

**MRO: FS: 25-26: 0067**
July 08, 2025

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 2ND BOARD MEETING FOR THE FINANCIAL YEAR 2025-26

As informed vide our letter dated **July 02, 2025**, the Board of Directors of Umiya Buildcon Limited (Formerly known as MRO-TEK Realty Limited), Bangalore met today i.e July 08, 2025 and inter-alia transacted the following business:

1. Considered and approved the Un-audited Standalone and Consolidated financial results for the quarter ended June 30, 2025, copy of the same is enclosed herewith along with Limited Review Report.

Further the meeting commenced at 04:00 P.M (IST) and concluded at 04:15 PM (IST).

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.

Thanking you,

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

Scrip Code:	
NSE	: UMIYA-MRO
BSE	: 532376
Demat ISIN	: INE398B01018

Prashanth S
Company Secretary and Compliance Officer

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

STATEMENT OF UNAUDITED STANDALONE RESULTS FOR THE QUARTER ENDED 30TH JUNE , 2025

(Rs. In Lakhs)

Particulars	Quarter Ended			Year Ended
	30-Jun-25 (Unaudited)	31-Mar-25 (Audited) Refer Note 1	30-Jun-24 (Unaudited)	31-Mar-25 (Audited)
1 Income				
(a) Revenue from Operations	985.54	1,274.74	1,079.14	4,857.72
(b) Other Income (Refer Note No.5)	4,225.52	192.89	32.16	376.64
Total Income	5,211.06	1,467.63	1,111.30	5,234.36
2 Expenses				
(a) Cost of materials consumed	284.68	416.89	260.58	1,257.50
(b) Purchases of Stock-in Trade	14.86	54.06	233.38	449.95
(c) Changes in stock of finished goods, work-in-progress, stock-in-trade and real estate inventory	(56.37)	13.75	(1,069.84)	(1,009.57)
(d) Purchase of land and related costs	29.80	(49.12)	932.95	965.57
(e) Employee benefit expenses	229.27	327.34	145.71	760.65
(f) Finance Cost	272.74	276.83	264.31	1,110.29
(g) Depreciation and amortization expenses	79.20	77.99	76.66	307.91
(h) Other expenses (Refer Note No.6)	513.50	226.30	95.12	632.47
Total Expenses	1,367.68	1,344.04	938.87	4,474.77
3 Profit/(Loss) before Exceptional Items and tax (1-2)	3,843.38	123.59	172.43	759.59
4 Exceptional Items	-	-	-	-
5 Profit/(Loss) before tax from Continuing operations (3-4)	3,843.38	123.59	172.43	759.59
6 Profit/(Loss) from Discontinued Operations (Refer Note No.8)	-	(4.60)	5.31	(7.92)
7 Profit/(Loss) for the period before tax from Continuing and Discontinued Operation(5+6)	3,843.38	118.99	177.74	751.67
8 Tax expense				
(i) Current Tax	346.00	-	-	-
(ii) Deferred Tax	358.13	32.99	13.07	153.96
Total Tax Expenses	704.13	32.99	13.07	153.96
9 Net Profit /(Loss) for the period (7-8)	3,139.25	86.00	164.67	597.71
10 Other Comprehensive Income (net of tax)				
Items that will not be reclassified to Statement of Profit and Loss	1.55	(10.14)	1.99	(6.62)
11 Total Comprehensive Income (9+10)	3,140.80	75.86	166.66	591.09
12 Paid-up equity share capital (Face Value Rs. 5 each, fully paid-up)	934.23	934.23	934.23	934.23
13 Other Equity	9,742.34	6,601.54	6,177.11	6,601.54
(i) Earnings Per Equity Share (for Continuing operations)				
(a) Basic Rs.	16.80	0.48	0.85	3.24
(b) Diluted Rs.	16.80	0.48	0.85	3.24
(ii) Earnings Per Equity Share (for Discontinued operations)				
(a) Basic Rs.	-	(0.02)	0.03	(0.04)
(b) Diluted Rs.	-	(0.02)	0.03	(0.04)
(iii) Earnings Per Equity Share (for Continuing and Discontinued operations)				
(a) Basic Rs.	16.80	0.46	0.88	3.20
(b) Diluted Rs.	16.80	0.46	0.88	3.20
See accompanying note to the Financial results				

