

UTSL/NSE/2024-25

Date: 13th November, 2024

To,

**The Secretary-Listing Department
The National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400051**

Ref: Scrip Code/Symbol: UNIINFO

Subject: Outcome of 4/2024-25 Board Meeting of the company held on 13th November, 2024

With reference to the above-mentioned subject this is to inform you that the 4/2024-25 meeting of Board of Directors of Uniinfo Telecom Services Limited has held today i.e., on 13th day of November 2024 at the Registered Office of the Company to inter-alia, transacted the following businesses:

1. Considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter/half year ended on 30th September, 2024.
2. Considered and approved the The Limited Review Report by the Statutory Auditors for the Standalone and Consolidated Unaudited Financial Results of the Company for the quarter/half year ended 30th September, 2024.

The meeting of the Board of Directors commenced at 4:00 P.M. and concluded at 05:50 P.M.

You are requested to please take on aforesaid submission for your records and reference.

Thank You,

For Uniinfo Telecom Services Limited

**Sandeep Patel
Company Secretary & Compliance Officer**



Independent Auditor's Limited Review Report on the Unaudited Half Year Ended & Quarterly Ended September 30, 2024, standalone Financial Results of Uniinfo Telecom Services Ltd. Pursuant to the Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors,
Uniinfo Telecom Services Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Uniinfo Telecom services Limited (the "Company") for the quarter ended and the Half Year Ended September 30, 2024 (the "Statement") attached herewith, being submitted by the 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 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 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.
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.

ABHAY SHARMA Digitally signed
by ABHAY SHARMA



including the manner in which it is to be disclosed, or that it contains any material misstatement.

For ABMS & Associates
Chartered Accountants
Firm Registration No. 030879C

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SHARMA



Abhay Sharma
Partner

Membership Number: 411569

UDIN: 24411569BKHGZK4913

Place: Indore

Date:- 13th November, 2024

UNIINFO TELECOM SERVICES LIMITED
Reg. Office-403, Chetak Center 12/2 R.N.T. Marg Indore
Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended 30th September, 2024

PARTICULARS		(Rs. In Lakhs)					
		Quarter ended			Half Year Ended		Year ended
		(Unaudited) 30-09-24	(Unaudited) 30-06-24	(Unaudited) 30-09-23	(Unaudited) 30-09-24	(Unaudited) 30-09-23	(Audited) 31-03-24
I	Income/Revenue from Operations	882.17	910.26	1513.98	1792.43	2804.19	4990.35
II	Other income	0.54	0.08	0.81	0.63	13.28	18.42
III	Total Income (I+II)	882.71	910.34	1514.79	1793.05	2817.47	5008.77
IV	Expenses						
a	Cost of Materials Consumed	99.71	99.64	160.50	199.35	355.11	521.72
b	Changes in Inventories of finished goods stock in trade and work in progress	122.26	140.99	(30.10)	263.25	(237.75)	(402.41)
c	Employee benefits expense	345.75	350.34	510.35	696.09	958.70	1823.63
d	Finance Costs	11.15	5.76	14.55	16.91	27.23	47.01
e	Depreciation and amortisation expenses	20.94	20.59	25.54	41.53	49.41	98.45
f	Other expense	307.16	337.60	794.23	644.76	1582.08	2854.28
	Total Expense (IV)	906.97	954.92	1475.07	1861.89	2734.79	4942.68
V	Profit/(Loss) before exceptional items and Tax (III-IV)	(24.26)	(44.58)	39.72	(68.84)	82.67	66.09
VI	Exceptional Items						
a	Waiver of Investment in subsidiary-Note no 4	0.00	0.00	0.00	0.00	0.00	47.24
b	Waiver of Loan in subsidiary-Note no 4	0.00	0.00	0.00	0.00	0.00	116.38
	Total	0.00	0.00	0.00	0.00	0.00	163.63
VII	Profit/(Loss) before tax (V-VI)	(24.26)	(44.58)	39.72	(68.84)	82.67	(97.54)
	Tax expense:						
	(a) Current tax	0.00	0.00	(10.00)	0.00	0.00	0.00
	(b) Short/(Excess) provision for earlier years	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Deferred tax	(2.94)	2.79	3.49	(0.15)	7.07	(3.74)
	Total Tax Expenses	(2.94)	2.79	(6.51)	(0.15)	7.07	(3.74)
IX	Corporate Social Responsibility (CSR) Activities						
X	Profit/(Loss) from discounting Operation	0.00	0.00	0.00	0.00	0.00	0.00
XI	Profit/(loss) for the period	(21.32)	(47.37)	46.23	(68.69)	75.60	(93.80)
	Other Comprehensive Income/(Loss)						
	A (i) Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	- Re-measurement gain/(loss) on defined benefit plans	21.56	13.00	(1.58)	34.56	(0.27)	30.74
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	(5.43)	(3.27)	0.40	(8.70)	0.07	(7.74)
	B (i) Items that will be re-classified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other comprehensive income/(loss) for the period, (Net of tax)	16.13	9.73	(1.18)	25.86	(0.20)	23.01
XIII	Total Comprehensive income for the period	(5.18)	(37.65)	45.05	(42.83)	75.40	(70.79)
XIV	Paid up equity share capital (face value of Rs.10/- each)	1069.31	1069.31	1069.31	1069.31	1069.31	1069.31
XV	Other Equity						
	Earning Per Share (for continuing operation-not annualised)						
XVI	Basic	(0.20)	(0.44)	0.43	(0.64)	0.71	(0.88)
	Diluted	(0.20)	(0.44)	0.43	(0.64)	0.71	(0.88)

