

OUTCOME OF THE BOARD MEETING

(Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

Date: May 25, 2026

To,

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Fort,

Mumbai – 400001

Scrip Code: 544648

Company: Unisem Agritech Limited

Sub: Outcome of the Board Meeting held on Monday, May 25, 2026

Dear Sir/Madam,

Pursuant to Regulation 30 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the **02/2026-27 Meeting of the Board of Directors of Unisem Agritech Limited** was held today, i.e. **Monday, May 25, 2026**, has inter-alia transacted the following business:

The meeting commenced at **12:30 P.M.** and concluded at **06:15 P.M.**

The Board considered and approved / took note of the following matters:

- Confirmation of Minutes:** The minutes of the Board Meeting dated **30.04.2026** were confirmed.
- Audited Financial Statements for the Financial Year ended March 31, 2026 together with Auditor's Report thereon:** Approved and taken on record the Audited Financial Statements of the Company for the Financial Year ended March 31, 2026 as recommended by the audit committee pursuant to Regulation 33 of the Listing Regulations. We hereby declare that the Statutory Auditors of the Company, M/s SKSVM & Co., Chartered Accountants, have issued Qualified Opinion Audit Report(s) on Financial Results for the financial year ended March 31, 2026.

Unisem Agritech Limited

(Erstwhile Unisem Agritech Private Limited)

Registered office

RS No.11B/2A/4, Magoda Village,
Near KSRTC Bus Depot,
Ranebennur, Dist. Haveri,
Karnataka, India, 581115.



www.unisem.in

Corporate office

29. New # 2, 7th Main,
21st Cross, CHBCS layout,
Vijayanagar, Bangalore,
Karnataka. India, 560040.

Further, a copy of the Financial Results, Auditor's Report and pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the declaration in respect of the Audit Report with Qualified opinion on the Audited Financial Results for the Financial Year ended March 31, 2026 is enclosed herewith in Annexure - A.

3. **Board's Report:** Approved the Board's Report together with Annexures thereto for the Financial Year ended March 31, 2026.
4. **Internal Audit Report:** Took note of the Internal Audit Report for the Financial Year 2025-26 till Dec 2025.
5. **Management Representation Letter:** Took note of the Management Representation Letter dated 23.05.2026 provided to the Statutory Auditors.
6. **Related Party Transactions undertaken during the Financial Year 2025-26:** Took note of the Related Party Transactions undertaken during the Financial Year 2025-26 and related party disclosures made in the Financial Statements.
7. **Omnibus approval of Related Party Transactions for FY 2026-27:** Took note of omnibus approval granted by the Audit Committee in its meeting held on 25.05.2026 at 11.30 am for Related Party Transactions proposed to be entered into during the Financial Year 2026-27 pursuant to applicable provisions of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015.
8. **Appointment of Internal Auditor for FY 2026-27:** Approved appointment of M/s. **M/s Neelakari Mahindrakar Associates, Chartered Accountant Firm** as Internal Auditor of the Company for the Financial Year 2026-27 based on recommendation of the Audit Committee pursuant to **Section 138 of the Companies Act, 2013** and applicable provisions of SEBI (LODR) Regulations, 2015 (detailed information of Internal Auditor attached in Annexure-B).
9. **CEO and CFO Certification:** Took note of CEO and CFO Certification for the Financial Year ended March 31, 2026 (attached in Annexure-C).
10. **Statement of Deviation(s) or Variation(s):** Approved the Statement of Deviation(s) or Variation(s) pursuant to Regulation 32 of SEBI (LODR) Regulations, 2015 regarding utilization of IPO proceeds / material deviation in use of proceeds of Initial Public Offer (IPO)(attached as Annexure-D).
11. **Authorization:** Authorized filing of Audited Financial Results and related documents with BSE Limited pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.
12. **Annual General Meeting:** Approved convening of the Annual General Meeting ("AGM") of the Company on Friday, 11th September, 2026 through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") via NSDL platform and approved the Notice of AGM.

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The Board further:

- fixed Friday, 04th September, 2026 as the Cut-off Date for determining entitlement of members for remote e-voting/e-voting at the AGM;
 - approved remote e-voting period from Tuesday, 08th September, 2026 at 9:00 A.M. to Thursday, 10th September, 2026 at 5:00 P.M.;
 - appointed NSDL for providing e-voting facility;
13. **Appointment of Scrutinizer:** Approved appointment of Mr. M V Bhat, Practicing Company Secretary, as Scrutinizer for conducting remote e-voting and e-voting during the AGM.
14. **Appointment of Secretarial Auditor:** Approved appointment of Mr. M V Bhat, Practicing Company Secretaries, as Secretarial Auditor of the Company for a period of five (5) years subject to approval of shareholders (attached in Annexure-E).
15. **Extension of services of Mr. Vijay Malgatte, VP – Business Strategy:** Approved extension of services of Mr. Vijay Malgatte, VP – Business Strategy, beyond retirement age for a period of five (5) years based on recommendation of the Nomination and Remuneration Committee.
16. **Shifting of Banking Facilities from Federal Bank to Other Bank:** It is noted by the Board that the management of the company is shifting all banking facilities from Federal Bank to Other Bank.

This is for your information and record.

For Unisem Agritech Limited

Ms. Bobby Seth

Compliance Officer & Company Secretary

Membership No.- A65589

Encl: 1. Annexure – A: Auditors Report, Audited Financial Statement & Declaration

Annexure – B: Detailed Information of Internal Auditor

Annexure – C: CEO & CFO Certification

Annexure – D: Statement of Deviation(s) or Variation(s)

Annexure – E: Detailed Information of Secretarial Auditor

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S K S V M & Co.