Notes:

- 1 The above statement of unaudited standalone results for the quarter ended 30th June, 2025 as recommended by the Audit Committee were approved by the Board of Directors in their respective meeting's held on 08th July 2025. The figures for the quarter ended 31st March 2025 are balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to the third quarter ended 31st December 2024, which were subjected to limited review.
- 2 The Standalone financial results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 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 Quarter Ended 30th June 2025.
- 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 Quarter Ended 30th June 2025.
- 7 The Company has recognised Deferred Tax Asset & Closing Balance as on 30th June 2025 was Rs. 251.24 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 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		30-Jun-25 (Unaudited)	31-Mar-25 (Audited) Refer Note 1	30-Jun-24 (Unaudited)	31-Mar-25 (Audited)
(a)	Net Sales/income from Operations	-	-	10.66	16.06
(b)	Other Operating Income	-	-	-	-
	Total Income from Discontinuing Operations (net)	-	-	10.66	16.06
(c)	Expenses of Discontinuing Operations				
(i)	Cost of materials consumed	-	4.60	5.35	24.02
(ii)	Indirect Expenses*	-	-	-	-
(iii)	Other Income	-	-	-	0.04
	Total Expenses from Discontinuing Operations(i)+(ii)-(iii)	-	4.60	5.35	23.98
(d)	Net Profit/(loss) from Discontinuing Operations	-	(4.60)	5.31	(7.92)

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

(Rs in lakhs)				
Standalone Segment wise Revenue, Results, Assets and Liabilities				
Particulars	Quarter Ended			Year Ended
	30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
	(Unaudited)	(Audited) Refer Note 1	(Unaudited)	Audited
1 Segment Revenue (Net Sale)				
(a) Product	212.97	477.31	472.67	1,978.71
(b) Real Estate	431.99	422.83	335.98	1,609.56
(c) Solutions	340.58	374.60	270.49	1,269.45
Total	985.54	1,274.74	1,079.14	4,857.72
Less :- Inter segment revenue	-	-	-	-
Revenue from Continuing Operations	985.54	1,274.74	1,079.14	4,857.72
Revenue from Discontinued Operation	-	-	10.66	16.06
Total Revenue from Continuing and Discontinued Operations	985.54	1,274.74	1,089.80	4,873.78
2 Segment Results - Profit / (loss) before tax and interest				
(a) Product	41.21	170.22	211.25	728.61
(b) Real Estate	431.83	422.83	335.98	1,609.56
(c) Solutions	239.29	252.26	189.16	863.26
Total	712.33	845.31	736.39	3,201.43
Less:-				
i) Interest	272.74	276.83	264.31	1,110.29
ii) Other Un-allocable Expenditure net off	821.73	523.89	323.05	1,708.19
iii) Un-allocable Income	(4,225.52)	(79.00)	(23.40)	(376.64)
(Loss)/Profit before tax from Continuing Operations	3,843.38	123.59	172.43	759.59
(Loss)/Profit before tax from Discontinued Operation	-	(4.60)	5.31	(7.92)
(Loss)/Profit before tax from Continuing and Discontinued Operations	3,843.38	118.99	177.74	751.67
3 Segment Assets				
(a) Product	1,044.45	1,499.77	1,500.24	1,499.77
(b) Real Estate	18,578.87	15,379.66	14,684.84	15,379.66
(c) Solutions	3,549.48	3,954.26	2,286.59	3,954.26
(d) Un-allocable assets	2,034.16	3,312.79	1,488.96	3,312.79
Assets from Continuing Operations	25,206.96	24,146.48	19,960.63	24,146.48
Assets from Discontinued Operation	-	-	229.03	-
Total Assets from Continuing and Discontinued Operations	25,206.96	24,146.48	20,189.66	24,146.48
4 Segment Liabilities				
(a) Product	62.29	62.66	153.25	62.66
(b) Real Estate	8,542.86	9,044.92	7,421.73	9,044.92
(c) Solutions	149.99	1,151.52	142.73	1,151.52
(d) Un-allocable Liabilities	5,775.25	6,351.61	5,341.55	6,351.61
Liability from Continuing Operations	14,530.39	16,610.71	13,059.26	16,610.71
Liability from Discontinued Operation	-	-	19.06	-
Total Liability from Continuing and Discontinued Operations	14,530.39	16,610.71	13,078.32	16,610.71
<div> <div>Place : Bengaluru</div> <div>Date: 08-07-2025</div> </div> <div> <div>For Umiya Buildcon Limited (Formerly Known as MRO-TEK Realty Limited)</div> <div>Aniruddha Mehta Chairman & Managing Director DIN No. 00720504</div> </div>				

