongoing opportunities and strategic initiatives are not disrupted.

Pursuant to Section 196(3)(a) of the Companies Act, 2013, no person who has attained the age of 70 years shall be appointed or re-appointed as a Managing Director, Whole-time Director or Manager, unless his appointment is approved by the Members by passing a Special Resolution. Accordingly, the approval of the Members is being sought for continuation of Mr. Rajendra Kantilal Mehta as Whole-time Director of the Company beyond the age of 70 years for the remaining tenure of his existing appointment.

The present resolution is being proposed for his re-appointment as a Director liable to retire by rotation and continuation as Whole-time Director.

Mr. Rajendra Kantilal Mehta has an overall experience of more than 36 years, out of which, he has an experience of 7 years in the field of

Business Strategy and effective implementation. He plays a major role in company's strategic direction and operational efficiency, maintaining customer relationships and conducting CSR activities. He has contributed significantly through his extensive experience, knowledge of the business and valuable guidance to the Board and management. The Board is of the view that his continued association would be beneficial to the Company and would contribute to its growth and development.

The Nomination and Remuneration Committee, at its meeting held on August 26, 2026, considered and recommended the continuation of Mr. Rajendra Kantilal Mehta as Whole-time Director of the Company for the remaining tenure of his existing appointment. Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors, at its meeting held on August 26, 2026, approved and recommended the same for the approval of the Members by way of a Special Resolution.

The terms and conditions of his re-appointment, including remuneration, remains unchanged and are governed by the applicable provisions of the Companies Act, 2013 and the rules made thereunder and such terms and conditions shall be based on the recommendation of the Nomination and Remuneration Committee and approved by the Board of Directors, subject to the requisite approvals, as the case may be.

Mr. Rajendra Kantilal Mehta is not debarred from holding office of a Director by virtue of any SEBI Order or Order of any other such authority.

Except Mr. Rajendra Kantilal Mehta and his relatives, none of the Directors, Key Managerial Personnel of the Company or their respective relatives, is concerned or interested, financially or otherwise, in the resolution.

The Board recommends the Special Resolution set out at Item No. [3] of the accompanying Notice for approval by the Members.

ANNEXURE B

Details of Directors seeking appointment and re-appointment at the forthcoming Annual General Meeting (Pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard – 2 issued by the Institute of Company Secretaries of India.

Name of the Director	Mr. Rajendra Kantilal Mehta
Director Identification Number (DIN)	07897279
Date of Birth/Age	15/02/1948 (78 years)
Nationality	India
Date of Appointment/Re-Appointment on Board	26/11/2024
Qualification	Secondary Education
Experience/Expertise in specific functional Area	Mr. Rajendra Kantilal Mehta has an overall experience of more than 36 years, out of which, he has an experience of 7 years in the field of Business Strategy and effective implementation. He plays a major role in company’s strategic direction and operational efficiency, maintaining customer relationships and conducting CSR activities.
Terms and conditions of appointment or re-appointment along with remuneration sought	Rs. 39,56,808/- per annum. Terms and conditions of appointment remain same as approved by the shareholders on 26/11/2024.
Shareholding in Company	0.10%
Number of Board Meetings attended during the year	11
List of Directorships held in other Companies	None
List of Membership / Chairmanship of the Committees of the Board of other Companies	None
Relationship between Directors inter-se	Mr. Rajendra Kantilal Mehta is father of Mr. Hiren Rajendra Mehta who is the Promoter & Managing director of the Company.



Empowering Businesses To
Scale, Adapt, And Lead In
A Digital-first World.

DIRECTOR'S REPORT

To the Shareholders,
Your directors take pleasure in presenting the 16th Annual Report and the audited financial statements of the Company for the year ended 31st March 2026.

OVERVIEW

Unified Data-Tech Solutions Limited, established in 2010, is engaged in the business of providing end-to-end information technology solutions with a focus on system integration. The Company offers a broad portfolio of services encompassing data centre infrastructure, virtualization, data protection, networking, cybersecurity, secure application delivery, and other allied technology solutions.

The Company serves clients across various sectors, including banking, financial services, insurance, manufacturing, pharmaceuticals, information technology, and IT-enabled services. Leveraging its technical expertise and industry experience, the Company assists organizations in planning, deploying, and managing robust IT environments that support their operational and strategic objectives.

Through its customer-centric approach, Unified Data-Tech Solutions Limited delivers customized, secure, and scalable technology solutions while providing ongoing support and maintenance services to ensure optimal performance, reliability, and business continuity.

FINANCIAL PERFORMANCE:

The Company has prepared its standalone financial statements for the FY 2025-26 in terms of the provisions of the Companies Act, 2013 ("Act"), and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

The financial highlights of the Company for FY 2025-26, are as follows:

(Rs. in Lakhs)		
Particulars	2025-26	2024-25
Revenue from operations	28,800.25	22,026.00
Other Income	1,375.84	719.34
Total	30,176.09	22,745.34
Profit / (Loss) before Depreciation, exceptional items and Tax	5,409.20	4,525.02
Less: Depreciation	57.61	50.32
Less: Exceptional Item	-	-
Profit / (Loss) Before Tax	5,351.59	4,474.70
Less: Provision for Tax	1,279.99	1,092.26
Less: Provision for Deferred Tax	(3.07)	(33.72)
Profit / (Loss) After Tax	4,074.67	3,416.16
Less: Prior Period Adjustments	---	--
Income Tax for Earlier Years	--	8.59
Profit (Loss) carried to the Balance Sheet	4,074.67	3,407.57

BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR:

During the financial year 2025–2026, the Company continued to strengthen its market position through sustained business growth and operational efficiency. The Company recorded a total income of **Rs. 30,176.09 lakhs** as against **Rs. 22,745.34 lakhs** in the previous financial year, representing a growth of approximately **32.67%**. The Profit / (Loss) before Depreciation, exceptional items and Tax increased to **Rs.5,409.20 lakhs** from **Rs.4,525.02 lakhs** in the previous year. The Profit After Tax increased to **Rs. 4,074.67 lakhs** from **Rs. 3,407.57 lakhs** in the previous year, reflecting healthy growth in profitability.

A significant milestone during the year was the successful listing of the Company's Equity Shares on the **BSE SME Platform** on **29th May, 2025**. The listing enhanced the Company's corporate profile, strengthened its governance framework, and provided access to the capital markets to support its future growth and expansion plans.

During the year, the Company also expanded its operational footprint by establishing a new place of business at **B-801, Safal Pegasus, Opposite Venus Atlantis, 100 Ft. Prahladnagar Road, Prahladnagar, Ahmedabad – 380015**. This expansion is expected to strengthen the Company's presence in western India, improve customer outreach, and support its growing business operations across key markets.

CHANGE IN BUSINESS:

During the year, the Company has not changed its business or object and continues to be in the same line of business as per the main object of the Company.

ALTERATION OF MEMORANDUM OF ASSOCIATION:

Subsequent to the close of the Financial Year, the Members of the Company, by way of Postal Ballot, approved the alteration of Clause III(A) of the Memorandum of Association of the Company by inserting additional object clauses to enable the Company to expand the scope of its business activities in the field of safety, rescue, evacuation and disaster management equipment and allied services, including fabrication, assembly, procurement, trading, installation, maintenance, consultancy, training and allied support services in relation thereto.

The aforesaid alteration was carried out pursuant to the provisions of Section 13 and other applicable provisions of the Companies Act, 2013.

DIVIDEND:

The Board of Directors declared an Interim Dividend of **₹5.50 per equity share** (on face value of ₹10 per equity share) for the financial year 2025–26 at its meeting held on **29th May 2026**.

In view of the Interim Dividend already declared and paid during the year, and after considering the Company's financial position and future growth plans, the Board of Directors has **not recommended any Final Dividend** for the financial year 2025–26.

TRANSFER TO RESERVES:

During the Financial Year 2025–26, no amount was transferred to any reserves. The balance of the profit for the year has been carried forward under Reserves and Surplus in the Balance Sheet.

MATERIAL CHANGES AFFECTING THE FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND THE DATE OF THE REPORT:

There have been no material changes or commitments affecting the financial position of the Company between the end of the financial year and the date of this report.

SHARE CAPITAL:

There was no change in the Authorized Share Capital or the Paid-up Share Capital of the Company during the Financial Year 2025–26.

As on 31st March, 2026, the authorized share capital of the company is Rs. 24,00,00,000/- divided into 2,40,00,000 equity shares of Rs. 10/- each. The paid-up share capital of the Company is Rs. 20,09,01,000/- divided into 2,00,90,100 Equity shares of Rs. 10/- each.

The Company has appointed M/s Kfin Technologies Limited as the Registrar and Transfer Agent of the Company. As on the 31st March 2026 entire share holding of the Members are in dematerialized form.

During the year under review, the Company did not issue any shares with differential voting rights or sweat equity shares, nor did it grant any stock options. The Company has not undertaken any buy-back of its securities during the financial year 2025–26.

INITIAL PUBLIC OFFERING (IPO) AND LISTING

On May 29, 2025, the equity shares of our Company got listed on BSE Limited, SME Platform, post successful **Offer for sale by Mr. Hiren Rajendra Mehta (Promoter Selling Shareholder)**, of 52,92,000 Equity Shares having face value of Rs. 10/- each of (representing 26.34% of the paid-up

share capital of the Company) each at an Offer Price of Rs. 273/- per Equity Share (including a share premium of Rs. 263/- per Equity Share) aggregating to Rs. 14,447.16 lakhs. The following were the important milestones/ dates for the Offer:

Date	Particulars
21 st May, 2025	Anchor Issue
22 nd May, 2025	Opening of Offer period
26 th May, 2025	Closing of Offer period
27 th May, 2025	Basis of Allotment
28 th May, 2025	Credit of shares to demat A/c of eligible investors
29 th May, 2025	Listing of equity shares

Our Company completed its IPO successfully. The Offer was subscribed 84.4792 times (excluding Anchor Allocations).

The Board is gratified and humbled by the faith shown in the Company by its members.

The Board also places on record its appreciation for the support provided by various Authorities, Book Running Lead Managers, Stock Exchanges, Depositories, Counsels, Consultants, Auditors, other intermediaries and employees of the Company for making the IPO of the Company a grand success.

SUBSIDIARY COMPANY, JOINT VENTURES AND ASSOCIATE COMPANIES:

During the Financial year end 31st March, 2026 the Company does not have any Subsidiary Company, Joint Venture or Associate Company.

DETAILS OF DEPOSITS COVERED UNDER CHAPTER V OF COMPANIES ACT, 2013:

The Company has not accepted any

deposits from the public falling within the ambit of Chapter V of the Companies Act , 2013 read with the Companies (Acceptance of Deposits) Rules, 2014 during the Financial Year 2025–26. Accordingly, there were no outstanding deposits as on 31st March, 2026, and no amount of principal or interest was outstanding or remained unpaid as on the date of this Report.

ANNUAL RETURN:

Pursuant to Section 92(3) read with Section 134(3)(a) of the Act, the Annual Return as on 31st March, 2026 is available on the Company’s website at www.udtechs.com/investors.php

The Annual Return in Form MGT-7 for the financial year ended 31st March, 2026, shall be filed within 60 days of ensuing Annual General Meeting and will be available on the website of the Company at www.udtechs.com/investors.php

BOARD OF DIRECTORS COMPOSITION:

As on 31st March, 2026, the Board of Directors of the Company **comprised 5 (Five) Directors**, including **2 (Two) Independent Directors**, in compliance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

CHANGES IN DIRECTORS AND KEY MANAGERIAL PERSONNEL:

During the Financial Year under review, there were no changes in the composition of the Board of Directors or the Key Managerial Personnel of the Company.

Subsequent to the close of the financial year, Ms. Anita Sethia was appointed as an Additional Independent Director of the Company with effect from 6th April, 2026, and her appointment as an Independent

Director was subsequently regularised by the members through Postal Ballot.

Further, Mr. Chetan Shyamsunder Mundhada (DIN: 10484767), Non-Executive Director of the Company, resigned from the office of Director with effect from the close of business hours on 29th May, 2026, due to his personal and professional commitments. The Board places on record its appreciation for the valuable contributions and guidance extended by him during his tenure as Director of the Company.

RETIREMENT BY ROTATION:

Mr. Rajendra Kantilal Mehta (DIN: 07897279), Whole Time Director of the Company, is liable to retire by rotation at the forthcoming Annual General Meeting and being eligible, offers himself for re-appointment. Mr. Mehta has played a major role in company’s strategic direction and operational efficiency, maintaining customer relationships and conducting CSR activities. A detailed profile of Mr. Mehta along with additional information required under Regulation 36(3) of the Listing regulations and Secretarial Standards – 2 on General Meetings is provided separately by way of an Annexure to the Notice of the AGM. The Nomination and Remuneration Committee and Board of Directors have recommended his re-appointment for the approval of the shareholders. The Board is of the view that his continued association would be beneficial to the Company and would contribute to its growth and development.

KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT:

During the financial year 2025-26, there are no changes in the Key Managerial Personnel of the Company. Further, the Board approved the appointment of Mr. Pranav Parikh as Chief Technology Officer, of the Company w.e.f. 22nd August 2025.

