



USG Tech Solutions Limited

CIN: L29109TG1999PLC032129

Date: 15.10.2026

To,
The Deputy General Manager
Department of Corporate Services
The Bombay Stock Exchange Limited
P.J. Tower, Dalal Street
Mumbai- 400001

General Manager
Listing Exchange
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata – 700001

BSE Scrip Code: 532402

ISIN: INE718B01017

Sub: Outcome of (05/2026-2027) Board Meeting held on Thursday October 15th, 2026.

Dear Sir/Ma'am,

In terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"), we hereby inform that Board of Directors in its meeting held on today i.e. August 13, 2026 at 02:00 P.M. and concluded at 05:00 PM inter alia considered and approved the following: -

1. Declaration of Unaudited Standalone and Consolidated Financial Results, duly reviewed by Audit Committee, along with Limited Review Report for the quarter ended 30th September, 2026(**Annexure- I**).
2. Certificate of Non-Applicability of Regulation 32 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 (**Annexure- II**)
3. Declaration pursuant to Regulation 33(3) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 (**Annexure- III**)

Kindly take the above document on record and acknowledge.

Thanking You.

**Yours faithfully,
For USG Tech Solutions Limited**

**SERVESH
GUPTA**
Servesh Gupta
**Managing
Director**
DIN: 01451093

Digitally signed by
SERVESH GUPTA
Date: 2026.10.15
05:11:35 +05'30'



404, 4th Floor, My Home Tycoon, Lifestyle Building,
Begumpet, Hyderabad, Telangana-500016
Email id: secretarial@usgtechsolutions.com
Telephone number: 011 41315203
Website: www.usgtechsolutions.com

Corporate Office: 506-509, Devika Towers, Chander
Nagar, Ghaziabad, Uttar Pradesh, 201011
Email id: secretarial@usgtechsolutions.com
Telephone number: 011 41315203
Website: www.usgtechsolutions.com

USG TECH SOLUTIONS LIMITED
CIN:L72200TG1999PLC032129

Regd Office :- H.NO:9/HIG-A&10/HIG, Vasista Bhavan, 4th Floor, APHB Colony, Indira Nagar, Gachibowli Hyderabad Telangana 500032
Corporate Office :- office no 506 507 508 Devika Towers Chander Nagar, Chander Nagar, Ghaziabad, Ghaziabad, Uttar Pradesh, India, 201011
Website: www.usgtechsolutions.com, Email Id: Secretarial @usgtechsolutions.com
Contact :01141315203

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER ENDED 30TH SEP, 2026

		(In Lakhs.)				
Particulars		Quarter ending			Half Year ended	
		3 Months ended	Preceding 3 Months ended	Corresponding 3 months ended in the previous year	6 Months ended	Preceding 6 Months ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025
		Ind AS	Ind AS	Ind AS	Ind AS	Ind AS
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	0.00	0.00	0.00	0.00	0.00
II	Other Income from Operations	0.07	0.16	0.07	0.23	0.21
III	Total income from Operations (a+b)	0.07	0.16	0.07	0.23	0.21
IV	Expenditures					
	Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00
	Purchase of Stock in trade	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of Finished goods, stock-in-trade and work in progress	0.00	0.00	0.00	0.00	0.00
	Employees benefits expense	0.00	0.90	2.16	0.90	5.31
	Finance Costs	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortisation expenses	0.00	0.01	0.09	0.01	0.19
	Other expenses	2.44	6.86	0.97	9.31	7.31
	Total Expenditures (IV)	2.44	7.77	3.21	10.21	12.81
V	Profit/(loss) before exceptional items and tax (III-IV)	-2.37	-7.61	-3.14	-9.98	-12.59
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) before tax (V-VI)	-2.37	-7.61	-3.14	-9.98	-12.59
VIII	Tax Expenses:	0.00	0.00	0.00	0.00	0.00
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00
IX	Profit / (Loss) / for the period from continuing operations	-2.37	-7.61	-3.14	-9.98	-12.59
X	Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
XI	Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(loss) for the period (IX+XII)	-2.37	-7.61	-3.14	-9.98	-12.59
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
XV	Total comprehensive income for the period (XIII+XIV) (Comprising profit (loss) and other comprehensive income for the period	-2.37	-7.61	-3.14	-9.98	-12.59
XVI	Earning per equity share (for continuing operation)					
	(1) Basic	-0.01	-0.02	-0.01	-0.03	-0.03
	(2) Diluted	-0.01	-0.02	-0.01	-0.03	-0.03
XVII	Earning per equity share (for discontinuing operation)					
	(1) Basic					
	(2) Diluted					
XVIII	Earning per equity share (for discontinuing operation and continuing operation)					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00

