Price Waterhouse Chartered Accountants LLP

INDEPENDENT AUDITOR'S REPORT

To,
The Board of Directors
Unicommerce eSolutions Limited (formerly known as Unicommerce eSolutions Private 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 (formerly known as Unicommerce eSolutions Private Limited) (hereinafter referred to as the "Holding Company") and its subsidiary (holding company and its subsidiary together referred to as "the Group") (Refer paragraph 2(a) below) for the quarter ended December 31, 2025 and for the period from April 1, 2025 to December 31, 2025 including the period from April 1, 2025 to June 30, 2025 audited by another firm of chartered accountants on whose report dated August 12, 2025 we have relied upon, which are included in the accompanying 'Statement of audited Ind AS consolidated financial results for the quarter and nine months period ended December 31, 2025' ("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 statements of subsidiary, the Statement :

   a. includes the results of the following entities:
      i. Unicommerce eSolutions Limited (formerly known as Unicommerce eSolutions Private 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 December 31, 2025 as well as the year to date results for the period from April 1, 2025 to December 31, 2025 including the period from April 1, 2025 to June 30, 2025 audited by another firm of chartered accountants on whose report dated August 12, 2025 we have relied upon.

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Registered office and Head office: 11-A, Vishnu Digamber Marg, Sucheta Bhawan, Gate No 2. 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)

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 auditors in terms of their reports referred to in sub-paragraph 13 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 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.

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 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.

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.

Other Matter

12. The consolidated financial results of the Company for the year ended March 31, 2025 and for the quarter and nine months period ended December 31, 2024, were audited by another firm of chartered accountants under the Regulation 33 who, vide their report dated May 05, 2025 and January 31, 2025 respectively, expressed an unmodified opinion on those financial results.

13. We did not audit the interim financial results of one subsidiary included in the Consolidated Financial Results, whose interim financial results reflect total revenues of Rs. 245.51 million and Rs. 634.78 million, total net profit after tax of Rs. 0.20 million and Rs. 1.08 million, and total comprehensive income of Rs. 2.98 million and Rs. 3.95 million for the quarter ended December 31, 2025 and for the period from April 1, 2025 to December 31, 2025 respectively, as considered in the Consolidated Financial Results. These financial results have been audited by other auditor whose report has 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 report of the other auditor who issued unmodified opinion vide their report dated February 13, 2026 and the procedures performed by us as stated in paragraph 11 above.

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

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

Amit Peswani
Partner
Membership Number: 501213

UDIN: 26501213HXEDYN4419
Place: Gurugram
Date: February 14, 2026

Unicommerce eSolutions Limited (Formerly known as Unicommerce eSolutions Private 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 nine months period ended December 31, 2025

(In Rs. million except per share data)

