



October 23, 2026

National Stock Exchange of India Ltd.

Exchange Plaza, C – 1, Block G
Bandra-Kurla Complex, Bandra (E),
Mumbai-400 051
Symbol: UNIECOM

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001
Scrip Code: 544227

Subject: Outcome of Board Meeting held on October 23, 2026

Dear Sir/Madam,

Greetings from Unicommerce eSolutions Limited.

We wish to inform you that pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') as amended, the Board of Directors of the Company ('the Board'), at its Meeting held today, i.e., Friday, the 23rd day of October, 2026, has inter-alia:-

1. Approved the Audited Financial Results (Standalone and Consolidated) along with the Audit Reports of the Company for the quarter and half year ended 30th September, 2026.

Copy of the said results along with the Audit Reports issued by the Statutory Auditors of the Company are enclosed herewith for your record.

2. Approved the appointment of Mr. Prankur Chaturvedi (Membership Number – A-38999) as the Company Secretary (Key Managerial Personnel) of the Company, with immediate effect i.e. October 23, 2026.

The details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with read with Para A of Part A of Schedule III of the SEBI Listing Regulations and SEBI circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 are given in enclosed '**Annexure- A**' herewith for your record.

The same will be available on the website of the Company at <https://unicommerce.com/investor-relations/>

The Board Meeting commenced at 04:15 P.M. and concluded at 4:45 P.M.

Unicommerce eSolutions Ltd.

Registered Office: Mezzanine Floor, A-83, Okhla Industrial Area Phase-II, New Delhi 110020 India
Corporate Office: M3M Urbana Business Park, Tower B, 9th Floor, Sector 67, Gurugram 122001, Haryana, India
Tel +91-888 7790 22, email: contactus@unicommerce.com | **Web:** www.unicommerce.com
CIN: L74140DL2012PLC230932



Please take the aforementioned information in your record and oblige.

Thanking you,
For Unicommerce eSolutions Limited

**Kapil
Makhija**

Kapil Makhija
Managing Director and CEO
DIN: 07916109
Encl.: as above

Price Waterhouse Chartered Accountants LLP

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors
Unicommerce eSolutions Limited
Mezzanine Floor, A-83
Okhla Industrial Area, Phase-II,
New Delhi 110020

Report on the Audit of the Standalone Financial Results

Opinion

1. We have audited the accompanying standalone quarterly financial results of Unicommerce eSolutions Limited (hereinafter referred to as "the Company") for the quarter ended September 30, 2026 and the year to date results for the period from April 01, 2026 to September 30, 2026, attached herewith, the Statement of Standalone Assets and Liabilities as on that date and the Statement of Standalone Cash Flows for the half-year ended on that date (the "Standalone Financial Results") which are included in the accompanying 'Statement of audited Ind AS standalone financial results for the quarter and half year ended September 30, 2026' (the Statement), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015").
2. In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, 2015 in this regard; and
 - (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended September 30, 2026 as well as the year to date results for the period from April 01, 2026 to September 30, 2026 and also the Statement of Standalone Assets and Liabilities as at September 30, 2026 and the Statement of Standalone Cash Flows for the half-year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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T: +91 (124) 6169910

Registered office and Head office: 11-A, Vishnu Digamber Marg, Sucheta Bhawan, New Delhi - 110002

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016 (ICAI registration number before conversion was 012754N).

INDEPENDENT AUDITOR'S REPORT

To the Members of Unicommerce eSolutions Limited
Report on the Audit of the Standalone Financial Results
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Management's Responsibilities for the Standalone Financial Results

4. These quarterly Standalone Financial Results as well as the year to date Standalone Financial Results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information, the Statement of Standalone Assets and Liabilities and the Statement of Standalone Cash Flows in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

7. Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.
8. As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



INDEPENDENT AUDITOR'S REPORT

To the Members of Unicommerce eSolutions Limited
Report on the Audit of the Standalone Financial Results
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- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with an annual statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012745N/N500016



Amit Peswani
Partner
Membership Number 501213
UDIN: 26501213BWVSDA9004

Place: Gurugram
Date: October 23, 2026

Unicommerce eSolutions Limited

(CIN: L74140DL2012PLC230932)

Regd. Office: Mezzanine Floor, A-83, Okhla Industrial Area, Phase II, New Delhi - 110020.