- The Company is primarily engaged in the business of Software Development/IT which is single segment as per Accounting Standard (AS) 17 issued by the institute of Chartered Accountants of India.
- With effect from 1st April, 2021, the Company has adopted IND AS (Indian Accounting Standards) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- The above results have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at the respective meeting held on 15.10.2026. The Statutory Auditor of the Company have carried out a Limited Review of the results of the quarter ended Sep 30,2026. The IND AS complaint Financial Results pertaining to quarter ended 30.09.2026 has not been subjected to Limited Review. However, the management has exercised necessary due diligence to ensure that financial results provide a true and fair view of its affairs.
- Previous Periods/Year Figures have been reclassified/regrouped wherever necessary in order to make them comparable.

On & Behalf of Board of USG Tech Solutions Limited
**SERVESH
GUPTA**

Digitally signed by
SERVESH GUPTA
Date: 2026.10.15 05:11:55
+05'30'

Servesh Gupta
Managing Director
DIN: 01451093

Date: 15.10.2026
Place: New Delhi

USG TECH SOLUTIONS LIMITED
CIN:L72200TG1999PLC032129

Regd Office :- H.NO:9/HIG-A&10/HIG, Vasista Bhavan, 4th Floor, APHB Colony, Indira Nagar, Gachibowli Hyderabad , Telangana 500032

Corporate Office :- office no 506 507 508 509 Devika Towers Chander Nagar, Chander Nagar, Ghaziabad, Ghaziabad, Uttar Pradesh, India, 201011

Website: www.usgtechsolutions.com, Email Id: Secretarial @usgtechsolutions.com

Contact :01141315203

(Rs. In Lakhs)	
Particulars	Standalone
Assets	30.09.2026
	Unaudited
Non Current assets	
Property,Plant and equipment	1.66
Capital work-in-progress	-
Investment property	-
Goodwill	-
Other intangible assets	-
Intangible assets under development	166.61
Biological assets other than bearer plants	-
Investment accounted for using equity method	-
Non-current financial assets	168.27
Non-current investment	1,823.68
Trade receivable,non-current	-
Loans,non-current	1,399.68
Other non-current financial assets	-
Total non-current financial assets	3,223.35
Deferred tax assets (net)	-
Other non-current assets	27.69
Total non-current assets	3,419.32
Current assets	
Inventories	-
Current Financial assets	
Current investments	-
Trade receivables,current	685.73
Cash and Cash equivalents	0.85
Bank Balance other than cash and cash equivalents	2.85
Loans,current	-
Other current financial assets	-
Total current financial assets	689.43
Current tax assets (net)	-
Other current assets	-
Total current assets	4,108.75
Non-current assets classified as held for sale	-
Regulatory deferral account debit balance and related deferred tax assets	-
Total assets	4,108.75
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity Share Capital	3,941.42
Other equity	-221.83
Total equity attributable to owners of parent	3,719.59
Non controlling interest	-
Total equity	3,719.59
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	383.54
Trade payables, non current	-
Other non-current financial liabilities	-
Total-Non-current financial liabilities	383.54
Provisions,non-current	-
Deferred tax liabilities (net)	3.44
Deferred government grants,Non-current	-
Other current liabilities	-
Total-Non-current liabilities	386.97
Current Liabilities	
Current financial Liabilities	
Borrowings, current	-
Trade payables, current	-
Other current financial liabilities	-
Total current financial liabilities	-
Other current liabilities	2.19
Provision, current	-
Current tax liabilities (Net)	-
Deferred government grants,current	-
Total current liabilities	2.19
Liabilities directly associated with assets in disposal group classified as held for sale	-
Regulatory deferral account credit balances and related deferred tax liabilities	-
Total liabilities	389.16
Total equity and liabilities	4,108.75