CHARTERED ACCOUNTANTS



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INDEPENDENT AUDITOR'S REPORT

To

The Members of Unisem Agritech Limited

Report on the Audit of the Standalone Financial Statements

Qualified Opinion

We have audited the accompanying standalone financial statements of **Unisem Agritech Limited** ("the Company"), which comprise the Balance Sheet as at 31 March 2026, the Statement of Profit and Loss and the Statement of Cash Flows for the year then ended, and notes to the standalone financial statements, including a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the matters stated in basis for Qualified Opinion the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, as amended, and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2026, and its profit and its cash flows for the year ended on that date.

Basis for Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report.

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the standalone financial statements in India, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by the Institute of Chartered Accountants of India.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Interest on MSME liabilities and its disclosure requirements:

a) We draw attention towards the non-provision of interest payable to MSME creditors as per Section 16 of Micro Small and Medium Enterprises Development Act 2006 and the impact on financial statements cannot be reported due to lack of information.

b) We draw attention to the disclosure requirements as per Schedule III of Companies Act, 2013 read with Section 22 of the Micro, Small and Medium Enterprise Development Act, 2006 in the Financial Statements.

Emphasis of Matter

1. In reference to Annexure V (note H) Accounts of Trade Receivables, payables, loans and advances (including advances given to growers and deposits given) are subject to confirmation and reconciliations.
2. In reference to Annexure V (note I) corresponding figures for the previous year have been regrouped/rearranged, wherever necessary to confirm to current year classification

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 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. For listed entities, communication of key audit matters is required under SA 701.

1. Existence and valuation of inventories

Why the matter was considered to be one of most significance in our audit

The Company operates in a seasonal seed business, resulting in significant inventory levels at the year end. Further, the nature of the business also involves substantial customer returns in certain product categories and periods, and inventory remains piled up at the year-end in view of seasonal business patterns. Inventory valuation therefore involves judgment in relation to existence, condition, ageing, slow-moving stock, returned goods, quality deterioration and net realisable value. Further, physical verification of inventory by us could not be carried out on 31 March 2026, and verification was performed by us on a subsequent date with reference to intervening inventory movements on sample basis. Accordingly, existence and valuation of inventories is considered to be a key audit matter.

How the matter was addressed in the audit

Our audit procedures included, among others, evaluating the design and implementation of controls over inventory records and movements; reviewing the management's physical verification procedures; performing physical verification of selected inventories on a subsequent date; carrying out roll-back / roll-forward procedures for material movements



between the year end and the date of our physical verification; testing purchase, production, sales and return transactions affecting inventory quantities; examining inventory ageing and subsequent sales; and evaluating the adequacy of provisions, if any, for slow-moving, obsolete, damaged and returned stock.

2. Revenue recognition and period-end cut-off for sales and purchases

Why the matter was considered to be one of most significance in our audit

The Company's business involves dispatch-based sales, seasonal purchases, customer returns and inventory movements near the reporting date. Determining the appropriate period for recognition of sales and purchases requires evaluation of dispatch terms, receipt of goods, transfer of control / risks and rewards, customer returns and related supporting documentation.

Considering the volume of transactions around the year-end and the impact of cut-off on revenue, purchases, inventory, trade receivables and trade payables, this matter required significant audit attention and was considered to be a key audit matter.

How the matter was addressed in the audit

Our procedures included, among others, testing transactions recorded before and after the year end on a sample basis with reference to supporting documents such as dispatch documents, invoices, agreements, goods receipt records and return documents; examining customer returns; evaluating management's basis for recognition of sales and purchases around year end; performing additional substantive procedures in respect of selected transactions close to the reporting date; and assessing whether any resulting misstatements, individually or in aggregate, were material to the standalone financial statements.

3. Recoverability of trade receivables

Why the matter was considered to be one of most significance in our audit

As at the balance sheet date, trade receivables constituted approximately 30% of the annual turnover of the Company. In the seed business, the level of receivables can be significant due to the nature of distribution channels, seasonal sales cycles and credit terms extended to customers. Assessment of recoverability requires judgment regarding ageing, customer-wise exposure, past collection trends, subsequent realisations and the need for impairment provision. Accordingly, recoverability of trade receivables was considered to be a key audit matter.

How the matter was addressed in the audit

Our procedures included reviewing the ageing of receivables; testing subsequent collections; obtaining external confirmations on a sample basis where considered necessary; evaluating long-outstanding balances and customer-specific exposures; considering historical recovery trends; and assessing the adequacy of provisions and related disclosures in the standalone financial statements.



4. Initial Public Offer and utilisation of proceeds

Why the matter was considered to be one of most significance in our audit

During the year, the Company raised funds through an Initial Public Offer. The proceeds were intended to be utilised towards working capital requirements, repayment of borrowings and General Corporate expenses. Considering the significance of the transaction, the accounting and presentation thereof, and the need to evaluate utilisation of the proceeds for the stated purposes, this matter was considered to be a key audit matter.

How the matter was addressed in the audit

Our audit procedures included reviewing the offer documents, Board and shareholder approvals, examining the accounting for share capital, securities premium and issue expenses, tracing receipt of proceeds through bank statements, and testing utilisation of the proceeds towards the stated objects, including working capital requirements, repayment of borrowings and General Corporate expenses. on a sample basis.

5. Purchase from related party

Why the matter was considered to be one of most significance in our audit

During the year, the Company purchased goods amounting to Rs 20.74 crores from Unison Agri Services, representing approximately 40% of total purchases. The transaction is significant due to its magnitude, related-party nature and potential impact on cost of materials, inventory valuation, margins and related party disclosures.

