CIN No: L01100KA2016PLC096390
Email ID: info@unisem.in
Contact No: +91 9741077783
GSTIN: 29AACCU0211G1ZR

OUTCOME OF THE BOARD MEETING

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

Date: November 02, 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, 02nd November, 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 **04/2026-27 Meeting of the Board of Directors** of **Unisem Agritech Limited** was held today, i.e. **Monday, 02nd November, 2026**, has inter-alia transacted the following business:

The meeting commenced at **12:30 P.M.** and concluded at **05:00 P.M.**

The Board of Directors, inter alia, considered and approved/noted the following matters:

1. Un-audited Financial Results for the half year ended 30 September 2026: The Board considered and approved the **Unaudited Financial Results of the Company for the half year ended 30 September 2026**, as reviewed and recommended by the Audit Committee.

2. Limited review report issued by the Statutory Auditors: The Limited Review Report issued by the Statutory Auditors in respect of the aforesaid financial results was also reviewed and noted by the Board.

A copy of the Unaudited Financial Results along with the Limited Review Report of the Statutory Auditors is enclosed herewith as **Annexure I**.

3. Internal Audit Report: Took note of the Internal Audit Report for Q4 of the FY 2025- 26, Q1 and Q2 of the FY 2026-27.

4. Management Representation Letter: Took note of the Management Representation Letter dated 27.10.2026 provided to the Statutory Auditors for issuing Limited Review Report of the un-audited financial results for the half-year ended 30th September, 2026.

5. Related Party Transactions undertaken during the Half- Year ended on 30th September,2026: Took note of the Related Party Transactions undertaken during the Half- Year ended on 30th September,2026 as recommended by Audit Committee.

6. Contracts and arrangements to be entered in the register maintained under section 189 of the companies act, 2013: Approved and took note of the same.

7. MD, CEO and CFO Certification: Took note of CEO and CFO Certification for the Financial Year ended March 31, 2026 (attached in Annexure-II).

8. Revision in Remuneration of Whole-time Directors: Based on the recommendation of the Nomination and Remuneration Committee in the meeting held on 31.10.2026, the Board approved the revision in the remuneration payable to the following Whole-time Directors, pursuant to their voluntary relinquishment of a portion of their existing remuneration in the interest and benefit of the company with a view to optimise the company's operating costs, w.e.f **01 October 2026** as follows and all other terms and conditions of their respective appointments remain unchanged:

- Mr. Anil K. N. has relinquished **50% of his existing monthly remuneration**.
- Mr. Dharanendra H. Gouda has relinquished **40% of his existing monthly remuneration**.

9. Revision in Remuneration of the Chief- Executive Officer: Based on the recommendation of the Nomination and Remuneration Committee in the meeting held on 31.10.2026, the Board approved the revision in the remuneration payable to **Mr. B. H. Devasingh Naik, Chief Executive Officer**, pursuant to his voluntary relinquishment of a portion of his existing remuneration in the interest and benefit of the company with a view to optimise the company's operating costs, w.e.f **01 October 2026** as follows and all other terms and conditions of their respective appointments remain unchanged:

- Mr. B. H. Devasingh Naik has relinquished **28% of his existing monthly remuneration.**

10. Corporate Social Responsibility Obligation for FY 2026–27: Based on the recommendation of the Corporate Social Responsibility Committee in the meeting held on 02.11.2026 at 12:00 p.m, the Board considered and approved the Corporate Social Responsibility obligation of the Company for the financial year 2026–27.

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The Board also approved the set-off of the eligible excess CSR expenditure incurred during the previous financial year against the CSR obligation for FY 2026–27, in accordance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder.

Accordingly, the Board approved the proposed CSR expenditure and activities for the financial year 2026–27, based on the recommendations of the Corporate Social Responsibility Committee.

11. **Other Matters**

The Board also took note of, inter alia:

- The Statement of Investor Complaints for the quarter ended 30 September 2026, as per which no investor complaint was received during the period; and
- The Reconciliation of Share Capital Audit Report for the quarter ended 30 September 2026.

This is for your information and record.