INDEPENDENT DIRECTORS:

The Company has received declarations from all the Independent Directors under Section 149(7) of the Companies Act, 2013 confirming that they meet the criteria of independence as prescribed Section 149(6) of the Act. The Independent Directors have also confirmed compliance with the Code for Independent Directors prescribed under Schedule IV to the Companies Act, 2013. Further, the familiarization program for Independent Directors is available on website of the Company.

During the year under review, separate meetings of the Independent Directors were held in accordance with the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Independent Directors reviewed the performance of the Board, the Non-Executive Directors and the Chairperson, and expressed their satisfaction with the evaluation.

MEETING OF INDEPENDENT DIRECTORS

During the financial year 2025-26, 2 (Two) separate meetings of the Independent Directors were held on 15th May, 2025 and 30th January, 2026 pursuant to Section 149(8) read with Schedule IV to the Companies Act, 2013 and Regulation 25(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

STATEMENT OF COMPLIANCE WITH SECRETARIAL STANDARDS:

Your Director’s confirm that the Company has complied with applicable secretarial standards.

NUMBER OF MEETINGS OF THE BOARD:

The Board of Directors of the Company met at regular intervals during the year to discuss on the past and prospective business of the Company. The Board met 11 (Eleven) times during the financial year on the following dates:

Sr. No.	Date	No. of Directors Eligible to attend the meeting.	No. of Directors attended.
1	24.04.2025	5	5
2	29.04.2025	5	5
3	08.05.2025	5	3
4	15.05.2025	5	5
5	21.05.2025	5	3
6	27.05.2025	5	3
7	28.05.2025	5	3
8	13.06.2025	5	5
9	22.08.2025	5	5
10	14.11.2025	5	5
11	30.01.2026	5	5

POLICY OF DIRECTORS’ APPOINTMENT AND REMUNERATION:

The Company strives to maintain an appropriate combination of executive, non-executive and Independent Directors. In order to ensure diversity, standardize the process of selection of an individual at the Board or senior management level and pursuant to the provisions of Section 178 of the Act read with Regulation 19 of the Listing Regulations, the Company has formulated and adopted a policy on Nomination, Remuneration and Board Diversity. The said Policy governs the appointment and remuneration of

directors, senior management and Key Managerial Personnel and also lays down the criteria for determining qualifications, positive attributes, independence of a director and other matters. The Nomination and Remuneration Policy is available on the website of the Company www.udtechs.com/investors.php

FORMAL ANNUAL EVALUATION OF BOARD, COMMITTEE AND INDIVIDUAL DIRECTORS:

The Company with the approval of its Nomination and Remuneration Committee has put in place an evaluation framework for formal evaluation of performance of the Board, its committees and the individual Directors. The evaluation was done through questionnaires, receipt of regular inputs and information, functioning, performance and structure of Board Committees, ethics and values, skill set, knowledge and expertise of Directors, leadership etc. The evaluation criteria for the Director’s were based on their participation, contribution and offering guidance to and understanding of the areas which are relevant to them in their capacity as members of the Board.

STATUTORY AUDITOR AND AUDIT REPORT:

M/s J. S. Bhatia & Co., Chartered Accountants, (Firm Registration No. 118806W) the Statutory Auditors of the Company, were appointed at 14th Annual General Meeting until the conclusion of 19th Annual General Meeting of Company in terms of the provisions of Section 139 of the Companies Act, 2013.

There is no audit qualification or observation on the financial statements of Company, by the statutory auditors for the year under review.

SECRETARIAL AUDITOR AND SECRETARIAL AUDIT REPORT:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, **M/s. Singh Soni & Associates LLP, Company Secretaries**, were appointed as the Secretarial Auditors of the Company in place of Ms. Sonam Jain, Practising Company Secretary, pursuant to the approval of the Members through Postal Ballot.

The Secretarial Audit Report for the Financial Year 2025–26 issued by **M/s. Singh Soni & Associates LLP** is annexed to this Report as **Annexure – "A"**. The Secretarial Auditor’s Report contains no qualification.

The Company has provided all necessary assistance and facilities to the Secretarial Auditors for conducting the Secretarial Audit.

COST AUDITOR:

The provision of cost audit as per section 148 is not applicable on the Company.

ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:

The Internal Financial Controls with reference to financial statements as designed and implemented by the Company are adequate as per the nature of the business and the size of its operation.

During the year under review, no material or serious observation has been received from the Internal Auditors of the Company for inefficiency or inadequacy of such controls.

REPORTING OF FRAUDS:

There was no instance of fraud during the year under review, which are required by the Statutory Auditors to report to the Audit Committee and / or Board under Section 143(12) of the Companies Act, 2013 and the rules made thereunder.

DIRECTORS' RESPONSIBILITY STATEMENT:

Your Directors in terms of Section 134(5) of the Company's Act, 2013 confirms that:

- All applicable Accounting Standards have been followed in the preparations of the annual accounts with proper explanation relating to material departures;
- they have selected such Accounting Policies and applied them consistently, made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the statement of affairs of the Company as of 31.03.2026 and of the profit of the Company for that period;
- Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- The Annual Accounts have been prepared on a going concern basis as stated in the notes on accounts;
- The Company have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and were operating effectively; and;

- There is proper system devised to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

DISCLOSURES AS PER SECTION 134(3)(m) OF THE COMPANIES ACT, 2013

FOR CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO:

Considering the nature of the business of the Company, which is engaged in the service sector, the provisions relating to conservation of energy and technology absorption are not applicable. Accordingly, no particulars are required to be furnished in this report.

FOREIGN EXCHANGE EARNINGS AND OUTGO:

Foreign Exchange Earnings: Rs. 1.85/- Lakhs

Foreign Exchange Outgo: Rs. 24.32/- Lakhs

AUDIT COMMITTEE:

The Audit Committee of the Board of Directors has been constituted in accordance with the provisions of Section 177 of the Companies Act, 2013 and Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The composition of the Audit Committee is as under:

Sr. No.	Name	DIN	Chairperson /Member
1.	Annapurna Devendra Dubey (Independent Director)	08760 434	Chairperson
2.	Mayank Modi (Independent Director)	10810 194	Member
3.	Hiren Rajendra Mehta (Chairman & Managing Director)	02972 140	Member

The Committee met 6 times during the year on

- 24.04.2025
- 29.04.2025
- 13.06.2025
- 22.08.2025
- 14.11.2025
- 30.01.2026

and all the members attended all the meetings.

During the year under review, the Board of Directors of the Company had accepted all the recommendations of the Committee.

NOMINATION AND REMUNERATION COMMITTEE:

The Nomination and Remuneration Committee of the Board of Directors has been constituted in accordance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The composition of the Nomination and Remuneration Committee is as under:

Sr. No.	Name	DIN	Chairperson /Member
1.	Mayank Modi (Independent Director)	10810 194	Chairperson
2.	Annapurna Devendra Dubey (Independent Director)	08760 434	Member
3.	Chetan Mundhada (Non-Executive Director)	10484 767	Member

During the year under review, the Nomination and Remuneration Committee met on 30th January 2026, and all the members of the Committee attended the meeting.

Pursuant to the resignation of Mr. Chetan Shyamsunder Mundhada (DIN: 10484767) as a Non-Executive Director of the Company with effect from the close of business hours on 29th May, 2026, the composition of the Nomination and Remuneration Committee was reconstituted. Ms. Anita Sethia (DIN: 08956503) was inducted as a Member of the Committee in place of Mr. Chetan Shyamsunder Mundhada, with effect from 29th May, 2026.

STAKEHOLDERS RELATIONSHIP COMMITTEE:

The Stakeholders' Relationship Committee of the Board of Directors has been constituted in accordance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 20 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The composition of the Stakeholders' Relationship Committee is as under:

Sr. No.	Name	DIN	Chairperson /Member
1.	Annapurna Devendra Dubey (Independent Director)	0876 0434	Chairperson
2.	Hiren Rajendra Mehta (Chairman & Managing Director)	0297 2140	Member
3.	Rajendra Kantilal Mehta (Whole-time Director)	0789 7279	Member

During the year under review, the Committee met once on 14th November, 2025 and was attended by all the members.

VIGIL MECHANISM:

Pursuant to the provisions of Section 177 of the Companies Act, 2013 and Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has established a Vigil Mechanism/Whistle Blower Policy to enable Directors, employees and other stakeholders to report genuine concerns relating to unethical behaviour, actual or suspected fraud, violation of the Company's Code of Conduct, misappropriation of funds, employee misconduct, health and safety matters, or any other improper practices.

The Vigil Mechanism provides for adequate safeguards against victimisation of persons who avail of the mechanism and also provides for direct access to the Chairperson of the Audit Committee in appropriate or exceptional cases. The functioning of the Vigil Mechanism is reviewed by the Audit Committee from time to time.

During the Financial Year 2025–26, no person was denied access to the Chairperson of the Audit Committee. Further, no whistle blower complaints were received during the year under review. The detailed process and functioning of this mechanism has been more elaborately mentioned in the Whistle Blower Policy which is available on the website of the Company at: "www.udtechs.com/investors.php"

CORPORATE SOCIAL RESPONSIBILITY (CSR):

The Corporate Social Responsibility ("CSR") Committee has formulated and recommended to the Board a Corporate Social Responsibility Policy indicating the activities to be undertaken by the Company, which has been approved by the Board. The CSR Policy provides the framework for undertaking CSR initiatives in accordance with the provisions of Section 135 of the Companies Act, 2013 and Schedule VII thereto. During the year under review, the Company undertook CSR activities primarily in the areas of promoting education and eradicating hunger, poverty and malnutrition through eligible implementing agencies.

The Annual Report on CSR activities, as required under Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, is annexed to this Report as **Annexure – "B"**.

RISK MANAGEMENT:

The Board of Directors is overall responsible for identifying, evaluating, mitigating and managing all significant

kinds of risks faced by the Company. The Board approved Risk Management policy, which acts as an overarching statement of intent and establishes the guiding principles by which key risks are managed in the Company. The Board itself monitors and reviews the risks which have potential bearing on the performance of the Company and in the opinion of the Board there is no risk faced by the Company which threatens its existence.

PARTICULARS OF EMPLOYEES:

Details of remuneration as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is annexed as **"Annexure C"**.

Particulars of employee remuneration as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(2) and (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 forms part of this Report.

Having regard to the second proviso to Section 136(1) of the Companies Act, 2013, the Annual Report excluding the said information is being sent to the members of the Company. The said information is available for inspection and any member interested in obtaining such information may write to the Company Secretary.

CORPORATE GOVERNANCE REPORT :

In terms of the provisions of regulation 15 (2) b of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015 the compliance with Corporate Governance provisions as specified is not applicable during the year 2025-26.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT:

As stipulated under the Listing Regulations, the Business Responsibility & Sustainability Report describing the initiatives taken by the Company from environmental, social and governance perspective is not applicable to the Company.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

The Management Discussion and Analysis Report is attached herewith as **Annexure "D"**.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF ACT:

Particulars of loans, guarantees, securities and investments covered under the provisions of Section 186 of the Companies Act, 2013 are disclosed in the Financial Statements forming part of this Annual Report.

During the Financial Year under review, the Company granted loans within the limits prescribed under Section 186 of the Companies Act, 2013. The Company did not provide any guarantees or securities under the said Section during the year. All investments made by the Company were also within the limits prescribed under Section 186 of the Companies Act, 2013.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

During the Financial Year 2025–26 the Company has not entered into any related Party transactions.

Accordingly, the disclosure of Related Party Transactions in Form AOC-2 as prescribed under Section 134(3)(h) read with Section 188(1) of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014 is not applicable and, therefore, Form AOC-2 does not form part of this Report.

MATERIAL ORDERS OF JUDICIAL BODIES / REGULATORS:

No material orders were passed by any Judicial Bodies or Regulator against the Company.

INTERNAL AUDITOR:

Pursuant to the provisions of Section 138 of Companies Act 2013, the Company had appointed M/s. Sawala & Co., Chartered Accountants (FRN: 146790W), as an Internal Auditor of the Company for the Financial year 2025-26.

The Internal Audit Finding/s and Report/s submitted by the said Internal Auditors, during the financial year, to the Audit Committee and Board of Directors of the Company, do not contain any adverse remarks and qualifications hence do not call for any further explanation/s by the Company.

COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961:

Pursuant to the Companies (Accounts) Second Amendment Rules, 2025, the Company affirms that it is in compliance with the provisions of the Maternity Benefit Act, 1961. The Company remains committed to providing a safe, supportive, and inclusive work environment for women employees, in line with the applicable statutory requirements.

WEBSITE:

As per Regulation 46 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Company has maintained a functional website namely “www.udtechs.com” containing information about the Company.

The website of the Company contains information like Policies, Shareholding Pattern, Financial and information of the designated officials of the Company who are responsible for assisting and handling investor grievances for the benefit of all stakeholders of the Company, etc.

POLICY ON MATERIALITY OF EVENTS AND INFORMATION:

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has framed and adopted a Policy on Determination of Materiality of Events and Information. The policy outlines criteria for identifying material events and specifies that events listed under Para A of Part A of Schedule III of the said Regulations shall be mandatorily disclosed to the Stock Exchange, whereas events under Para B shall be disclosed based on the application of materiality guidelines. The Policy is available on the Company’s website at www.udtechs.com/investors and the same has been complied.

IBC CODE & ONE TIME SETTLEMENT:

There is no proceeding pending against the company under the Insolvency and Bankruptcy code, 2016 (IBC Code). There has not been any instance of one-time settlement of the company with any bank or financial institution.

