

MRO: FS: 26-27
April 27, 2026

The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra – Kurla Complex, Bandra (E)
Mumbai – 400 051

The Manager
Listing Department
BSE Limited
PJ Towers, Dalal Street, Fort
Mumbai – 400 001

Dear Sirs,

SUB: OUTCOME OF THE 1ST BOARD MEETING FOR THE FINANCIAL YEAR 2026-27

As informed vide our letter dated **April 22, 2026**, the Board of Directors of Umiya Buildcon Limited (Formerly known as MRO-TEK Realty Limited), Bangalore met today i.e., April 27, 2026 and inter-alia transacted the following businesses:

1. Considered and approved the Audited Standalone and Consolidated financial results for the 4th quarter and year ended March 31, 2026, copy of the same is enclosed herewith along with Audit report and declaration from Chief Financial Officer.
2. Considered and recommended to the shareholders the appointment of Messrs. Ishwar and Gopal, Chartered Accountants, as Statutory Auditors of the Company for a period of five years, at the ensuing AGM.
3. Considered and recommended the re-appointment of Mrs. Neela Manjunath as an Independent Director of the Company for a second term, subject to approval of the shareholders at the ensuing AGM.
4. Approved the appointment of Messrs. YCRJ and Associates, Chartered Accountants as internal auditors for the financial year 2026-27

Further the meeting was commenced at 04:00 PM (IST) and concluded at 04:20 PM (IST)

UMIYA



MROTEK[®]
Integrating Next Generation Networks

UMIYA BUILDCON LIMITED

(Formerly known as MRO-TEK Realty Limited)
CIN: L28112KA1984PLC005873

The details as required under Section V-A of Chapter V of SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 with respect to items, as aforementioned, will be submitted in a separate disclosure under Regulation 30 of the SEBI (LODR) 2015.

Please, take the above on record and kindly treat this as compliance with Regulation 30 read with Schedule III part A of the SEBI (LODR) Regulations, 2015.

Scrip Code:

NSE : UMIYA-MRO

BSE : 532376

Demat ISIN : INE398B01018

Thanking you,

For Umiya Buildcon Limited
(Formerly known as MRO-TEK Realty Limited)

Prashanth S
Company Secretary and Compliance Officer

GSTIN No 29AAACM9875E1Z1

Registered & Corporate Office: No.6, New BEL Road, Chikkamaranahalli, Bangalore - 560 054, Ph: +91 80 29911217,
Website: www.mro-tek.com, Email ID: info@mro-tek.com, Service & Support: +91 9845035626

No 247/39/9, Bharat Plaza, 3rd & 4th Floor, Konnappana Agrahara, Bangalore 560100, Karnataka, Phone: 080-29913257

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. In Lakhs)

Particulars	Quarter Ended			Year Ended	
	31-Mar-26 (Audited) Refer Note 1	31-Dec-25 (Unaudited)	31-Mar-25 (Audited) Refer Note 1	31-Mar-26 (Audited)	31-Mar-25 (Audited)
1 Income					
(a) Revenue from Operations	2,026.20	1,354.27	1,274.74	5,419.66	4,857.72
(b) Other Income (Refer Note No.5)	295.27	89.90	192.89	5,189.75	376.64
Total Income	2,321.47	1,444.17	1,467.63	10,609.41	5,234.36
2 Expenses					
(a) Cost of materials consumed	1,119.17	441.10	416.89	1,974.28	1,257.50
(b) Purchases of Stock-in Trade	29.98	5.61	54.06	143.55	449.95
(c) Changes in stock of finished goods, work-in-progress, stock-in-trade and real estate inventory	(129.72)	(39.04)	13.75	(93.08)	(1,009.57)
(d) Purchase of land and related costs	(0.02)	1.71	(49.12)	33.50	965.57
(e) Employee benefit expenses	232.65	273.46	327.34	962.99	760.65
(f) Finance Cost	270.03	289.30	276.83	1,101.03	1,110.29
(g) Depreciation and amortization expenses	84.41	81.22	77.99	324.15	307.91
(h) Other expenses (Refer Note No.6)	216.49	198.89	226.30	1,034.00	632.47
Total Expenses	1,822.99	1,252.25	1,344.04	5,480.42	4,474.77
3 Profit/(Loss) before Exceptional Items and tax (1-2)	498.48	191.92	123.59	5,128.99	759.59
4 Exceptional Items	-	-	-	-	-
5 Profit/(Loss) before tax from Continuing operations (3-4)	498.48	191.92	123.59	5,128.99	759.59
6 Profit/(Loss) from Discontinued Operations (Refer Note No.9)	-	-	(4.60)	-	(7.92)
7 Profit/(Loss) for the period before tax from Continuing and Discontinued Operation(5+6)	498.48	191.92	118.99	5,128.99	751.67
8 Tax expense					
(i) Current Tax	3.38	-	-	349.38	-
(ii) Deferred Tax	140.23	75.90	32.99	586.22	153.96
Total Tax Expenses	143.61	75.90	32.99	935.60	153.96
9 Net Profit /(Loss) for the period (7-8)	354.87	116.02	86.00	4,193.39	597.71
10 Other Comprehensive Income (net of tax)					
Items that will not be reclassified to Statement of Profit and Loss	3.06	(17.10)	(10.14)	(12.73)	(6.62)
11 Total Comprehensive Income (9+10)	357.93	98.92	75.86	4,180.66	591.09
12 Paid-up equity share capital (Face Value Rs. 5 each, fully paid-up)	934.23	934.23	934.23	934.23	934.23
13 Other Equity	10,782.20	10,424.26	6,601.54	10,782.20	6,601.54
(i) Earnings Per Equity Share (for Continuing operations)					
(a) Basic Rs.	1.90	0.62	0.48	22.44	3.24
(b) Diluted Rs.	1.90	0.62	0.48	22.44	3.24
(ii) Earnings Per Equity Share (for Discontinued operations)					
(a) Basic Rs.	-	-	(0.02)	-	(0.04)
(b) Diluted Rs.	-	-	(0.02)	-	(0.04)
(iii) Earnings Per Equity Share (for Continuing and Discontinued operations)					
(a) Basic Rs.	1.90	0.62	0.46	22.44	3.20
(b) Diluted Rs.	1.90	0.62	0.46	22.44	3.20