We identified this as a key audit matter considering the significance of the transaction and the audit effort involved in evaluating the approval process, arm's-length nature, occurrence, completeness, cut-off and disclosure of such transactions.

How the matter was addressed in the audit

Our audit procedures included, among others, obtaining an understanding of the nature of the relationship and transaction, verifying approval of the Audit Committee / Board / shareholders, where applicable, testing purchase invoices and supporting documents on a sample basis, comparing pricing and terms with available market / third-party evidence, reviewing goods receipt and inventory records, testing year-end cut-off, verifying outstanding balances and evaluating the adequacy of related party disclosures in the financial statements.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, as amended, 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 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is 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.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 Standards on Auditing will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.



As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the standalone 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;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances;
- 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;
- evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation; and
- 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 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 standalone financial statements of the current period and are therefore the key audit matters.



Report on Other Legal and Regulatory Requirements

1. CARO 2020

As required by the Companies (Auditor's Report) Order, 2020, issued by the Central Government in terms of section 143(11) of the Act, we give in Annexure A a statement on the matters specified in paragraphs 3 and 4 of the said Order.

2. 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 purposes 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.
- d. The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
- e. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, as amended.
- f. On the basis of the written representations received from the directors as on 31 March 2026 and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2026 from being appointed as a director in terms of section 164(2) of the Act.
- g. With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in Annexure B. Section 143(3)(i) specifically requires this reporting.
- h. With respect to the other matters to be included in the Auditor's Report in accordance with section 197(16) of the Act, 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 year 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: Rule 11 continues to require reporting on litigations, foreseeable losses, IEPF, intermediary / ultimate beneficiary representations, dividend compliance, and audit trail.

- (i) According to the information and explanations given to us, the Company has no pending litigations other than as disclosed in Annexure XIII in its standalone financial statements.
- (ii) According to the information and explanations given to us, the Company has no derivative contracts.
- (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



(iv)

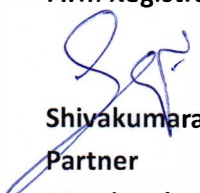
- the management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced, loaned or invested by the Company to or in any persons or entities with the understanding that such intermediary would directly or indirectly lend or invest in other persons or entities identified on behalf of the Company or provide any guarantee, security or the like on behalf of such ultimate beneficiaries;
- the management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the Company from any persons or entities with the understanding that the Company would directly or indirectly lend or invest in other persons or entities identified on behalf of the funding party or provide any guarantee, security or the like on behalf of such ultimate beneficiaries; and
- based on the audit procedures that we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the above representations contain any material misstatement.

(v) The Company has not declared or paid any dividend during the year.

(vi) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account which did not have the feature of recording audit trail (edit log) facility for all relevant transactions recorded in the software during the year ended 31 March 2026. Accordingly, the reporting requirement under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 has not been complied with. Since the audit trail (edit log) facility was not available in the accounting software, the question of our commenting on whether such feature operated throughout the year or whether there was any instance of tampering does not arise.

For SKSVM & CO, Chartered Accountants

Firm Registration No. 002045S


Shivakumara G V
Partner



Membership No. 232286

UDIN: 26232286ZSLUBD9133

Place: Bengaluru

Date: 25.05.2026

Annexure A to the Independent Auditor's Report

(Referred to in paragraph 1 under "Report on Other Legal and Regulatory Requirements" of our report of even date)

In terms of the Companies (Auditor's Report) Order, 2020 ("the Order"), and on the basis of such checks as we considered appropriate and according to the information and explanations given to us, we report that:

i. Property, Plant and Equipment and Intangible Assets

- 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 of intangible assets.
- c. Property, Plant and Equipment have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification.
- d. According to the information and explanations given to us and based on our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.
- e. The Company has not revalued its Property, Plant and Equipment or intangible assets during the year.
- f. According to the information and explanations given to us, no proceedings have been initiated during the year or are pending against the Company as at the balance sheet date for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and the rules made thereunder.

ii. Inventory and working capital statements

- a. According to the information and explanations given to us, the inventory has been physically verified by the management as at March 31, 2026. We did not physically attend the inventory verification. Our audit procedures included review of the physical verification records prepared by the management, reconciliation of such records with the books of account, test checks of inventory records and obtaining explanations and representations from the management.

The inventories, except goods in transit, have been physically verified by the management during the year at reasonable intervals. In our opinion, having regard to the size of the Company and the nature of its business, including seasonal inventory build-up and customer returns, the coverage and procedure of such verification by the management were appropriate. No discrepancies of 10% or more in the aggregate for each class of inventory were noticed on such physical verification.

- b. The Company has been sanctioned working capital limits in excess of ₹5 crore, in aggregate, from banks / financial institutions on the basis of security of current assets. In our opinion and according to the information and explanations given to us, the monthly/quarterly returns /



statements filed by the Company with such banks / financial institutions are not in agreement with the books of account in respect of trade receivables The details of such areas under: CARO 3(ii)(b) specifically requires this reporting.