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

STATEMENT OF UNAUDITED CONSOLIDATED RESULTS FOR THE QUARTER ENDED 30th JUNE, 2025

(Rs. In Lakhs)

Particulars	Quarter Ended			Year Ended
	30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
	(Unaudited)	(Audited) Refer Note 2	(Unaudited)	(Audited)
1 Income				
(a) Revenue from Operations	1,282.60	1,280.23	1,079.11	4,860.78
(b) Other Income (Refer Note No.6)	4,133.09	92.67	32.16	276.43
Total Income	5,415.69	1,372.90	1,111.27	5,137.21
2 Expenses				
(a) Cost of materials consumed	380.29	184.16	337.84	1,159.80
(b) Purchases of Stock-in Trade	14.86	263.32	92.63	449.95
(c) Changes in stock of finished goods, work-in-progress, stock-in-trade and real estate inventory	0.48	(16.36)	(1,008.47)	(1,030.70)
(d) Purchases of Land and related cost	29.80	(49.12)	932.95	965.57
(e) Employee benefit expenses	229.27	327.34	145.71	760.65
(f) Finance Cost	272.75	276.83	264.32	1,110.31
(g) Depreciation and amortization expenses	84.18	78.66	77.27	310.40
(h) Other expenses (Refer Note No.7)	548.28	240.42	112.01	661.37
Total Expenses	1,559.91	1,305.25	954.26	4,387.35
3 Profit/(Loss) before Exceptional Items and tax (1-2)	3,855.78	67.65	157.01	749.86
4 Exceptional Items	-	-	-	-
5 Profit/(Loss) before tax from Continuing operations (3-4)	3,855.78	67.65	157.01	749.86
6 Profit/(Loss) from Discontinued Operations (Refer Note No.9)	-	(4.60)	5.31	(7.92)
7 Profit/(Loss) for the period before tax from Continuing and Discontinued Operation(5+6)	3,855.78	63.05	162.32	741.94
8 Tax expense				
(i) Current Tax	356.48	(4.57)	-	2.30
(ii) Deferred Tax	355.92	34.72	13.07	155.70
Total Tax Expenses	712.40	30.15	13.07	158.00
9 Net Profit /(Loss) for the period (7-8)	3,143.38	32.90	149.25	583.94
10 Other Comprehensive Income (net of tax)				
Items that will not be reclassified to Statement of Profit and Loss	1.55	(10.14)	1.99	(6.62)
11 Total Comprehensive Income (9+10)	3,144.93	22.76	151.24	577.32
12 (i) Net Profit Attributable to:				
a) Owners of the Company	3,143.44	32.91	149.25	583.95
b) Non-controlling Interest	(0.06)	(0.01)	-	(0.01)
(ii) Other Comprehensive Income Attributable to:				
a) Owners of the Company	1.55	(10.14)	1.99	(6.62)
b) Non-controlling Interest	-	-	-	-
(iii) Total Comprehensive Income Attributable to				
a) Owners of the Company	3,144.99	22.77	151.24	577.33
b) Non-controlling Interest	(0.06)	(0.01)	-	(0.01)
13 Paid-up equity share capital (Face Value Rs. 5 each, fully paid-up)	934.23	934.23	934.23	934.23
14 Other Equity	9,703.34	6,558.38	6,132.33	6,558.38
(i) Earnings Per Equity Share (for Continuing operations)				
(a) Basic Rs.	16.82	0.20	0.77	3.17
(b) Diluted Rs.	16.82	0.20	0.77	3.17
(ii) Earnings Per Equity Share (for Discontinued operations)				
(a) Basic Rs.	-	(0.02)	0.03	(0.04)
(b) Diluted Rs.	-	(0.02)	0.03	(0.04)
(iii) Earnings Per Equity Share (for Continuing and Discontinued operations)				
(a) Basic Rs.	16.82	0.18	0.80	3.13
(b) Diluted Rs.	16.82	0.18	0.80	3.13