See accompanying note to the Financial results

Notes:

- 1 The above statement of audited standalone financial results for the quarter and year ended 31st March, 2026 as recommended by the Audit Committee were approved by the Board of Directors in their respective meeting's held on 27th April 2026. The figures for the quarter ended 31st March 2026 and 31st March 2025 are balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the third quarter ended 31st December 2025 and 31st December 2024 respectively, which are subject to limited review.
- 2 This Statement of Standalone Financial Results for the quarter and year ended March 31, 2026, Standalone Statement of Assets and Liabilities as at March 31, 2026 and Standalone Statement of Cash Flows for the year then ended have been prepared in accordance with the recognition and measurement principles laid down in applicable accounting standard prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India, read with the relevant rules issued thereunder and in terms of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations, 2015").
- 3 As per Ind AS, actuarial gains and losses that form part of remeasurement of the net defined benefit liability / asset and the corresponding tax effect thereon are recognized in Other Comprehensive Income.
- 4 For the purpose of Segment Reporting, 'Products', Solutions and 'Real Estate Development', constitute primary business segments.
- 5 Other Income Includes Profit on Sale of Property located at Electronic City, Bangalore for Rs.4041.95 Lakhs during the year ended 31st March 2026.
- 6 Other Expenses include Loss on Writeoff of Factory Building and Other Assets of Rs. 315.22 Lakhs and Commission of Rs 35 Lakhs on account of Sale of Land during the year ended 31st March 2026.
- 7 The Company has recognised Deferred Tax Asset & Closing Balance as on 31st March 2026 was Rs. 27.96 Lakhs (For Previous Year : Deferred Tax Asset of Rs 609.90 Lakhs) as stipulated under IND Accounting Standard 12, on "Income Taxes", prescribed under the Act.
- 8 On November 21, 2025, the Government of India notified the four Labour Codes — the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 — consolidating 29 existing labour laws. Pursuant to this, the Ministry of Labour & Employment has issued draft Central Rules and FAQs to facilitate the assessment of financial implications arising from the revised regulations. The Group has evaluated the incremental financial impact of these changes based on the best information currently available, in line with the guidance issued by the Institute of Chartered Accountants of India. An incremental gratuity charge of ₹ 28.14 lakhs has been recognized during the quarter ended December 31, 2025. The Group continues to closely monitor the finalization of the Central and State Rules and further Government clarifications and will record appropriate accounting adjustments as and when additional guidance becomes available.
- 9 The company recorded an EPS growth of 136 % from 3.24 to 7.66 during the current financial year from operations as compared to corresponding period of the previous financial year 2024-25.
- 10 Due to operational challenges and a strategic review of the company's business activities, the Board of Directors had decided to discontinue "EMS (Electronic Contract Manufacturing Services)" in the Meeting held on January 17th, 2025. The details of such 'Discontinuing Operations', under the Companies (Accounts) Rules 2014 are given below

		(Rs in lakhs)				
Income from Discontinuing Operations		Quarter Ended			Year Ended	
PARTICULARS		31-Mar-26 (Audited) Refer Note 1	31-Dec-25 (Unaudited)	31-Mar-25 (Audited) Refer Note 1	31-Mar-26 (Audited)	31-Mar-25 (Audited)
(a)	Net Sales/income from Operations	-	-	-	-	16.06
(b)	Other Operating Income	-	-	-	-	-
	Total Income from Discontinuing Operations (net)	-	-	-	-	16.06
(c)	Expenses of Discontinuing Operations					
(i)	Cost of materials consumed	-	-	4.60	-	24.02
(ii)	Indirect Expenses*	-	-	-	-	-
(iii)	Other Income	-	-	-	-	0.04
	Total Expenses from Discontinuing Operations(i)+(ii)-(iii)	-	-	4.60	-	23.98
(d)	Net Profit/(loss) from Discontinuing Operations	-	-	(4.60)	-	(7.92)