For **Unisem Agritech Limited**

BOBBY SETH
Digitally signed by BOBBY SETH
Date: 2026.11.02 17:27:34 +05'30'

Ms. Bobby Seth
Compliance Officer & Company Secretary
Membership No.- A65589

Encl: 1.
Annexure – I: Limited Review Report by Statutory Auditors, Un- Audited Financial Statement as on 30.09.2026
Annexure – II: MD, CEO & CFO Certification

S K S V M & Co.
CHARTERED ACCOUNTANTS
www.sksvm.com weassist@sksvm.com
CA VINOD M.BAGADE. FCA | CA SHIVAKUMARA G.V. FCA

H.O. : BENGALURU
#116/1 (143), Kumar Square, 3rd Floor,
Opp. C. Krishniah Chetty & Sons,
7th Main, 5th Block, Jayanagar,
Bengaluru - 560 041 ✆ 83174 00411

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of the Company for the half-year ended 30 September 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Unisem Agritech Limited
RS No. 11B/2A/4, Magoda Village, Near KSRTC Bus Depot,
Ranebennur, Haveri, Karnataka - 581115

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Unisem Agritech Limited** ("the Company") for the half-year ended 30 September 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be

SKSVM & Co. BANGALORE CHARTERED ACCOUNTANTS

disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

5. The Statement includes the figures for the corresponding half-year ended 30 September 2025, which have been approved by the Company's Board of Directors but have not been subjected to review by us. Our conclusion is not modified in respect of this matter.

For **S K S V M & Co.**
Chartered Accountants
Firm Registration No.: 002045S

Shivakumara G V
Partner
Membership No.: 232286
UDIN: 26232286FXCKGR4278

Place: Bengaluru
Date: 02.11.2026

UNISEM AGRITECH LIMITED

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

CIN: L01100KA2016PLC096390

Unaudited Statement of Assets and Liabilities for the Half year ended as at 30/09/2026

(₹ in Lakhs)

	Particulars	For the Half year ended as at 30/09/2026 (Un-Audited)	For the Half year ended as at 30/09/2025 (Un-Audited)	For the Year ended as at 31/03/2026 (Audited)
I	**EQUITY AND LIABILITIES**			
	1 Shareholders' funds			
	(a) Share Capital	566.60	401.60	566.60
	(b) Reserves and surplus	3,045.13	907.63	2,732.88
	(c) Money received against share warrants	-	-	-
	Sub Total Shareholder's Funds	**3,611.73**	**1,309.23**	**3,299.48**
	2 Non-current liabilities			
	(a) Long-term borrowings	635.78	909.92	780.19
	(b) Net Deferred tax liabilities	-	-	-
	(c) Other Non-current liabilities	278.14	251.09	262.84
	(d) Long-term provisions	65.88	115.13	65.46
	Sub Total Non Current Liabilities	**979.80**	**1,276.14**	**1,108.49**
	3 Current liabilities			
	(a) Short-term borrowings	1,900.69	1,634.34	916.47
	(b) Trade payables			
	i) Due to MSME	1,285.30	1,164.53	1,186.69
	ii) Due to Others	1,150.95	360.61	798.17
	(c) Other current liabilities	284.76	229.17	627.71
	(d) Short-term provisions	357.68	282.13	353.31
	Sub Total Current Liabilities	**4,979.38**	**3,671.00**	**3,882.35**
	TOTAL	**9,570.92**	**6,256.33**	**8,290.31**
II.	**ASSETS**			
	1. Non-current assets			
	(a) Property Plant & Equipments and Intangible Assets			
	(i) Property Plant & Equipments	720.50	742.73	755.87
	(ii) Intangible Assets	7.21	8.95	8.28
	(iii) Capital work-in-progress	-	-	-
	(iv) Intangible assets under development	-	-	-
	(b) Non Current Investments	-	-	-
	(c) Deferred Tax Assets	52.40	55.99	50.14
	(d) Long-term Loans and Advances	-	-	-
	(e) Other Non Current Assets	8.86	8.86	8.86
	Sub Total Non Current Assets	**788.96**	**816.53**	**823.15**
	2. Current assets			
	(a) Current Investments	-	-	-
	(b) Inventories	4,503.90	2,618.85	4,114.39
	(c) Trade receivables	3,771.78	2,362.87	2,432.28
	(d) Cash and cash equivalents	239.53	287.04	248.54
	(e) Short-term loans and advances	266.75	171.04	671.95
	(f) Other Current Assets	-	-	-
	Sub- Total Current Assets	**8,781.96**	**5,439.80**	**7,467.15**
	TOTAL	**9,570.92**	**6,256.33**	**8,290.31**