Statement of audited Ind AS standalone financial results for the quarter and half year ended September 30, 2026

Particulars	(In Rs. million except per share data)					
	For the quarter ended September 30, 2026	For the quarter ended June 30, 2026	For the quarter ended September 30, 2025	For the half year ended September 30, 2026	For the half year ended September 30, 2025	For the year ended March 31, 2026
	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
Revenue from contract with customers	339.40	312.83	296.54	652.23	573.88	1,198.96
Other income	14.71	13.20	6.64	27.91	13.30	33.33
Total income (I)	354.11	326.03	303.18	680.14	587.18	1,232.29
Expenses						
Employee benefits expense	158.62	149.31	123.69	307.93	240.42	507.57
Server hosting expense	13.14	11.94	10.41	25.08	19.74	41.73
Finance costs	1.16	1.23	1.42	2.39	2.89	5.56
Depreciation and amortisation expense	5.80	5.76	5.09	11.56	9.53	19.77
Other expenses	64.09	64.19	75.46	128.28	142.87	271.00
Total expense (II)	242.81	232.43	216.07	475.24	415.45	845.69
Profit before tax (III = I-II)	111.30	93.60	87.11	204.90	171.73	386.60
Current tax	27.99	24.13	20.92	52.12	39.13	89.47
Adjustment of tax relating to earlier periods	-	-	-	-	-	3.68
Deferred tax charge/(credit)	1.43	(0.20)	1.74	1.23	4.55	6.17
Income tax expense (IV)	29.42	23.93	22.66	53.35	43.68	99.32
Profit for the period/year (V = III-IV)	81.88	69.67	64.45	151.55	128.05	287.28
Other comprehensive income						
Item not to be reclassified to profit or loss in subsequent period/year:						
Re-measurement gain/(loss) on defined benefit plans	0.16	(2.78)	(0.17)	(2.62)	(1.17)	1.03
Income tax effect	(0.04)	0.70	0.04	0.66	0.29	(0.26)
Other comprehensive income for the period/year, net of tax (VI)	0.12	(2.08)	(0.13)	(1.96)	(0.88)	0.77
Total comprehensive income for the period/year, net of tax (VII = V+VI)	82.00	67.59	64.32	149.59	127.17	288.05
Paid-up equity share capital [nominal value of share Re. 1]	112.38	112.38	111.37	112.38	111.37	112.38
Other Equity						2,127.34
Earnings per equity share [nominal value of share is Re. 1 each] (not annualised for quarter/period)	0.69	0.59	0.56	1.28	1.14	2.51
Basic earnings per equity share [In Rs.]	0.69	0.59	0.56	1.27	1.13	2.49
Diluted earnings per equity share [In Rs.]						



Unicommerce eSolutions Limited

(CIN: L74140DL2012PLC230932)

Regd. Office: Mezzanine Floor, A-83, Okhla Industrial Area, Phase II, New Delhi - 110020.