USG Tech Solutions Limited

Regd Office :- H.NO:9/HIG-A&10/HIG, Vasista Bhavan, 4th Floor, APHB Colony, Indira Nagar, Gachibowli Hyderabad Telangana 500032
Corporate Office :- office no 506 507 508 509 Devika Towers Chander Nagar, Chander Nagar, Ghaziabad, Ghaziabad, Uttar Pradesh, India, 201011
Website: www.usgtechsolutions.com, Email Id: Secretarial @usgtechsolutions.com
Contact :011-41315203

Particulars		As at 30.09.2026		As at 31.03.2026	
		Unaudited		Audited	
A	CASH FLOW FROM OPERATING ACTIVITIES				
	Net profit before tax as per Profit and Loss Account	-	-9.98		-16.87
	Adjustments for :-				
	Dividend Income	-0.23	-	-0.49	
	Depreciation and Amortization Expenses	0.01	-	0.37	
	Share of Loss of Zeal Apartment	-	-	-0.09	
	Interest Income	-	-	-0.10	
		-	-0.22		-0.31
	Operating Profit before Working Capital Changes	-	-10.21		-17.18
	Adjustment for :-	-	-		
	Increase / Decrease in Other Current Assets	2.54	-	0.09	
	Increase / Decrease in Other Non Current Assets	-0.09	-	-0.05	
	Increase / Decrease in Other Non Current Financial Assets	-	-	0.09	
	Increase in Short Financial Liabilities	-	-	3.36	
	Increase / Decrease in Short Current Liabilities			-0.08	
		-	2.45		3.41
	Cash Generated from Operations	-	-7.76		-13.77
	Adjustment for :-	-	-		
	Provision for Income Tax	-	-	-	
	Provision for Deferred Tax Liabilities	-	-	-	
		-	-		
	Net Cash Generated from Operating Activities	-	(7.76)		(13.77)
		-	-		
B	CASH FLOW FROM INVESTING ACTIVITIES	-	-		
	Purchases/Sale of Fixed Assets	-	-	-	
	Purchases of Non-current Investment	-	-	-	
	Movement in Loans & Advances and other Assets	-	-	-	
		-	-		
	Net Cash Received from Investing Activities	-	-		-
C	CASH FLOW FROM FINANCING ACTIVITIES	-	-		
	Proceeds from Long Term Borrowings	7.20	-	13.99	
	Dividend Income	0.23	-	0.49	
	Interest Income	-	-	0.10	
	Net Cash Received from Financing Activities	-	7.43		14.58
		-	-		
D	Net Increase/Decrease in Cash and Cash Equivalent	-	(0.33)		0.81
	Add : Opening Balance of Cash and Cash Equivalent	-	4.03		1.62
		-	-		
	Closing Balance of Cash and Equivalent Cash	-	3.70		2.44

SERVESH GUPTA Digitally signed by
SERVESH GUPTA
Date: 2026.10.15
05:12:27 +05'30'

USG TECH SOLUTIONS LIMITED

CIN:L72200TG1999PLC032129

Regd Office :- H.NO:9/HIG-A&10/HIG, Vasista Bhavan, 4th Floor, APHB Colony, Indira Nagar, Gachibowli Hyderabad Telangana 500032
Corporate Office :- office no 506 507 508 509 Devika Towers Chander Nagar, Chander Nagar, Ghaziabad, Ghaziabad, Uttar Pradesh, India, 201011

Website: www.usgtechsolutions.com, Email Id: Secretarial @usgtechsolutions.com

Contact :01141315203

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER ENDED 30TH SEP 2026

(In Lakhs.)

