Unitronics (1989) (R"G) Ltd.
Console Balance Sheet as at 31 March 2026
(All amount in NIS)

	Notes	As at 31 March 2026
ASSETS		
Non-current assets		
Property, plant and equipment	4	4,243,025
Intangible assets	6	15,770,732
Right-of-use assets	46	12,229,652
Intangible assets under development	7	29,465,221
Other financial assets	9	112,084
Total non-current assets		**61,820,714**
Current assets		
Inventories	12	38,246,158
Financial assets		
Trade receivables	13	29,988,315
Cash and cash equivalents	14	7,802,869
Other current assets	18	3,549,672
Total current assets		**79,587,013**
Total assets		**141,407,727**
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	19	431,424
Other equity	20	89,843,856
Total equity		**90,275,280**
LIABILITIES		
Non-current liabilities		
Financial liabilities		
Lease liabilities	22	535,279
Other financial liabilities	23	1,234,335
Provisions	24	1,448,855
Deferred tax liabilities (net)	25	5,546,833
Total non-current liabilities		**8,765,302**
Current liabilities		
Financial liabilities		
Borrowings	26	8,532,671
Lease liabilities	22	659,386
Trade payables	27	20,174,566
Other financial liabilities	28	5,834,212
Other current liabilities	29	1,807,075
Provisions	30	5,359,235
Total current liabilities		**42,367,144**
Total liabilities		**51,132,447**
Total equity and liabilities		**141,407,727**

Summary of material accounting policies 2
The accompanying notes are an integral part of standalone financial statements

As per our report of even date attached

For and on behalf of Board of Directors of
Unitronocs (1989) (R"G) Ltd

Jasbir Singh	Sanjay Kumar Arora	Amit Harari	Itzik Hai
Active Chairman	Director	CEO	CFO

Date: May 14, 2026

Unitronics (1989) (R"G) Ltd.

Console Statement of Profit and Loss for the period ended 31 March 2026

(All amount in NIS)

	Notes	For the period ended 31 March 2026 (From Oct 25 to March 26)
Income		
Revenue from operations	31	75,716,065
Other income	32	453,353
Total income		**76,169,418**
Expenses		
Cost of raw materials consumed	33	23,599,575
Changes in inventories of intermediate products (including manufactured components) and finished goods	34	2,184,445
Employee benefits expense	35	19,596,115
Finance costs	36	640,767
Depreciation and amortisation expense	37	6,052,338
Other expenses	38	13,114,240
Total expense		**65,187,482**
Profit before tax		**10,981,936**
Tax expense		
Current tax	44	1,885,557
Deferred tax charge	44	108,296
Profit for the year		**8,988,083**
Other comprehensive (loss)		
Items that will not be reclassified to profit and loss		
Re-measurement (loss) on defined benefit obligations		165,773
Income tax relating to these items	44	(22,179)
Other comprehensive (loss) for the year, net of tax		**143,594**
Total comprehensive income for the year, net of tax		**9,131,677**
Earning per equity share		
(Nominal value of equity share NIS 0.02 each)		
Basic	39	0.64
Diluted	39	0.64
Summary of material accounting policies	2	

The accompanying notes are an integral part of standalone financial statements

As per our report of even date attached

For and on behalf of Board of Directors of

Unitronocs (1989) (R"G) Ltd

Jasbir Singh Active Chairman	Sanjay Kumar Arora Director	Amit Harari CEO	Itzik Hai CFO

Date: May 14, 2026

Unitronics (1989) (R"G) Ltd.

Console Statement of Cash Flows for the year ended 31 March 2026

(All amount in NIS)