(Rs in lakhs)

Quarter / Period	Particulars	Amount as per books (₹)	Amount as per statement filed (₹)	Difference (₹)	Explanation
Apr-25	Inventory	2,323.39	2,323.39	-	Ref. Note Below
	Trade Receivables	654.14	844.81	-190.67	
May-25	Inventory	2,606.38	2,606.38	-	
	Trade Receivables	1,572.15	1,572.37	-0.22	
Jun-25	Inventory	2,477.56	2,477.56	-	
	Trade Receivables	1,692.02	1,697.85	-5.84	
Jul-25	Inventory	2,651.62	2,651.62	-	
	Trade Receivables	1,517.40	1,517.55	-0.15	
Aug-25	Inventory	2,828.30	2,828.30	-	
	Trade Receivables	1,401.41	1,406.41	-5.00	
Sep-25	Inventory	2,618.85	2,618.85	-	
	Trade Receivables	2,784.07	2,782.82	1.26	
Oct-25	Inventory	2,480.80	2,480.80	-	
	Trade Receivables	2,863.72	2,863.72	-	
Nov-25	Inventory	2,690.42	2,690.42	-	
	Trade Receivables	2,653.50	2,653.50	-	



Quarter / Period	Particulars	Amount as per books (₹)	Amount as per statement filed (₹)	Difference (₹)	Explanation
Dec-25	Inventory	3,165.50	3,165.50	-	Ref. Note Below
	Trade Receivables	2,750.11	2,750.11	-	
Jan-26	Inventory	3,314.55	3,314.55	-	
	Trade Receivables	2,257.03	2,256.78	0.25	
Feb-26	Inventory	3,414.02	3,414.02	-	
	Trade Receivables	1,839.21	1,842.49	-3.29	
Mar-26	Inventory	4,114.31	4,114.31	-	
	Trade Receivables	1,817.40	2,131.11	-313.74	

Note: As explained to us, the differences are mainly on account of provisional figures submitted to banks before finalisation of books, subsequent accounting entries, credit notes / debit notes, provision entries and regrouping / reclassification adjustments. The Company has provided reconciliation for the differences.

iii. Investments, guarantees, securities and loans

The Company has not made investments in, provided any guarantee or security to, or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year. Accordingly, paragraph 3(iii)(a) to 3(iii)(f) of the Order is not applicable.

iv. Compliance with sections 185 and 186

In our opinion and according to the information and explanations given to us, the Company has not granted any loans, made any investments, given any guarantees or provided any securities to parties covered under Sections 185 and 186 of the Companies Act, 2013. Accordingly, reporting under clause 3(iv) of the Order is not applicable.

v. Deposits

The Company has not accepted any deposits or amounts deemed to be deposits within the meaning of sections 73 to 76 of the Act and the rules made thereunder. Accordingly, paragraph 3(v) of the Order is not applicable.



vi. Cost records

According to the information and explanations given to us, the maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 in respect of the activities carried on by the Company. Accordingly, reporting under clause 3(vi) of the Companies (Auditor's Report) Order, 2020 is not applicable.

vii. Statutory dues

a. The Company is generally regular in depositing with the appropriate authorities undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, cess and other statutory dues applicable to it, and there were no undisputed amounts outstanding for a period of more than six months from the date they became payable.

b. The details of statutory dues which have not been deposited on account of disputes are given below:

Nature of Demand	Amount Rs	Period	Forum where dispute is Pending
Income Tax demand u/s 154	12,99,815	2020-21	CBDT
Income Tax demand u/s 154	15,23,236	2021-22	CBDT

viii. Undisclosed income

According to the information and explanations given to us, there were no transactions relating to previously unrecorded income that were surrendered or disclosed as income during the year in the tax assessments under the Income-tax Act, 1961.

ix. Borrowings

- The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- The Company has not been declared a wilful defaulter by any bank or financial institution or government authority.
- Term loans were applied for the purpose for which the loans were obtained.
- Funds raised on a short-term basis have not been used for long-term purposes.

x. Money raised by issue of securities

a. During the year, the Company raised moneys by way of an Initial Public Offer. In our opinion and according to the information and explanations given to us, the moneys so raised were applied for the purposes for which they were raised, including meeting working capital requirements, repayment of borrowings and General Corporate expenses, as stated in the offer documents and the notes to the standalone financial statements. CARO 3(x)(a) requires reporting whether IPO / FPO monies were applied for the stated purposes.



b. The Company has not made any preferential allotment or private placement of shares or convertible debentures during the year.

xi. Fraud and whistle-blower matters

- a. No fraud by the Company or on the Company has been noticed or reported during the year.
- b. No report under section 143(12) of the Act in Form ADT-4 has been filed during the year and up to the date of this report
- c. As per the information and explanation given, there are no whistle-blower complaints.

xii. Nidhi company

The Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.

xiii. Related party transactions

In our opinion, the Company is in compliance with sections 177 and 188 of the Act, where applicable, for all related party transactions and the details of such transactions have been properly disclosed in the standalone financial statements as required by the applicable accounting standards.

xiv. Internal audit

- a. In our opinion, the Company has an internal audit system commensurate with the size and nature of its business.
- b. We have considered the internal audit reports of the Company issued till date, covering the period up to December 31, 2025. The internal audit for the quarter ended March 31, 2026 was stated to be in progress and the related report was not available as at the date of our audit report.

xv. Non-cash transactions with directors

According to the information and explanations given to us, the Company has not entered into any non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the Order is not applicable.

xvi. Registration under RBI Act

- a. In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi) (a), (b) and (c) of the Order is not applicable.
- b. The company is not part of any group. Hence, reporting under clause 3(xvi) (d) of the Order is not applicable.



xvii. Cash losses

The Company has not incurred cash losses in the current financial year and in the immediately preceding financial year and hence clause (xvii) is not applicable.

xviii. Resignation of statutory auditors

There has been no resignation of the statutory auditors during the year, therefore this clause (xviii) of the Order is not applicable

xix. Material uncertainty on meeting liabilities

On the basis of the financial ratios, ageing and expected realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, and our knowledge of the Board's and management's plans, 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 the Company is not capable of meeting its liabilities existing at the balance sheet date 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 nor a guarantee that all liabilities falling due within a period of one year from the balance sheet date will necessarily get discharged by the Company as and when they fall due.

xx. Corporate Social Responsibility

In our opinion and according to the information and explanations given to us, there are no unspent amounts towards Corporate Social Responsibility, other than ongoing projects, requiring transfer to a Fund specified in Schedule VII to the Companies Act, 2013 in compliance with the second proviso to Section 135(5) of the Act.