Particulars	Quarter ending			Half year ended		Year ended
	3 Months ended	Preceding 3 Months ended	Corresponding 3 months ended in the previous year	6 Months ended	Corresponding 6 months ended in the previous year	Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Ind AS	Ind AS	Ind AS	Ind AS	Ind AS	Ind AS
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	-	-	-	-	-	-
II Other Income from Operations	0.07	0.16	0.07	0.23	0.21	0.59
III Total income from Operations (a+b)	0.07	0.16	0.07	0.23	0.21	0.59
IV Expenditures						
Cost of Materials consumed	-	-	-	-	-	-
Purchase of Stock in trade	-	-	-	-	-	-
Changes in inventories of Finished goods, stock-in-trade and work in progress	-	-	-	-	-	-
Employees benefits expense	-	0.90	2.16	0.90	5.31	4.34
Finance Costs	4.53	4.37	4.35	8.90	8.55	17.31
Depreciation and amortisation expenses	-	0.01	0.38	0.01	0.76	1.57
Other expenses	2.46	6.90	1.08	9.36	7.56	14.39
Total Expenditures (IV)	6.99	12.18	7.97	19.17	22.18	37.61
V Profit/(loss) before exceptional items and tax (III-IV)	(6.92)	(12.02)	(7.90)	(18.94)	(21.97)	(37.02)
VI Exceptional items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	(6.92)	(12.02)	(7.90)	(18.94)	(21.97)	(37.02)
VIII Tax Expenses:	-	-	-	-	-	-
(1) Current Tax	-	-	-	-	-	-
(2) Deferred Tax	-	-	-	-	-	-
IX Profit / (Loss) / for the period from continuing operations	(6.92)	(12.02)	(7.90)	(18.94)	(21.97)	(37.02)
X Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI Tax Expense of discontinued operations	-	-	-	-	-	-
XII Profit/(Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII Profit/(loss) for the period (IX+XII)	(6.92)	(12.02)	(9.37)	(18.94)	(22.83)	(37.02)
XIV Other Comprehensive Income	-	-	-	-	-	-
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV Total comprehensive income for the period (XIII+XIV) (Comprising profit (loss) and other comprehensive income for the period)	(6.92)	(12.02)	(9.37)	(18.94)	(22.83)	(37.02)
XVI Earning per equity share (for continuing operation)						
(1) Basic	-0.02	-0.03	-0.02	-0.05	-0.06	-0.09
(2) Diluted	-0.02	-0.03	-0.02	-0.05	-0.06	-0.09
XVII Earning per equity share (for discontinuing operation)						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII Earning per equity share (for discontinuing operation and continuing operation)						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00

NOTE:1

Company has consolidated the Financial Results with RI Pty Ltd. (Foreign wholly owned subsidiary),
Niskarsh Properties Private Limited (Wholly Owned Subsidiary) and Zeal Apartment LLP (Subsidiary)

On & Behalf of Board of USG Tech Solutions Limited

SERVESH GUPTA

Digitally signed by SERVESH
GUPTA
Date: 2026.10.15 05:12:38 +05'30'

Date: 15.10.2026

Place: New Delhi

Servesch Gupta

Managing Director

DIN: 01451093

USG TECH SOLUTIONS LIMITED
CIN:L72200TG1999PLC032129

Regd Office :- H.NO:9/HIG-A&10/HIG, Vasista Bhavan, 4th Floor, APHB Colony, Indira Nagar, Gachibowli Hyderabad , Telangana 500032

Corporate Office :- office no 506 507 508 509 Devika Towers Chander Nagar, Chander Nagar, Ghaziabad, Ghaziabad, Uttar Pradesh, India, 201011

