



M J R A & Associates

CHARTERED ACCOUNTANTS

Head Office : 102, B-3, Prerna Complex, Subhash Chowk, Laxmi Nagar, Delhi -110 092 (INDIA)
(M) 9810331606 Ph.: 22451606, 43028544 E-mail : mukesh@mjra.co.in
Website : <http://www.mjra.co.in>

Ref. No.

Dated.

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

TO THE BOARD OF DIRECTORS OF

USG Tech Solutions Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of USG Tech Solutions Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net loss after tax and total comprehensive loss of its associates and joint ventures for the quarter and Nine Month ended 31.12.2025 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended and Six Month 31.12.2024, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

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

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

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

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

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

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

6. The consolidated unaudited financial results includes the interim financial statements/ financial information/ financial results of 3 subsidiaries which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results total revenue of Rs. 0.05 and (7.02), net profit/(loss) after tax of Rs. (0.00) and Rs. 0.19 total comprehensive income / loss of quarter ended 31.12.2024 and Rs. (28.40) Lakh for the Nine months ended on 31st December, 2024. The consolidated unaudited financial results also includes the Group's share of net profit/(loss) after tax of Rs. (29.01) Lakh and Rs.(55.12) Lakh and total comprehensive income / loss of Rs .0.27 Lakh for the for the quarter ended 31.12.2025 and Rs. 0.38 Lakh for the Nine months ended on 31st December, 2024 respectively, as considered in the consolidated unaudited financial results, in respect of 3 (Three) associates, based on their interim financial statements/ financial information/ financial results which have not been reviewed/audited by their auditors. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.

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

Place: New Delhi
Date: 13.02.2026
UDIN : 26093304MWMIZE5441

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



Mukesh
Kumar
Grover

Digitally signed by
Mukesh Kumar
Grover
Date: 2026.02.13
15:48:32 +05'00'

Mukesh Kumar Grover
(M.no: 093304)



M J R A & Associates

CHARTERED ACCOUNTANTS

Head Office : 102, B-3, Purna Complex, Subhash Chowk, Laxmi Nagar, Delhi -110 092 (INDIA)
(M) 9810331606 Ph.: 22451606, 43028544 E-mail : mukesh@mjra.co.in
Website : <http://www.mjra.co.in>

Ref. No.

Dated.

Limited Review Report

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

To
Board of Directors,
USG Tech Solutions Limited

Review Report to USG Tech Solutions Limited

1. We have reviewed the accompanying statement of Unaudited Standalone financial results of **M/S USG Tech Solutions Limited** for the period 1st Oct 2025 to 31 Dec 2025 (3rd Quarter) and Year to Date Results. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial information performed by independent auditor of the entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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



Mukesh
Kumar
Grover
Digitally signed
by Mukesh Kumar
Grover
Date: 2026.02.13
15:53:36 +05'00'
Mukesh Kumar Grover
(M.no: 093304)

Place: New Delhi
Date: 13.02.2026
UDIN: 26093304TPDWGX3597

USG TECH SOLUTIONS LIMITED
CIN:L72200TG1999PLC032129

Regd Office :- H.NO:9/HIG-A&10/HIG, Vasista Bhavan, 4th Floor, APHB Colony, Indira Nagar, Gachibowli Hyderabad Telangana 500032
Corporate Office :- Office No. 507-509, Devika Towers, Chander Nagar, Ghaziabad, Uttar Pradesh, 201011
Website: www.usgtechsolutions.com, Email Id: Secretarial @usgtechsolutions.com
Contact:01141315203

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER ENDED 31ST DEC, 2025

PART I		(In Lakhs.)					
		Quarter ended			9 Months ended		Year ended
Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 months ended in the previous year	9 Months ended	Preceding 9 Months ended	Year ended	
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025	
	Ind AS	Ind AS	Ind AS	Ind AS	Ind AS	Ind AS	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I Revenue from Operations	-	-	-	-	-	-	
II Other Income from Operations	0.05	0.07	0.19	0.27	0.38	0.80	
III Total income from Operations (a+b)	0.05	0.07	0.19	0.27	0.38	0.80	
IV Expenditures							
Cost of Materials consumed	-	-	-	-	-	-	
Purchase of Stock in trade	-	-	-	-	-	-	
Changes in inventories of Finished goods, stock-in-trade and work in progress	-	-	-	-	-	-	
Employees benefits expense	0.50	2.16	2.87	5.82	7.55	10.33	
Finance Costs	-	-	-	-	-	-	
Depreciation and amortisation expenses	0.09	0.09	0.11	0.28	0.34	0.46	
Other expenses	1.60	0.97	16.57	8.91	34.53	36.76	
Total Expenditures (IV)	2.20	3.21	19.56	15.01	42.42	47.55	
V Profit/(loss) before exceptional items and tax (III-IV)	-2.14	-3.14	-19.37	-14.74	-42.04	-46.75	
VI Exceptional items	-	-	-	-	-	-	
VII Profit/(loss) before tax (V-VI)	-2.14	-3.14	-19.37	-14.74	-42.04	-46.75	
VIII Tax Expenses:	-	-	-	-	-	-	
(1) Current Tax	-	-	-	-	-	-	
(2) Deferred Tax	-	-	-	-	-	-	
IX Profit / (Loss) / for the period from continuing operations	-2.14	-3.14	-19.37	-14.74	-42.04	-46.75	
X Profit/(Loss) from discontinued operations	-	-	-	-	-	-	
XI Tax Expense of discontinued operations	-	-	-	-	-	-	
XII Profit/(Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-	
XIII Profit/(loss) for the period (IX+XII)	-2.14	-3.14	-19.37	-14.74	-42.04	-46.75	
XIV Other Comprehensive Income							
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	
(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	
(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	
XV Total comprehensive income for the period (XIII+XIV) (Comprising profit (loss) and other comprehensive income for the period)	-2.14	-3.14	-19.37	-14.74	-42.04	-46.75	
XVI Earning per equity share (for continuing operation)							
(1) Basic	-0.01	-0.01	-0.05	-0.04	-0.11	-0.12	
(2) Diluted	-0.01	-0.01	-0.05	-0.04	-0.11	-0.12	
XVII Earning per equity share (for discontinuing operation)							
(1) Basic							
(2) Diluted							
XVIII Earning per equity share (for discontinuing operation and continuing operation)							
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00	
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00	