Particulars	For the quarter ended December 31, 2025	For the quarter ended September 30, 2025	For the quarter ended December 31, 2024	For the nine months period ended December 31, 2025	For the nine months period ended December 31, 2024	For the year ended March 31, 2025
	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
Revenue from contract with customers	563.94	513.82	327.40	1,527.10	895.16	1,347.90
Other income	12.22	8.52	15.00	29.03	43.41	54.05
Total income (I)	**576.16**	**522.34**	**342.40**	**1,556.13**	**938.57**	**1,401.95**
Expenses						
Employee benefits expense	178.69	169.38	128.12	493.67	454.50	611.48
Server hosting expense	14.54	13.52	21.67	40.48	46.58	60.53
Finance costs	2.18	1.96	1.29	5.68	4.28	5.77
Depreciation and amortisation expense	20.23	20.01	11.39	79.49	28.39	71.97
Other expenses	261.26	239.59	94.34	708.10	211.70	411.11
Total expense (II)	**476.90**	**444.46**	**256.81**	**1,327.42**	**745.45**	**1,160.86**
Profit before tax (III = I-II)	**99.26**	**77.88**	**85.59**	**228.71**	**193.12**	**241.09**
Current tax	27.15	20.92	9.06	66.28	41.76	65.58
Adjustment of tax relating to earlier periods	-	-	11.38	-	11.38	11.38
Deferred tax charge/(credit)	(1.75)	(0.85)	2.25	(8.14)	(2.78)	(12.08)
Income tax expense (IV)	**25.40**	**20.07**	**22.69**	**58.14**	**50.36**	**64.88**
Profit for the period/year (V = III-IV)	**73.86**	**57.81**	**62.90**	**170.57**	**142.76**	**176.21**
Other comprehensive income/(loss)						
Item not to be reclassified to profit or loss in subsequent years:						
Re-measurement gain/(loss) on defined benefit plans	4.42	(0.07)	2.19	3.35	2.48	2.89
Income tax effect	(0.41)	0.04	(0.51)	(0.12)	(0.58)	(0.78)
Other comprehensive income/(loss) for the period/year, net of tax (VI)	**4.01**	**(0.03)**	**1.68**	**3.23**	**1.90**	**2.11**
Total comprehensive income for the period/year, net of tax (VII = V+VI)	**77.87**	**57.78**	**64.58**	**173.80**	**144.66**	**178.32**
Profit for the period attributable to						
Equity holders of parent	73.86	57.81	63.37	170.57	143.23	176.81
Non-controlling interest	-	-	(0.47)	-	(0.47)	(0.60)
	73.86	**57.81**	**62.90**	**170.57**	**142.76**	**176.21**
Other comprehensive income/(loss), net of tax attributable to						
Equity holders of parent	4.01	(0.03)	1.58	3.23	1.80	2.23
Non-controlling interest	-	-	0.10	-	0.10	(0.12)
	4.01	**(0.03)**	**1.68**	**3.23**	**1.90**	**2.11**
Total comprehensive income for the period, net of tax						
Equity holders of parent	77.87	57.78	64.96	173.80	145.03	179.04
Non-controlling interest	-	-	(0.37)	-	(0.37)	(0.72)
	77.87	57.78	64.58	173.80	144.66	178.32
Paid-up equity share capital	112.39	111.37	102.44	112.39	102.44	103.27
Other Equity						598.22
Earnings per equity share [nominal value of share is Re. 1 each] (not annualised for quarter/ nine months)						
Basic earnings per equity share [In Rs.]	0.63	0.51	0.56	1.51	1.28	1.60
Diluted earnings per equity share [In Rs.]	0.63	0.50	0.56	1.50	1.27	1.58

Unicommerce eSolutions Limited (Formerly known as Unicommerce eSolutions Private Limited)

(CIN: L74140DL2012PLC230932)

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

Notes to statement of audited Ind AS consolidated financial results for the quarter and nine months period ended December 31, 2025

1. The above audited Ind AS consolidated financial results for the quarter and nine months period ended December 31, 2025 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 February 14, 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 Group has prepared consolidated financial statements w.e.f December 17, 2024. As a result, the figures for the quarter and nine months period ended December 31, 2025 are not directly comparable.

4. The Company incurred Rs. 303.60 million (including Goods and Service Tax) for the Initial Public Offering (IPO) which is recoverable from the selling shareholders i.e. AceVector Limited and SB Investment Holdings (UK) Limited. Out of total expenses incurred and recoverable from selling shareholders, the company has billed and recovered Rs. 285.46 million (including GST) from the selling shareholders. Rs. 10.10 million has been directly paid by one of the selling shareholders and the balance amount of Rs. 8.04 million is yet to be billed, on account of pending reconciliations with respective vendors.