		For the period ended 31 March 2026 (From Oct 25 to March 26)
A. Cash flows from operating activities		
Profit before tax		**10,981,936**
Adjustment to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense (1)		6,052,338
Interest income		(65,416)
Share based payment expenses		1,035,924
Fair value loss on financials instruments through profit and loss		672,000
Unrealised foreign exchange gain (net)		11,000
Finance costs		640,767
Working capital adjustments:		
(Increase) in trade receivables		(1,887,410)
(Increase)/decrease in inventories		(444,000)
Decrease/(increase) in financial assets		95,000
Increase in trade payables		2,034,000
Increase in provisions		(353,353)
Increase in financial liabilities		174,000
Cash generated from operations		**18,946,787**
Income tax (refund) (net)		(8,866,000)
Net cash flows from operating activities	**A**	**10,080,787**
B. Cash flows from investing activities		
Purchase of property, plant and equipment, capital work in progress, intangible assets and intangible assets under development		(7,191,810)
(Proceeds from) Loan to related party		1,144,620
Interest received on Loan to related party		51,267
Interest received on bank deposits		1,153
Net cash flows used in investing activities	**B**	**(5,994,769)**
C Cash flows from financing activities:		
Repayment of long term borrowings		(5,618,000)
Payment of principal portion of lease liabilities		(1,193,000)
Finance costs paid		(611,523)
Net cash flows from financing activities	**C**	**(7,422,523)**
D Net (decrease) / increase in cash and cash equivalent (A+B+C)		**(3,336,505)**
E Cash and cash equivalents at the beginning of the year		6,271,374
Net foreign exchange difference		(135,000)
Cash and cash equivalents at the end of the year (D+E) {refer note 14}		**2,799,869**
Cash and cash equivalents includes:		
Balances with banks:		
- in current and cash credit accounts		5,800,656
- deposits with original maturity of less than three months		2,000,000
Cash in hand		2,212
Cash and cash equivalents		**7,802,869**

(1) Depreciation and amortisation expense in the total amount of NIS 395 thousands,which have been capitalized are excluded.

Summary of material accounting policies

The accompanying notes are an integral part of standalone financial statements

Refer note 21(vi) for change in liabilities arising from financing activities

As per our report of even date attached

For and on behalf of Board of Directors of

Unitronocs (1989) (R"G) Ltd

Jasbir Singh Active Chairman	Sanjay Kumar Arora Director	Amit Harari CEO	Itzik Hai CFO

Date: May 14, 2026

Unitronics (1989) (R"G) Ltd.
Console Statement of Changes in Equity for the period ended 31 March 2026
(All amount in NIS)

A Equity share capital

	No. of Shares	Amount
Balance as at 31 March 2026		
At 1 Oct 2025	**15,668,744**	**431,424**
Changes in equity share capital during the year		
-Issue of share capital [refer note 19 and 21(f)]	-	-
At 31 March 2026	**15,668,744**	**431,424**

B. Other equity

Particulars	Reserves and surplus (refer note 20)						
	Securities premium	Treasury Stock	Capital reserve from transactions with controlling	Foreign Currency Translation Reserve	Employee stock option outstanding account (1)	Retained earnings	Total
For the year ended 31 March 2026							
As at 1 Oct 2025	**64,798,000**	**(7,042,000)**	**104,000**	**(3,227,000)**	**2,987,000**	**22,505,277**	**80,125,277**
Profit for the year	-			(694,749)	1,281,651	8,988,083	9,574,985
Remeasurement (loss) of defined benefit obligations (net of tax)	-				-	143,594	143,594
As at 31 March 2026	**64,798,000**	**(7,042,000)**	**104,000**	**(3,921,749)**	**4,268,651**	**31,636,954**	**89,843,856**

(1) Including share based payment expenses, which have been capitalized in the amount of NIS 246 thousands.

Unitronics (1989) (R"G) Ltd.

Notes to Console Financial Statements for the period ended 31 March 2026

(All amount in NIS)

4. Property, plant and equipment

Cost or Valuation	Buildings (1)	Plant and equipment's	Furniture and fixtures (2)	Vehicles	Total
Gross Block					
As at 01 Oct 2025	**2,625,391**	**9,250,805**	**3,299,099**	**753,281**	**15,928,576**
Additions	-	1,597,745	13,477	-	1,611,221
Disposals	-	-	-	-	-
Translation differences	-	-	(60,124)	(10,919)	(71,043)
As at 31 March 2026	**2,625,391**	**10,848,550**	**3,252,451**	**742,362**	**17,468,754**
Accumulated depreciation					
As at 01 Oct 2025	**1,725,762**	**7,930,164**	**2,915,227**	**399,339**	**12,970,492**
Charge for the year	66,493	168,138	40,464	31,710	306,805
Disposals	-	-	-	-	-
Translation differences	-	-	(47,927)	(3,640)	(51,568)
As at 31 March 2026	**1,792,254**	**8,098,302**	**2,907,764**	**427,409**	**13,225,729**
Net block as at 31 March 2026	**833,137**	**2,750,248**	**344,688**	**314,953**	**4,243,025**

(1) Leasehold improvements.

(2) icluding also Office equipment & Computers.