11 Figures for the previous period have been regrouped, wherever necessary.

Standalone Segment wise Revenue, Results, Assets and Liabilities						(Rs in lakhs)
Particulars	Quarter Ended			Year Ended		
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25	
	(Audited)	(Unaudited)	(Audited)	Audited	Audited	
1 Segment Revenue (Net Sale)						
(a) Product	1,190.99	631.63	477.31	2,490.98	1,978.71	
(b) Real Estate	435.97	415.51	422.83	1,713.97	1,609.56	
(c) Solutions	399.24	307.13	374.60	1,214.71	1,269.45	
Total	2,026.20	1,354.27	1,274.74	5,419.66	4,857.72	
Less :- Inter segment revenue	-	-	-	-	-	
Revenue from Continuing Operations	2,026.20	1,354.27	1,274.74	5,419.66	4,857.72	
Revenue from Discontinued Operation	-	-	-	-	16.06	
Total Revenue from Continuing and Discontinued Operations	2,026.20	1,354.27	1,274.74	5,419.66	4,873.78	
2 Segment Results - Profit / (loss) before tax and interest						
(a) Product	390.68	409.11	170.22	831.59	728.61	
(b) Real Estate	435.97	415.17	422.83	1,713.97	1,609.56	
(c) Solutions	180.15	242.21	252.26	815.85	863.26	
Total	1,006.80	1,066.49	845.31	3,361.41	3,201.43	
Less:-						
i) Interest	270.03	289.30	276.83	1,101.03	1,110.29	
ii) Other Un-allocable Expenditure net off	533.56	675.17	523.89	2,321.14	1,708.19	
iii) Un-allocable Income	(295.27)	(89.90)	(79.00)	(5,189.75)	(376.64)	
(Loss)/Profit before tax from Continuing Operations	498.48	191.92	123.59	5,128.99	759.59	
(Loss)/Profit before tax from Discontinued Operation	-	-	(4.60)	-	(7.92)	
(Loss)/Profit before tax from Continuing and Discontinued Operations	498.48	191.92	118.99	5,128.99	751.67	
3 Segment Assets						
(a) Product	1,223.76	970.54	1,499.77	1,223.76	1,499.77	
(b) Real Estate	20,959.55	18,993.37	15,379.66	20,959.55	15,379.66	
(c) Solutions	3,939.86	4,287.62	3,954.26	3,939.86	3,954.26	
(d) Un-allocable assets	290.74	2,004.47	3,312.78	290.74	3,312.78	
Assets from Continuing Operations	26,413.91	26,256.00	24,146.47	26,413.91	24,146.47	
Assets from Discontinued Operation	-	-	-	-	-	
Total Assets from Continuing and Discontinued Operations	26,413.91	26,256.00	24,146.47	26,413.91	24,146.47	
4 Segment Liabilities						
(a) Product	73.60	45.31	62.66	73.60	62.66	
(b) Real Estate	10,745.03	9,150.62	9,044.92	10,745.03	9,044.92	
(c) Solutions	216.26	560.34	1,151.52	216.26	1,151.52	
(d) Un-allocable Liabilities	3,662.59	5,141.24	6,351.60	3,662.59	6,351.60	
Liability from Continuing Operations	14,697.48	14,897.51	16,610.70	14,697.48	16,610.70	
Liability from Discontinued Operation	-	-	-	-	-	
Total Liability from Continuing and Discontinued Operations	14,697.48	14,897.51	16,610.70	14,697.48	16,610.70	
For Umiya Buildcon Limited (Formerly Known as MRO-TEK Realty Limited)						
Chairman & Managing Director						
Place : Bengaluru						
Date: 27-04-2026						

Umiya Buildcon Limited (Formerly Known as MRO-TEK Realty Limited),
Regd Office: No.6, 'Maruthi Complex', New BEL Road, Chikkamaranahalli, Bengaluru-560 054
Phone No. 080-42499000 : Website - "www.mro-tek.com"
CIN NO.L28112KA1984PLC005873

AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH , 2026

(Rs. In Lakhs)

Particulars	31-Mar-2026 (Audited)	31-Mar-2025 (Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	588.99	956.97
(b) Investment Property	10,710.28	10,891.04
(c) Intangible Assets	0.14	0.34
(d) Right-Of-Use Assets	270.69	201.29
(e) Financial Assets		
(i) Financial assets - Investments	8,957.37	1,353.18
(ii) Trade receivables		
(a) Billed	-	103.02
(b) Un Billed	204.63	387.05
(iii) Others	146.20	2,882.40
(f) Deferred tax assets (net)	27.96	609.90
(g) Other non-current assets	865.71	498.65
Total Non - Current Assets	21,771.97	17,883.84
Current assets		
(a) Inventories	1,770.64	1,591.70
(b) Financial Assets		
(i) Trade receivables		
(a) Billed	1,282.05	728.01
(b) Un Billed	1,064.40	817.44
(ii) Cash and cash equivalents	12.53	2.13
(iii) Bank Balances other Than (ii) Above	134.41	1,290.31
(iv) Others	0.10	716.69
(c) Current Tax Assets (Net)	-	264.08
(d) Other current assets	377.81	852.27
Total Current Assets	4,641.94	6,262.63
Total Assets	26,413.91	24,146.47

EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	934.23	934.23
(b) Other Equity	10,782.20	6,601.54
Total equity	11,716.43	7,535.77
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	10,569.39	11,342.61
(ii) Lease Liability	127.56	169.45
(b) Provisions	102.25	41.09
(c) Other Non Current Liabilities	1,178.88	1,187.85
Total Non-current liabilities	11,978.08	12,741.00
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,963.99	1,378.51
(ii) Lease Liability	41.89	24.48
(iii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	28.54	4.41
-Total outstanding dues of creditors other than micro enterprises and small enterprises	124.20	80.00
(iv) Other Financial Liabilities	240.00	166.35
(b) Other current liabilities	257.87	2,172.80
(c) Provisions	50.59	43.15
(d) Current tax liabilities(net)	12.32	-
Total Current liabilities	2,719.40	3,869.70
Total Equity and Liabilities	26,413.91	24,146.47
<p>For Umiya Buildcon Limited (Formerly Known as MRO-TEK Realty Limited)</p> <p>Aniruddha Mehta Chairman & Managing Director</p>		
<p>Place : Bengaluru Date: 27-04-2026</p>		

Umiya Buildcon Limited (Formerly Known as MRO-TEK Realty Limited),
Regd Office: No.6, 'Maruthi Complex', New BEL Road, Chikkamaranahalli, Bengaluru-560 054 Phone No. 080-42499000
Website - "www.mro-tek.com"
CIN NO.L28112KA1984PLC005873

AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(Rs. In Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Cash flows from operating activities		
Profit before tax from continuing operations for the year	5,128.99	759.59
Profit/(loss) before tax from discontinuing operations for the year	-	(7.92)
Adjustments for:		
Interest on Borrowings	1,084.56	1,109.55
Interest cost Financial liability at amortised cost	16.47	0.75
Interest income recognised in profit or loss	(274.77)	(250.79)
Net (gain)/loss on disposal of assets	(3,726.74)	15.17
Depreciation and amortisation expense	293.55	306.12
Depreciation and amortisation expense-Right of Use Assets	30.59	1.79
Provision for Doubtful Trade Receivables	10.72	-
Provision for Doubtful Trade Receivables written back	-	(1.88)
Bad debts written off	-	1.46
Amount no longer recoverable written off	0.19	-
Fair Value (Gain) /Loss on Mutual Fund – FVTPL	(3.10)	-
Profit on sale of Mutual fund	(13.43)	-
Share of (Profit)/Loss from partnership Firm	(378.46)	0.02
Net Unrealised foreign exchange (gain)/loss	0.17	(0.99)
	2,168.74	1,932.87
Movements in working capital:		
(Increase)/decrease in trade and other receivables	(526.28)	(279.38)
(Increase)/decrease in inventories	(178.94)	(1,005.22)
(Increase)/decrease in other financial assets	2,736.20	(722.55)
(Increase)/decrease in other assets	506.49	448.18
Increase/(Decrease) in trade and other payables	67.97	(133.74)
Increase/(Decrease) in provisions	51.60	15.75
increase/(Decrease) in other financial liabilities	73.64	46.69
increase/(Decrease) in other liabilities	126.09	(49.89)
Cash generated from operations	5,025.51	252.71
Income taxes paid	(72.98)	(23.74)
Net cash generated by operating activities	4,952.53	228.97
Cash flows from investing activities		
Purchase of Property Plant and Equipment (including Adjustments on Account of Capital Work-in-progress, Capital Creditors and Capital Advances)	(568.61)	(15.01)
Sale Proceeds from Property Plant and Equipment (net of advance)	2,001.66	-
Investments in subsidiary / partnership firm	(6,722.66)	(1,333.20)
Proceeds from sale of Investments in Mutual fund	1,843.36	-
Investments in Mutual fund	(2,329.90)	-
Advance (paid) / received back to/from subsidiary / partnership firm	666.80	(666.80)
Advance Received for Sale property,plant and equipment's	-	2,050.00
Interest received	324.57	216.52
(Investment in bank deposits) / Redemption/maturity of term deposits having original maturity of more than 3 months	1,155.89	(405.93)
Net cash (used in)/generated by investing activities	(3,628.89)	(154.42)
Cash flows from financing activities		
Proceeds from borrowings-Bank and Financial Institutions	1,004.77	1,228.49
Proceeds from unsecured borrowings- Related Party	-	667.00
Repayment of borrowings	(549.98)	(858.47)
Repayment of borrowings - related party	(667.00)	-
Interest paid	(1,101.03)	(1,109.55)
Net cash used in financing activities	(1,313.24)	(72.53)
Net increase in cash and cash equivalents	10.40	2.02
Opening Cash and cash equivalents	2.13	0.11
Effects of exchange rate changes on the balance of cash held in foreign currencies	-	-
Closing Cash and cash equivalents	12.53	2.13

Note : The above Standalone Cash Flow Statement is prepared under the "Indirect Method" as set out in the Indian Accounting Standards (Ind AS-7) - Statement of Cash Flows

For Umiya Buildcon Limited
(Formerly Known as MRO-TEK
Realty Limited),

Aniruddha Mehta
Chairman & Managing Director
DIN No. 00720504

Place- Bengaluru
Date: 27-04-2026

Umīya Buildcon Limited (Formerly Known as MRO-TEK Realty Limited),
Regd Office: No.6, 'Maruthi Complex', New BEL Road, Chikkamaranahalli, Bengaluru-560 054 Phone No. 080-42499000
Website - "www.mro-tek.com"
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STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. In Lakhs)