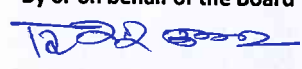
Notes;

- The Unaudited standalone Financial results for the Half Year and Quarter Ended 30-09-2024, are reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meeting held on November, 13th, 2024
- These financial results are prepared in compliance with Indian Accounting Standard ("IND-AS") as notified under Section 133 of the Companies Act 2013 ("the Act") (Companies (Indian Accounting Standards) Rules, 2015) as amended and regulation 33 of SEBI (Listing obligation and Disclosure Requirements) Regulation 2015
- The Company has only one reportable business segment i.e. providing telecom installation and other installation services based on guiding principles given in Ind AS 108 Operating Segments notified pursuant to Companies (Indian Accounting Standards) Rules 2015. Accordingly, the disclosure requirements as per Ind AS 108 are not applicable
- Previous period figures have been re-grouped wherever necessary, to conform to the current period's classification

Place: Indore
Date: 13th November, 2024

ABHAY SHARMA
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by ABHAY SHARMA



By or on behalf of the Board

Kishore Kumar Bhuradia
Chairman & Managing Director
DIN : 03257728

UNIINFO TELECOM SERVICES LIMITED

Reg. Office-403, Chetak Center 12/2 R.N.T. Marg Indore

Statement of Unaudited Standalone Assets And Liabilities for the Half year ended 30th September, 2024

(Rs. In Lakhs)

PARTICULARS	As at 30th September 2024	As at 31st March, 2024
	Unaudited	Audited
A ASSETS		
(1) Non-Current Assets		
Property, Plant and Equipment	340.17	359.51
Capital Work-in-Progress	0.00	0.00
Right of Use Assets	9.52	12.99
Financial Assets		
(i) Investment in Equity of Subsidiaries	0.00	0.00
(ii) Loans	0.00	0.00
(iii) Other Financial Assets	3.71	3.60
Deferred tax assets (net)	179.59	179.44
Non Current Tax Assets (net)	159.74	159.74
Non-Current Assets-(A)	692.73	715.27
(2) Current Assets		
Inventories	2018.60	2281.85
Financial Assets		
(i) Trade receivables	1039.24	599.69
(ii) Cash and Cash Equivalents	2.80	1.88
(iii) Bank Balances other than above	6.63	1.50
(iv) Others Financial Assets	88.77	82.46
Other Current Assets	94.86	81.11
Current Assets-(B)	3250.90	3048.48
Total Assets-(A+B)	3943.62	3763.75
B EQUITY AND LIABILITIES		
1 Equity		
Equity Share Capital	1069.31	1069.31
Other Equity	2210.40	2253.23
Total Equity-(A)	3279.71	3322.54
Liabilities		
2 Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Lease Liabilities	7.77	7.77
(b) Provisions	70.84	82.69
Non Current Liabilities-(B)	78.60	90.46
3 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	393.14	129.57
(ii) Lease Liabilities	2.76	6.25
(iii) Trade payables	26.34	41.66
(b) Other financial liabilities	0.00	4.97
(c) Other current liabilities	140.31	143.96
(d) provisions	22.77	24.35
Current Liabilities-(C)	585.31	350.76
Total Equity and Liabilities(A+B+C)	3943.62	3763.75