Statement of standalone assets & liabilities

(In Rs. millions except per share data)

	Particulars	As at September 30, 2026	As at March 31, 2026
		(Audited)	(Audited)
A	ASSETS		
	Non-current assets		
	Property, plant and equipment	11.40	11.53
	Right-of-use assets	50.30	58.04
	Intangible assets	16.11	17.31
	Financial assets		
	Investments	1,635.88	1,636.94
	Other financial assets	77.59	316.11
	Deferred tax assets (net)	19.78	20.35
	Total Non-Current Assets	1,811.06	2,060.28
	Current assets		
	Financial assets		
	Investments	395.10	311.87
	Trade receivables	62.48	69.15
	Cash and cash equivalent	13.55	19.01
	Bank balances other than cash and cash equivalent	30.50	30.50
	Other financial assets	544.02	109.58
	Other current assets	33.36	32.87
	Total Current Assets	1,079.01	572.98
	Total assets	2,890.07	2,633.26
B	EQUITY AND LIABILITIES		
	Equity		
	Equity share capital	112.38	112.38
	Other Equity	2,317.74	2,127.34
	Total equity	2,430.12	2,239.72
	Liabilities		
	Non-Current liabilities		
	Financial Liabilities		
	Lease liabilities	40.95	48.21
	Provisions	27.88	23.93
	Total Non-Current liabilities	68.83	72.14
	Current liabilities		
	Financial Liabilities		
	Lease liabilities	12.73	12.20
	Trade and other payables		
	- total outstanding dues of micro and small enterprises	0.70	0.60
	- total outstanding dues other than micro and small enterprises	108.73	88.51
	Other financial liabilities	29.86	42.51
	Provisions	19.31	15.01
	Other current liabilities	159.65	127.67
	Current tax liabilities (net)	60.14	34.90
	Total Current liabilities	391.12	321.40
	Total liabilities	459.95	393.54
	Total equity and liabilities	2,890.07	2,633.26



Unicommerce eSolutions Limited

(CIN: L74140DL2012PLC230932)

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Statement of standalone cash flows

		(In Rs. millions except per share data)	
Particulars		For the half year ended September 30, 2026	For the half year ended September 30, 2025
		(Audited)	(Audited)
Cash flow from operating activities			
Profit before tax for the period		204.90	171.73
Adjustment to reconcile profit before tax for the period to net cash flows:			
Depreciation of property, plant and equipment		2.62	2.07
Amortisation of Intangible assets		1.20	-
Depreciation of right of use of assets		7.74	7.47
(Gain)/loss on sale of property, plant and equipment		(0.10)	(0.01)
Share-based payment expense		41.87	26.70
Loss allowance on financial assets		2.65	-
Finance Costs - Interest on lease liability		2.39	2.89
Income on financial instruments at fair value through fair value profit and loss		(10.27)	(4.88)
Unwinding of discount on financial assets at amortised cost		(0.25)	(0.07)
Interest income on bank deposits		(16.82)	(6.56)
Loss on Modification of lease liability		-	1.80
Gain on sale of investments		(0.47)	(0.52)
Operating profits before working capital changes		235.46	200.62
Working capital adjustments:			
Increase/(decrease) in trade payables and other payables		20.32	20.05
Increase/(decrease) in provisions		5.64	(12.00)
Increase/(decrease) in other liabilities and other financial liabilities		25.52	4.75
Decrease/(increase) in trade receivables		4.02	39.81
Decrease/(increase) in other assets and other financial assets		(2.94)	23.00
Cash generated from operations		288.02	276.23
Income taxes paid (net of refund)		(26.87)	(36.65)
A	Cash flow from operating activities (A)	261.15	239.58
Cash flow from investing activities			
Purchase of property, plant and equipment		(8.78)	(4.23)
Proceeds from sale of property, plant and equipment		0.17	0.01
Investment in bank deposits		(176.40)	(29.82)
Investment in mutual fund		(80.00)	(219.98)
Redemption of mutual fund		7.50	20.00
Interest received on bank deposits		0.02	0.03
B	Cash used in investing activities (B)	(257.49)	(233.99)
Cash flow from financing activities			
Proceeds from issue of equity shares		-	0.01
Payment of principal portion of lease liabilities		(6.73)	(6.15)
Payment of interest portion of lease liabilities		(2.39)	(2.90)
C	Cash used in financing activities (C)	(9.12)	(9.04)
Net increase/(decrease) in cash and cash equivalents (A+B+C)		(5.46)	(3.45)
Cash and cash equivalents at the beginning of the period		19.01	23.03
Cash and cash equivalents at the end of the period		13.55	19.58
Components of cash and cash equivalents:			
Balances with banks:			
- on current account		6.05	19.58
- deposits with original maturity for less than 3 months		7.50	-
Total cash and cash equivalents		13.55	19.58
Non-cash financing and investing activities			
Partial settlement of a purchase consideration through the issue of shares		-	939.97