Particulars	Quarter Ended			Year Ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	(Audited) Refer Note 2	(Unaudited)	(Audited) Refer Note 2	(Audited)	(Audited)
1 Income					
(a) Revenue from Operations (Refer Note No.6)	2,087.83	1,475.25	1,280.23	7,236.51	4,860.78
(b) Other Income (Refer Note No.7)	33.74	49.52	92.67	4,342.37	276.43
Total Income	2,121.57	1,524.77	1,372.90	11,578.88	5,137.21
2 Expenses					
(a) Cost of materials consumed	1,043.91	581.40	184.16	2,425.08	1,159.80
(b) Purchases of Stock-in Trade	50.81	5.60	263.32	164.39	449.95
(c) Changes in stock of finished goods, work-in-progress, stock-in-trade and real estate inventory	(161.97)	(8,355.96)	(16.36)	(8,541.19)	(1,030.70)
(d) Purchases of Land and related cost	132.00	8,199.30	(49.12)	8,363.11	965.57
(e) Employee benefit expenses	274.47	284.98	327.34	1,016.34	760.65
(f) Finance Cost	270.41	289.65	276.83	1,101.77	1,110.31
(g) Depreciation and amortization expenses	90.17	86.54	78.66	345.20	310.40
(h) Other expenses (Refer Note No.8)	233.30	240.41	240.42	1,213.64	661.37
Total Expenses	1,933.10	1,331.93	1,305.25	6,088.34	4,387.35
3 Profit/(Loss) before Exceptional Items and tax (1-2)	188.47	192.84	67.65	5,490.54	749.86
4 Exceptional Items	-	-	-	-	-
5 Profit/(Loss) before tax from Continuing operations (3-4)	188.47	192.84	67.65	5,490.54	749.86
6 Profit/(Loss) from Discontinued Operations (Refer Note No.11)	-	-	(4.60)	-	(7.92)
7 Profit/(Loss) for the period before tax from Continuing and Discontinued Operation(5+6)	188.47	192.84	63.05	5,490.54	741.94
8 Tax expense					
(i) Current Tax	(11.85)	(15.07)	(4.57)	694.87	2.30
(ii) Deferred Tax	137.87	72.62	34.72	576.21	155.70
Total Tax Expenses	126.02	57.55	30.15	1,271.08	158.00
9 Net Profit/(Loss) for the period (7-8)	62.45	135.29	32.90	4,219.46	583.94
10 Other Comprehensive Income (net of tax)					
Items that will not be reclassified to Statement of Profit and Loss	3.06	(17.10)	(10.14)	(12.73)	(6.62)
11 Total Comprehensive Income (9+10)	65.51	118.19	22.76	4,206.73	577.32
12 (i) Net Profit Attributable to:					
a) Owners of the Company	55.94	148.42	32.91	4,016.26	583.95
b) Non-controlling Interest	6.51	(13.12)	(0.01)	203.20	(0.01)
(ii) Other Comprehensive Income Attributable to:					
a) Owners of the Company	3.06	(17.10)	(10.14)	(12.73)	(6.62)
b) Non-controlling Interest	-	-	-	-	-
(iii) Total Comprehensive Income Attributable to					
a) Owners of the Company	59.00	131.32	22.77	4,003.53	577.33
b) Non-controlling Interest	6.51	(13.12)	(0.01)	203.20	(0.01)
13 Paid-up equity share capital (Face Value Rs. 5 each, fully paid-up)	934.23	934.23	934.23	934.23	934.23
14 Other Equity	10,561.92	10,503.20	6,558.38	10,561.92	6,558.38
(i) Earnings Per Equity Share (for Continuing operations)					
(a) Basic Rs.	0.33	0.72	0.20	22.58	3.17
(b) Diluted Rs.	0.33	0.72	0.20	22.58	3.17
(ii) Earnings Per Equity Share (for Discontinued operations)					
(a) Basic Rs.	-	-	(0.02)	-	(0.04)
(b) Diluted Rs.	-	-	(0.02)	-	(0.04)
(iii) Earnings Per Equity Share (for Continuing and Discontinued operations)					
(a) Basic Rs.	0.33	0.72	0.18	22.58	3.13
(b) Diluted Rs.	0.33	0.72	0.18	22.58	3.13

See accompanying note to the Financial results

Notes:

- 1 The statement of audited consolidated financial results includes the results of Umiya Buildcon limited (Formerly known as Mro-Tek Realty Limited) 'the Company' or 'the Holding Company' and the following subsidiary collectively referred as 'the Group' hereunder:
Subsidiary:
- **Mro-Tek Private Limited (Formerly known as Mro-Tek Technologies Private Limited)**
- **Umiya Buildtek- Partnership Firm**
- 2 The above statement of audited Consolidated financial results for the quarter and year ended 31st March, 2026 as recommended by the Audit Committee were approved by the Board of Directors in their respective meeting's held on 27th April 2026. The figures for the quarter ended 31st March 2026 and 31st March 2025 are balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the third quarter ended 31st December 2025 and 31st December 2024 respectively, which are subject to limited review.
- 3 This Statement of Consolidated Financial Results for the quarter and year ended March 31, 2026, Consolidated Statement of Assets and Liabilities as at March 31, 2026 and Consolidated Statement of Cash Flows for the year then ended have been prepared in accordance with the recognition and measurement principles laid down in applicable accounting standard prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India, read with the relevant rules issued thereunder and in terms of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations, 2015").
- 4 As per Ind AS, actuarial gains and losses that form part of remeasurement of the net defined benefit liability / asset and the corresponding tax effect thereon are recognized in Other Comprehensive Income.
- 5 For the purpose of Segment Reporting, 'Products', Solutions and 'Real Estate Development', constitute primary business segments.
- 6 The revenue from operations for year includes sale of land Rs 10 Crores recognised in Umiya Buildtek, partnership firm. The profit after tax impact arising out of this sale of land transaction during the year is Rs 6.29 Crores.
- 7 Other Income Includes Profit on Sale of Property located at Electronic City, Bangalore for Rs.4041.95 Lakhs during the year ended 31st March 2026.
- 8 Other Expenses comprise (i) loss on write-off of factory building and other assets of ₹315.22 lakhs, and (ii) commission of ₹35 lakhs incurred on the sale of land during the year ended 31st March 2026, in the holding company.
- 9 The group has recognised Deferred Tax Asset & Closing Balance as on 31st March 2026 was Rs. 36.23 Lakhs (For Previous Year : Deferred Tax Asset of Rs 608.16 lakhs) as stipulated under IND Accounting Standard 12, on "Income Taxes", prescribed under the Act.
- 10 On November 21, 2025, the Government of India notified the four Labour Codes — the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 — consolidating 29 existing labour laws. Pursuant to this, the Ministry of Labour & Employment has issued draft Central Rules and FAQs to facilitate the assessment of financial implications arising from the revised regulations. The Group has evaluated the incremental financial impact of these changes based on the best information currently available, in line with the guidance issued by the Institute of Chartered Accountants of India. An incremental gratuity charge of ₹ 28.14 lakhs has been recognized during the quarter ended December 31, 2025. The Group continues to closely monitor the finalization of the Central and State Rules and further Government clarifications and will record appropriate accounting adjustments as and when additional guidance becomes available.
- 11 The company recorded an EPS growth of 146 % from 3.17 to 7.8 during the current financial year from operations as compared to corresponding period of the previous financial year 2024-25.
- 12 Due to operational challenges and a strategic review of the company's business activities, the Board of Directors of Holding Company had decided to discontinue "EMS (Electronic Contract Manufacturing Services)" in the Meeting held on January 17th, 2025. The details of such 'Discontinuing Operations', under the Companies (Accounts) Rules 2014 are given below