For SKSVM & CO, Chartered Accountants

Firm Registration No. 002045S


Shivakumara G V
Partner



Membership No. 232286

UDIN: 26232286ZSLUBD9133

Place: Bengaluru

Date: 25.05.2026

Annexure B to the Independent Auditor's Report

(Referred to in paragraph 2(g) under "Report on Other Legal and Regulatory Requirements" of our report of even date)

Report on the Internal Financial Controls with reference to Standalone Financial Statements under clause (i) of sub-section (3) of section 143 of the Companies Act, 2013

We have audited the internal financial controls with reference to standalone financial statements of **Unisem Agritech Limited** ("the Company") as of 31 March 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date. Section 143(3)(i) requires the auditor to state whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls with reference to standalone financial statements based on the internal control criteria established by the Company considering the essential components of internal control. 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, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records, and timely preparation of reliable financial information.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to standalone financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by ICAI and the Standards on Auditing deemed to be prescribed under section 143(10) of the Act, to the extent applicable.

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 with reference to standalone financial statements were established and maintained and whether 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 with reference to standalone financial statements and their operating effectiveness. Our audit includes obtaining an understanding of such internal financial controls, 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 judgment, including the assessment of



risks of material misstatement of the standalone 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 opinion.

Meaning of Internal Financial Controls with reference to Standalone Financial Statements

A company's internal financial controls with reference to standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. Such controls include policies and procedures that:

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

Inherent Limitations of Internal Financial Controls with reference to Standalone Financial Statements

Because of the inherent limitations of internal financial controls with reference to standalone financial statements, 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 such internal financial controls to future periods are subject to the risk that such controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In forming our opinion, we have considered the process-level controls established by the Company across key financial reporting cycles, including Inventory, Procure-to-Pay and Order-to-Cash, together with management review controls, approval controls, reconciliation procedures and compensating controls. Certain controls operated through manual and spreadsheet-based procedures; however, based on the audit procedures performed on test check basis, such matters did not indicate any material weakness in the Company's internal financial controls with reference to financial statements.



In our opinion, the Company has, in all material respects, maintained adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at March 31, 2026, based on the internal control framework adopted 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.

For SKSVM & CO, Chartered Accountants

Firm Registration No. 0020455


Shivakumara G V
Partner



Membership No. 232286

UDIN: 26232286ZSLUBD9133

Place: Bengaluru

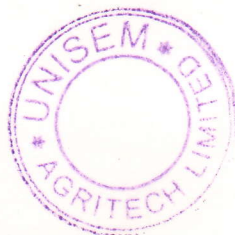
Date: 25.05.2026

BALANCE SHEET AS AT 31ST MARCH 2026

(Rs. in Lakhs)

	Particulars	Note	As at 31/03/2026	As at 31/03/2025
I	EQUITY AND LIABILITIES			
	1. Shareholders' funds			
	(a) Share Capital	I.1	566.60	401.60
	(b) Reserves and surplus	I.2	2,732.88	558.05
	(c) Money received against share warrants		-	-
	Sub Total Shareholder's Funds		3,299.48	959.65
	2. Non-current liabilities			
	(a) Long-term borrowings	I.3	780.19	305.73
	(b) Net Deferred tax liabilities		-	-
	(c) Other Non-current liabilities	I.4	262.84	225.99
	(d) Long-term provisions	I.5	65.46	99.31
	Sub Total Non Current Liabilities		1,108.49	631.03
	3. Current liabilities			
	(a) Short-term borrowings	I.6	916.47	884.45
	(b) Trade payables	I.7		
	i) Due to MSME		1,975.63	1,166.66
	ii) Due to Others		9.23	135.74
	(c) Other current liabilities	I.8	627.71	762.11
	(d) Short-term provisions	I.9	353.31	260.18
	Sub Total Current Liabilities		3,882.35	3,209.14
	TOTAL		8,290.31	4,799.81
II.	ASSETS			
	1. Non-current assets			
	(a) Property Plant & Equipments and Intangible Assets	I.10		
	(i) Property Plant & Equipments		755.87	351.62
	(ii) Intangible Assets		8.28	10.31
	(iii) Capital work-in-progress		-	256.90
	(iv) Intangible assets under development		-	-
	(b) Non Current Investments		-	-
	(c) Deferred Tax Assets	I.11	50.14	48.70
	(d) Long-term Loans and Advances			
	(e) Other Non Current Assets	I.12	8.86	14.70
	Sub Total Non Current Assets		823.15	682.24
	2. Current assets			
	(a) Current Investments	I.13	-	-
	(b) Inventories	I.14	4,114.39	1,977.19
	(c) Trade receivables	I.15	2,432.28	1,300.94
	(d) Cash and cash equivalents	I.16	248.54	405.85
	(e) Short-term loans and advances	I.17	671.95	433.58
	(f) Other Current Assets		-	-
	Sub- Total Current Assets		7,467.15	4,117.56
	TOTAL		8,290.31	4,799.81

Note: The above statement should be read with the Significant Accounting Policies and Notes on Financial Statements appearing in Annexure IV.