Unicommerce eSolutions Limited

(CIN: L74140DL2012PLC230932)

Regd. Office: Mezzanine Floor, A-83, Okhla Industrial Area, Phase II, New Delhi - 110020.

Notes to statement of audited Ind AS standalone financial results for the quarter and half year ended September 30, 2026

- 1 The above audited Ind AS standalone financial results for the quarter and half year ended September 30, 2026 have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of Companies Act, 2013 (the Act) read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) issued by Ministry of Corporate affairs and reviewed by the Audit Committee and then approved by the Board of Directors of the Company in their respective meetings held on October 23, 2026.
- 2 The Chief Executive officer (Chief Operating Decision Maker "CODM") primarily focuses on software and platform service relating to supply chain management across geographies which are reported in the monthly financial information for making the decisions on operating matters. Accordingly, the Company operates only in one reportable segment i.e. providing solutions related to supply chain management.
- 3 During the year ended March 31, 2026, the Company had recognised a provision of Rs. 1.50 million towards additional remuneration payable to the Independent Directors, in accordance with the provisions of Section 197 of the Companies Act, 2013, read with Schedule V thereto. During the quarter ended September 30, 2026, the aforesaid provision was reversed, based on the recommendation of the Nomination and Remuneration Committee which superseded the earlier resolution passed by the Board of directors.
- 4 The results for the quarter and half year ended September 30, 2026 are available on the company website (URL: <https://www.unicommerce.com>), Bombay Stock Exchange of India Limited website (URL: www.bseindia.com/corporates) and the National Stock Exchange of India Limited website (URL: <https://www.nseindia.com/corporates>).

For Unicommerce eSolutions Limited
CIN: L74140DL2012PLC230932



Kapil Makhija
Managing Director & CEO
(DIN: 07916109)
Place of Signature: Gurugram
Date: October 23, 2026



Price Waterhouse Chartered Accountants LLP

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors
Unicommerce eSolutions Limited
Mezzanine Floor, A-83
Okhla Industrial Area, Phase-II,
New Delhi 110020

Report on the Audit of the Consolidated Financial Results

Opinion

1. We have audited the accompanying Statement of Consolidated Financial Results of Unicommerce eSolutions Limited (hereinafter referred to as the "Holding Company") and its subsidiary (holding company and its subsidiary together referred to as "the Group"), (Refer note 2 to the Statement) for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026, the Statement of Consolidated Assets and Liabilities as on that date and the Statement of Consolidated Cash Flows for the half-year ended on that date (the "Consolidated Financial Results") which are included in the accompanying 'Statement of audited Ind AS consolidated financial results for the quarter and half year ended September 30, 2026' ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015").
2. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the report of the other auditor on separate financial information of subsidiary, the Statement:
 - a. includes the results of the following entities:
 - i. Unicommerce eSolutions Limited ("Holding Company")
 - ii. Shipway Technology Private Limited ("Subsidiary")
 - b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, 2015 as amended; and
 - c. gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the Group for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026 and also the Statement of Consolidated Assets and Liabilities as at September 30, 2026 and the Statement of Consolidated Cash Flows for the half-year ended on that date.



