

**Date:** May 28, 2026

**To,**  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai – 400001

**Scrip Code: 544648**  
**Company:** Unisem Agritech Limited

Dear Sir/Madam,

**Subject: Statement of deviation(s) or variation(s) under Regulation 32 of the SEBI (LODR) Regulations, 2015 as on 31st March, 2026.**

In reference to the compliance under Regulation 32(1) (a) and (b) of the Securities Exchange Board of India (Listing Obligations and Disclosures Requirement) Regulation 2015 the company hereby submits to the Stock Exchange the Certificate of Statement of Deviation(s) or Variation(s) as on 31st March, 2026 duly certified by M/s. SKSVM & Co., Chartered Accountant, pertaining to the Initial Public Offer of equity shares of the Company (IPO).

This statement has been reviewed by the Audit Committee and Board of Directors at its meeting held on 25th May, 2026 as required under Regulation 32(3) of SEBI (LODR) Regulations, 2015. We further attach herewith the prescribed disclosure in Annexure-A.

Kindly take the same in your record in terms of Regulation 32 of SEBI (LODR), Regulations, 2015.

For **Unisem Agritech Limited**

**Ms. Bobby Seth**  
**Compliance Officer & Company Secretary**  
**Membership No.- A65589**

**Unisem Agritech Limited**  
(Erstwhile Unisem Agritech Private Limited)

**Registered office**

RS No.11B/2A/4, Magoda Village,  
Near KSRTC Bus Depot,  
Ranebennur, Dist. Haveri,  
Karnataka, India, 581115.



[www.unisem.in](http://www.unisem.in)

**Corporate office**

# 29. New # 2, 7th Main,  
21st Cross, CHBCS layout,  
Vijayanagar, Bangalore,  
Karnataka. India, 560040.



**SKSVM & Co.**

**CHARTERED ACCOUNTANTS**



www.sksvm.com



weassist@sksvm.com

CA SHARAD K.J. FCA | CA KUSHAL M.V. FCA

**H.O. - BENGALURU**

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7th Main, 5th Block, Jayanagar,

Bengaluru - 560 041 ☎ 080 4374 9071

📞 91766 86034, 89511 76745

INDEPENDENT CHARTERED ACCOUNTANT'S CERTIFICATE ON STATEMENT OF  
DEVIATION IN UTILISATION OF IPO PROCEEDS

To,

The Board of Directors

**UNISEM AGRITECH LIMITED**

RS No. 11B/2A/4, Magoda Village,  
Near KSRTC Bus Depot  
Ranebennur, Haveri,  
Karnataka, India -380051

**Background**

We have been engaged to issue this certificate in connection with the statement of utilisation of proceeds from the Initial Public Offering (IPO) of UNISEM AGRITECH LIMITED ('the Company') as at 31st March 2026 (hereinafter referred to as "the Statement"). The Statement has been prepared by the management of the Company for submission to BSE EMERGE in accordance with the terms of the Offer Document and applicable listing requirements.

The preparation of the Statement is the responsibility of the Company's management, including the preparation and maintenance of all accounting and other relevant supporting records and documents. Our responsibility is to provide a reasonable assurance opinion on the utilisation of IPO proceeds based on the procedures performed.

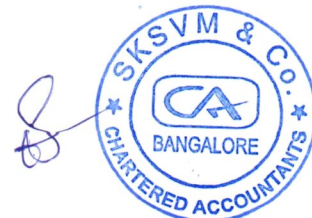
**Management's Responsibility**

The management of the Company is responsible for the preparation and presentation of the Statement of Utilisation of IPO Proceeds and for ensuring that the proceeds are utilised in accordance with the objectives as stated in the Prospectus dated 15.12.2025 filed with BSE.

**Practitioner's Responsibility**

Pursuant to the requirements of the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India ("ICAI"), our responsibility is to provide a reasonable assurance whether the utilisation of IPO proceeds is in accordance with the stated objectives.

We conducted our engagement in accordance with the said Guidance Note and the ethical requirements issued by ICAI. This Guidance Note requires that we comply with ethical requirements and plan and perform the engagement to obtain reasonable assurance about whether the Statement is free from material misstatement.



## Procedures Performed

The procedures performed by us include:

- Verification of the Statement with the books of account and other relevant records maintained by the Company.
- Examination of supporting documents including bank statements, mutual fund statements, vendor invoices and utilisation schedules.
- Review of the Offer Document and related Board approvals.
- Obtaining written representations from management regarding the correctness and completeness of the information.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Opinion (Reasonable Assurance)

Based on the procedures performed and the information and explanations given to us, in our opinion, the Statement of Utilisation of IPO Proceeds as at 31<sup>st</sup> March, 2026, which forms part of this certificate as Annexure A, is true and correct, and the Company has, in all material respects, utilised the IPO proceeds in accordance with the objectives stated in the Offer Document.

## Restriction on Use

This certificate is issued solely for the purpose of submission to BSE and should not be used for any other purpose without our prior written consent.

For S K S V M & Co

Chartered Accountant

Firm's Registration No: 002045S



Shiva kumara G V

Partner

M.No: 232286

UDIN: 26232286HDCFOE8626

Date: 25-05-2026



**ANNEXURE A**

(Rs in lakhs)

<b>S No</b>	<b>Objects of issue as disclosed in offer document</b>	<b>original allocation till march 31, 2026</b>	<b>Amount Utilized till March 31, 2026</b>	<b>Remarks, If any</b>
1	To meet the working capital requirement	1,106.00	1,106.00	
2	To Repay the Banking Facilities availed by the company	575.00	575.00	
3	General Corporate Purpose	207.24	129.18	Original allocation of <b>207.24</b> was reduced to <b>129.18</b> to fund the shortfall in actualized Issue related expenses
4	Issue related expenses	256.76	334.82	Actual issue expenses incurred were higher than estimated. The overrun of <b>78.06</b> was met out of the General corporate Purpose, as permitted by the prospectus.
	<b>Total</b>	<b>2,145.00</b>	<b>2,145.00</b>	