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UNIINFO TELECOM SERVICES LIMITED		
Reg. Office-403, Chetak Center 12/2 R.N.T. Marg Indore		
Unaudited Standalone Cash Flow Statement For the Half year Ended 30th September, 2024		
Particulars	(Rs. In Lakhs)	
	30-09-24 Unaudited	30-09-23 Unaudited
A. Cash flow from operating activities		
Profit before tax	(68.84)	82.67
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortization expenses	41.53	49.41
Finance Costs	16.91	27.23
Sundry Balance written off	0.00	0.00
Finance Income	(0.25)	(10.16)
Loss from Sale of Scrap of fixed assets	0.00	0.00
Impairment of Trade receivables	0.00	0.00
Waiver of Investement of subsidiary	0.00	0.00
Waiver of Loan of subsidiary	0.00	0.00
Foreign Exchange (Income)/(Expences)	0.00	0.00
Gratuity Provision	12.42	0.00
Operating profit before working capital changes	1.77	149.16
Changes in Operating Assets and liabilities		
(Increase)/Decrease in WIP Services	263.25	(237.75)
(Increase)/Decrease in Trade Receivables	(396.39)	5.88
Increase in Provision (Current & Non Current)	0.00	16.05
(Decrease)/ Increase in Trade Payables & Other Current Liabilities	(18.97)	89.01
Decrease/ (Increase) in other financial assets (Current & Non Current)	(6.43)	9.75
(Decrease)/ Increase in other financial liability (Current & Non Current)	(0.69)	6.18
Decrease/ (Increase) in other current assets	(13.76)	45.42
Cash generated from Operations	(171.21)	83.69
Income Tax Paid (Net of refund)	(43.16)	(50.49)
Net cash (used in)/flow from operating activities	(214.37)	33.20
B. Cash flow from investing activities		
Purchase for Property plant and equipment (Including Capital WIP)	(22.99)	(38.11)
Proceeds from sale of Property plant and equipment	0.00	0.00
Interst Received (Finance Income)	0.00	9.45
Loan (Given)/Receved Subsidiary (Net)	0.00	132.67
Investment in Fixed Deposits	(4.88)	0.00
Net cash (used) in investing activities	(27.88)	104.01
C. Cash flow from financing activities		
Payment of Lease Liabilities obligations	(4.58)	(4.23)
Repayment of Long Term Borrowings	0.00	0.00
Proceeds from Short Term Borrowings (Net)	263.56	(158.05)
Interest Paid	(15.82)	23.36
Net cash (used in)/flow from financing activities	243.16	(138.92)
Net (Decrese)/increase in cash and cash equivalents (A+B+C)	0.92	(1.72)
Cash and cash equivalents at the beginning of the Year	1.88	174.28
Cash and cash equivalents at the end of the Year	2.80	172.56

Statement of cash flows have been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standard) Rules, 2015.