See accompanying note to the Financial results

Notes:

- 1 The statement of unaudited consolidated 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' hereinunder:
Subsidiary:
- **Mro-Tek Private Limited (Formerly known as Mro-Tek Technologies Private Limited)**
- **Umiya Buildtek- Partnership Firm**
- 2 The above statement of unaudited Consolidated results for the quarter ended 30th June, 2025 as recommended by the Audit Committee were approved by the Board of Directors in their respective meeting's held on 08th July 2025. The figures for the quarter ended 31st March 2025 are balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to the third quarter ended 31st December 2024, which were subjected to limited review.
- 3 The Consolidated financial results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Companies Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 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 Other Income Includes Profit on Sale of Property located at Electronic City, Bangalore for Rs.4041.95 Lakhs during the Quarter Ended 30th June 2025.
- 7 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 Quarter Ended 30th June 2025.
- 8 The group has recognised Deferred Tax Asset & Closing Balance as on 30th June 2025 was Rs. 251.72 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.
- 9 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
Particulars		30-Jun-25 (Unaudited)	31-Mar-25 (Audited) Refer Note 2	30-Jun-24 (Unaudited)	31-Mar-25 (Audited)
(a)	Net Sales/income from Operations	-	-	10.66	16.06
(b)	Other Operating Income	-	-	-	-
	Total Income from Discontinuing Operations (net)	-	-	10.66	16.06
(c)	Expenses of Discontinuing Operations				
(i)	Cost of materials consumed	-	4.60	5.35	24.02
(ii)	Indirect Expenses*	-	-	-	-
(iii)	Other Income	-	-	-	0.04
	Total Expenses from Discontinuing Operations(i)+(ii)-(iii)	-	4.60	5.35	23.98
(d)	Net Profit/(loss) from Discontinuing Operations	-	(4.60)	5.31	(7.92)

- 10 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
		30-Jun-25 (Unaudited)	31-Mar-25 (Audited) Refer Note 2	30-Jun-24 (Unaudited)	31-Mar-25 (Audited)
1 Segment Revenue (Net Sale)					
(a)	Product	503.44	529.40	472.67	1,820.04
(b)	Real Estate	424.49	413.83	335.95	1,599.63
(c)	Solutions	354.67	337.00	270.49	1,441.11
	Total	1,282.60	1,280.23	1,079.11	4,860.78
	Less :- Inter segment revenue	-	-	-	-
	Revenue from Continuing Operations	1,282.60	1,280.23	1,079.11	4,860.78
	Revenue from Discontinued Operation	-	-	10.66	16.06
	Total Revenue from Continuing and Discontinued Operations	1,282.60	1,280.23	1,089.77	4,876.84
2 Segment Results - Profit / (loss) before tax and interest					
(a)	Product	234.24	206.75	211.25	762.50
(b)	Real Estate	424.33	422.83	335.98	1,609.56
(c)	Solutions	239.67	161.22	189.16	833.31
	Total	898.24	790.80	736.39	3,205.37
	Less:-				
i)	Interest	272.75	276.83	264.32	1,110.31
ii)	Other Un-allocable Expenditure net off	902.80	525.32	338.46	1,621.63
iii)	Un-allocable Income	(4,133.09)	(79.00)	(23.40)	(276.43)
	(Loss)/Profit before tax from Continuing Operations	3,855.78	67.65	157.01	749.86
	(Loss)/Profit before tax from Discontinued Operation	-	(4.60)	5.31	(7.92)
	(Loss)/Profit before tax from Continuing and Discontinued Operations	3,855.78	63.05	162.32	741.94