For and on the behalf of the Board of Directors
 Unisem Agritech Limited

(Signature)

Honnebagi Nagappa Devakumar
 Managing Director
 DIN: 07586484

Place: *Ranebennur*
 Date: *25/05/2026*

UNISEM AGRITECH LIMITED

RS No. 11B/2A/4, Magoda Village, Near KSRTC Bus Depot, Ranebennur, Haveri, Karnataka, India, 581115

CIN: L01100KA2016PLC096390

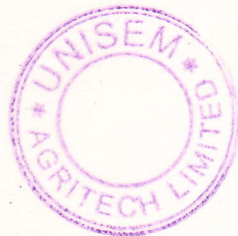
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2026

(Rs. in Lakhs)

	Particulars	Note	For the year ended 31/03/2026	For the year ended 31/03/2025
I	Revenue from operations	II.1	8,103.38	6,907.75
II	Other Income	II.2	3.95	-
III	Total Income (I+II)		8,107.33	6,907.75
	Expenses:			
	(a) Purchase Cost of materials	II.3	4,954.93	3,020.39
	(b) Changes in inventories of finished goods and work-in- progress	II.4	(2,066.09)	(455.78)
	(c) Employee benefits expense	II.5	1,108.20	1,031.42
	(d) Finance costs	II.6	244.89	86.15
	(e) Depreciation and amortisation expense	I.10	90.98	69.63
	(f) Other expenses	II.7	3,063.17	2,584.32
IV	Total expenses		7,396.08	6,336.14
V	Profit /(Loss) before tax and Exceptional Items (III-IV)		711.25	571.62
VI	Exceptional Items			-
VII	Profit /(Loss) before tax (V-VI)		711.25	571.62
VIII	Tax expense:			
	(a) Current tax expense		183.04	150.63
	(b) Deferred tax charge/(credit)		(1.44)	(6.43)
			181.61	144.20
IX	Profit after tax for the year (VII-VIII)		529.65	427.41
X	Earnings per share (face value of Rs. 5/- each):	II.8		
	(a) Basic (in Rs.)		5.89	5.32
	(b) Diluted (in Rs.)		5.89	5.32

Note: The above statement should be read with the Significant Accounting Policies and Notes on Financial Statements appearing in Annexure IV

For and on the behalf of the Board of Directors
Unisem Agritech Limited



Honnebagi Nagappa Devakumar

Honnebagi Nagappa Devakumar
Managing Director
DIN: 07586484

Place: *Ranebennur*
Date: *25/05/2026*

STATEMENT OF CASH FLOW FOR THE YEAR ENDING ON 31ST MARCH 2026

(Rs. in Lakhs)

Particulars	For the year Ended	For the year Ended
	31-03-2026	31-03-2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Extraordinary items	711.25	571.62
Adjustment For:		
(a) Depreciation and Amortization	90.98	69.63
(b) Interest Charges	206.33	68.78
(c) Loan Processing Fees	34.59	15.03
(d) Provision for Gratuity	22.72	16.16
(e) Bad debts Written off	8.43	0.72
(f) Interest Income	(3.95)	-
Operating Profit before Working Capital Changes	1,070.35	741.94
Adjustment For :		
(a) (Increase)/Decrease in Inventories	(2,137.20)	(481.71)
(b) (Increase)/Decrease in Trade Receivables	(1,139.77)	(417.65)
(c) (Increase)/Decrease in Loans & Advances	(123.37)	(68.15)
(d) (Increase)/Decrease in Current Investments	-	-
(e) Increase /(Decrease) in Trade Payables	682.47	654.74
(f) Increase/(Decrease) in Other current Liabilities	(134.40)	(58.92)
(g) Increase/(Decrease) in Short term provisions	(89.92)	(68.23)
(h) Increase/(Decrease) in Long term provisions	(56.57)	-
(i) Increase/(Decrease) in Other non-current liabilities	36.85	31.64
(j) Increase/(Decrease) in Other non-current assets	5.84	(1.68)
CASH GENERATED FROM OPERATIONS	(1,885.70)	331.96
Less : Direct Taxes paid	(115.00)	(108.00)
CASH FLOW BEFORE EXTRAORDINARY ITEMS	(2,000.70)	223.96
NET CASH FROM OPERATING ACTIVITIES (A)	(2,000.70)	223.96
B. CASH FLOW FROM INVESTING ACTIVITIES		
Fixed Assets Purchased (Net)	(236.31)	(380.10)
Fixed Assets Sold during the year (Net)	-	-
Interest Income received	3.95	-
NET CASH FROM INVESTING ACTIVITIES (B)	(232.36)	(380.10)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Borrowings	11,835.87	6,766.84
Repayment of Borrowings	(11,329.40)	(6,187.99)
Proceeds from Issue of Share Capital	2,145.00	-
Issue Expense on account of IPO of shares	(334.82)	-
Dividend Paid	-	-
Interest Paid	(206.33)	(68.78)
Loan Processing Fees Paid	(34.59)	(15.03)
NET CASH FLOW IN FINANCING ACTIVITIES (C)	2,075.74	495.04
NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	(157.31)	338.89
Opening Balance – Cash & Cash Equivalent	405.85	66.96
Closing Balance – Cash & Cash Equivalent	248.54	405.85



For and on the behalf of the Board of Directors
 Unisem Agritech Limited

Honnebagi Nagappa Devakumar

Honnebagi Nagappa Devakumar
 Managing Director
 DIN: 07586484

Place: *Ranabennur*
 Date: *25/05/2026*

DECLARATION

PURSUANT TO REGULATION 33(3)(d) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Date: May 25, 2026

To,

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Fort,

Mumbai – 400001

Scrip Code: 544648

Company: Unisem Agritech Limited

Subject: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we hereby declare that the Statutory Auditors of the Company, M/s SKSVM & Co., Chartered Accountants (FRN: 002045S), Bengaluru sssM/s SKSVM & Co., Chartered Accountants (FRN: 002045S), Bengaluru), have issued the Audit Report with Qualified Opinion on the Audited Financial Results/Financial Statements of the Company for the Financial Year ended March 31, 2026.