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INDEPENDENT AUDITOR'S REPORT

To the Members of Unicommerce eSolutions Limited
Report on the Audit of the Consolidated Financial Results
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Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditor in terms of their report referred to in sub-paragraph 12 of the 'Other Matter' section below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

4. These quarterly Consolidated Financial Results as well as the year to date Consolidated Financial Results have been prepared on the basis of the interim consolidated financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these Consolidated Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information, the Statement of Consolidated Assets and Liabilities and the Statement of Consolidated Cash Flows of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, 2015. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Results by the Directors of the Holding Company, as aforesaid.
5. In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

7. Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion. Reasonable assurance is a high level assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.



INDEPENDENT AUDITOR'S REPORT

To the Members of Unicommerce eSolutions Limited
Report on the Audit of the Consolidated Financial Results
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8. As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors' 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 ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as going concern.
 - Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Consolidated Financial Results, which has been audited by other auditor, such other auditor remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
9. We communicate with those charged with governance of the Holding Company, 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.
10. We also provide those charged with governance with an annual statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
11. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, 2015 as amended, to the extent applicable.



INDEPENDENT AUDITOR'S REPORT

To the Members of Unicommerce eSolutions Limited
Report on the Audit of the Consolidated Financial Results
Page 4 of 4

Other Matter

12. We did not audit the interim financial information of one subsidiary included in the Consolidated Financial Results, whose interim financial information reflect total assets of Rs. 368.14 million as at September 30, 2026, total revenues of Rs. 251.38 million and Rs. 452.25 million, total net loss after tax of Rs. 10.73 million and Rs. 26.44 million, and total comprehensive income of Rs. (10.59) million and Rs. (26.79) million for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026 respectively, and cash outflows (net) of Rs. 18.82 million for the period from April 01, 2026 to September 30, 2026, as considered in the Consolidated Financial Results. These financial information have been audited by other auditor whose report have been furnished to us by the Management and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the reports of the other auditor who issued their unmodified opinion vide their report dated October 22, 2026 and the procedures performed by us as stated in paragraph 3 above.

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

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N / N500016



Amit Peswani
Partner
Membership Number: 501213
UDIN: 26501213PBDDGV4849

Place: Gurugram
Date: October 23, 2026

Unicommerce eSolutions Limited

(CIN: L74140DL2012PLC230932)

Regd. Office: Mezzanine Floor, A-83, Okhla Industrial Area, Phase II, New Delhi - 110020.

Statement of audited Ind AS consolidated financial results for the quarter and half year ended September 30, 2026