5. The Company acquired 42.76% of the share capital of Shipway Technology Private Limited ("Shipway") under an Amended and Restated Shareholders' Agreement dated December 17, 2024. Thereafter, the Company acquired the remaining 57.24% stake in Shipway through a non-cash share swap arrangement, resulting in the allotment of 6,033,189 equity shares of the Company. The transaction was approved by the Board of Directors at its meeting held on March 20, 2025, and subsequently by the shareholders through a special resolution passed via postal ballot on April 19, 2025. The Company obtained the in-principle approvals from the stock exchanges pursuant to which the shares were allotted on August 07, 2025 to the shareholders. The listing and trading approval for the aforesaid shares has been received and equity shares have been listed w.e.f October 09, 2025.

6. As part of internal restructuring and resource optimization process, certain employees of the Group were transferred to AceVector Limited. These employees provide support in various areas, including legal, finance, corporate communications, human resources, and others. During the quarter and nine months period ended December 31, 2025, all the related costs for these transferred employees have been cross charged by AceVector Limited and recorded under other expenses.

7. During the nine months period ended December 31, 2025, the Group integrated the internally developed supply chain solutions with the technology acquired through the business combination with Shipway Technology Private Limited ("Shipway") and launch of payment reconciliation module and accordingly capitalized Rs.78.10 million under "Intangible Assets".

8. 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.

9. The results for the quarter and nine months period ended December 31, 2025 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 : February 14, 2026

Price Waterhouse Chartered Accountants LLP

INDEPENDENT AUDITOR'S REPORT

To,
The Board of Directors
Unicommerce eSolutions Limited (formerly known as Unicommerce eSolutions Private 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 (formerly known as Unicommerce eSolutions Private Limited) (hereinafter referred to as "the Company") for the quarter ended December 31, 2025 and the year to date results for the period from April 1, 2025 to December 31, 2025, attached herewith including the period from April 1, 2025 to June 30, 2025 audited by another firm of chartered accountants on whose report dated August 12, 2025 we have relied upon, which are included in the accompanying 'Statement of audited Ind AS standalone financial results for the quarter and nine months period ended December 31, 2025' (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 December 31, 2025, as well as the year to date results for the period from April 1, 2025 to December 31, 2025 including the period from April 1, 2025 to June 30, 2025 audited by another firm of chartered accountants on whose report dated August 12, 2025 we have relied upon.

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.

Price Waterhouse Chartered Accountants LLP, Building No. 8, 8th Floor, Tower - B, DLF Cyber City,
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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 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.

- 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.

Other Matter

11. The standalone financial results of the Company for the year ended March 31, 2025 and for the quarter and nine months period ended December 31, 2024, were audited by another firm of chartered accountants under the Regulation 33 who, vide their report dated May 05, 2025 and January 31, 2025 respectively, expressed an unmodified opinion on those financial results.

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

Amit Peswani
Partner
Membership Number: 501213

UDIN: 26501213QYFUME1959
Place: Gurugram
Date: February 14, 2026

Unicommerce eSolutions Limited (Formerly known as Unicommerce eSolutions Private 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 nine months period ended December 31, 2025

(In Rs. million except per share data)