INFORMATION REQUIRED UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013:

Company’s commitment towards creating a respectful workplace that is free from any form of harassment and discrimination is exemplified by its ‘zero-tolerance’ approach towards any act of sexual harassment. The Company has a comprehensive policy which is in compliance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 which is available at the website of the Company www.udtechs.com/investors.php . A group level Internal Complaints Committee (“ICC”) has been constituted as per procedure prescribed in the law. All such investigations are conducted as per the tenets of the law and the Company’s policy. The list of ICC members has been prominently displayed in the office. Following are the details of sexual harassment cases for financial year 2025-26:

Number of complaints filed during the financial year	NIL
Number of complaints disposed off during the financial year	NIL
Number of complaints pending as at the end of the financial year	NIL

ACKNOWLEDGEMENTS:

Your Directors take this opportunity to express and place on record their appreciation for the continued support, cooperation, trust and assistance extended by shareholders, employees, customers, principals, vendors, agents, bankers, financial institutions, suppliers, distributors and other stakeholders of the Company.

For and on behalf of the Board

Sd/-	Sd/-
Mr. Hiren Rajendra Mehta	Mr. Rajendra Kantilal Mehta
Chairman & Managing Director	Wholetime Director
DIN: 02972140	DIN: 07897279

Place: Mumbai
Date: : 26.08.2026

FORM NO. MR-3
SECRETARIAL AUDIT REPORT

For the Financial Year Ended on 31st March, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,

The Members,

Unified Data- Tech Solutions Limited

701, 7th Floor, Chintamani Avenue, Village Dindoshi, Off Western Express Highway, Goregaon (East), Mumbai-400063, Maharashtra, India.

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Unified Data- Tech Solutions Limited having CIN: L51900MH2010PLC202878 (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2026 according to the provisions of:

- I. The Companies Act, 2013 (**'the Act'**) and the rules made there under;
- II. The Securities Contracts (Regulation) Act, 1956 (**'SCRA'**) and the rules made there under;
- III. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- IV. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- V. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (**'SEBI Act'**):
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

- d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (Not Applicable during the Audit Period);
 - e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (Not Applicable during the Audit Period);
 - f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 (Not Applicable during the Audit Period);
 - h) The Securities and Exchange Board of India (Buy-Back of Securities) Regulations, 2018 (Not Applicable during the Audit Period) and
 - i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
 - VI. We have relied on the representations made by the Company and its officers for systems and mechanisms formed by the Company for compliances under other various applicable Acts, Laws, Rules and Regulations to the Company
- We have also examined compliance with the applicable clauses of the following:
- i. Secretarial Standards issued by The Institute of Company Secretaries of India ('ICSI').

- ii. The Securities Listing agreements entered into by the Company with BSE Limited ('Stock Exchange') read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations').

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that;

We have relied on the representation made by the Company and its officials, for the systems and mechanism framed by the Company for compliances under other Acts, Laws and Regulations applicable to the Company which are as follows:

1. Information Technology Act, 2000 and rules/regulations made thereunder.
2. Digital Personal Data Protection Act, 2023 and applicable Rules.
3. Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017.
4. Code on Wages, 2019, to the extent applicable.
5. Code on Social Security, 2020, to the extent applicable.
6. Occupational Safety, Health and Working Conditions Code, 2020, to the extent applicable.
7. Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
8. Income-tax Act, 1961 / applicable income-tax legislation.
9. Central Goods and Services Tax Act, 2017, Integrated Goods and Services Tax Act, 2017 and The Maharashtra

- Goods and Services Tax Act, 2017; The Gujarat Goods and Services Tax Act, 2017.
10. Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975.
11. Legal Metrology Act, 2009, to the extent applicable.
12. Environment (Protection) Act, 1986 and E-Waste (Management) Rules, 2022, to the extent applicable.
13. Negotiable Instruments Act, 1881.

We further report that:

- a) the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors, Independent Directors and Women Director. The Committees of the Board is duly constituted.
- b) Adequate notice was given to all directors to schedule the Board and Committee Meetings, the agenda along with detailed notes on the agenda, was sent at least seven days in advance. In cases where the meeting was called at shorter notice, the necessary approvals or consents were obtained from Directors. A system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting, ensuring meaningful participation at the meeting.
- c) All decision at Board Meetings and Committee Meetings are carried out unanimously/with requisite majority, as recorded in the minutes of the meeting of the Board of Directors or Committees of the Board, as the case may be.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period following events occurred which had bearing on the Company’s affairs in pursuance of the above referred Laws, Rules, Regulations, Guidelines, Standards etc.:

1. The equity shares of the Company were listed and admitted to trading on the BSE SME Platform with effect from 29th May, 2025, pursuant to an Initial Public Offer comprising an Offer for Sale of 52,92,000 equity shares at an offer price of ₹273/- per equity share (Equity share of Rs.10/- each at premium of Rs. 263/- per share), aggregating to ₹144.47 Crores. The Offer comprised entirely of an Offer for Sale by Mr. Hiren Rajendra Mehta, the “Promoter Selling Shareholder” and accordingly, no fresh capital was raised by the Company pursuant to the said Offer.

This report is to be read with our letter of even date which is annexed as “**Annexure I**” and forms an integral part of this report.

For Singh Soni & Associates LLP
Company Secretaries
Firm Unique Code: L2023MH014300

Sd/-
CS Arjun J. Soni
Practicing Company Secretary
FCS: 10721/ C.P. No. 15446
UDIN: F010721H001235582
Peer Review No. 6846/2025

Date: 26.08.2026
Place: Thane

‘ANNEXURE-1’

To,
The Members,
Unified Data- Tech Solutions Limited
701, 7th Floor, Chintamani Avenue, Village Dindoshi, Off Western Express Highway, Goregaon (East), Mumbai-400063, Maharashtra, India.

Our Secretarial Audit report of even date is to be read along with this letter.

Based on audit, our responsibility is to express an opinion on the compliance with the applicable laws and maintenance of records by the Company. We conducted our audit in accordance with the auditing standards CSAS 1 to CSAS 4 (“CSAS”) prescribed by the Institute of Company Secretaries of India (“ICSI”). These standards require that the auditor complies with statutory and regulatory requirements and plans and performs the audit to obtain reasonable assurance about compliance with applicable laws and maintenance of records.

Due to the inherent limitations of an audit including internal, financial and operating controls, there is an unavoidable risk that some misstatements or material non-compliances may not be detected, even though the audit is properly planned and performed in accordance with the CSAS. Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company and for which we relied on the report of statutory auditor.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For Singh Soni & Associates LLP
Company Secretaries
Firm Unique Code: L2023MH014300

Sd/-
CS Arjun J. Soni
Practicing Company Secretary
FCS: 10721/ C.P. No. 15446
UDIN: F010721H001235582
Peer Review No. 6846/2025

Date: 26.08.2026
Place: Thane

ANNEXURE -B

REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) FOR FY 2025-26

[Pursuant to clause (o) of sub-section (3) of section 134 of the Companies Act, 2013 and Companies (Corporate Social Responsibility) Rules, 2021]

1. A brief outline on CSR policy of the company:

A socially responsible organisation cannot, and does not, limit itself to merely increasing its own profits. Neither does it treat corporate social responsibility as a burden to be borne, but instead, believes it to be one of the fundamental duties of an organisation towards society. At **UNIFIED DATA- TECH SOLUTIONS LIMITED**, we are constantly aware of our role in society, as that of a mentor and a builder of the lives of the children of our society, and therefore, its future. Hence, as a corporate entity, we strive at every stage to integrate the larger economic, environmental and social objectives with our core operations and growth.

The Company shall decide to undertake any of the CSR activities/ projects as enumerated in Schedule VII of the Companies Act, 2013 or such other CSR activities/ projects as may be notified by Ministry of Corporate Affairs from time to time.

2. The Composition of the CSR Committee.

Name of Director	Status at the Committee	Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
Hiren Rajendra Mehta	Chairman	Managing Director	1	1
Rajendra Kantilal Mehta	Member	Whole Time Director	1	1
Mayank Modi	Member	Independent Director	1	1

3. Web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.

The Composition of CSR Committee, CSR Policy and CSR Projects approved by the Board is available on the website of the Company at the following links <https://www.udtechs.com/investors.php>

4. Details of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report): Not Applicable

- Average net profit of the company as per section 135(5): Rs. 30,85,93,537.93/-
- Two percent of average net profit of the company as per section 135(5): Rs. 61,71,870.76/-
- Surplus arising out of the CSR Projects or programmes or activities of the previous financial years: NIL

- Amount required to be set off for the financial year, if any: Rs. 1,954.94/-
- Total CSR obligation for the financial year (5b+5c-5d): Rs. 61,69,915.82/-

6. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
61,72,797/-	-	-			

(b) Details of CSR amount spent against ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/ No).	Location of the project.	Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency. CSR No

(c) Details of CSR amount spent against other than ongoing projects for the financial

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/ No).	Location of the project.		Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.	
				State.	District.			Name.	CSR registration number.
1.	NA	promoting education, including special education and employment enhancing vocational skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;	Yes	Maharashtra	Mumbai	5,71,797.00	No	Sankalp Siddhi Trust	CSR00007 477

2.	NA	eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water;	Yes	Maharashtra	Mumbai	3,00,000.00	No	ISKCON	CSR00005241
3.	NA	promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects	Yes	Maharashtra	Mumbai	9,00,000	No	Jain Alert Charitable Trust	CSR00006348
4.	NA	promoting health care including preventive health and sanitation	Yes	Maharashtra	Mumbai	9,00,000	No	Jain Alert Charitable Trust	CSR00006348
5.	NA	promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;	No	Gujarat	Ahmedabad	35,01,000.00	No	Jivan Jyot Foundation	CSR00006563

- (d) Amount spent in Administrative Overheads: **Not Applicable**
 (e) Amount spent on Impact Assessment, if applicable: **Not Applicable**
 (f) Total amount spent for the Financial Year (8b+8c+8d+8e): Rs.61,72,797/-
 (g) **Excess amount for set off, if any:**

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	Rs.61,71,870.76/-
(ii)	Total amount spent for the Financial Year	Rs.61,72,797.00/-
(iii)	Excess amount spent for the financial year [(ii)-(i)]	Rs.926.24/-
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	Rs.926.24/-

7. (a) Details of Unspent CSR amount for the preceding three financial years: Nil
 (b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): Nil
8. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (Asset-wise details):
- Date of creation or acquisition of the capital asset(s): NA
 - Amount of CSR spent for creation or acquisition of capital asset: NA
 - Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc: NA
 - Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset): NA
9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): - NA

For Unified Data-Tech Solutions Limited

Sd/-
Hiren Rajendra Mehta
 Chairman & MD
 DIN: 02972140
 Place: Mumbai
 Date: 26.08.2026

Sd/-
Mr. Rajendra Kantilal Mehta
 Wholetime Director
 DIN: 07897279

ANNEXURE C

DETAILS PERTAINING TO REMUNERATION AS REQUIRED UNDER SECTION 197(12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

1. The percentage increase / decrease in remuneration of each Director, Chief Financial Officer and Company Secretary during the financial year 2025-2026, ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2025-2026 and the comparison of remuneration of each Key Managerial Personnel (KMP) against the performance of the Company are as under:

Sr. No.	Name of Director/ KMP	Designation	Remuneration (Per Annum)	Median Remuneration	Ratio	Percentage Change in remuneration
1.	Mr. Hiren Rajendra Mehta	Managing Director	1,30,59,600	6,12,349	21.33	(53.46%)
2.	Mr. Rajendra Kantilal Mehta	Whole-time director	39,56,808	6,12,349	6.46	(71.65%)
3.	Mrs. Annapurna Devendra Dubey	Independent Director	-	-	-	-
4.	Mr. Chetan Shyamsunder Mundhad	Non-Executive Director	-	-	-	-
5.	Mr. Mayank Modi	Independent Director	-	-	-	-
6.	Mr. Shrawan Shrikrishna Shukla	Chief Financial Officer	20,52,404	6,12,349	3.35	80.29%
7.	Ms. Khadija Taher Raniwala	Company Secretary & Compliance officer	4,92,570	6,12,349	0.80	166.78%

2. The percentage increase / decrease in the median remuneration of employees in the financial year: -12%
3. The number of permanent employees on the rolls of company: 39
4. Average percentage increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentage increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration: Average increase in the remuneration of the employees other than the Managerial Personnel is in line with the industry practice and is within the normal range. Further, there is marginal increase in the revenue in comparison with previous year.
5. Affirmation that the remuneration is as per the remuneration policy of the company: The remuneration is as per the remuneration policy of the Company.

**For and on behalf of the Board of Directors
UNIFIED DATA- TECH SOLUTIONS LIMITED**

Sd/-
Mr. Hiren Rajendra Mehta
 Chairman & Managing Director
 DIN: 02972140

Sd/-
Mr. Rajendra Kantilal Mehta
 Wholetime Director
 DIN: 07897279

Place: Mumbai
Date: 26.08.2026

ANNEXURE D

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

This Management Discussion and Analysis Report (MDAR) provides an overview of the global and Indian economic environment, together with an analysis of the Company's operational and financial performance during the financial year 2025-2026. The report also outlines the Company's strategic priorities, key initiatives undertaken during the year, and the measures adopted to drive sustainable growth, enhance operational efficiency, and achieve its business objectives.