Notes:1

These Un- Audited results have been taken on record by Board of Directors in their meeting held on **13th February 2026**

Number of complaints pending at the begining of the Quarter: NIL
Number of complaints received from shareholders during the quarter: NIL
Number of complaints disposed off during the quarter: NIL
Number of shareholders complaint pending at the end of quarter : NIL

- The Company is primarily engaged in the business of Software Development/IT which is single segment as per Accounting Standard (AS) 17 issued by the institute of Chartered Accountants of India.
- With effect from 1st April, 2021, the Company has adopted IND AS (Indian Accounting Standards) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- The above results have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at the respective meeting held on 13.02.2026. The Statutory Auditor of the Company have carried out a Limited Review of the results of the quarter ended Dec 31st 2025. The IND AS complaint Financial Results pertaining to quarter ended 31.12.2025 has not been subjected to Limited Review. However, the management has exercised necessary due diligence to ensure that financial results provide a true and fair view of its affairs.
- Previous Periods/Year Figures have been reclassified/regrouped wherever necessary in order to make them comparable.

On & Behalf of Board of USG Tech Solutions Limited

Date: 13.02.2026
Place: Ghaziabad

Suresh Gupta
Managing Director
DIN: 01451093

USG TECH SOLUTIONS LIMITED
CIN:L72200TG1999PLC032129

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

Corporate Office :- office No. 507-509, Devika Towers, Chander Nagar, Ghaziabad, Uttar Pradesh, 201011

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

Contact :01141315203

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER ENDED 31st DEC 2025

PART I		(In Lakhs.)					
		Quarter ended			9 Months ended		Year ended
Particulars		3 Months ended	Preceding 3 Months ended	Corresponding 3 months ended in the previous year	9 Months ended	Corresponding 9 months ended in the previous year	Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Ind AS	Ind AS	Ind AS	Ind AS	Ind AS	Ind AS
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	-	-	-	-	-	-
II	Other Income from Operations	0.05	0.07	0.19	0.27	0.38	0.38
III	Total income from Operations (a+b)	0.05	0.07	0.19	0.27	0.38	0.38
IV	Expenditures						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of Stock in trade	-	-	-	-	-	-
	Changes in inventories of Finished goods, stock-in-trade and work in progress	-	-	-	-	-	-
	Employees benefits expense	0.50	2.16	2.87	5.82	7.55	7.55
	Finance Costs	4.46	4.35	7.99	13.01	11.80	11.80
	Depreciation and amortisation expenses	0.40	0.38	0.97	1.16	1.19	1.19
	Other expenses	1.71	1.08	16.76	9.29	34.96	34.96
	Total Expenditures (IV)	7.07	7.97	28.59	29.27	55.50	55.50
V	Profit/(loss) before exceptional items and tax (III-IV)	-7.02	-7.90	-28.40	-29.01	-55.12	-55.12
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	-7.02	-7.90	-28.40	-29.01	-55.12	-55.12
VIII	Tax Expenses:	-	-	-	-	-	-
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
IX	Profit / (Loss) / for the period from continuing operations	-7.02	-7.90	-28.40	-29.01	-55.12	-55.12
X	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI	Tax Expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	-7.02	-7.90	-28.40	-29.01	-55.12	-55.12
XIV	Other Comprehensive Income	-	-	-	-	-	-
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total comprehensive income for the period (XIII+XIV) (Comprising profit (loss) and other comprehensive income for the period	-7.02	-7.90	-28.40	-29.01	-55.12	-55.12
XVI	Earning per equity share (for continuing operation)						
	(1) Basic	-0.02	-0.02	-0.07	-0.07	-0.14	-0.14
	(2) Diluted	-0.02	-0.02	-0.07	-0.07	-0.14	-0.14
XVII	Earning per equity share (for discontinuing operation)						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Earning per equity share (for discontinuing operation and continuing operation)						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
PART II							
A PARTICULARS OF SHAREHOLDING							
1 Public Shareholding							
	No. of Shares	31205160	31205160	31205160	31205160	31205160	31205160
	Percentage of Shareholdings	79.17	79.17	79.17	79.17	79.17	79.17
2 Promoters and Promoter Group Shareholding							
a) Pledge/Encumbered							
	-Number of Shares						
	-Percentage of Shares (as a % of the total shareholding of promoter and promoter group)						
	-Percentage of Shares (as a % of the total share capital of the company)						
b) Non-Encumbered							
	-Number of Shares	8209050	8209050	8209050	8209050	8209050	8209050
	-Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	100.00	100.00	100.00	100.00	100.00	100.00
	-Percentage of Shares (as a % of the total share capital of the company)	20.83	20.83	20.83	20.83	20.83	20.83

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

NOTE:1

On & Behalf of Board of USG Tech Solutions Limited

Date: 13.02.2026
Place: Ghaziabad

Servesh Gupta
Managing Director
DIN: 01451093