Particulars	(In Rs. million except per share data)					
	For the quarter ended September 30, 2026 (Audited)	For the quarter ended June 30, 2026 (Audited)	For the quarter ended September 30, 2025 (Audited)	For the half year ended September 30, 2026 (Audited)	For the half year ended September 30, 2025 (Audited)	For the year ended March 31, 2026 (Audited)
Revenue from contract with customers	590.78	513.70	513.82	1,104.48	963.16	2,043.38
Other income	15.87	14.15	8.52	30.02	16.81	40.84
Total income (I)	606.65	527.85	522.34	1,134.50	979.97	2,084.22
Expenses						
Employee benefits expense	209.04	206.12	169.38	415.16	314.98	685.55
Server hosting expense	19.10	17.78	13.52	36.88	25.94	59.70
Finance costs	1.92	2.12	1.96	4.04	3.50	7.81
Depreciation and amortisation expense	21.47	21.09	20.01	42.56	59.26	99.50
Other expenses	276.74	235.10	239.59	511.84	446.84	943.89
Total expense (II)	528.27	482.21	444.46	1,010.48	850.52	1,796.45
Profit before tax (III = I-II)	78.38	45.64	77.88	124.02	129.45	287.77
Current tax	27.99	24.13	20.92	52.12	39.13	89.47
Adjustment of tax relating to earlier periods	-	-	-	-	-	3.68
Deferred tax charge/(credit)	(13.52)	(25.24)	(0.85)	(38.76)	(6.39)	(9.96)
Income tax expense (IV)	14.47	(1.11)	20.07	13.36	32.74	83.19
Profit for the period/year (V = III-IV)	63.91	46.75	57.81	110.66	96.71	204.58
Other comprehensive income						
Item not to be reclassified to profit or loss in subsequent period/year:						
Re-measurement gain/(loss) on defined benefit plans	0.31	(3.27)	(0.07)	(2.96)	(1.07)	(0.40)
Income tax effect	(0.04)	0.70	0.04	0.66	0.29	(0.26)
Other comprehensive income for the period/year, net of tax (VI)	0.27	(2.57)	(0.03)	(2.30)	(0.78)	(0.66)
Total comprehensive income for the period/year, net of tax (VII = V+VI)	64.18	44.18	57.78	108.36	95.93	203.92
Profit for the period attributable to						
Equity holders of parent	63.91	46.75	57.81	110.66	96.62	204.58
Non-controlling interest	-	-	-	-	0.09	-
	63.91	46.75	57.81	110.66	96.71	204.58
Other comprehensive income/(loss), net of tax attributable to						
Equity holders of parent	0.27	(2.57)	(0.03)	(2.30)	(0.77)	(0.66)
Non-controlling interest	-	-	-	-	(0.01)	-
	0.27	(2.57)	(0.03)	(2.30)	(0.78)	(0.66)
Total comprehensive income for the period/year, net of tax						
Equity holders of parent	64.18	44.18	57.78	108.36	95.85	203.92
Non-controlling interest	-	-	-	-	0.08	-
	64.18	44.18	57.78	108.36	95.93	203.92
Paid-up equity share capital	112.38	112.38	111.37	112.38	111.37	112.38
Other Equity	-	-	-	-	-	1,817.34
Earnings per equity share [nominal value of share is Re. 1 each] (not annualised for quarter/period)						
Basic earnings per equity share [In Rs.]	0.54	0.40	0.51	0.93	0.86	1.79
Diluted earnings per equity share [In Rs.]	0.54	0.39	0.50	0.93	0.85	1.78



Unicommerce eSolutions Limited

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Statement of consolidated assets & liabilities

(In Rs. millions except per share data)

	Particulars	As at September 30, 2026 (Audited)	As at March 31, 2026 (Audited)
A	ASSETS		
	Non-current assets		
	Property, plant and equipment	25.86	15.22
	Right-of-use assets	79.39	91.38
	Goodwill	1,172.10	1,172.10
	Intangible assets	338.53	363.62
	Financial assets		
	Other financial assets	77.59	316.23
	Deferred tax assets	19.78	20.35
	Total Non-Current Assets	1,713.25	1,978.90
	Current assets		
	Financial assets		
	Investments	395.10	311.87
	Trade receivables	135.98	109.92
	Cash and cash equivalent	14.66	35.96
	Bank balances other than cash and cash equivalent	31.50	31.50
	Other financial assets	592.07	198.56
	Other current assets	61.13	59.18
	Total Current Assets	1,230.44	746.99
	Total assets	2,943.69	2,725.89
B	EQUITY AND LIABILITIES		
	Equity		
	Equity share capital	112.38	112.38
	Other Equity	1,966.52	1,817.34
	Total equity	2,078.90	1,929.72
	Liabilities		
	Non-Current liabilities		
	Financial Liabilities		
	Lease liabilities	64.45	75.73
	Provisions	35.91	30.07
	Deferred tax liabilities	33.73	73.72
	Total Non-Current liabilities	134.09	179.52
	Current liabilities		
	Financial Liabilities		
	Borrowings	2.98	-
	Lease liabilities	19.78	18.96
	Trade and other payables		
	- total outstanding dues of micro and small enterprises	0.70	0.60
	- total outstanding dues other than micro and small enterprises	306.03	249.79
	Other financial liabilities	107.12	127.41
	Provisions	23.20	16.77
	Current tax liabilities (net)	54.19	31.83
	Other current liabilities	216.70	171.29
	Total Current liabilities	730.70	616.65
	Total liabilities	864.79	796.17
	Total equity and liabilities	2,943.69	2,725.89