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

Beeranahalli Hemlanaik Devasinghnaik
CEO
PAN : ATMPD9178M

Dharanendra Halappa Gouda
Whole-time director
DIN: 07602434

Venkataramana Ramalingam
CFO
PAN: ACBPV9961C

Honnebagi Nagappa Devakumar
Managing Director
DIN: 07586484

Bobby Seth
Company Secretary
Membership No : A65589

Place: Ranebennur
Date: 02.11.2026

UNISEM AGRITECH LIMITED
RS No. 11B/2A/4, Magoda Village, Near KSRTC Bus Depot, Ranebennur, Haveri, Karnataka, India, 581115
CIN: L01100KA2016PLC096390

STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2026

(₹ in Lakhs Except EPS and Face Value of Share)

	Particulars	For the period 01/04/2026 to 30/09/2026 *(Un-Audited)*	For the period 01/04/2025 to 30/09/2025 *(Un-Audited)*	For the year ended 31/03/2026 *(Audited)*
I	Revenue from operations	5,870.83	5,133.79	8,103.38
II	Other Income	7.23	0.66	3.95
III	**Total Income (I+II)**	**5,878.06**	**5,134.45**	**8,107.33**
	Expenses:			
	(a) Purchase Cost of materials	2,482.89	2,602.29	4,954.93
	(b) Changes in inventories of finished goods and work-in- progress	(385.09)	(588.39)	(2,066.09)
	(c) Employee benefits expense	581.67	567.70	1,108.20
	(d) Finance costs	201.65	119.16	244.89
	(e) Depreciation and amortisation expense	59.08	47.70	90.98
	(f) Other expenses	2,516.63	1,922.95	3,063.17
IV	**Total expenses**	**5,456.83**	**4,671.42**	**7,396.08**
V	**Profit /(Loss) before tax and Exceptional Items (III-IV)**	**421.23**	**463.03**	**711.25**
VI	**Exceptional Items**			
VII	**Profit /(Loss) before tax (V-VI)**	**421.23**	**463.03**	**711.25**
VIII	**Tax expense:**			
	(a) Current tax expense	121.51	120.74	183.04
	(b) Short or excess provision of tax	(10.27)	-	-
	(c) Deferred tax charge/(credit)	(2.26)	(7.28)	(1.44)
		108.98	**113.45**	**181.61**
IX	**Profit after tax for the year (VII-VIII)**	**312.25**	**349.58**	**529.65**
X	**Earnings per share (face value of ₹ 5/- each):**			
	(a) Basic (in ₹)	2.76*	4.35*	5.89
	(b) Diluted (in ₹)	2.76*	4.35*	5.89
	* *Not Annualised*			

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

Beeranahalli Hemlanaik Devasinghnaik
CEO
PAN : ATMPD9178M

Dharanendra Halappa Gouda
Whole-time director
DIN: 07602434

Venkataramana Ramalingam
CFO
PAN: ACBPV9961C

Honnebagi Nagappa Devakumar
Managing Director
DIN: 07586484

Bobby Seth
Company Secretary
Membership No : A65589

Place: Ranebennur
Date: 02.11.2026

UNISEM AGRITECH LIMITED
RS No. 11B/2A/4, Magoda Village, Near KSRTC Bus Depot, Ranebennur, Haveri, Karnataka, India, 581115
CIN: L01100KA2016PLC096390

STATEMENT OF UN-AUDITED CASH FLOW FOR THE PERIOD ENDING ON 30TH SEPTEMBER 2026

(₹ in Lakhs)