GLOBAL ECONOMY OVERVIEW

Global growth is projected to be 3.0 percent in 2026 and 3.4 percent in 2027, down from the average of 3.5 percent observed in 2024-25 and broadly unchanged on a cumulative basis compared with the forecasts in the April 2026 World Economic Outlook (WEO). The modest slowdown reflects the effects of the war in the Middle East being partly offset by accelerated demand-driven momentum in the global technology cycle thanks to advances in artificial intelligence (AI) and its adoption. The impact varies widely based on countries' exposure to the war and position in the technology value chain. Energy exporters outside the conflict zone benefit from favorable terms of trade, whereas economies plugged into the technology-led upturn experience stronger activity even if they are energy importers. In contrast, activity weakens for energy importers with limited participation in the technology value chain, a group that includes many low-income countries. Global headline inflation is expected to increase from 4.1 percent in 2025 to 4.7 percent in 2026 before declining to 3.9 percent in 2027. Slightly revised upward from April, these projections indicate that the disinflation trend in place since the beginning of 2024 has stalled.

Trade fragmentation could accelerate, possibly hurting output and increasing prices. A possible correction in technology-driven expectations adds to the downside risks, whereas eroded policy buffers can amplify those risks. Upside risks stem from a swifter-than-expected normalization in energy markets, stronger-than-expected technology investment, a revival of durable cooperation that lowers trade barriers, and structural reform that raises medium-term growth. Policy priorities are restoring price stability, supported by clear communication, central bank independence, and strong financial oversight, while rebuilding fiscal buffers and using fiscal tools sparingly through temporary, targeted support that preserves price signals. Structural reforms are needed to promote energy security, AI readiness, domestic rebalancing, and international cooperation should be strengthened to relieve the strain of ongoing tensions. **July 2026 World Economic Outlook Update: Global Economy in Crosscurrents of War and Technology**

INDIAN ECONOMIC OVERVIEW

India's economic outlook remains robust, supported by strong macroeconomic fundamentals, resilient domestic demand and sustained investment momentum. The economy continues to rank among the fastest-growing major economies globally, driven by broad-based expansion across manufacturing, services and infrastructure, alongside steady improvement in industrial and business activity.

A stable external position, supported by a manageable current account balance and consistent capital flows, reinforces confidence in India's long-term growth trajectory. Despite evolving

global uncertainties, investor interest remains intact across key sectors, backed by policy stability and structural growth drivers.

Domestic demand continues to act as a key anchor, supported by stable inflation, rising mobility and travel activity, healthy tax collections and strong participation from domestic institutional investors.

Ongoing government initiatives to boost manufacturing, innovation, renewable energy and food security are further strengthening the foundation for sustained growth. **Indian Economy Growth Rate, GDP & Economic Structure Insights | IBEF**

SECTOR PERFORMANCE AND TRENDS

India’s IT services sector is poised for a muted first quarter of FY26 earnings season, as persistent macroeconomic uncertainty, global tariff concerns, and geopolitical volatility weigh on enterprise spending, particularly in discretionary and engineering R&D (ER&D) segments. Issues in timely delivery of Infrastructure material due to shortage and volatility of Chip/DRAM components affecting across the infrastructure.

Clients are likely to delay new deal decisions amid global trade uncertainties, though investment in GenAI and automation remains a bright spot. To mitigate margin pressures, firms are increasingly focused on cost-take-out deals and AI-driven productivity gains. Optimising IT spends, focus towards Automation and Cloud adoption

COMPANY OVERVIEW:

Incorporated in year 2010, we are a technology company specializing in system integration. We provide comprehensive IT solutions, including data center infrastructure, virtualization, data

protection, networking, cybersecurity, secure application delivery etc. Our services cater to a wide range of industries, such as Banking, Finance, Insurance, Manufacturing, Pharmaceuticals, IT and IT enabled services etc. We collaborate closely with clients to develop, implement, and manage cost-effective, secure, and high-performance IT solutions that meet their unique requirements, providing ongoing support to optimize their systems.

By focusing on quality delivery and customer satisfaction, we aim to be a trusted partner in delivering cutting-edge solutions that meet the diverse needs of our clientele.

We are of the opinion that maintaining high standards of quality in provision of goods and services is critical to our success and future growth. We have received ISO 27001:2013 (Information Security Management System) and ISO 9001:2015 (Quality Management Systems). To further our commitment of delivering quality to our clients, we encourage our employees to take certifications in different fields of our business areas. As of March 31, 2026, in our organization, our employees hold a total of more than 310 certifications/ badges which have been issued by major technology players of IT industry including IBM, Veritas, Dell, Fortinet and many others, certifying our employees’ capabilities in the areas of IT infrastructure support and implementation, data and network security, backup, virtualization and cloud and other serviceable areas. We have onboarded many new Vendors and services partners for working with our clients in AI, Automation and Business Processes area.

DISCUSSION ON OPERATIONAL PERFORMANCE & FINANCE HIGHLIGHTS:

The following discussions on our financial condition and result of operations should be read together with our Director’s Report, audited financial statements and the notes to these statements included in the annual report. Unless otherwise specified or the context otherwise requires, all references herein to “we”, “us”, “our”, “the Company”, “Unified” are to “Unified Data- Tech Solutions Limited”.

OPPORTUNITIES

The Company is well-positioned to capitalize on multiple growth opportunities driven by evolving technology trends and changing enterprise requirements.

Expansion in Cloud Computing and AI driven Solutions Services: The increasing enterprise adoption of cloud infrastructure and artificial intelligence presents a significant opportunity to broaden our solutions. By leveraging our existing expertise in virtualization, private and hybrid cloud deployment, and secure application delivery, we can offer integrated cloud and AI-driven solutions tailored to specific industry needs. This will also allow us to deepen engagement with existing clients while expanding into new sectors and geographies.

Investment in Emerging Technologies: The Company’s commitment to continuous innovation and capability building in emerging technologies— such as cybersecurity, AI, data analytics, and cloud-native applications—provides a platform for future growth. By proactively investing in skill development, certifications, and strategic partnerships, we are equipped to stay ahead of industry trends and deliver next-generation solutions that align with our clients’ digital transformation agendas.

These opportunity areas, aligned with our long-term strategic roadmap, provide a robust foundation for sustained business expansion, enhanced competitiveness, and value creation for all stakeholders.

RISKS, THREATS, AND CONCERNS

While the Company is well-positioned to leverage growth opportunities in the IT infrastructure and services space, it remains exposed to several risks and threats that could impact operational and financial performance. The management continually monitors these risks and implements appropriate mitigation strategies.

Technological Obsolescence: The IT industry is characterized by rapid technological advancements and evolving customer expectations. Failure to adapt to new technologies, or delays in updating our service offerings, may impact our competitiveness and ability to retain clients.

Cybersecurity and Data Breach Risks: As a provider of IT infrastructure and cybersecurity solutions, the Company is inherently exposed to risks related to data breaches, cyberattacks, and system vulnerabilities— either within our own environment or during client engagements. Any such incidents could result in reputational damage, regulatory penalties, and potential legal liabilities.

Dependence on OEM Partnerships: A significant portion of our offerings involves products and solutions from third-party OEMs. Any changes in partner policies, pricing structures, or termination of key OEM relationships may adversely impact our business operations and margins.

Client Concentration Risk: Although we serve a diverse range of industries, a sizable portion of our revenue may be derived from key clients or specific sectors. Loss of a major client or slowdown in a particular vertical could have a material adverse effect on the Company’s financials.

Talent Retention and Skill Gaps: The Company’s success is heavily reliant on the availability and retention of skilled professionals, particularly in niche areas like cybersecurity, cloud and virtualization. Increased competition for technical talent and rising attrition may lead to skill shortages and higher employee costs. customer confidence and relationships.

Regulatory and Compliance Risks: As we operate in sectors such as finance and healthcare that are subject to stringent data protection and compliance regulations, any non-compliance—either on our part or by third-party partners—could expose the Company to legal and financial risks.

Macroeconomic and Geopolitical Uncertainty: Broader economic conditions, inflationary pressures, currency fluctuations, and geopolitical developments could impact client spending patterns, project timelines, and procurement cycles, thereby affecting the Company’s revenue visibility and growth outlook.

Semiconductor Shortages

Delays in procurement of servers, networking equipment, and storage infrastructure. Extended project timelines for infrastructure modernization and increased hardware procurement costs.

Foreign Currency Fluctuation Risk:

The Company may be exposed to risks arising from fluctuations in foreign currency exchange rates, particularly in respect of transactions denominated in foreign currencies. Any adverse movement in exchange rates may impact the Company's revenues, costs, profitability and overall financial performance.

Management is actively focused on risk mitigation through continuous monitoring, strategic diversification, strengthening internal controls, investing in employee training and certifications, and maintaining strong compliance frameworks.

DETAILS OF SIGNIFICANT CHANGES IN KEY FINANCIAL RATIOS, ALONG WITH DETAILED EXPLANATIONS THEREFOR:-

Sr. No.	Ratio	Numerator	Denominator	For the Period ended March 31, 2026	For the Period ended March 31, 2025	Variance	% Variance
1	Current Ratio	Current Assets	Current Liabilities	2.98	2.27	0.71	31.02
2	Debt-Equity Ratio	Debt	Total Equity	0.00	0.00	0.00	0.00
3	Debt Service Coverage Ratio	Earnings for debt service	Debt Obligations	0.00	0.00	0.00	0.00
4	Return on Equity Ratio	Profit for the year	Average total equity	0.34	0.42	-0.08	-18.25
5	Inventory Turnover Ratio	Sales of products and services	Average Inventory	0.00	0.00	0.00	0.00
6	Trade Receivables	Revenue from operations	Average trade receivables	7.62	15.31	-7.69	-50.23
7	Trade Payables Turnover Ratio	Net Credit Purchase	Average trade payables	4.70	5.82	-1.12	-19.27
8	Net Capital Turnover Ratio	Revenue from operations	Average WC (i.e. Total Current Assets - Total Current Liabilities)	3.25	4.31	-1.06	-24.56
9	Net Profit Ratio	Profit After Tax	Revenue from operations	14.15	15.47	-1.32	8.55
10	Return on Capital Employed	Earnings Before Interest and Taxes	Average Capital Employed	45.25	55.34	-10.09	18.24
11	Return on Investment	Income generated from invested funds	Average invested funds in investments	10.82	7.92	2.90	36.70
12	Operating Profit Ratio	Gross Profit	Revenue from operation	13.80	17.08	-3.28	19.19

41  Udtechs Technology Simplified Unified Data-Tech Solutions Limited	42  Udtechs Technology Simplified Unified Data-Tech Solutions Limited
Reasons for variation above 25%:- 1. Current Ratio – The current ratio increased primarily due to higher growth in current assets as compared to current liabilities during the year, indicating improvement in short-term liquidity position of the Company. 2. Trade Receivables Turnover Ratio – The ratio has declined due to an increase in average trade receivables and a slower collection cycle, with Days Outstanding rising to about 48 days from around 24 days in the prior year. This increase is mainly driven by billing patterns during FY 2025–26, including a higher concentration of invoices raised towards the end of the billing period, resulting in higher receivables outstanding as at the balance sheet date. 3. Net Capital Turnover Ratio – The ratio declined due to increase in working capital base compared to the growth in revenue from operations during the year. 4. Return on Investment – The variance in due to higher investment income during 25-26, driven by a significant increase in long-term and short-term capital gains, along with additional other interest income, which more than offset the decline in dividend and fixed deposit interest income. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY: The Company has a well-placed, suitable, and adequate internal control system, commensurate with the size, scale, and complexity of its operations. Company policies, guidelines and procedures provide for adequate checks and balances which are meant to ensure that all transactions are authorized, recorded, and reported correctly. The internal controls are continuously assessed and improved/modified to meet changes in business conditions, statutory and	accounting requirements. Through regular internal audits, reviews by the Audit Committee, and proactive risk assessments, the Company continuously strengthens its control environment, ensuring resilience and accountability across all levels of the organization. DISCLOSURE OF ACCOUNTING TREATMENT: The Company has prepared its financial statements in accordance with the prescribed Accounting Standards. MATERIAL DEVELOPMENTS IN HUMAN RESOURCES: As on 31st March, 2026, the Company had a total of 39 permanent employees (including management). During the year, the Company continued to strengthen its human resource practices by focusing on talent acquisition, employee engagement, learning and development, and workplace safety. Induction programmes were conducted for all new employees to ensure a smooth onboarding experience. The Company also organized various technical and behavioral training programmes, along with upskilling initiatives in emerging technologies, to enhance employee capabilities. Our HR policies continue to promote equal opportunity, diversity, continuous learning, employee well-being, and career growth while maintaining a safe, inclusive, and collaborative work environment. CAUTIONARY STATEMENT Certain statements in the Management Discussion and Analysis describing the Company’s objectives, projections, estimates, expectations, or predictions may be forward-looking statements within the meaning of applicable securities laws and regulations. Actual results could differ from those expressed or implied. Important factors that could make a difference to the Company’s operations include but are not limited to: General economic and business conditions in the markets in which we operate and in the local, regional, national, and international economies. Any change in government policies resulting in increases in taxes payable by us. Changes in laws and regulations that apply to the industries in which we operate. Occurrence of Environmental Problems & Uninsured Losses. The performance of the financial markets in India and globally. Global distress due to pandemic, war or by any other reason. The Company cannot guarantee that these assumptions and expectations are accurate or will be realized. The Company assumes no responsibility to publicly amend, modify or revise forward looking statements, based on any subsequent developments, information, or events. Actual results may differ materially from those expressed in the statement. Important factors that could influence the Company’s operations include changes in government regulations, tax laws, economic developments within the country and such other factors globally. :-
ANNUAL REPORT 25-26	ANNUAL REPORT 25-26

**INDEPENDENT
AUDITOR’S REPORT**

**TO THE MEMBERS OF UNIFIED DATA-
TECH SOLUTIONS LIMITED**

**Report on the Audit of the Financial
Statements**

Opinion

We have audited the financial statements of Unified Data-Tech Solutions Limited (“the Company”), which comprise the balance sheet as at 31st March, 2026, and the Statement of Profit and Loss, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, its profit and cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements 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 financial statements under the provisions of the

Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the Company of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to communicate in our report.