Unicommerce eSolutions Limited

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Statement of consolidated cash flows

		(In Rs. millions except per share data)	
Particulars		For the half year ended	For the half year ended
		September 30, 2026	September 30, 2025
		(Audited)	(Audited)
Cash flow from operating activities			
Profit before tax for the period		124.02	129.45
Adjustment to reconcile profit before tax for the period to net cash flows:			
Depreciation of property, plant and equipment		5.48	3.12
Amortisation of Intangible assets		25.09	46.42
Depreciation of right of use of assets		11.99	9.72
(Gain)/loss on sale of property, plant and equipment		(0.10)	(0.01)
Share-based payment expense		40.82	33.49
Loss allowance on financial assets		19.16	-
Finance Costs - Interest on lease liability		3.74	3.45
Finance Costs - Interest on bank overdraft		0.30	0.05
Income on financial instruments at fair value through fair value profit and loss		(10.27)	(4.88)
Unwinding of discount on financial assets at amortised cost		(0.25)	(0.07)
Interest income on bank deposits		(18.92)	(10.02)
Loss on modification of lease liability		-	1.80
Gain on sale of investments		(0.48)	(0.52)
Operating profits before working capital changes		200.58	212.00
Working capital adjustments:			
Increase/(decrease) in trade payables and other payables		56.35	68.68
Increase/(decrease) in provisions		9.30	(11.65)
Increase/(decrease) in other liabilities and other financial liabilities		31.36	36.00
Decrease/(increase) in trade receivables		(45.21)	38.01
Decrease/(increase) in other assets and other financial assets		16.17	(7.80)
Cash generated from operations		268.55	335.24
Income taxes paid (net of refund)		(29.76)	(38.55)
A Cash flow from operating activities (A)		238.79	296.69
Cash flow from investing activities			
Purchase of property, plant and equipment		(22.44)	(4.69)
Proceeds from sale of property, plant and equipment		0.19	-
Capital work in progress		-	(15.00)
Investment in bank deposits		(177.32)	(38.92)
Redemption of bank deposits		20.00	15.00
Investment in mutual fund		(79.98)	(220.00)
Redemption of mutual fund		7.50	20.00
Interest received on bank deposits		3.48	3.48
B Cash used in investing activities (B)		(248.57)	(240.13)
Cash flow from financing activities			
Proceeds from issue of equity shares		-	0.01
Interest paid on bank overdraft		(0.30)	(0.05)
Payment of principal portion of lease liabilities		(10.46)	(8.17)
Payment of interest portion of lease liabilities		(3.74)	(3.45)
C Cash used in financing activities (C)		(14.50)	(11.66)
Net increase/(decrease) in cash and cash equivalents (A+B+C)		(24.28)	44.90
Cash and cash equivalents at the beginning of the period		35.96	19.72
Cash and cash equivalents at the end of the period		11.68	64.62
Components of cash and cash equivalents:			
Balances with banks:			
- on current account		7.16	64.62
- deposits with original maturity for less than 3 months		7.50	-
Less: Bank overdraft		(2.98)	-
Total cash and cash equivalents		11.68	64.62
Non-cash financing and investing activities			
Partial settlement of a purchase consideration through the issue of shares		-	939.97



Unicommerce eSolutions Limited

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Notes to statement of audited Ind AS consolidated financial results for the quarter and half year ended September 30, 2026

1 The above audited Ind AS consolidated financial results for the quarter and half year ended September 30, 2026 have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of Companies Act, 2013 (the Act) read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) issued by Ministry of Corporate affairs and reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 23, 2026.