(Rs in Lakhs)

Income from Discontinuing Operations		Quarter Ended			Year Ended	
		31-Mar-26 (Audited) Refer Note 2	31-Dec-25 (Unaudited)	31-Mar-25 (Audited) Refer Note 2	31-Mar-26 (Audited)	31-Mar-25 (Audited)
(a)	Net Sales/income from Operations	-	-	-	-	16.06
(b)	Other Operating Income	-	-	-	-	-
	Total Income from Discontinuing Operations (net)	-	-	-	-	16.06
(c)	Expenses of Discontinuing Operations					
(i)	Cost of materials consumed	-	-	4.60	-	24.02
(ii)	Indirect Expenses*	-	-	-	-	-
(iii)	Other Income	-	-	-	-	0.04
	Total Expenses from Discontinuing Operations(i)+(ii)-(iii)	-	-	4.60	-	23.98
(d)	Net Profit/(loss) from Discontinuing Operations	-	-	(4.60)	-	(7.92)

13 Figures for the previous period have been regrouped, wherever necessary.

Consolidated Segment wise Revenue, Results, Assets and Liabilities

(Rs in Lakhs)

Particulars	Quarter Ended			Year Ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	(Audited) Refer Note 2	(Unaudited)	(Audited) Refer Note 2	(Audited)	(Audited)
1 Segment Revenue (Net Sale)					
(a) Product	1,278.10	752.15	529.40	3,267.28	1,820.04
(b) Real Estate	435.97	386.74	413.83	2,725.33	1,599.63
(c) Solutions	373.76	336.36	337.00	1,243.90	1,441.11
Total	2,087.83	1,475.25	1,280.23	7,236.51	4,860.78
Less :- Inter segment revenue	-	-	-	-	-
Revenue from Continuing Operations	2,087.83	1,475.25	1,280.23	7,236.51	4,860.78
Revenue from Discontinued Operation	-	-	-	-	16.06
Total Revenue from Continuing and Discontinued Operations	2,087.83	1,475.25	1,280.23	7,236.51	4,876.84
2 Segment Results - Profit / (loss) before tax and interest					
(a) Product	464.90	488.03	206.75	1,383.33	762.50
(b) Real Estate	435.97	386.74	422.83	2,536.33	1,609.56
(c) Solutions	122.20	242.21	161.22	905.46	833.31
Total	1,023.07	1,116.98	790.80	4,825.12	3,205.37
Less:-					
i) Interest	270.41	289.65	276.83	1,101.77	1,110.31
ii) Other Un-allocable Expenditure net off	597.93	659.40	525.32	2,575.17	1,621.63
iii) Un-allocable Income	(33.74)	(24.91)	(79.00)	(4,342.37)	(276.43)
(Loss)/Profit before tax from Continuing Operations	188.47	192.84	67.65	5,490.54	749.86
(Loss)/Profit before tax from Discontinued Operation	-	-	(4.60)	-	(7.92)
(Loss)/Profit before tax from Continuing and Discontinued Operations	188.47	192.84	63.05	5,490.54	741.94
3 Segment Assets					
(a) Product	1,346.95	1,217.44	1,666.48	1,346.95	1,666.48
(b) Real Estate	21,076.68	19,355.32	15,379.66	21,076.68	15,379.66
(c) Solutions	3,939.86	4,287.62	4,129.25	3,939.86	4,129.25
(d) Un-allocable assets	294.33	1,707.64	3,624.27	294.33	3,624.27
Assets from Continuing Operations	26,657.82	26,568.02	24,799.66	26,657.82	24,799.66
Assets from Discontinued Operation	-	-	-	-	-
Total Assets from Continuing and Discontinued Operations	26,657.82	26,568.02	24,799.66	26,657.82	24,799.66
4 Segment Liabilities					
(a) Product	163.88	158.86	285.59	163.88	285.59
(b) Real Estate	11,087.29	9,491.29	9,044.92	11,087.29	9,044.92
(c) Solutions	216.26	560.34	1,235.00	216.26	1,235.00
(d) Un-allocable Liabilities	3,666.46	4,898.82	6,074.73	3,666.46	6,074.73
Liability from Continuing Operations	15,133.89	15,109.31	16,640.24	15,133.89	16,640.24
Liability from Discontinued Operation	-	-	-	-	-
Total Liability from Continuing and Discontinued Operations	15,133.89	15,109.31	16,640.24	15,133.89	16,640.24

For Umīya Buildcon Limited
(Formerly Known as MRO-TEK
Realty Limited)

Place : Bengaluru
Date:27-04-2026

Aniruddha Mehta
Chairman & Managing Director
DIN No. 00720504

Umiya Buildcon Limited (Formerly Known as MRO-TEK Realty Limited),
Regd Office: No.6, 'Maruthi Complex', New BEL Road, Chikkamaranahalli, Bengaluru-560 054
Phone No. 080-42499000 : Website - "www.mro-tek.com"
CIN NO.L28112KA1984PLC005873

AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026

(Rs. In Lakhs)

Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	655.49	1,044.74
(b) Investment Property	10,710.28	10,891.04
(c) Intangible Assets	0.14	0.34
(d) Right-Of-Use Assets	270.69	201.29
(e) Financial Assets		
(i) Financial assets - Investments	503.08	-
(ii) Trade receivables		
(a) Billed	-	103.02
(b) Un Billed	204.63	387.05
(iii) Others	154.45	4,882.40
(f) Deferred tax assets (net)	36.23	608.16
(g) Other non-current assets	865.72	498.65
Total Non - Current Assets	13,400.71	18,616.69
Current assets		
(a) Inventories	10,287.50	1,695.65
(b) Financial Assets		
(i) Trade receivables		
(a) Billed	1,323.40	641.99
(b) Un Billed	1,054.76	817.44
(ii) Cash and cash equivalents	23.54	19.55
(iii) Bank Balances other Than (ii) Above	134.41	1,290.31
(iv) Others	0.58	716.69
(c) Current Tax Assets (Net)	-	264.08
(d) Other current assets	432.92	737.26
Total Current Assets	13,257.11	6,182.97
Total Assets	26,657.82	24,799.66
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	934.23	934.23
(b) Other Equity	10,561.92	6,558.38
Equity Attributable to Shareholders of the company	11,496.15	7,492.61
Non-controlling Interest	27.78	666.81
Total equity	11,523.93	8,159.42
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	10,582.02	11,342.61
(ii) Lease Liability	127.56	169.45
(b) Provisions	102.25	41.09
(c) Other Non Current Liabilities	1,178.88	1,187.86
Total Non-current liabilities	11,990.71	12,741.01
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,970.07	1,378.51
(ii) Lease liability	41.89	24.48
(iii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	28.65	7.66
- Total outstanding dues of creditors other than micro enterprises and small enterprises	159.63	82.50
(iv) Other Financial Liabilities	262.02	166.49
(b) Other current liabilities	292.52	2,192.32
(c) Provisions	61.11	47.27
(d) Current tax liabilities(net)	327.29	-
Total Current liabilities	3,143.18	3,899.23
Total Equity and Liabilities	26,657.82	24,799.66

For Umiya Buildcon Limited
(Formerly Known as MRO-TEK Realty Limited)

Aniruddha Mehta
Chairman & Managing Director
DIN No. 00720504

Place : Bengaluru
Date: 27-04-2026

Umiya Buildcon Limited (Formerly Known as MRO-TEK Realty Limited),
Regd Office: No.6, 'Maruthi Complex', New BEL Road, Chikkamaranahalli, Bengaluru-560 054
Phone No. 080-42499000 : Website - "www.mro-tek.com"
CIN NO.L28112KA1984PLC005873

AUDITED CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

(Rs. In Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Cash flows from operating activities		
Profit before tax from continuing operations for the year	5,490.54	749.86
Profit/(loss) before tax from discontinuing operations for the year	-	(7.92)
Adjustments for:		
Finance costs recognised in profit or loss	1,085.30	1,109.57
Interest cost Financial liability at amortised cost	16.47	0.75
Interest income recognised in profit or loss	-	(250.79)
Net (gain)/loss on disposal of assets	(3,704.63)	15.17
Depreciation and amortisation expense	345.20	310.40
Provision for Doubtful Trade Receivables	11.84	-
Provision for Doubtful Trade Receivables written back	-	(1.88)
Bad debts written off	-	1.46
Amount no longer recoverable written off	0.18	-
Fair Value (Gain) /Loss on Mutual Fund – FVTPL	(3.10)	-
Profit on sale of Mutual fund	(13.43)	-
Net foreign exchange (gain)/loss	0.17	(0.99)
	3,228.54	1,925.63
Movements in working capital:		
(Increase)/decrease in trade and other receivables	(645.32)	(193.50)
(Increase)/decrease in inventories	(8,591.86)	(1,104.38)
(Increase)/decrease in other financial assets	5,393.60	(2,722.55)
(Increase)/decrease in other assets	336.55	517.93
Increase/(Decrease) in trade and other payables	98.05	(122.47)
Increase/(Decrease) in provisions	75.02	17.82
increase/(Decrease) in other financial liabilities	95.53	46.47
increase/(Decrease) in other liabilities	141.20	(30.39)
Cash generated from operations	131.31	(1,665.43)
Income taxes paid	(120.80)	(23.49)
Net cash generated by operating activities	10.51	(1,688.93)
Cash flows from investing activities		
Purchase of Property Plant and Equipment (including Adjustments on Account of Capital Work-in-progress, Capital Creditors and Capital Advances)	(590.50)	(80.73)
Sale Proceeds from Property Plant and Equipment	2,001.66	-
Advance Received for Sale property,plant and equipment's	-	2,050.00
Proceeds from sale of Investments in Mutual fund	1,843.36	-
Investments in Mutual fund	(2,329.90)	-
Interest received	50.47	216.52
(Investment in bank deposits) / Redemption/maturity of term deposits having original maturity of more than 3 months	1,155.89	(405.93)
Net cash (used in)/generated by investing activities	2,130.98	1,779.86

Cash flows from financing activities		
Proceeds from borrowings-Bank and Financial Institutions	1,029.25	1,228.49
Proceeds from unsecured borrowings- Related Party	-	667.00
Repayment of borrowings - Related Party	(667.00)	
Payment of lease liabilities	(24.48)	-
Repayment of borrowings	(531.28)	(858.47)
Interest paid	(1,101.77)	(1,109.57)
Changes in Non-Controlling interest	(842.22)	(0.02)
Net cash used in financing activities	(2,137.50)	(72.56)
Net increase in cash and cash equivalents	3.99	18.37
Opening Cash and cash equivalents	19.55	1.18
Effects of exchange rate changes on the balance of cash held in foreign currencies	-	-
Closing Cash and cash equivalents	23.54	19.55

Note : The above Consolidated Cash Flow Statement is prepared under the "Indirect Method" as set out in the Indian Accounting Standards (Ind AS-7) - Statement of Cash Flows

**For Umiya Buildcon Limited
(Formerly Known as MRO-TEK
Realty Limited),**

**Place : Bengaluru
Date:27-04-2026**

**Aniruddha Mehta
Chairman & Managing Director
DIN No. 00720504**

UMIYA BUILDCON LIMITED

(Formerly known as MRO-TEK Realty Limited)
CIN: L28112KA1984PLC005873

DECLARATION OF UNMODIFIED OPINION OF AUDIT REPORT BY THE STATUTORY AUDITORS UNDER REGULATION 33 OF SEBI (LODR) REGULATIONS, 2015**Declaration**

Pursuant to the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s K.S. Aiyar & Co. (FRN: 100186W), Statutory Auditors of the Company have expressed an UNMODIFIED OPINION in their Audit Report on the Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Financial Year ended 31st March 2026.