**Responsibilities of Management and
Those Charged with Governance for the
Financial Statements**

The Company’s Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and Cash Flow Statement of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India.

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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

**Auditor’s Responsibilities for the Audit
of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 financial statements.

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 financial statements, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has adequate internal financial control system 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 management.
- Conclude on the appropriateness of management’s 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 Company’s ability 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 financial statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial statements to express an opinion on the financial statements.

We communicate with those charged with governance 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor’s report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we

determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by section 143(3) of the Act, we report that:
- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account maintained.
 - d. In our opinion, the aforesaid financial statements comply with Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e. On the basis of written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.
 - f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report

in “Annexure A”. Our Report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company’s internal financial controls over financial reporting.

- g. Based on our examination, which included test checks, the Company has used accounting software throughout the year for maintaining its books of account, which has a feature of recording audit trail (edit log) facility and the same was regularly implemented by the Company for all relevant transactions recorded in the software.
- h. With respect to the other matters to be included in the Auditor’s Report in accordance with the requirements of Section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the period is in accordance with the provisions of Section 197 of the Act.

With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigations that will impact its financial position in the Financial Statements.
- ii. The Company does not have any long-term contracts requiring a provision for material foreseeable losses.

- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. The Company has not declared or paid any dividend during the year.
2. As required by the Companies (Auditor’s Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of Section 143 of The Companies Act, 2013, we give in the “Annexure B” a statement on the matters specified in paragraphs 3 and 4 of the said order.

Sd/-
For J.S. Bhatia & Co.
(Chartered Accountants)
Firm’s Registration No. 118806W

J.S. Bhatia
M. No. 034290
UDIN : 26034290IVWGMG1906

Place : Mumbai
Date : 29/05/2026

“Annexure A” to the Independent Auditor’s Report

Referred to in paragraph 1(f) under the heading ‘Report on Other Legal & Regulatory Requirements’ of our report of even date to the financial statements of the Company for the year ended March 31, 2026:

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of M/s. Unified Data-Tech Solutions Limited (“the Company”) as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s Management and Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (“Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls

system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.

A Company's internal financial control over financial reporting includes those policies and procedures that.

- 1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;
- 2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and
- 3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management

override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Sd/-
For J.S. Bhatia & Co.
Chartered Accountants
Firm Registration No. 118806W

J. S. Bhatia
Membership No. 034290
UDIN : 26034290IVWGMG1906

Place : Mumbai
Dated : 29/05/2026

“Annexure B” to the Independent Auditor’s Report

Referred to in paragraph 2 under the heading ‘Report on Other Legal & Regulatory Requirements of our report of even date to the financial statements of the Company for the year ended March 31, 2026:

- i. In respect of Company’s Property, Plant and Equipment, right-of-use assets and intangible assets:
- (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of intangible assets.
- b) These Property, Plant and Equipment were physically verified during the year by the management in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all the Fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
- c) The Company does not own any immovable property.
- d) The Company has not revalued any of its Property, Plant and Equipment during the year.
- e) No proceedings have been initiated during the year or are pending against the Company for holding any Benami Property under the Benami Transactions (Prohibition) Act,1988 (45 of 1988) and Rules made thereunder.

- ii. (a) The management has conducted physical verification of inventory at reasonable intervals and in our opinion the coverage and procedure of such verification by the management is appropriate. No material discrepancies of 10% or more in aggregate for each class of inventory were noticed on such physical verification .
- (b) During the year, the Company has not been sanctioned any working capital limits in excess of Rs. 5 Crores Rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(a) of the Order is not applicable.
- iii. According to the information and explanations provided to us and based on our examination of the records of the Company, the Company has granted loans and has also provided performance guarantees through banks to its customers during the year, the details of which are stated below. Further, the Company has not granted any secured loans or advances in the nature of loans during the year to companies, firms, limited liability partnerships, or any other parties.
- (a) (A) Based on the audit procedures carried out by us and as per the information and explanations given to us, the Company has granted unsecured loan to a private limited company, amounting to Rs. 1,000 lakhs during the year and the balance outstanding as at 31 March, 2026, is Rs. 1,025.74 lakhs. Company has not provided any guarantees or securities to any party other than stated in (B) below.

(B) Based on the audit procedures carried out by us and as per the information and explanation given to us, the Company has given performance guarantee to parties other than subsidiaries, joint ventures and associates as under

Particulars	Guarantee Amount
Aggregate guarantee provided during the year.	53.13 lakhs
Balance guarantee outstanding as at the balance sheet date	145.60 lakhs

- b) According to the information and explanations given to us and based on the audit procedures conducted by us, in our opinion the guarantees provided by the Company and its terms and conditions are prima facie not prejudicial to the interest of the Company.
- c) The terms of repayment of principal and interest have been stipulated at 90 days from the date of disbursement of the loan.
- d) No amount is overdue for more than ninety days.
- e) No loan has been renewed or extended to settle overdue loans.
- f) The Company has not granted any loan repayable on demand or without specifying terms of repayment.
- iv. In our opinion and according to the information and explanations given to us, and based on the audit procedure conducted by us, the Company has complied with the provisions of Sections 185 and 186 of the Act with respect to loans and advances, guarantees and securities provided and investments made by the Company during the year.

- v. According to the information and explanations given to us, the Company has not accepted any deposits from the public. Therefore, the provision of clause (v) of paragraph 3 of the Order is not applicable to the Company.
- vi. According to the information and explanations given to us, the maintenance of cost records under Section 148(1) of the Act, is not applicable to the Company in respect of the activities carried on by it.
- vii. (a) According to information and explanations given to us and on the basis of our examination of the books of accounts, and records, the Company has been regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Goods and Service Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2026 for a period of more than six months from the date on which they become payable.
- (b) According to the information and explanations given to us, the Company does not have any disputed dues under appeal.
- viii. There were no transactions unrecorded in the books of accounts, that had been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- ix. (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowings or in payment of interest thereon to

- any lender.
- b) The Company has not been declared a wilful defaulter by any bank or financial institution or any other lender.
- c) No term loan was taken by the Company during the year.
- d) No short-term funds were raised by the Company during the year.
- e) The Company does not have any subsidiary, associate or joint venture, hence reporting under clause 3(ix)(e) of the order is not applicable to the Company.
- f) The Company does not have any subsidiary, associate or joint venture, hence reporting under clause 3(ix)(f) of the order is not applicable to the Company.
- x. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- (b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partly or optionally convertible) and hence reporting under clause 3(x)(b) of the Order is not applicable.
- xi. (a) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the Company has been noticed or reported during the year.
- b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of
- Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
- c) No whistle blower complaints were received by the Company during the year (and up to the date of this report).
- xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of Paragraph 3 of the order is not applicable.
- xiii. In our opinion and according to the information and explanation given to us the Company is in compliance with section 177 and 188 of Companies Act, 2013, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.
- xiv. (a) The Company has an internal audit system commensurate with the size and the nature of its business.
- b) We have considered the internal audit reports of the Company issued till date for the period under audit.
- xv. Based upon the audit procedures performed and the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with him and hence reporting under clause (xv) of Paragraph 3 of the Order is not applicable to the Company.
- xvi. (a) In our opinion and according to information and explanations provided to us, the Company is not required to

- be registered under section 45 IA of the Reserve Bank of India Act, 1934 (2 of 1934).
- b) The Company has not conducted any Non-Banking Financial or Housing Finance activities for the year ended March 31, 2026.
- c) The Company is not a Core Investment Company (CIC) as defined in the regulation made by the Reserve Bank of India.
- d) As the Company is not a Group, sub clause (d) of clause (xvi) of Paragraph 3 of the Order is not applicable to the Company.
- xvii. The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
- xviii. There has been no resignation of statutory auditors during the year.
- xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report
- and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- xx. (a) There were no unspent amounts in respect of other than ongoing projects that were required to be transferred to a fund specified in schedule VII of Companies Act.
- b) The Company did not have any ongoing projects that required any unspent amount under section 135(5) of Companies Act to be transferred to any specified account in compliance with the provisions of section 135(6) of the Act.
- xxi. As per information and explanation given to us, clause (xxi) of the para 3 of the order is not applicable to the Company.
- Sd/-**
For J.S. Bhatia & Co.
Chartered Accountants
Firm Registration No. 118806W
- J. S. Bhatia**
Membership No. 034290
UDIN : 26034290IVWGMG1906
- Place : Mumbai**
Dated: 29/05/2026

Balance Sheet as at 31st March 2026

(Rs. In Lakhs)

Particulars	Note No	31st March 2026 (Amount in ₹)	31st March 2025 (Amount in ₹)
EQUITY AND LIABILITIES			
Shareholders' Funds			
(a) Share Capital	2	2,009.01	2,009.01
(b) Reserves and Surplus	3	11,854.94	7,780.27
Non-Current Liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
Current Liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables	4		
(i) Total outstanding dues of micro enterprises and small enterprises		0.90	7.01
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		5,527.88	4,590.96
(c) Other current liabilities	5	305.28	244.29
(d) Short Term Provisions	6	0.56	0.56
Total		19,698.57	14,632.10
ASSETS			
Non-Current Assets			
(a) Fixed assets	7		
(i) Property, Plant and Equipment		118.85	130.77
(ii) Intangible Assets		3.14	0.30
(b) Non-Current Investments	8	2,160.88	3,456.59
(c) Deferred Tax Assets (Net)	9	27.02	23.94
(d) Other Non-Current Assets	10	13.30	13.00
Current Assets			
(a) Current Investments	11	10,236.69	8,544.48
(b) Inventories	12	-	-
(c) Trade receivables	13	5,488.40	2,071.33
(d) Cash and cash equivalents	14	237.26	122.90
(e) Other Current Assets	15	1,413.03	268.78
Significant Accounting Policies	1		
Total		19,698.57	14,632.10

Notes referred to above form an integral part of the Financial Statement.

As per our attached report of even date

For J. S. Bhatia & Co.,
Chartered Accountants
Firm Registration No. 118806W

J. S. Bhatia
Membership No. 034290
UDIN: 26034290IVWGMG1906

Place: Mumbai
Date: 29/05/2026

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

Sd/-
Mr. Hiren Mehta
Managing Director
DIN: 02972140

Sd/-
Khadija Taher Raniwala
Company Secretary
M. No. A64489

Sd/-
Mr. Chetan Mundhada
Non-Executive Director
DIN: 10484767

Sd/-
Shrawan Shrikrishna Shukla
Chief Financial Officer
PAN:EENPS0231A

Statement of Profit and Loss for year ended 31st March 2026

(Rs. In Lakhs Except EPS)

Particulars	Note No.	31st March 2026 (Amount in ₹)	31st March 2025 (Amount in ₹)
Revenue:			
Revenue from operations	16	28,800.25	22,026.00
Other Income	17	1,375.84	719.34
Total Income		30,176.09	22,745.34
Expenses:			
Purchase of Stock-in-Trade	18A	23,774.85	16,866.61
Changes in Inventories	18B	-	-
Employee Benefit Expense	19	649.65	964.42
Financial Costs	20	-	-
Depreciation and amortisation cost	21	57.61	50.32
Other Expenses	22	342.40	389.29
Total Expenses		24,824.50	18,270.64
Profit Before Tax		5,351.59	4,474.70
Tax Expense:			
Current tax		1,279.99	1,092.26
Deferred tax for current year		3.07	3.38
Deferred tax short provision		-	30.34
Profit (Loss) for the year after tax		4,074.67	3,416.16
Prior Period Adjustments		-	-
Income Tax for Earlier Years		-	8.59
Profit (Loss) carried to the Balance Sheet		4,074.67	3,407.57
Earning per equity share of FV Rs 10 each	23		
Basic		20.28	16.96
Diluted		20.28	16.96
Number of shares used in computing EPS			
Basic		2,00,90,100	2,00,90,100
Diluted		2,00,90,100	2,00,90,100

Notes referred to above form an integral part of the Financial Statement.