COMPONENT OF CASH & CASH EQUIVALENTS:

	30-09-24	30-09-23
Balance with banks:		
On Current Accounts	0.16	170.41
Cash on Hand:	2.64	2.15

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ABMS & ASSOCIATES
CHARTERED ACCOUNTANTS

📍 **Branch Office :**
103, Shri Laxmi Leela Tower,
240, Sneh Nagar,
Near Kalash Mandapam,
Sapna Sangita Road, Indore-01

☎ 0731-4292948, 98270-67732

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🌐 www.abms.associates

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of Uniinfo Telecom Service Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

The Board of Directors,

Uniinfo Telecom Services Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Uniinfo Telecom Service Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 (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

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by ABHAY SHARMA



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.

4. The Statement includes the results of the following wholly owned subsidiaries:
 1. Uniinfo Telecom Services (THAILAND) Limited - Thailand
 2. Uni Info Telecom Services (Private) Limited – Sri-Lanka
 3. Uniinfo Technologies QFZ LLC - Qatar
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the Unaudited review report in the format of financial data for the period of such Foreign Subsidiaries 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. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of three subsidiaries, whose unaudited interim financial results reflect the Group's share in total assets of Rs 0.09 lacs as at September 30, 2024 and Group's share of total revenues of Rs 0.00 lacs total net profit/(Loss) after tax of Rs. (0.00) lacs for the quarter ended September 30, 2024 and the six-month period ended on that date respectively, and net cash inflows of Rs. 0.00 lacs for the period from April 01, 2024 to September 30, 2024, as considered in the Statement which have not been reviewed by their respective independent auditors.

The independent auditor's reports on interim financial results of these entities did not furnish to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the data and figures for the said period, furnished by the management and procedures performed by us as stated in paragraph 3 above.

All of these subsidiaries are located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been not audited by other auditors but generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial results of

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such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

7. Our conclusion on the Statement in respect of matters stated in para 6 above is not modified with respect of the above matter.

For **ABMS & Associates**

Chartered Accountants

Firm Registration No. 030879C

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by ABHAY SHARMA



Abhay Sharma

Partner

Membership Number: 411569

UDIN: **24411569BKHGZJ3751**

Place: Indore

Date:-- 13th November, 2024

UNIINFO TELECOM SERVICES LIMITED
Reg. Office-403, Chetak Center 12/2 R.N.T. Marg Indore
Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30th September, 2024

(Rs. In Lakhs)

PARTICULARS	Quarter ended			Half Year Ended		Year ended
	(Unaudited) 30-09-24	(Unaudited) 30-06-24	(Unaudited) 30-09-23	(Unaudited) 30-09-24	(Unaudited) 30-09-23	(Audited) 31-03-24
I Income/Revenue from Operations	882.17	910.26	1513.98	1792.43	2804.19	4990.35
II Other Income	0.54	0.08	0.11	0.63	11.89	17.03
III Total Income (I+II)	882.71	910.34	1514.09	1793.05	2816.08	5007.38
IV Expenses						
a Cost of Materials Consumed	99.71	99.64	160.50	199.35	355.11	521.72
c Changes in inventories of finished goods stock in trade and work in progress	122.26	140.99	(30.10)	263.25	(237.75)	(402.41)
d Employee benefits expense	345.75	350.34	510.35	696.09	958.70	1825.64
e Finance Costs	11.15	5.76	14.58	16.91	27.30	47.07
f Depreciation and amortisation expenses	20.94	20.59	25.54	41.53	49.41	98.45
g Other expense	307.16	337.60	794.56	644.76	1582.71	2866.43
Total Expense (IV)	906.97	954.92	1475.42	1861.89	2735.48	4956.91
V Profit/(Loss) before exceptional items and Tax (III-IV)	(24.26)	(44.58)	38.66	(68.84)	80.59	50.47
VI Exceptional Items						
VII Profit/(Loss) before tax (V-VI)	(24.26)	(44.58)	38.66	(68.84)	80.59	50.47
Tax expense:						
(a) Current tax	0.00	0.00	(10.00)	0.00	-	0.00
(b) Short/(Excess) provision for earlier years	0.00	0.00	-	0.00	-	0.00
(c) Deferred tax Liabilities/(Assets)	(02.94)	2.79	3.49	(0.15)	7.07	(3.74)
Total Tax Expenses	(02.94)	2.79	(06.51)	(0.15)	7.07	(3.74)
IX Corporate Social Responsibility (CSR) Activities						
X Profit/(Loss) from discounting Operation	0.00	0.00	0.00	0.00	0.00	0.00
XI Profit/(loss) for the period	(21.32)	(47.37)	45.18	(68.69)	73.53	54.21
Other Comprehensive Income/(Loss)						
A (i) Items that will not be reclassified to Profit or Loss						
- Re-measurement gain/(loss) on defined benefit plans	0.00	0.00	0.00	0.00	0.00	0.00
	21.56	13.00	(1.58)	34.56	(0.27)	30.74
(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	(5.43)	(3.27)	0.40	(8.70)	0.07	(7.74)
B (i) Items that will be re-classified to Profit or Loss						
Exchange differences in translating the financial statement of foreign Operation	0.00	0.00	0.40	0.00	(3.42)	(2.72)
(ii) Income Tax relating to items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
Other comprehensive income/(loss) for the period, (Net of tax)	16.13	9.73	(0.79)	25.86	(3.62)	20.28
XIII Total Comprehensive income for the period	(5.18)	(37.65)	44.39	(42.83)	69.90	74.50
XIV Paid up equity share capital (face value of Rs.10/- each)	1069.31	1069.31	1069.31	1069.31	1069.31	1069.31
XV Other Equity						
Earning Per Share (for continuing operation-not annualised)						
XVI Basic	(0.20)	(0.44)	0.42	(0.64)	0.69	0.51
Diluted	(0.20)	(0.44)	0.42	(0.64)	0.69	0.51