2 The consolidated financial results includes results of the following entities, together referred as "Group":

Name of the Entity	The consolidated financial results includes results of the following entities, together referred as "Group":	Consolidated as
Unicommerce eSolutions Limited ('the Company')	-	Parent Company
Shipway Technology Private Limited	100%	Subsidiary

3 The Chief Executive officer (Chief Operating Decision Maker) primarily focuses on software and platform service relating to supply chain management across geographies which are reported in the monthly financial information for making the decisions on operating matters. Accordingly, the group operates only in one reportable segment i.e. providing solutions related to supply chain management.

4 During the year ended March 31, 2026, the Company had recognised a provision of Rs. 1.50 million towards additional remuneration payable to the Independent Directors, in accordance with the provisions of Section 197 of the Companies Act, 2013, read with Schedule V thereto. During the quarter ended September 30, 2026, the aforesaid provision was reversed, based on the recommendation of the Nomination and Remuneration Committee which superseded the earlier resolution passed by the Board of directors.

5 The results for the quarter and half year ended September 30, 2026 are available on the company website (URL: <https://www.unicommerce.com>), Bombay Stock Exchange of India Limited website (URL: www.bseindia.com/corporates) and the National Stock Exchange of India Limited website (URL: <https://www.nseindia.com/corporates>).



For Unicommerce eSolutions Limited
CIN: U74140DL2012PLC230932

Kapil Makhija
Managing Director & CEO
(DIN: 07916109)
Place of Signature: Gurugram
Date: October 23, 2026



Annexure – A

Detailed Disclosure as per Regulation 30 read with Para A of Part A of Schedule III of the SEBI Listing Regulations and SEBI circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

1.	Reason for change viz. appointment, ~~re-appointment, resignation,~~ removal, death or otherwise	Appointment of Mr. Prankur Chaturvedi, a qualified Company Secretary (Membership no. A-38999) on the position of the Company Secretary of the Company.
2.	Date of appointment/ ~~re-appointment/cessation~~ (as applicable) & term of appointment/ ~~re-appointment~~	Appointed as the Company Secretary with effect from October 23, 2026. Term of appointment – Not Applicable
3.	Brief profile (in case of appointment)	Prankur Chaturvedi is an accomplished legal professional and qualified Company Secretary with around 13 years of extensive experience across highly regulated offline and online consumer businesses. He currently serves as the General Counsel at Unicommerce eSolutions Limited (since September 1, 2023), where he also sits on the board of its wholly-owned subsidiary, Shipway Technology Private Limited, as a nominee director representing Unicommerce. A law graduate from Campus Law Centre, University of Delhi, Prankur brings deep impact from his tenure within the AceVector Group (formerly Snapdeal Limited), alongside a distinguished career featuring key roles at marquee MNCs and Indian corporates such as Abbott Healthcare, Cipla Limited, Johnson & Johnson, and OYO Group. Throughout his career, he has developed core expertise in corporate governance, regulatory compliance, litigation management, and complex commercial agreements spanning cross-functional business models and strategic partnerships. Prankur has consistently functioned as a trusted board advisor and legal strategist, playing a pivotal role in major capital market transactions, including the IPOs of both Unicommerce eSolutions Limited and AceVector Limited, while steering crucial corporate developments such as secondary transactions and the acquisition of Shipway Technology Private Limited. Recognized for his leadership and industry excellence, his accolades include Legal Era's "40

Unicommerce eSolutions Ltd.

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Corporate Office: M3M Urbana Business Park, Tower B, 9th Floor, Sector 67, Gurugram 122001, Haryana, India

Tel +91-888 7790 22, email: contactus@unicommerce.com | Web: www.unicommerce.com

CIN: L74140DL2012PLC230932

		Under 40" (2019) and "Emerging Compliance Lawyer of the Year" (2020), as well as the Indian Corporate Counsel Association's "Young Star, Ecommerce" award (2019).
4.	Disclosure of relationships between directors (in case of appointment of a director)	Mr. Prankur Chaturvedi is not related to any other Director on the Board of the Company.

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