As per our attached report of even date

For J. S. Bhatia & Co.,
Chartered Accountants
Firm Registration No. 118806W

J. S. Bhatia
Membership No. 034290
UDIN: 26034290IVWGMG1906
Place: Mumbai
Date: 29/05/2026

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

Sd/-
Mr. Hiren Mehta
Managing Director
DIN: 02972140

Sd/-
Khadija Taher Raniwala
Company Secretary
M. No. A64489

Sd/-
Mr. Chetan Mundhada
Non-Executive Director
DIN: 10484767

Sd/-
Shrawan Shrikrishna Shukla
Chief Financial Officer
PAN:EENPS0231A

Cash Flow Statement for the year ending 31st March 2026

(Rs. In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
I CASH FLOWS FROM OPERATIVE ACTIVITIES:		
Net Profit before tax as per Profit and Loss account	5,351.59	4,474.70
Add : Non Cash / Non Operating Expenses :		
Depreciation being Non-cash expense	57.61	50.32
Less : Non Cash / Non Operating Income		
Interest on Fixed Deposit	(23.92)	(102.11)
Interest on Loans Given	(28.60)	-
Short Term Capital Gain on MF and Shares	(583.48)	(311.00)
Long Term Capital Gain	(731.14)	(295.45)
Dividend	(8.70)	(10.77)
Prior Year Income Tax Demand	-	(8.59)
Operating Profit before Working Capital Changes	4,033.36	3,797.09
Adjustments for:		
Decrease/(Increase) in Trade Receivable	(3,417.07)	(1,265.11)
Decrease/(Increase) in Other Current Asset	(118.51)	95.57
Decrease/(Increase) in Other Non Current Assets	(0.30)	(3.00)
(Decrease)/Increase in Short Term Provisions	-	(7.92)
(Decrease)/Increase in Trade Payable	930.80	3,396.04
(Decrease)/Increase in Other Current Liabilities	60.99	20.61
Cash generated from/(used in) Operating Activities	1,489.26	6,033.28
Income Tax paid (net of refund)	(1,279.99)	(1,092.26)
Net Cash generated from/(used in) Operating Activities (A)	209.28	4,941.02
II CASH FLOWS FROM INVESTING ACTIVITIES :		
Short Term Loans & Advances	(1,025.74)	-
Purchase of Fixed Assets	(48.51)	(55.57)
Sale of Fixed Assets	-	0.12
Increase in Investments	(396.50)	(5,831.29)
Short Term Capital Gain	583.48	311.00
Long Term Capital Gain	731.14	295.45
Dividend	8.70	10.77
Interest on Loans and Advances	28.60	-
Interest on Fixed Deposits	23.92	102.11
Net Cash generated from/ (used in) Investing Activities (B)	(94.92)	(5,167.41)
III CASH FLOWS FROM FINANCING ACTIVITIES :		
Interest paid	-	-
Net Cash generated from/ (used in) Financing Activities (C)	-	-
Net Cash and cash equivalents generated during the year (A+B+C)	114.36	(226.38)
Add: Opening Balance of Cash & Cash Equivalents	122.90	349.29
Foreign exchange Fluctuation (on foreign currency)	-	-
Closing Balance of cash and Cash equivalents	237.26	122.90

As per our attached report of even date

For J. S. Bhatia & Co.,

Chartered Accountants

Firm Registration No. 118806W

J. S. Bhatia

Membership No. 034290

UDIN: 26034290IVWGMG1906

Place: Mumbai

Date: 29/05/2026

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

Sd/-

 Mr. Hiren Mehta
 Managing Director
 DIN: 02972140

Sd/-

 Khadija Taher Raniwala
 Company Secretary
 M. No. A64489

Sd/-

 Mr. Chetan Mundhada
 Non-Executive Director
 DIN: 10484767

Sd/-

 Shrawan Shrikrishna Shukla
 Chief Financial Officer
 PAN:EENPS0231A
NOTES TO FINANCIAL STATEMENTS**NOTE NO.-1****COMPANY OVERVIEW**

Unified Data-Tech Solutions Limited (the 'Company') engaged in the business of comprehensive IT solutions, including data center infrastructure, virtualization, data protection, networking, cyber security and secure application delivery.

As on 31st March, 2026, the Company is a public limited company listed on BSE SME platform and having its registered office at 701, 7th floor, Chintamani Avenue, Village Dindoshi, Off Western Express Highway, Goregaon (East), Mumbai-400063.

The financial statements are approved for issue by the Company's Board of Directors on 29th May, 2026.

I. SIGNIFICANT ACCOUNTING POLICIES**Basis of preparation of Financial Statements****a) Basis of accounting**

These standalone financial statements have been prepared on a going concern basis. The management is of the view that the assets and liabilities have been recorded on the basis that the Company will be able to realize its assets and discharge its liabilities in the normal course of business. The Financial Statements have been prepared and presented under the historical cost convention, on the accrual basis of accounting in accordance with the accounting principles generally accepted in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The Accounting Policies adopted in the preparation of the financial Statements are consistent with those of the previous year.

b) Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in India requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenue, expenses, assets and liabilities and disclosure of contingent liabilities at the end of the reporting period.

c) Current/ Non-Current Classification

Any asset or liability is classified as current if it satisfies any of the following conditions:

- It is expected to be realized or settled or is intended for sale or consumption in the Company's normal operating cycle.
- It is expected to be realized or settled within twelve months from the reporting date;
- In the case of an asset,
 - It is held primarily for the purpose of being traded; or
 - It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date

- iv. In the case of a liability, the Company does not have an unconditional right to defer settlement of the liability for at least twelve months from the reporting date.

All other assets and liabilities are classified as non-current.

For the purpose of current/non-current classification of assets and liabilities, the Company has ascertained its normal operating cycle as twelve months. This is based on the nature of the business and the time between the acquisition of assets or inventories for processing and their realization in cash and cash equivalents.

1.2 Property, Plant & Equipment

a) Tangible Fixed Assets:

Tangible fixed assets are carried at the cost of acquisition or construction less accumulated depreciation. The cost of fixed assets comprises of its purchase price, including import duties and other non-refundable taxes or levies and directly attributable cost of bringing the asset to its working condition for its intended use.

b) Intangible Assets:

Intangible assets are carried at purchased cost as at the date of acquisition, as applicable, less accumulated amortisation and accumulated impairment, if any.

c) Depreciation and Amortization:

Depreciation on Tangible Fixed Assets and Amortization on Intangible Assets are provided on a pro-rata basis, from the date the assets have been installed and put to use, on a written down value method based on the useful life of the asset and in the manner specified under Schedule II to the Companies Act, 2013.

Profit or loss on disposal of tangible assets is recognized in the Statement of Profit & Loss.

The residual value, useful life and method of depreciation of an asset are reviewed at each financial year end and adjusted prospectively.

d) The Company does not own any Immovable Property.

e) The Company has not revalued any of its Property, Plant and Equipment and Intangible Assets during the year.

f) The Company does not have any Capital Work in Progress as on the year ending 31st March, 2026.

g) The Company did not have any Intangible asset under development as on 31st March, 2026.

1.3 Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to Profit & Loss account in the year in which an asset is identified as impaired. The impairment loss recognized in the prior accounting period is reversed if there has been change in estimate of recoverable amount.

1.4 Revenue Recognition

Revenue from sale of goods and services is recognized on transfer of all significant risks and rewards of ownership to the buyer. The amount recognized as sale is exclusive of GST and is net of returns. Domestic Sales are accounted on dispatch of

products to customers. Revenue is recognized on nature of activity when consideration can reasonably be measured and there exists reasonable certainty of its recovery. Discount is recognized as the same becomes due. Interest income is recognized on the time proportion basis. Capital gain/losses, both short term and long term are recognized when the sale of the respective asset takes place. Revenue received in advance for goods or services to be delivered/rendered in future periods is recognized as Deferred Revenue under current or non-current liabilities, as applicable. Revenue is recognized in the Statement of Profit and Loss when the Company satisfies its performance obligations in accordance with applicable accounting standards. Revenue is recognized when control over goods or services is transferred to the customer and when it is probable that economic benefits will flow to the Company. Revenue earned but not yet billed as at the reporting date is recognized as Accrued Revenue.

1.5 Inventories

Stock in trade is carried at lower of Cost or Net Realizable value. The Company did not carry any inventory as on 31st March, 2026.

1.6 Foreign Currency Transactions

Foreign Currency transactions are recorded on the basis of exchange rates prevailing on the date of their Occurrence.

Foreign currency monetary assets and liabilities as on the balance sheet date are revalued in the accounts on the basis of exchange rates prevailing at the close of the year and exchange difference arising therefrom is charged / credited to the statement of profit & loss.

1.7 Trade Receivables

Trade receivables are stated after writing off debts considered bad. Adequate provision is made for debts considered doubtful.

1.8 Employee Benefits

Company's contributions paid / payable during the year to Provident Fund, ESIC are recognized in the Statement of Profit and Loss Account.

Short term employee benefits are recognized as an expense at the undiscounted amount in the statement of Profit & Loss of the year in which the related service is rendered. Such benefits include compensated absences such as paid annual leave, performance incentives, etc.

Post-employment and other long term employee benefits are recognized as an expense in the statement of Profit & Loss of the year in which the employees have rendered service

1.9 Taxation

Income tax expenses comprise current tax, deferred tax charge or credit.

Provision for Current Income tax is made with reference to taxable income computed for the accounting year, for which financial statements are prepared by applying the tax rates as applicable.

Deferred tax asset/liability reflects the impact of current year timing differences between taxable income and accounting income. Deferred tax liability/asset is recognized using prevailing enacted or substantively enacted tax rates and is reviewed as at each balance sheet date. Deferred Tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future, however, when there is unabsorbed depreciation or carry forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty of realization of such assets.

Advance taxes and provision for current income taxes are presented in the balance sheet after off-setting advance tax paid against the income tax provision arising in the same tax jurisdiction and the Company intends to settle the assets and liabilities on a net basis.

1.10 Indirect Taxes

The indirect taxes including GST are a part of Duties & Taxes under Current Liabilities. There is no effect on the Profit of the Company except to the extent the same have to be reversed as per the provisions of the Goods and Services Tax Act, 2017.

1.11 Provisions, Contingent Liabilities and Contingent Assets:

The Company creates a provision when there exists a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources. When there is a possible obligation or a present obligation in respect of which likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent Assets are neither recognized nor disclosed in the Financial Statements.

1.12 Earnings Per Share:

The Basic and Diluted Earnings per Share (“EPS”) are computed by dividing the profit after tax for the year by weighted average number of equity shares outstanding during the year.

1.13 Borrowing Costs:

Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings. Borrowing costs, if any, directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized. All other borrowing costs are expensed in the period they occur

1.14 Cash and Cash Equivalents:

Cash and cash equivalents include cash and cheques in hand, bank balances, demand deposits with banks and other short term highly liquid investments where the original maturity is three months or less.

1.15 Investments:

Investments are classified as current and non-current investments in accordance with applicable Accounting Standard. Current Investments are recorded at lower of cost or net realizable value and non-current investments are stated at cost. Provision for diminution in the value of non-current investments is made only where such diminution is considered other than temporary.

1.16 Segment Information:

Segment reporting is not applicable to the Company, as there are no separately identifiable reportable segments in accordance with the applicable accounting standards.

1.17 Related Party Disclosure:

The Company’s principal related parties consist of its key managerial personnel. The Company’s material related party transactions and outstanding balances are with related parties with whom the Company routinely enters into transactions in the ordinary course of business.

II. DIVIDEND

The Board of Directors of the Company at its meeting held on May 29, 2026 has recommended an interim dividend of Rs 5.50 per equity share (face value of Rs 10 each) for the year ended March 31, 2026.

As per our report of even date

For J.S. BHATIA & CO.
(Chartered Accountants)
Firm’s Registration No. 118806W

J.S. Bhatia
M. No. 034290
UDIN: 26034290PFPKBG1643
Place: Mumbai
Date: 29/05/2026

For and on behalf of the board of directors of
Unified Data-Tech Solutions Limited

Sd/-
Mr. Hiren Mehta
Managing Director
DIN: 02972140

Sd/-
KhadijaTaher
Raniwala
Company Secretary
M. No. A64489

Sd/-
Mr. Chetan Mundhada
Non-Executive Director
DIN: 10484767

Sd/-
Shrawan Shrikrishna
Shukla
Chief Financial Officer
PAN: EENPS0231A

Notes forming part of balance sheet as at 31st March, 2026

Note 2: Share Capital

(Rs. In Lacs)

Particulars	31-03-2026	31-03-2025
Authorised Share Capital		
2,40,00,000 Equity Shares of Rs. 10/- each	2,400.00	2,400.00
(Authorised Capital increased to Rs. 20,00,00,000 vide EGM dated 24-8-2024 and subsequently increased to Rs. 24,00,00,000 vide EGM dated 16-09-2024) (Furthur the face vauue of shares has changed from Rs. 100 to Rs. 10 vide EGM dated 28-9-2024)		
Issued, Subscribed & fully Paid-up Share Capital		
-		
2,00,90,100 Equity shares of Rs. 10 / - each fully paid up	2,009.01	2,009.01
(The above includes 20,04,000 Bonus shares of Rs. 100 each issued as approved in EGM dated 19-9-2024)		
(Subsequently, the face value of the shares was reduced from Rs. 100 to Rs. 10 vide EGM dated 28-9-2024)		
Total Share Capital	2,009.01	2,009.01

Note:- 2.1: Terms / Rights attached to Equity Shares

The company has only one class of equity shares having face value of Rs. 10/- per share. Each Shareholder is eligible for one vote per share held and will rank pari passu with each other in all respects.