Website: www.usgtechsolutions.com, Email Id: Secretarial @usgtechsolutions.com

Contact :01141315203

(Rs. In Lakhs)	
Particulars	Consolidated
Assets	30.09.2026
	Unaudited
Non Current assets	
Property,Plant and equipment	524.32
Capital work-in-progress	-
Investment property	-
Goodwill	-
Other intangible assets	-
Intangible assets under development	166.61
Biological assets other than bearer plants	-
Investment accounted for using equity method	-
Non -current financial assets	690.93
Non-current investment	2,708.03
Trade receivable,non-current	3.36
Loans,non-current	1,399.68
Other non-current financial assets	-
Total non-current financial assets	4,111.07
Deferred tax assets (net)	-
Other non-current assets	27.69
Total non-current assets	4,829.69
Current assets	
Inventories	-
Current Financial assets	
Current investments	-
Trade receivables,current	685.73
Cash and Cash equivalents	5.12
Bank Balance other than cash and cash equivalents	2.85
Loans,current	-
Other current financial assets	-
Total current financial assets	693.71
Current tax assets (net)	-
Other current assets	-
Total current assets	5,523.40
Non-current assets classified as held for sale	-
Regulatory deferral account debit balance and related deferred tax assets	-
Total assets	5,523.40
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity Share Capital	-
Other equity	-
Total equity attributable to owners of parent	-
Non controlling interest	-
Total equity	-
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	1,773.00
Trade payables, non current	-
Other non-current financial liabilities	-
Total-Non-current financial liabilities	1,773.00
Provisions,non-current	-
Deferred tax liabilities (net)	3.44
Deferred government grants,Non-current	-
Other current liabilities	-
Total-Non-current liabilities	1,776.43
Current Liabilities	
Current financial Liabilities	
Borrowings, current	-
Trade payables, current	-
Other current financial liabilities	-
Total current financial liabilities	-
Other current liabilities	27.38
Provision, current	-
Current tax liabilities (Net)	-
Deferred government grants,current	-
Total current liabilities	27.38
~~Liabilities directly associated with assets in disposal group classified as held for sale~~	~~-~~
Regulatory deferral account credit balances and related deferred tax liabilities	-
Total liabilities	1,803.81
Total equity and liabilities	5,523.40

USG Tech Solutions Limited

CIN:L72200TG1999PLC032129

Regd Office :- H.NO:9/HIG-A&10/HIG, Vasista Bhavan, 4th Floor, APHB Colony, Indira Nagar, Gachibowli Hyderabad Telangana 500032

Corporate Office :- office no 506 507 508 509 Devika Towers Chander Nagar, Chander Nagar, Ghaziabad, Ghaziabad, Uttar Pradesh, India, 201011

Website: www.usgtechsolutions.com, Email Id: Secretarial @usgtechsolutions.com Tel: +91 11 4131 5203

Consolidated Cash Flow Statement for the year ended 30th Sep 2026

(Rs.in Lakhs)