Particulars	For the period 01.04.2026 to 30.09.2026 (Un-Audited)	For the year Ended 31-03-2026 (Audited)
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Extraordinary items	421.23	711.25
Adjustment For :		
(a) Depreciation and Amortization	59.08	90.98
(b) Interest Charges	168.61	206.33
(c) Loan Processing Fees	29.09	34.59
(d) (Gain)/Loss on Sale of Assets	(0.80)	
(e) Provision for Gratuity	0.49	22.72
(f) Bad debts Written off	-	8.43
(g) Interest Income	(5.64)	(1.95)
Operating Profit before Working Capital Changes	**672.07**	**1,070.35**
Adjustment For		
(a) (Increase)/Decrease in Inventories	(389.51)	(2,137.20)
(b) (Increase)/Decrease in Trade Receivables	(1,339.50)	(1,139.77)
(c) (Increase)/Decrease in Loans & Advances	455.20	(123.37)
(d) Increase /(Decrease) in Trade Payables	451.41	682.47
(e) Increase/(Decrease) in Other current Liabilities	(342.95)	(134.40)
(f) Increase/(Decrease) in Short term provisions	(106.87)	(89.92)
(g) Increase/(Decrease) in Long term provisions	(0.06)	(56.57)
(h) Increase/(Decrease) in Other non-current liabilities	15.30	36.85
(i) Increase/(Decrease) in Other non-current assets	-	5.84
CASH GENERATED FROM OPERATIONS	(584.90)	(1,885.70)
Less Direct Taxes paid	(50.00)	(115.00)
CASH FLOW BEFORE EXTRAORDINARY ITEMS	**(634.90)**	**(2,000.70)**
NET CASH FROM OPERATING ACTIVITIES (A)	**(634.90)**	**(2,000.70)**
B CASH FLOW FROM INVESTING ACTIVITIES		
Fixed Assets Purchased (Net)	(22.76)	(236.31)
Fixed Assets Sold during the year (Net)	0.93	-
Interest Income received	5.64	3.95
NET CASH FROM INVESTING ACTIVITIES (B)	**(16.21)**	**(232.36)**
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Borrowings (Including Overdraft Account Transactions)	6,024.17	11,835.87
Repayment of Borrowings (Including Overdraft Account Transactions)	(5,184.36)	(11,329.40)
Proceeds from Issue of Share Capital	-	2,145.00
Issue Expense on account of IPO of shares	-	(334.82)
Dividend Paid	-	-
Interest Paid	(168.61)	(206.33)
Loan Processing Fees Paid	(29.09)	(34.59)
NET CASH FLOW IN FINANCING ACTIVITIES (C)	**642.10**	**2,075.74**
NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	(9.01)	(157.31)
Opening Balance – Cash & Cash Equivalent	**248.54**	**405.85**	
Closing Balance – Cash & Cash Equivalent	**239.53**	**248.54**

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

Beeranahalli Hemlanaik Devasinghnaik
CEO
PAN : ATMPD9178M

Dharanendra Halappa Gouda
Whole-time director
DIN: 07602434

Venkataramana Ramalingam
CFO
PAN: ACBPV9961C

Honnebagi Nagappa Devakumar
Managing Director
DIN: 07586484

Bobby Seth
Company Secretary
Membership No : A65589

Place: Ranebennur
Date: 02.11.2026

Explanatory notes to the Statement of Unaudited Financial results for the half year ended 30th September, 2026.

1) The above Financial Results which are published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed and recommended by the Audit Committee and have been approved by the Board of Directors at its Meeting held on 02-11-2026.

2) The Financial Results have been subjected to limited review by the Statutory Auditors of the Company and they have expressed an unmodified audit opinion.

3) The comparative figures for the previous period/year have been re-grouped, re-classified and rearranged, wherever necessary, to conform to the current period's classification and presentation and to comply with the applicable requirements of Schedule III to the Companies Act, 2013.

4) The Earnings Per Share (EPS) for the half-year ended September 30, 2025, has been computed based on the weighted average number of equity shares outstanding during the pre-IPO period. Subsequent to this period, the Company issued additional equity shares pursuant to its Initial Public Offering (IPO). Accordingly, the EPS for the comparative period is based on a lower equity share base and is not directly comparable with the EPS for the current period.

UNISEM AGRITECH LIMITED

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MD, CEO & CFO Certificate under Regulation 32(2)(a) of SEBI (LODR) Regulation, 2015

for the half year ended 30th September, 2026

To,
The Board of Directors
Unisem Agritech Limited

We, the undersigned, in our respective capacities as Managing Director, Chief Executive Officer 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 half year ended on 30th September, 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.

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

For **Unisem Agritech Limited**

Mr. H N Devakumar	**Mr. B. H Devasingh Naik**	**Mr. Venkataramana R.**
Managing Director	**CEO**	**CFO**
Din: 07586484		

Date: 02.11.2026
Place: Ranebennur

UNISEM AGRITECH LIMITED