Particulars	For the quarter ended December 31, 2025	For the quarter ended September 30, 2025	For the quarter ended December 31, 2024	For the nine months period ended December 31, 2025	For the nine months period ended December 31, 2024	For the year ended March 31, 2025
	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
Revenue from contract with customers	318.44	296.54	294.67	892.32	862.43	1,137.06
Other income	10.23	6.64	14.29	23.53	42.70	62.61
Total income (I)	**328.67**	**303.18**	**308.96**	**915.85**	**905.13**	**1,199.67**
Expenses						
Employee benefits expense	131.81	123.69	122.29	372.23	448.67	563.37
Server hosting expense	10.86	10.41	20.58	30.60	45.49	55.96
Finance costs	1.37	1.42	1.28	4.26	4.27	5.69
Depreciation and amortisation expense	5.11	5.09	8.37	14.64	25.37	31.02
Other expenses	70.52	75.46	67.25	213.39	184.61	252.28
Total expense (II)	**219.67**	**216.07**	**219.77**	**635.12**	**708.41**	**908.32**
Profit before tax (III = I-II)	**109.00**	**87.11**	**89.19**	**280.73**	**196.72**	**291.35**
Current tax	27.15	20.92	9.06	66.28	41.76	65.58
Adjustment of tax relating to earlier periods	-	-	11.38	-	11.38	11.38
Deferred tax charge/(credit)	0.85	1.74	2.40	5.40	(2.63)	(2.46)
Income tax expense (IV)	**28.00**	**22.66**	**22.84**	**71.68**	**50.51**	**74.50**
Profit for the period/year (V = III-IV)	**81.00**	**64.45**	**66.35**	**209.05**	**146.21**	**216.85**
Other comprehensive income						
Item not to be reclassified to profit or loss in subsequent period/year:						
Re-measurement gain on defined benefit plans	1.65	(0.17)	2.00	0.48	2.29	3.12
Income tax effect	(0.41)	0.04	(0.51)	(0.12)	(0.58)	(0.78)
Other comprehensive income/(loss) for the period/year, net of tax (VI)	**1.24**	**(0.13)**	**1.49**	**0.36**	**1.71**	**2.34**
Total comprehensive income for the period/year, net of tax (VII = V+VI)	**82.24**	**64.32**	**67.84**	**209.41**	**147.92**	**219.19**
Paid-up equity share capital [nominal value of share Re. 1]	112.39	111.37	102.44	112.39	102.44	103.27
Other Equity						824.03
Earnings per equity share [nominal value of share is Re. 1 each] (not annualised for quarter/ nine months)						
Basic earnings per equity share [In Rs.]	0.69	0.56	0.60	1.85	1.31	1.97
Diluted earnings per equity share [In Rs.]	0.69	0.56	0.59	1.83	1.30	1.94

Unicommerce eSolutions Limited (Formerly known as Unicommerce eSolutions Private 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 nine months period ended December 31, 2025

1. The above audited Ind AS standalone financial results for the quarter and nine months period ended December 31, 2025 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 February 14, 2026.
2. Unicommerce eSolutions Limited ("the Company") acquired 42.76% share capital, on a fully diluted basis of Shipway Technology Private Limited ("Shipway") under an Amended and Restated Shareholders' Agreement dated December 17, 2024. Thereafter, the Company acquired the remaining 57.24% stake on a fully diluted basis through a non-cash share swap arrangement, resulting in the allotment of 6,033,189 equity shares of the Company. The transaction was approved by the Board of Directors at its meeting held on March 20, 2025, and subsequently by the shareholders through a special resolution passed via postal ballot on April 19, 2025. The Company obtained in-principal approvals from the stock exchanges pursuant to which the shares were allotted on August 07, 2025, to the shareholders. The listing and trading approval for the aforesaid shares has been received and equity shares have been listed w.e.f October 09, 2025.
3. As part of internal restructuring and resource optimization process, certain employees of the Company were transferred to AceVector Limited. These employees provide support in various areas, including legal, finance, corporate communications, human resources, and others. During the quarter and nine months period ended December 31, 2025, all the related costs for these transferred employees have been cross charged by AceVector Limited and recorded under other expenses.
4. During the nine months period ended December 31, 2025, the Company has commercially launched its payment reconciliation module – UniReco and has capitalised Rs 19.20 million under "Intangible Assets".
5. The Company incurred Rs.303.60 million (including Goods and Service Tax) for the Initial Public Offering (IPO) which is recoverable from the selling shareholders i.e. AceVector Limited and SB Investment Holdings (UK) Limited. Out of total expenses incurred and recoverable from selling shareholders, the company has billed and recovered Rs. 285.46 million (including GST) from the selling shareholders. Rs. 10.10 million has been directly paid by one of the selling shareholders and the balance amount of Rs. 8.04 million is yet to be billed, on account of pending reconciliations with respective vendors.
6. 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.
7. The results for the quarter and nine months period ended December 31, 2025 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: February 14, 2026