Particulars		As at 30 Sep 2026	As at 31st March 2026
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net profit before tax as per Profit and Loss Account	-18.94	(37.02)
	Adjustments for :-		
	Account Written of		
	Depreciation and Amortization Expenses	0.01	1.57
	Dividend	-0.23	-0.49
	Finance cost		17.31
	Interest Income		-0.10
		-0.22	18.29
	Operating Profit before Working Capital Changes	-19.16	-18.73
	Adjustment for :-		
	Change in Trade Payables	-	0.47
	Change in Other Payables	2.67	(5.62)
	Change in other Current Liabilities	-0.23	
	Change in Trade Receivables	-	0.00
	Change in Other Receivables	-	0.09
	Change in Non Current Assets	-	(5.02)
	Change in Non Current Financial Assets	-	0.00
	Change in Other Loans and Advances	-	(0.00)
	Change in Current Current Liabilities	-	(0.06)
		2.44	(10.14)
	Cash Generated from Operations	(16.71)	(28.87)
	Adjustment for :-		
	Consolidatin Historical Balance		7.65
	Net Cash Generated from Operating Activities	(16.71)	(21.22)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchases of Non-current Investment	-	-
	Movement in Loans & Advances and other Assets	-	-
	Net Cash Received from Investing Activities	0.00	0.00
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Issue of Share Capital		
	Repayment / Proceeds from Long Term Borrowings	16.20	23.03
	Finance cost	0.23	(17.31)
	Dividend	-	0.49
	Interest Income	-	0.10
	Increase in Deferred Tax Liabilities	-	-
	Net Cash Received from Financing Activities	16.43	6.31
D	Net Increase/Decrease in Cash and Cash Equivalent	(0.29)	(14.91)
	Add : Opening Balance of Cash and Cash Equivalent	8.28	23.19
	Closing Balance of Cash and Equivalent Cash	7.99	8.28


 Digitally signed
 by SERVESH
 GUPTA
 Date: 2026.10.15
 05:13:04 +05'30'



M J R A & Associates

CHARTERED ACCOUNTANTS

(M) +9810331606 Ph.: 22451606, 43028544 • E-mail: mukesh@mjra.co.in

• Website: <http://www.mjra.co.in>

Ref. No.....

Date.....

Limited Review Report

Review Report on quarterly Financial Results and Year to Date Results of The Company Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To
Board of Directors,
USG Tech Solutions Limited

Review Report to USG Tech Solutions Limited

1. We have reviewed the accompanying statement of Unaudited Standalone financial results of **M/S USG Tech Solutions Limited** for the period 1st JUL 2026 to 30 SEP 2026 (2nd Quarter) and Year to Date Results. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial information performed by independent auditor of the entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

For M J R A & Associates
Chartered Accountants
FRN: 013850N


Mukesh Kumar Grover
(M.no: 093304)

Place: New Delhi
Date: 15.10.2026

UDIN: 26093304MQGUTZ6248

Branch: 102, B-3 Prerna Complex
Subhash Chowk, Laxmi
Nagar, Delhi -110092

Head Office: 18 Plot No. 2, Pocket P-7,
Krishna SAS Ltd. Greater Noida
Gautam Budh Nager (U.P.) 201301



M J R A & Associates

CHARTERED ACCOUNTANTS

(M) +9810331606 Ph.: 22451606, 43028544 • E-mail: mukesh@mjra.co.in

• Website: <http://www.mjra.co.in>

Ref. No.....

Date.....

Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF

USG Tech Solutions Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of USG Tech Solutions Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net loss after tax and total comprehensive loss of its associates and joint ventures for the quarter and Six Month ended 30.09.2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended and Six Month 30.09.2025, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

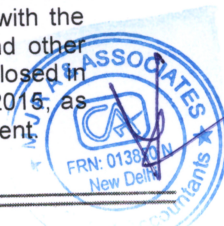
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities: (indicate list of entities included in the consolidation similar to the requirement for audited consolidated results)

- Zeal Apartment LLP
- Niskarsh Properties Private Limited
- RIS – Australia

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Branch: 102, B-3 Prerna Complex
Subhash Chowk, Laxmi
Nagar, Delhi -110092

Head Office: 18 Plot No. 2, Pocket P-7,
Krishna SAS Ltd. Greater Noida
Gautam Budh Nager (U.P.) 201301