Notes;

- The Unaudited Consolidated Financial results for the Half Year and Quarter Ended 30-09-2024, are reviewed and recommended by the Audit Committee and approve by the Board of Directors of the Company in their respective meeting held on November, 13th, 2024
- These financial results are prepared in compliance with Indian accounting Standard ("IND-AS") as notified under Section 133 of the Companies Act 2013 ("the Act") (Companies (Indian Accounting Standards) Rules, 2015) as amended and regulation 33 of SEBI (Listing obligation and Disclosure Requirements) Regulation 2015
- The Company has only one reportable business segment i.e. providing telecom installation and other installation services based on guiding principles given in Ind AS 108 Operating Segments notified pursuant to Companies (Indian Accounting Standards) Rules 2015. Accordingly, the disclosure requirements as per Ind AS 108 are not applicable
- Previous period figures have been re-grouped wherever necessary, to conform to the current period's classification

By or on behalf of the Board


Kishore Kumar Bhuradia
Chairman & Managing Director
DIN : 03257728

Place: Indore
Date: 13th November, 2024

ABHAY SHARMA Digitally signed
by **ABHAY SHARMA**



UNIINFO TELECOM SERVICES LIMITED

Reg. Office-403, Chetak Center 12/2 R.N.T. Marg Indore

Statement of Unaudited Consolidated Assets And Liabilities for the Half year ended 30th September, 2024

(Rs. In Lakhs)