The qualification pertains to non-provisioning/non-recognition of interest liability, if any, on delayed payments to Micro and Small Enterprises under the provisions of the Micro, Small and Medium Enterprises Development Act, 2006 (“MSME Act”).

The management is in the process of identifying and reconciling vendor confirmations and related interest implications, wherever applicable.

This declaration is issued in compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Kindly take the same on record.

For **Unisem Agritech Limited**

HONNEBAGI NAGAPPA DEVAKUMAR
MANAGING DIRECTOR
DIN: 07586484

Annexure – B: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for appointment of Internal Auditor

INTERNAL AUDITOR FOR FY 2026-27

SR. NO.	PARTICULARS	DISCLOSURE OF INTERNAL AUDITOR
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Mr. Sanjeev M Balikai, (Membership No. 277680) of M/s Neelakari Mahindrakar Associates, Chartered Accountant Firm (Firm Registration No.- 002459S) as an Internal Auditor for FY 2025-26
2.	Date and term of appointment	Date: 25.05.2026 Term: FY 2026-27
3.	Brief profile	M/s Neelakari Mahindrakar Associates, Chartered Accountant Firm (Firm Registration No.- 002459S) registered with the Institute of Chartered Accountant of India. It has principal office at No. 50/51, First Floor, Swimming pool Complex, N.C Market, Hubli- 580029, Karnataka, and three branches at Dharwad, Bangalore and Hyderabad, having more than 35 years of experience. The firm is primarily engaged in service of Internal audit and Statutory Audit of Banks and public/private Ltd Companies, Firms, Trust and Individual.
4.	Disclosure of relationships between directors	Not Applicable

Unisem Agritech Limited

(Erstwhile Unisem Agritech Private Limited)

Registered office

RS No.11B/2A/4, Magoda Village,
Near KSRTC Bus Depot,
Ranebennur, Dist. Haveri,
Karnataka, India, 581115.



www.unisem.in

Corporate office

29. New # 2, 7th Main,
21st Cross, CHBCS layout,
Vijayanagar, Bangalore,
Karnataka. India, 560040.

CEO/CFO CERTIFICATION**FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026**

To,
The Board of Directors
Unisem Agritech Limited

We, the undersigned, in our respective capacities as Chief Executive Officer / Managing Director and Chief Financial Officer of Unisem Agritech Limited ("the Company"), hereby certify that:

1. We have reviewed the Financial Statements and Cash Flow Statement of the Company for the financial year ended March 31, 2026 and to the best of our knowledge and belief:
 - a. these statements do not contain any materially untrue statement or omit any material fact or contain any misleading statement; and
 - b. these statements together present a true and fair view of the affairs of the Company and are in compliance with applicable Accounting Standards, provisions of the Companies Act, 2013 and other applicable laws and regulations.
2. To the best of our knowledge and belief, no transactions entered into by the Company during the financial year are fraudulent, illegal or violative of the Company's policies or applicable laws.
3. We accept responsibility for establishing and maintaining adequate internal financial controls and have evaluated the effectiveness of such controls pertaining to financial reporting.
4. We have disclosed to the Auditors and Audit Committee, wherever applicable:
 - a. deficiencies in the operation of internal financial controls, if any;
 - b. significant changes in accounting policies, if any; and
 - c. instances of fraud, if any, involving management or employees having significant role in internal control systems.
5. The Financial Statements, related records and supporting documents are being placed before the Audit Committee and Board of Directors for their review and approval.

Unisem Agritech Limited
(Erstwhile Unisem Agritech Private Limited)

Registered office

RS No.11B/2A/4, Magoda Village,
Near KSRTC Bus Depot,
Ranebennur, Dist. Haveri,
Karnataka, India, 581115.

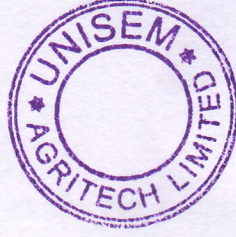
**Corporate office**

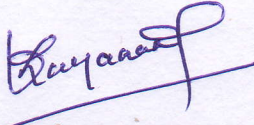
29. New # 2, 7th Main,
21st Cross, CHBCS layout,
Vijayanagar, Bangalore,
Karnataka. India, 560040.

This certificate is issued for placing before the Audit Committee and Board of Directors of the Company.

For Unisem Agritech Limited


Mr. B. H Devasingh Naik
Managing Director / CEO




Mr. Venkataramana R.
Chief Financial Officer

Date: 25.05.2026

Place: Ranebennur

Unisem Agritech Limited

(Erstwhile Unisem Agritech Private Limited)

Registered office

RS No.11B/2A/4, Magoda Village,
Near KSRTC Bus Depot,
Ranebennur, Dist. Haveri,
Karnataka, India, 581115.



www.unisem.in

Corporate office

29. New # 2, 7th Main,
21st Cross, CHBCS layout,
Vijayanagar, Bangalore,
Karnataka. India, 560040.



SKSVM & Co.