Note:- 2.2 The reconciliation of the number of Equity shares :-

Equity Shares at the beginning of the year	2,00,90,100	5,010
Add: Shares issued during the current financial year. (Bonus)	-	20,04,000
Equity Shares at the end of the period	2,00,90,100	20,09,010
Equity shares at the end of the period after sub division of shares on 28-9-2024	2,00,90,100	2,00,90,100

Note 2.3 : Shareholding Pattern

Particulars	31-03-2026		31-03-2025	
	No.of Shares	%	No.of Shares	%
Share holders				
Mr. Hiren Mehta	1,20,92,910	60.19	2,00,49,960	99.80
Mr. Mukul Mahavir Agarwal	10,55,000	5.25	-	-
(200,90,100 Equity Share of Rs. 10 /- Each Fully paid up.)				
(After Bonus issue and sub division of shares)				
	1,31,47,910	65.44	2,00,49,960	99.80

Notes forming part of balance sheet as at 31st March, 2026

Note 2.4 : Details of Shareholding of Promoters and % Change during the year

(Rs. In Lacs)

Shares held by the Promoter at the end of the year			% change during the year
Promoter's Name	No of Shares	% Total Shares	
Mr. Hiren Mehta	1,20,92,910	60.19	39.61
Mr. Rajendra Mehta	20,050	0.10	-
Mrs. Harsha Mehta	20,050	0.10	-

Note 2.5 :

Bonus Shares/Buy Back/Shares for consideration other than cash issued during the period of five years immediately preceding the financial year ended 31st March 2026:

- Aggregate number of equity shares allotted as fully paid up pursuant to contracts without payment being received in cash : Nil
- Aggregate number of equity shares allotted as fully paid by way of Bonus Shares:- 2004000
- Aggregate number of equity shares bought back:Nil

Note 3: Reserves & Surplus

(Rs. In Lakhs)

Particulars	31-03-2026	31-03-2025
Profit and Loss Account		
Opening Balance	7,780.27	6,376.46
Add:- Profit for the year	4,074.67	3,407.57
Add:- Securities Premium Adjusted against Bonus	-	0.24
Less:- Bonus shares issued	-	(2,004.00)
Total	11,854.94	7,780.27
Securities Premium	-	-
Total	11,854.94	7,780.27

Note 4: Trade Payables

(Rs. In Lakhs)

Particulars	31-03-2026	31-03-2025
Sundry Creditors -		
Total outstanding dues to micro and small enterprises	0.90	7.01
Total outstanding dues to other than micro and small enterprises	5,527.88	4,590.96
Total	5,528.78	4,597.97

Note 4.1 - The Balance of Sundry Creditors are subject to confirmation and reconciliation.

Note 4.2 - There are no reported cases of dues to Micro, Small and Medium Enterprises for more than 45 days and hence no provision of interest has been made in the current year. The same is based on the information available with the company and relied upon by the Auditors.

Notes forming part of balance sheet as at 31st March, 2026

Ageing schedule for Trade Payables due for payment for F.Y. 25-26

(Rs. In Lacs)

Sr. No.	Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)	Total outstanding dues of micro enterprises and small enterprises**	0.90	-	-	-	0.90
(ii)	Due to Others	5,527.88	-	-	-	5,527.88
(iii)	Total Disputed Dues - Micro, Small & Medium Enterprises**	-	-	-	-	-
(iv)	Disputed Dues - Others	-	-	-	-	-
	**Based on information available with the Company in respect in respect of Micro, Small Enterprises (as defined in 'The Micro, Small and Medium Enterprises Development Act, 2006') The Company is generally regular in making payments of dues to such enterprises. Hence the question of payments of interest or provisio therefore towards belated payments does not arise.					
	Total outstanding dues of Micro, Small Enterprises.					
i	The amount remaining unpaid to micro and small supplier as at the end of the year					
-	Principal	0.90	-	-	-	0.90
-	Interest	-	-	-	-	-
ii	The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 .	-	-	-	-	-
iii	The amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-	-	-	-
iv	The amount of interest due and payable for the period of delay in making payment but without adding interest specified under the Micro, Small and Medium Enterprises Development Act, 2006.	-	-	-	-	-
v	The amount of interest accrued and remaining unpaid at the end of each accounting year and	-	-	-	-	-
vi	The amount of further interest remaining due and payable even in succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-	-	-	-
		0.90	-	-	-	0.90

Notes forming part of balance sheet as at 31st March, 2026

Ageing schedule for Trade Payables due for payment for F.Y. 24-25

(Rs. In Lacs)

Sr. No.	Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)	Total outstanding dues of micro enterprises and small enterprises**	7.01	-	-	-	7.01
(ii)	Due to Others	4,590.96	-	-	-	4,590.96
(iii)	Total Disputed Dues - Micro, Small & Medium Enterprises**	-	-	-	-	-
(iv)	Disputed Dues - Others	-	-	-	-	-
	**Based on information available with the Company in respect in respect of Micro, Small Enterprises (as defined in 'The Micro, Small and Medium Enterprises Development Act, 2006') The Company is generally regular in making payments of dues to such enterprises. Hence the question of payments of interest or provisio therefore towards belated payments does not arise.					
	Total outstanding dues of Micro, Small Enterprises.					
i	The amount remaining unpaid to micro and small supplier as at the end of the year					
-	Principal	7.01	-	-	-	7.01
-	Interest	-	-	-	-	-
ii	The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 .	-	-	-	-	-
iii	The amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-	-	-	-
iv	The amount of interest due and payable for the period of delay in making payment but without adding interest specified under the Micro, Small and Medium Enterprises Development Act, 2006.	-	-	-	-	-
v	The amount of interest accrued and remaining unpaid at the end of each accounting year and	-	-	-	-	-
vi	The amount of further interest remaining due and payable even in succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-	-	-	-
		7.01	-	-	-	7.01

Notes forming part of balance sheet as at 31st March, 2026

Note 5: Other Current liabilities

(Rs. In Lakhs)

Particulars	31-03-2026	31-03-2025
Deferred Revenue	27.49	-
Other Payables	27.31	-
Salary Wages Payable	8.10	0.00
Statutory Dues**	242.37	244.29

**Statutory Dues includes payable on account of ESIC, Gratuity, Profession Tax, Provident Fund, GST & TDS.

Total	305.28	244.29
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Note 6: Short Term Provisions

Other Provisions	0.56	0.56
Total	0.56	0.56

Note No. 7 : Statement Showing Details Of Fixed Assets & Depreciation as per The Company's Act, 2013 For F.Y. 25-26

Fixed Assets as on 31st March, 2026

(Rs. In Lakhs)

	Gross Block				Depreciation				Net Block	
PARTICULARS	As at 01.04.20 25	Addition	Deducti on	As at 31.03.20 26	Up to 01.04.20 25	Addition	Deducti on	Up to 31.03.20 26	As at 31.03.20 26	As at 31.03.20 25
I) Property, Plant & Equipment										
Computer including server	48.46	4.32	-	52.78	37.66	7.58	-	45.24	7.55	10.80
Furniture & Fixture	24.67		-	24.67	19.48	1.34	-	20.82	3.85	5.19
Office equipment	70.71	40.59	-	111.30	28.29	25.32	-	53.61	57.69	42.41
Vehicle	238.92	-	-	238.92	166.56	22.60	-	189.16	49.77	72.36
Sub Total (A)	382.76	44.91	-	427.68	251.98	56.84	-	308.83	118.85	130.77
II) Intangible Assets										
Software	0.94	3.60	-	4.54	0.64	0.76	-	1.41	3.14	0.30
Sub Total (B)	0.94	3.60	-	4.54	0.64	0.76	-	1.41	3.14	0.30
Grand Total	383.71	48.51	-	432.22	252.63	57.61	-	310.24	121.99	131.07

Statement Showing Details Of Fixed Assets & Depreciation as per The Company's

(Rs. In Lacs)

	Gross Block				Depreciation				Net Block	
PARTICULARS	As at 01.04.20 24	Addition	Deducti on	As at 31.03.20 25	Up to 01.04.20 24	Addition	Deduct ion	Up to 31.03.20 25	As at 31.03.20 25	As at 31.03.20 24
I) Property, Plant & Equipment										
Computer including server	39.70	8.76	-	48.46	31.95	5.71	-	37.66	10.80	7.76
Furniture & Fixture	24.49	0.18	-	24.67	17.72	1.76	-	19.48	5.19	6.77
Office equipment	25.03	46.25	0.58	70.70	18.87	9.97	0.55	28.29	42.41	6.16
Vehicle	238.92	-	-	238.92	133.70	32.86	-	166.56	72.36	105.23
Sub Total (A)	328.15	55.19	0.58	382.76	202.24	50.29	0.55	251.98	130.77	125.91
II) Intangible Assets										
Software	0.65	0.29	-	0.94	0.62	0.03	-	0.64	0.30	0.03
Sub Total (B)	0.65	0.29	-	0.94	0.62	0.03	-	0.64	0.30	0.03
Grand Total	328.80	55.48	0.58	383.70	202.86	50.32	0.55	252.63	131.07	125.94
Previous Year's Amt	323.82	4.98	-	328.80	139.40	63.46	-	202.86	125.94	184.42

Notes forming part of balance sheet as at 31st March, 2026

Note 8: Non Current Investment

(Rs. In Lakhs)

Sr. No.	Particulars	31-03-2026	31-03-2025
1	Fixed Deposits and Bank Gaurantees	148.37	96.75
2	Investment In Mutual Funds	963.23	3,359.84
3	Investment In Share & Securities	1,049.28	-
Total		2,160.88	3,456.59

Note 8A: Cost and Market Value of Non Current Investments

Aggregate amount of quoted investments	2,012.51	3,359.84
Aggregate market value of quoted investments	2,109.94	3,820.82

Note 9: Deferred Tax Assets (Net)

Opening Balance	23.95	(9.77)
Add: Timing difference between book depreciation and depreciation as per Income Tax Act, 1961	3.07	3.38
Add: Deferred Tax Assets - Short Provision	-	30.34
Total	27.02	23.94

Note 10: Other Non Current Assets

1	Security Deposit		
	a) Unsecured, Considered Good	13.30	13.00
Total		13.30	13.00

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Technology Simplified

Unified Data-Tech Solutions Limited

Notes forming part of balance sheet as at 31st March, 2026

(Rs. In Lacs)

Note 11: Current Investments

Sr. No.	Particulars	31-03-2026	31-03-2025
1	Fixed Deposits and Bank Gaurantees	1,520.87	963.44
2	Investment In Mutual Funds	8,715.82	6,456.15
3	Investment In Share & Securities	-	1,124.90
Total		10,236.69	8,544.48

Note 11A: Cost and Market Value of Current Investments

Aggregate amount of quoted investments	8,715.82	7,581.05
Aggregate market value of quoted investments	8,722.16	7,769.20

Note 12: Inventories

1	Stock-In-Trade	-	-
Total		-	-

Note 13: Trade Receivables

(Rs. In Lakhs)

Outstanding for more than six months			
1	months	-	-
a)	Unsecured, Considered Good	-	-
2	Others	-	-
a)	Unsecured, Considered Good	5,488.40	2,071.33
Total		5,488.40	2,071.33

Trade Receivable ageing schedule FY 2025-26:

Sr. No.	Particulars	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivable -							
(i)	considered good	5,488.40	-	-	-	-	5,488.40
Undisputed Trade Receivable -							
(ii)	considered doubtful	-	-	-	-	-	-
Disputed Trade Receivable -							
(iii)	considered good	-	-	-	-	-	-
Disputed Trade Receivable -							
(iv)	considered doubtful	-	-	-	-	-	-

The Company did not have any unbilled dues as on 31st March'2026.

Trade Receivable ageing schedule FY 2024-25:

Undisputed Trade Receivable -							
(i)	considered good	2,071.33	-	-	-	-	2,071.33
Undisputed Trade Receivable -							
(ii)	considered doubtful	-	-	-	-	-	-
Disputed Trade Receivable -							
(iii)	considered good	-	-	-	-	-	-
Disputed Trade Receivable -							
(iv)	considered doubtful	-	-	-	-	-	-

The Company did not have any unbilled dues as on 31st March'2025.