PARTICULARS	As at 30th September, 2024	As at 31st March, 2024
	Unaudited	Audited
A ASSETS		
(1) Non-Current Assets		
Property, Plant and Equipment	340.17	359.51
Capital Work-in-Progress		0.00
Right of Use Assets	9.52	12.99
Financial Assets		0.00
(i) Investment in Equity of Subsidiaries		0.00
(ii) Loans		0.00
(iii) Other Financial Assets	3.71	3.60
Deferred tax assets (net)	179.59	179.44
Non Current Tax Assets (net)	159.74	159.74
Non-Current Assets-(A)	692.73	715.27
(2) Current Assets		
(a) Inventories	2018.60	2281.85
(b) Financial Assets		
(i) Trade receivables	1039.24	599.69
(ii) Cash and Cash Equivalents	2.87	1.95
(iii) Bank Balances other than above	6.63	1.50
(iv) Others Financial Assets	88.77	82.46
(c) Other Current Assets	94.86	81.11
Current Assets-(B)	3250.96	3048.55
Total Assets-(A+B)	3943.69	3763.82
B EQUITY AND LIABILITIES		
1 Equity		
Equity Share Capital	1069.31	1069.31
Other Equity	2210.27	2253.10
Total Equity-(A)	3279.58	3322.41
Liabilities		
2 Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Lease Liabilities	7.77	7.77
(b) Provisions	70.84	82.69
Non Current Liabilities-(B)	78.60	90.46
3 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	393.14	129.57
(ii) Lease Liabilities	2.76	6.25
(iii) Trade payables	26.34	41.66
(b) Other financial liabilities		4.97
(c) Other current liabilities	140.51	144.15
(d) Provisions	22.77	24.35
Current Liabilities-(C)	585.50	350.95
Total Equity and Liabilities(A+B+C)	3943.69	3763.82

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12/09/24



UNIINFO TELECOM SERVICES LIMITED
Reg. Office-403, Chetak Center 12/2 R.N.T. Marg Indore
Unaudited Statement of Consolidated Cash Flow Statement For the Half year Ended 30th September, 2024

(Rs. In Lakhs)

Particulars	30-09-24 Unaudited	30-09-23 Unaudited
A. Cash flow from operating activities		
Profit before tax	(68.84)	80.59
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortization expenses	41.53	49.41
Finance Costs	16.91	27.30
Sundry Balance written off	0.00	0.00
Finance Income	(0.25)	(8.77)
Loss from Sale of Scrap of fixed assets	0.00	0.00
Impairment of Trade receivables	0.00	0.00
Foreign Exchange (Income)/(Expences)	0.00	0.00
Gratuity Provision	12.42	
Operating profit before working capital changes	1.77	148.54
Changes in Operating Assets and liabilities		
Decrease in WIP Services	263.25	(237.75)
(Increase)/Decrease in Trade Receivables	(396.39)	5.88
Increase in Provision (Current & Non Current)	0.00	16.05
(Decrease)/ Increase in Trade Payables & Other Current Liabilities	(18.97)	87.89
Decrease/ (Increase) in other financial assets (Current & Non Current)	(06.43)	9.74
(Decrease)/ Increase in other financial liability (Current & Non Current)	(0.69)	06.18
Decrease/ (Increase) in other current assets	(13.76)	56.59
Cash generated from Operations	(171.21)	93.11
Income Tax Paid (Net of refund)	(43.16)	(50.49)
Net cash (used in)/flow from operating activities	(214.37)	42.62
B. Cash flow from investing activities		
Purchase for Property plant and equipment (Including Capital WIP)	(22.99)	(38.11)
Proceeds from sale of Property plant and equipment		0.00
Interst Received (Finance Income)		0.25
Investment in Fixed Deposits	(04.88)	
Net cash (used) in investing activities	(27.88)	(37.85)
C. Cash flow from financing activities		
Payment of Lease Liabilities obligations	(4.58)	(4.23)
Repayment of Long Term Borrowings		0.00
Proceeds from Short Term Borrowings (Net)	263.56	(168.85)
Interest Paid	(15.82)	23.36
Effect of Exchange Rate on Consolidation of Foreign Subsidiaries	0.00	(3.42)
Net cash (used in)/flow from financing activities	243.16	(153.15)
Net (Decrease)/increase in cash and cash equivalents (A+B+C)	0.92	(148.38)
Cash and cash equivalents at the beginning of the Year	1.95	322.23
Cash and cash equivalents at the end of the Year	2.87	173.86

Statement of cash flows have been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standard) Rules, 2015.

COMPONENT OF CASH & CASH EQUIVALENTS:

	30-09-24	30-09-23
Balance with banks:		
On Current Accounts	0.23	171.71
Cash on Hand:	2.64	2.15

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Handwritten signature in blue ink.