CHARTERED ACCOUNTANTS



www.sksvm.com



weassist@sksvm.com

CA SHARAD K.J. FCA | CA KUSHAL M.V. FCA

H.O. - BENGALURU

#116/1 (43), Kumar Square, 3rd Floor,

Opp. C. Krishniah Chetty & Sons,

7th Main, 5th Block, Jayanagar,

Bengaluru - 560 041 ☎ 080 4374 9071

📞 91766 86034, 89511 76745

INDEPENDENT CHARTERED ACCOUNTANT'S CERTIFICATE ON STATEMENT OF
DEVIATION IN UTILISATION OF IPO PROCEEDS

To,

The Board of Directors

UNISEM AGRITECH LIMITED

RS No. 11B/2A/4, Magoda Village,
Near KSRTC Bus Depot
Ranebennur, Haveri,
Karnataka, India -380051

Background

We have been engaged to issue this certificate in connection with the statement of utilisation of proceeds from the Initial Public Offering (IPO) of UNISEM AGRITECH LIMITED ('the Company') as at 31st March 2026 (hereinafter referred to as "the Statement"). The Statement has been prepared by the management of the Company for submission to BSE EMERGE in accordance with the terms of the Offer Document and applicable listing requirements.

The preparation of the Statement is the responsibility of the Company's management, including the preparation and maintenance of all accounting and other relevant supporting records and documents. Our responsibility is to provide a reasonable assurance opinion on the utilisation of IPO proceeds based on the procedures performed.

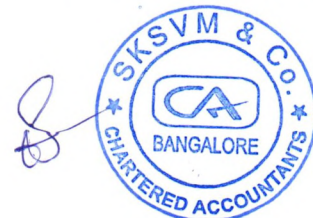
Management's Responsibility

The management of the Company is responsible for the preparation and presentation of the Statement of Utilisation of IPO Proceeds and for ensuring that the proceeds are utilised in accordance with the objectives as stated in the Prospectus dated 15.12.2025 filed with BSE.

Practitioner's Responsibility

Pursuant to the requirements of the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India ("ICAI"), our responsibility is to provide a reasonable assurance whether the utilisation of IPO proceeds is in accordance with the stated objectives.

We conducted our engagement in accordance with the said Guidance Note and the ethical requirements issued by ICAI. This Guidance Note requires that we comply with ethical requirements and plan and perform the engagement to obtain reasonable assurance about whether the Statement is free from material misstatement.



Procedures Performed

The procedures performed by us include:

- Verification of the Statement with the books of account and other relevant records maintained by the Company.
- Examination of supporting documents including bank statements, mutual fund statements, vendor invoices and utilisation schedules.
- Review of the Offer Document and related Board approvals.
- Obtaining written representations from management regarding the correctness and completeness of the information.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion (Reasonable Assurance)

Based on the procedures performed and the information and explanations given to us, in our opinion, the Statement of Utilisation of IPO Proceeds as at 31st March, 2026, which forms part of this certificate as Annexure A, is true and correct, and the Company has, in all material respects, utilised the IPO proceeds in accordance with the objectives stated in the Offer Document.

Restriction on Use

This certificate is issued solely for the purpose of submission to BSE and should not be used for any other purpose without our prior written consent.

For S K S V M & Co

Chartered Accountant

Firm's Registration No: 002045S



Shiva Kumara G V

Partner

M.No: 232286

UDIN: 26232286HDCFOE8626

Date: 25-05-2026



ANNEXURE A

(Rs in lakhs)

S No	Objects of issue as disclosed in offer document	original allocation till march 31, 2026	Amount Utilized till March 31, 2026	Remarks, If any
1	To meet the working capital requirement	1,106.00	1,106.00	
2	To Repay the Banking Facilities availed by the company	575.00	575.00	
3	General Corporate Purpose	207.24	129.18	Original allocation of 207.24 was reduced to 129.18 to fund the shortfall in actualized Issue related expenses
4	Issue related expenses	256.76	334.82	Actual issue expenses incurred were higher than estimated. The overrun of 78.06 was met out of the General corporate Purpose, as permitted by the prospectus.
	Total	2,145.00	2,145.00	



Annexure – E: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for appointment of Secretarial Auditor and Internal Auditor

SECRETARIAL AUDITOR FOR 5 Years (subject to shareholder approval in AGM)

SR. NO.	PARTICULARS	DISCLOSURE OF SECRETARIAL AUDITOR
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Mr. M V Bhat, Practising Company Secretary FCS Membership No. 12261, Certificate of Practice No. 19221 and Peer Review Board Certificate No. 4993/2023 valid till 30-11-2028] as a Secretarial Auditor for FY 2025-26
2.	Date and term of appointment	Date: 25.05.2026 (subject to shareholder approval in AGM) Term: 5 years (from FY 2026-27 to FY 2030-31)
3.	Brief profile	Mr. M V Bhat, Practising Company Secretary (FCS Membership No. 12261), Certificate of Practice No. 19221] and Peer Review Board Certificate No. 4993/2023 valid till 30-11-2028] registered with the Institute of Company Secretary of India. It has principal office at Bengaluru, having more than 10 years of experience. He is primarily engaged in service of Secretarial Compliances, Corporate and Secretarial Laws and Corporate Governances.
4.	Disclosure of relationships between directors	Not Applicable

Unisem Agritech Limited

(Erstwhile Unisem Agritech Private Limited)

Registered office

RS No.11B/2A/4, Magoda Village,
Near KSRTC Bus Depot,
Ranebennur, Dist. Haveri,
Karnataka, India, 581115.



www.unisem.in

Corporate office

29. New # 2, 7th Main,
21st Cross, CHBCS layout,
Vijayanagar, Bangalore,
Karnataka. India, 560040.