For Umiya Buildcon Limited
(Formerly known as MRO-TEK Realty Limited)



V. Vanniarajan
Chief Financial Officer



Date: 27/4/2026
Place: Bengaluru

GSTIN No 29AAACM9875E1Z1

Registered & Corporate Office: No.6, New BEL Road, Chikkamaranahalli, Bangalore - 560 054, Ph: +91 80 29911217,

Website: www.mro-tek.com, Email ID: info@mro-tek.com, Service & Support: +91 9845035626

Factory: No 247/39/9, Bharat Plaza, 3rd & 4th Floor, Konnappana Agrahara, Bangalore 560100, Karnataka, Phone: 080-29913257

Independent Auditor's Report

To,
The Board of Directors Of
Umiya Buildcon Limited (formerly known as MRO-TEK Realty Limited)

Report on the audit of the Consolidated Annual Financial Results**Opinion**

We have audited the accompanying consolidated annual financial results of Umiya Buildcon Limited (formerly known as MRO-TEK Realty Limited) (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the year ended 31st March 2026 ("Statement"), attached herewith, 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of other auditors on separate audited financial statements of the subsidiary referred below, the aforesaid consolidated annual financial results:

- i. includes the annual financial results of the following entities:
 - a. Umiya Buildcon Limited (formerly known as MRO-TEK Realty Limited) (Parent Company)
 - b. Mro-Tek Private Limited (formerly known as Mro-Tek Technologies Private Limited) (Wholly owned subsidiary)
 - c. Umiya Buildtek (Subsidiary w.e.f March 18, 2025) (Partnership Firm)
- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the consolidated net profit for and consolidated other comprehensive income and other financial information for year then ended.

Basis for Opinion

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 Annual 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 consolidated annual financial results under the provisions of the Companies Act, 2013 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, along with the consideration of report of the other auditors referred to in paragraph (a) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and 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 each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 annual financial results 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 annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the companies included in the Group are responsible for assessing the ability of each company 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 of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of each company.

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

Our objectives are to obtain reasonable assurance about whether the consolidated annual 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 consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 annual 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 and its joint venture to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual 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 annual financial results. We are responsible for the direction, supervision and performance of the audit of financial results of such entities included in the consolidated annual financial results of which we are the independent auditors. For the other entity included in the consolidated annual financial results, which has been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in paragraph (a) of the "Other Matters" paragraph in this audit report.
- Obtain sufficient appropriate audit evidence regarding the statement to express an opinion on the statement.

Materiality is the magnitude of misstatements in statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatement in the statement

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



We also performed procedures in accordance with the master circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

- a) The consolidated annual financial results include the audited financial statements of subsidiary companies Mro-Tek Private Limited (Wholly owned subsidiary) and Umiya Buildtek (Partnership Firm), whose financial statements reflect total assets (before consolidation adjustments) of Rs. 9,096.54 lakhs as at 31 March 2026, total revenue (before consolidation adjustments) of Rs. 2,979.88 lakhs, total net profit after tax (before consolidation adjustments) of Rs. 642.47 lakhs, total comprehensive income (before consolidation adjustments) of Rs. 642.47 lakhs and net cash inflows (before consolidation adjustments) of Rs 2.32 lakhs for the year ended on that date, as considered in the consolidated annual financial results, which has been audited by the subsidiary independent auditors. The independent auditor's reports on financial statements of subsidiary company Mro-Tek Private Limited and Umiya Buildtek has been furnished to us by the management.

Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of subsidiary company Mro-Tek Private Limited and Umiya Buildtek, is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated annual financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

- b) The consolidated annual financial results include the results for the quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

For K. S. AIYAR & Co.
Chartered Accountants
ICAI FRN: 100186W

Deepak Kamath

Deepak Kamath
Partner
M.No.218292
UDIN: 26218292YYVGF7897

Place: Bengaluru
Date: 27-04-2026



Independent Auditor's Report

To,
**The Board of Directors Of
Umiya Buildcon Limited (formerly known as MRO-TEK Realty Limited)**

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone financial results of Umiya Buildcon Limited (formerly known as MRO-TEK Realty Limited) ("the company") for the year ended 31st March 2026 ("Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the aforesaid said standalone annual financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit for and other comprehensive income and other financial information for year then ended.

Basis for Opinion

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 Annual 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 standalone annual financial results under the provisions of the Companies Act, 2013 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 on the standalone annual financial results.



Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 judgments 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 standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and 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.

The Board of Directors of the Company is also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone annual 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 annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 standalone annual 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 annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the statement to express an opinion on the statement.

Materiality is the magnitude of misstatements in statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatement in the statement

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.

We also provide those charged with governance with a 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

The Standalone annual financial results include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For K. S. AIYAR & Co.
Chartered Accountants
ICAI FRN: 100186W

Deepak Kamath

Deepak Kamath
Partner
M.No.218292
UDIN: 26218292MRDAEC7336



Place: Bengaluru
Date: 27-04-2026