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Notes forming part of balance sheet as at 31st March, 2026

Note 14: Cash & Bank Balances

(Rs. In Lakhs)

Sr. No.	Particulars	31-03-2026	31-03-2025
1	Cash & Cash Equivalent		
	Cash Balance	2.48	0.50
	Sub Total (A)	2.48	0.50
2	Bank Balances		
	Balances with Banks	234.78	122.41
	Sub Total (B)	234.78	122.41
	Total [A + B]	237.26	122.90

Note 15: Other Current Assets

1	Other Deposits (Refundable)	38.65	3.47
2	Short Term Loans and Advances	1,025.74	-
3	Others		
	Accrued Revenue	15.14	-
	Advance to Employees	10.61	14.07
	Advance to Suppliers	4.21	17.62
	Advance to Suppliers (MSME)	-	0.00
	Balance with Revenue Authorities (GST Credit)	58.55	8.46
	Balance with Revenue Authorities (IT Refund)	136.87	217.00
	Interest Accrued on Fixed Deposit	13.71	6.26
	Prepaid Expenses	4.29	1.89
	Prepaid Services COGS	105.25	-
	Total	1,413.03	268.78

Notes forming part of statement of Profit & Loss for the year ended 31st March, 2026

Note 16: Revenue from Operations

		(Rs. In Lakhs)	
Sr. No.	Particulars	31-03-2026	31-03-2025
1	Sales & Services	28,629.25	21,825.03
2	Rebate on Sales	171.00	200.97
Total		28,800.25	22,026.00

Note 17: Other Income

1	Dividend	8.70	10.77
2	Interest on Fixed Deposit	23.92	102.11
3	Long Term Capital Gain	731.14	295.45
4	Other Interest	28.60	-
5	Scrap Car Battery	-	0.01
6	Short Term Capital Gain	583.48	311.00
Total		1,375.84	719.34

Note 18: Cost of Goods Sold

A)	Purchases of Stock-in-Trade		
	Purchases of Stock-in-Trade	23,774.85	16,866.61
	Sub-total (A)	23,774.85	16,866.61
B)	Changes in Inventories of Stock in Trade		
	Opening Stock	-	-
	Closing Stock	-	-
	Sub-total (B)	-	-
Total		23,774.85	16,866.61

Note 19: Employment Benefit Expenses

1	Directors Remuneration	170.17	546.55
2	Salaries, Bonus, etc	446.77	383.49
3	Statutory Payments (ESIC,PF & MLWF)	12.29	13.20
4	Staff Welfare Expenses	20.43	21.19
Total		649.65	964.42

Note 20: Financial Cost

1	Interest Expenses	-	-
Total		-	-

Note 21: Depreciation & Amortised Cost

1	Depreciation	57.61	50.32
Total		57.61	50.32

Notes forming part of statement of Profit & Loss for the year ended 31st March, 2026

Note 22 (a) : Other Expenses

		(Rs. In Lakhs)	
Sr. No.	Particulars	31-03-2026	31-03-2025
1	Bank Charges	0.54	1.06
2	Business Promotion Expenses	19.01	84.93
3	Commission Paid	50.66	26.78
4	Conveyance Charges	5.54	13.52
5	Corporate Social Responsibility	61.73	40.53
6	Director Sitting Fees	7.20	1.50
7	Electricity Charges	4.74	5.16
8	Festival Expenses	4.34	5.07
9	Foreign Exchange Loss	0.03	-
10	Insurance Charges	1.58	3.25
11	Interest on Government Dues	0.04	1.33
12	IPO Listing Expense	28.14	20.30
13	ISO Expenses	0.65	0.57
14	Membership & Subscription	3.50	2.57
15	Motor Car Expense	1.52	3.51
16	Office Expenses	9.62	9.74
17	Postage & Courier	0.17	0.46
18	Printing & Stationary	4.61	3.40
19	Profession Tax	0.03	0.03
20	Professional Fees	44.90	44.39
21	Rent	47.13	43.06
22	Repairs & Maintenance	4.43	2.48
23	ROC Filing Fees	0.07	23.37
24	Service Charges	-	-
25	Share and MF Expenses	0.08	7.51
26	Stamp Duty Expenses	7.69	-
27	Telephone, Mobile & Internet Expenses	5.52	4.67
28	Tender Expenses	2.22	4.09
29	Travelling Expenses	21.70	33.00
Total		337.40	386.29

Note 22 (b) : Payment to Auditors

1	Audit Fees	5.00	3.00
Total		5.00	3.00

Note 22	Total Other Expenses (22(a) + 22(b))	342.40	389.29
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Note 23 : Earnings per share

1	Basic Earnings per Share		
	Profit/(Loss) attributable to Equity shareholders	4,074.67	3,407.57
	Weighted average number of equity shares	2,00,90,100	2,00,90,100
	Basic Earnings Per Share	20.28	16.96
	Face value per Share of Rs.	10.00	10.00
2	Dilutive Earnings per Share		
	Profit (Loss) after adjusting interest on potential equity shares	4,074.67	3,407.57
	Weighted average number of equity share after considering potential equity shares	2,00,90,100	2,00,90,100
	Dilutive Earnings per Share	20.28	16.96

Note: EPS for the previous year has been retrospectively restated for the bonus issue of 20,04,000 shares and sub-division of face value from Rs 100 to Rs 10 effected during FY 2024-25.

Notes forming part of statement of Profit & Loss for the year ended 31st March, 2026

Note 24 : Transactions in foreign currency (Rs. In Lakhs)

Nature of Transaction	As at 31-03-2026	As at 31-03-2025
1- Earnings in foreign currency		
a) Export of Service	1.85	-
Total	1.85	-
2- Expenditures in foreign currency		
a) Purchase of Software	14.38	-
b) Foreign Travelling	9.94	20.27
Total	24.32	20.27

Note 25 : Related Party Disclosure

As per Accounting Standard 18, "Related Party Transactions" issued by the Institute of Chartered Accountants of India, the disclosures of transaction with the related parties as defined in Accounting Standard are as under.

25.1 List of Related Parties

Name	Relation
Mr. Hiren Mehta	Managing Director as on Date
Mr. Rajendra Mehta	Whole-time director as on Date
Mrs. Harsha Mehta	Former Director
M/s. Olyver Analytics Pvt Ltd.	Company in which Director is also a director
Mr. Chetan Shyamsunder Mundhada	Non-Executive Director as on Date
Mrs. Annapurna Devendra Dubey	Independent Director as on Date
Mr. Mayank Modi	Independent Director as on Date
Mr. Shrawan Shrikrishna Shukla	Chief Financial Officer
Mrs Khadija Taher Raniwala	Company Secretary

25.2 Transaction with related parties

Name of Related Party	Nature of Transaction	For the year ended 31-03-2026	For the year ended 31-03-2025
Mr. Hiren Mehta	Directors Remuneration	130.60	280.60
Mr. Hiren Mehta	Reimbursement of Expense	4.89	1.39
Mr. Rajendra Mehta	Directors Remuneration	39.57	139.57
Mrs. Harsha Mehta	Directors Remuneration	-	126.48
M/s. Olyver Analytics Pvt Ltd.	Professional Fees	-	16.50
Mrs. Annapurna Devendra Dubey	Director Sitting Fees	3.60	0.75
Mr. Mayank Modi	Director Sitting Fees	3.60	0.75
Mr. Shrawan Shrikrishna Shukla	Salary	20.52	4.09
Mrs. Khadija Taher Raniwala	Salary	4.93	1.53

Note 1:- Mrs. Harsha Mehta Resigned as a Director w.e.f 30th November 2024.

Note 2:- The following related party persons were appointed on 26th November 2024

- a) Mr. Chetan Shyamsunder Mundhada
- b) Mrs. Annapurna Devendra Dubey
- c) Mr. Mayank Modi
- d) Mr. Shrawan Shrikrishna Shukla
- e) Mrs Khadija Taher Raniwala

25.3 Outstanding balances of related parties

Name of Related Party	Nature of Transaction	For the year ended 31-03-2026	For the year ended 31-03-2025
Mr. Hiren Mehta	Reimbursement of expense	3.00	-

Notes forming part of statement of Profit & Loss for the year ended 31st March, 2026

Note 26 : Expenditure on Corporate Social Responsibility (CSR)

According to Section 135 of The Companies Act 2013, any company meeting the applicability threshold, needs to spend 2% of its average net profit for the immediately preceding three financial years on Corporate Social Responsibility (CSR) activities. A CSR committee has been formed by the company as per the Act. Following is the summarized detail:

PARTICULARS	Amounts ₹ in Lakhs	
	31-03-2026	31-03-2025
Amount required to be spent during the year	61.72	40.51
Amount of Expenditure Incurred	61.73	40.53
Shortfall at the year end	-	-
Total Of previous shortfall	-	-
Reason for Shortfall	NA	NA
Nature of CSR Expenses	Food – Rs. 3.00	Food – Rs. 16.14
	Education & Healthcare – Rs. 58.73	Education & Healthcare – Rs. 19.39
	Preserving the Environment – Rs. 0.00	Preserving the Environment – Rs. 5.00
	NA	NA
	NA	NA
Details of related party transaction	NA	NA
Any movements in provision made ?	NA	NA

Note 27 : Loans and Advance

Details of loans granted during the year ended 31-03-2026 are as follows (Transactions are at arm's length):

Borrower Name	Amount (₹ in Lakhs)	Rate of Interest	Purpose	Within Sec 186(2) limits
Click Retail Private Limited	1,000.00	18%	Temporary financial assistance provided for short-term funding requirements	YES
i) The aforesaid loan has accrued interest but not received aggregating to Rs. 25.74/- (lakhs)up to the reporting date.				
ii) The above loan is not secured against any collateral or security				
iii) The aforesaid loan is receivable under 90 days from the date of disbursement i.e. 02-02-2026.				
iv) The rate of interest charged on the loan is not lower than the prevailing yield of government security closest to the tenor of the loan,				
as complying with section 186(7) of The Companies Act, 2013.				

Note 28 : Contingent Liability

The Company does not have any contingent liabilities or commitments as at the reporting date 31/03/2026.

Notes forming part of balance sheet as at 31st March, 2026

Note 29 : Financial Ratios

Sr. No	Ratio	Numerator	Denominator	For the Period ended March 31, 2026	For the Period ended March 31, 2025	Variance	% Variance
1	Current Ratio	Current Assets	Current Liabilities	2.98	2.27	0.71	31.02
2	Debt-Equity Ratio	Debt	Total Equity	0.00	0.00	0.00	NA
3	Debt Service Coverage Ratio	Earnings for debt service	Debt Obligations	NA	NA	NA	NA
4	Return on Equity Ratio	Profit for the year	Average total equity	34.45%	42.14%	-0.08	-18.25
5	Inventory Turnover Ratio	Sales of products and services	Average Inventory	0.00	0.00	0.00	NA
6	Trade Receivables Turnover Ratio	Revenue from operations	Average trade receivables	7.62	15.31	-7.69	-50.23
7	Trade Payables Turnover Ratio	Net Credit Purchase	Average trade payables	4.70	5.82	-1.12	-19.27
8	Net Capital Turnover Ratio	Revenue from operations	Average WC (i.e. Total Current Assets - Total Current Liabilities)	3.25	4.31	-1.06	-24.56
9	Net Profit Ratio	Profit After Tax	Revenue from operations	14.15%	15.47%	-0.01	-8.55
10	Return on Capital Employed	Earnings Before Interest and Taxes	Average Capital Employed	45.25%	55.34%	-0.10	-18.24
11	Return on Investment	Income generated from invested funds	Average invested funds in investments	10.82%	7.92%	0.03	36.70
12	Operating Profit Ratio	Gross Profit	Revenue from operation	13.80%	17.08%	-0.03	-19.19

Reasons for variation above 25%:-

Current Ratio – The current ratio increased primarily due to higher growth in current assets as compared to current liabilities during the year, indicating improvement in short-term liquidity position of the Company.

Trade Receivables Turnover Ratio – The ratio has declined due to an increase in average trade receivables and a slower collection cycle, with Days Outstanding rising to about 48 days from around 24 days in the prior year. This increase is mainly driven by billing patterns during FY 2025–26, including a higher concentration of invoices raised towards the end of the billing period, resulting in higher receivables outstanding as at the balance sheet date

Net Capital Turnover Ratio – The ratio declined due to increase in working capital base compared to the growth in revenue from operations during the year.

Return on Investment – The variance in due to higher investment income during 25-26, driven by a significant increase in long-term and short-term capital gains, along with additional other interest income, which more than offset the decline in dividend and fixed deposit interest income.

Notes

Debt = Long term secured loans + current maturities of long term debt + long term unsecured funds + working capital facilities

1 Total Equity = Equity Share Capital + Reserves and Surplus

3 Earnings for Debt Service = PAT - Non operating income + interest + Other non cash adjustments

4 Debt Obligations = Interest Expense + Total repayments due within a year

5 Average Inventory = (Opening inventory + Closing inventory) / 2

6 Average trade debtors = (Opening trade debtors + Closing trade debtors) / 2

7 Average trade creditors = (Opening trade creditors + Closing trade creditors) / 2

8 Average Capital Employed = Total Assets - Current Liabilities

Average invested funds in investments = (Opening invested funds in investments + Closing invested funds in investment) / 2

Notes forming part of balance sheet as at 31st March, 2026

Note 30 : Other Statutory Information

(i) The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property for the reporting periods.

(ii) The Company have not traded or invested in Crypto currency or Virtual Currency during reporting periods.

(iii) The Company have not advanced or loaned to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) directly or indirectly lent in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries,

(iv) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(v) The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

(vi) The Company does not have any borrowings from banks and financial institutions that are used for any other purpose other than the specific purpose for which it was taken at the reporting balance sheet date.

(vii) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

(viii) The Company is not declared as a wilful defaulter by any bank or financial institution or other lender during the any reporting period.

(ix) There are no scheme of arrangements which have been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 during the reporting periods.

(x) During the reporting periods, the Company does not have any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment granted to promoters, directors, KMPs and related parties as per the definition of Companies Act, 2013.

(xi) The Company has not identified any transactions or balances in any reporting periods with companies whose name is struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

(xii) The company does not have any immovable property in the name of the company.

(xiii) There are no charges or satisfaction of charges yet to be registered with Registrar of Companies beyond the statutory period during the reporting periods for the company.

(xiv) During the year ended March 31st 2026, the company has not revalued any tangible and intangible assets.

(xv) The Company has no borrowings from banks or financial institutions on the basis of security of current assets.

(xvi) Discontinuing Operation: The Company has not discontinued any operations during the year.

(xvii) Previous period's figures have been regrouped / restated wherever necessary to make them comparable with current year's figures.