3 Segment Assets					
(a)	Product	1,469.09	1,666.48	1,500.24	1,666.48
(b)	Real Estate	20,653.67	15,379.66	14,684.84	15,379.66
(c)	Solutions	3,696.00	4,129.25	2,286.59	4,129.25
(d)	Un-allocable assets	81.70	3,624.27	1,459.62	3,624.27
Assets from Continuing Operations		25,900.46	24,799.66	19,931.29	24,799.66
Assets from Discontinued Operation		-	-	229.03	-
Total Assets from Continuing and Discontinued Operations		25,900.46	24,799.66	20,160.32	24,799.66
4 Segment Liabilities					
(a)	Product	434.02	285.59	153.25	285.59
(b)	Real Estate	8542.86	9,044.92	7,421.73	9,044.92
(c)	Solutions	292.52	1,235.00	142.73	1,235.00
(d)	Un-allocable Liabilities	5301.76	6,074.73	5,356.99	6,074.73
Liability from Continuing Operations		14,571.16	16,640.24	13,074.70	16,640.24
Liability from Discontinued Operation		-	-	19.06	-
Total Liability from Continuing and Discontinued Operations		14,571.16	16,640.24	13,093.76	16,640.24
<div> <div> Place : Bengaluru Date:08-07-2025 </div> <div> For Umiya Buildcon Limited (Formerly Known as MRO-TEK Realty Limited) Aniruddha Mehta Chairman & Managing Director DIN No. 00720504 </div> </div>					

K. S. AIYAR & CO
CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

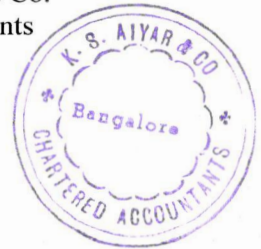
The Board of Directors of Umiya Buildcon Limited (formerly known as MRO-TEK Realty Limited)

1. We have reviewed the accompanying statement of unaudited Financial Results of Umiya Buildcon Limited (formerly known as MRO-TEK Realty Limited) ("the Company"), for the quarter ended June 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of the Regulation 33 of The SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations").
2. This Statement, which is responsibility of the Company's Management and approved by the 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 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review in accordance with Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement of financial results is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Bengaluru
Date: 8th July, 2025

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


Deepak Kamath
Partner
M.No.218292
UDIN: 25218292BMGTAL3219



Office also at
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Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

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

1. We have reviewed the accompanying Statement of Unaudited Consolidated 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 quarter ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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 SEBI Circular CIR/CFD/CMD1/44/2019 dated 29th March 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.



Office also at
Mumbai Chennai Kolkata
Coimbatore and Hyderabad

4. The Statement includes the results of the following entities:

Holding Company

Umiya Buildcon Limited (formerly known as MRO-TEK Realty Limited) (Parent Company)

Subsidiary Company

Mro-Tek Private Limited (formerly known as Mro-Tek Technologies Private Limited) (Wholly owned subsidiary)

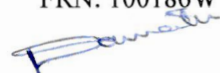
Umiya Buildtek (Subsidiary w.e.f March 18, 2025) (Partnership Firm)

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 other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the financial results of the subsidiary Company Mro-Tek Private Limited(Wholly owned subsidiary) and Umiya Buildtek (Partnership Firm), whose interim financial information reflects total revenue of Rs. 488.20 lakhs, net profit after tax of Rs 2.39 lakhs and total comprehensive income of Rs. 2.39 lakhs for the quarter ended 30th June 2025, as considered in the Statement. These interim financial results have been reviewed by other auditors whose report has been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of it, is solely based on the report of other auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matter stated in para 6 is not modified with respect to our reliance on the work done and the report of the other auditor.

Place: Bengaluru
Date: 8th July, 2025

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



Deepak Kamath
Partner
M.No.218292
UDIN: 25218292BMGTAM5533