6. The consolidated unaudited financial results includes the interim financial statements/ financial information/ financial results of 3 subsidiaries which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results total revenue of Rs. 0.07 and 0.07, net profit/(loss) after tax of Rs. (6.92) and Rs. (7.90) total comprehensive income / loss of Rs.(0.7) Lakhs for the quarter ended 30.09.2026 and Rs. (0.21) Lakh for the six months ended on 30th September, 2025. Respectively, and cash flows (net) of Rs. (0.34) for the quarter ended 30.09.2025, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of net profit/(loss) after tax of Rs. (7.90) Lakh and Rs.(14.92) Lakh and total comprehensive income / loss of Rs (0.07) Lakh for the for the quarter ended 30.09.2025 and Rs. (0.21) Lakh for the six months ended on 30th September, 2025 respectively, as considered in the consolidated unaudited financial results, in respect of 3(Three) associates, based on their interim financial statements/ financial information/ financial results which have not been reviewed/audited by their auditors. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

Place: New Delhi
Date: 15.10.2026
UDIN : 26093304AWZHAX7321

For M J R A & Associates.
Chartered Accountants
FRN : 013850N


Mukesh Kumar Grover
(M.no: 093304)





USG Tech Solutions Limited

CIN: L29109TG1999PLC032129

(Annexure- II)

Date: 15.10.2026

To,
The Deputy General Manager
Department of Corporate Services
The Bombay Stock Exchange Limited
P.J. Tower, Dalal Street
Mumbai- 400001

General Manager
Listing Exchange
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata – 700001

BSE Scrip Code: 532402

ISIN: INE718B01017

Sub: Non-Applicability of Regulation 32 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015.

Dear Sir/Ma'am,

Pursuant to the Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby confirms, that there have been no public issue proceeds raised from the Initial Public Issue (IPO), Further Public Issue (FPO), Right Issue, Preferential Issue, etc. during the reporting quarter ended on 30th September, 2026.

Hence, the statement of deviation(s) or variation(s) under Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the Company.

We request you to kindly take note of this information on your record and acknowledge.

**Yours faithfully,
For USG Tech Solutions Limited**

**SERVESH
GUPTA**
Digitally signed by
SERVESH GUPTA
Date: 2026.10.15
05:10:38 +05'30'

**Servesh Gupta
Managing Director
DIN: 01451093**



404, 4th Floor, My Home Tycoon, Lifestyle Building,
Begumpet, Hyderabad, Telangana-500016
Email id: secretarial@usgtechsolutions.com
Telephone number: 011 41315203
Website: www.usgtechsolutions.com

Corporate Office: 506-509, Devika Towers, Chander
Nagar, Ghaziabad, Uttar Pradesh, 201011
Email id: secretarial@usgtechsolutions.com
Telephone number: 011 41315203
Website: www.usgtechsolutions.com



USG Tech Solutions Limited

CIN: L29109TG1999PLC032129

Annexure III

October 15, 2026

To
The Board of Directors
M/s USG Tech Solutions Limited
office no 506 507 508 509 Devika Towers
Chander Nagar, Ghaziabad, Uttar Pradesh, 201011

BSE Scrip Code: 532402

ISIN: INE718B01017

Subject: Certificate under Regulation 33(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

I, the Undersigned, in my respective capacity as Managing Director of **USG Tech Solutions Limited** to the best of my knowledge and belief certify that the Unaudited Standalone Financial Results for the Quarter ended 30th September, 2026, do not contain the false or misleading statement or figures and do not omit any material fact which may make the statement or figures contained therein misleading.

The Declaration is given in compliance to Regulation 33(2) of the SEBI Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

Request you to kindly take this declaration on your records.

For **USG Tech Solutions Limited**

SERVESH Digitally signed by
GUPTA SERVESH GUPTA
Date: 2026.10.15
05:10:58 +05'30'

Servesh Gupta
Managing Director
DIN: 01451093



404, 4th Floor, My Home Tycoon, Lifestyle Building,
Begumpet, Hyderabad, Telangana-500016
Email id: secretarial@usgtechsolutions.com
Telephone number: 011 41315203
Website: www.usgtechsolutions.com

Corporate Office: 506-509, Devika Towers, Chander
Nagar, Ghaziabad, Uttar Pradesh, 201011
Email id: secretarial@usgtechsolutions.com
Telephone number: 011 41315203
Website: www.usgtechsolutions.com