

Uniinfo Telecom Services Limited

(Formerly known as Uniinfo Telecom Services Pvt. Ltd.)
ISO 9001:2015 and BS OHSAS 18001:2007 Certified Company

Date: 13th November, 2025

UTSL/NSE/2025-26

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 5/2025-26 Board Meeting of the company held on 13th November, 2025.

With reference to the above-mentioned subject this is to inform you that the 5/2025-26 meeting of Board of Directors of Uniinfo Telecom Services Limited has held today i.e., on 13th day of November 2025 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, 2025.
- 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, 2025.

The meeting of the Board of Directors commenced at 3:00 P.M. and concluded at 05:40 P.M.

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

Thanking You,

Your Faithfully For Uniinfo Telecom Services Limited

Pushpendra Patel Company Secretary & Compliance Officer



- **Pranch Office:**
 - 103, Shri Laxmi Leela Tower, 240, Sneh Nagar, Near Kalash Mandapam, Sapna Sangita Road, Indore-01
- © 0731-4292948, 98270-67732

Independent Auditor's Limited Review Report on the Unaudited Half Year Ended & Quarterly Ended September 30, 2025, 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, 2025 (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").
- 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.

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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. 0308790 5 & ASSOC

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Tered Acco

Abhay Sharma

Partner

Membership Number: 411569 UDIN: 25411569BMHGGY3928

Place: Indore

Date:-- 13th November, 2025

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, 2025

(Rs. In Lakhs)

	The state of the s	DATE U.S. C.			(Rs. In Lakhs) Year ended		
1	PARTICULARS		Quarter ended			Half Year Ended	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
1	Income/Revenue from Operations	1184.74	847.83	882.17	2032.56	1792.43	3334.25
11	Other Income	(0.85)	1.95	0.54	1.10	0.63	3.57
III	Total Income (I+II)	1183.89	849.78	882.71	2033.67	1793.05	3337.82
IV	Expenses						
а	Cost of Materials Consumed	116.24	105.94	99.71	222.18	199.35	389.08
b	Changes in inventories of finished goods stock in trade and work in progress	(99.30)	(103.30)	122.26	(202.61)	263.25	113.44
С	Employee benefits expense	389.70	353.51	345.75	743.22	696.09	1434.61
d	Finance Costs	15.74	15.31	11.15	31.05	16.91	47.13
е	Depreciation and amortisation expenses	18.51	16.45	20.94	34.97	41.53	92.42
f	Other expense	728.36	456.62	307.16	1184.98	644.76	1344.01
li le si	Total Expense (IV)	1169.26	844.54	906.97	2013.79	1861.89	3420.69
٧	Profit /(Loss) before exceptional items and Tax (III-IV)	14.63	5.24	(24.26)	19.87	(68.84)	(82.86)
VI	Exceptional Items						
	Total	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before tax (V-VI)	14.63	5.24	(24.26)	19.87	(68.84)	(82.86)
	Tax expense:						
	(a) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
VIII	(b) Short/(Excess) provision for earlier years	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Deferred tax	0.39	2.79	(2.94)	3.18	(0.15)	(13.62)
	Total Tax Expenses	0.39	2.79	(2.94)	3.18	(0.15)	(13.62)
IX	Corporate Social Responsibility (CSR) Acticities						
X	Profit/(Loss) from discounting Operation	0.00	0.00	0.00	0.00	0.00	0.00
ΧI	Profit/(loss) for the period	14.24	2.45	(21.32)	16.69	(68.69)	(69.24)
	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	1.51	0.03	21.56	1.54	34.56	45.14
XII	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	(0.38)	(0.01)	(5.43)	(0.39)	(8.70)	(11.36)
	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)	1.13	0.02	16.13	1.15	25.86	33.78
	Total Comprehensive income for the period	15.37	2.47	(5.18)	17.84	(42.83)	(35.47)
XIV	Paid up equity share capital (face value of Rs.10/- each)	1069.31	1069.31	1069.31	1069.31	1069.31	1069.31
	Other Equity						
	Earning Per Share (for continuing operation-not annualised)						
	Basic	0.13	0.02	(0.20)	0.16	(0.64)	(0.65)
	Diluted	0.13	0.02	(0.20)	0.16	(0.64)	(0.65)

Notes;

- 1 The Unaudited standalone Financial results for the Half Year and Quarter Ended 30-09-2025, 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, 2025
- ² 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
- 3 The Company has only one reportable business segment i.e. Installation, Commissioning, Testing Activities in respect of Telecom &,EVs 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.

Place: Indore

Date: 13th November, 2025

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By or on behalf of the Board

Kishore Kumar Bhuradia Chairman & Managing Director

DIN: 03257728

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

Unaudited Standalone Cash Flow Statement For the Half year Ended 30th September, 2025

	(Rs. In Lakh		
Particulars Particulars	30/09/2025	30/09/2024	
A Cook flow for	Unaudited	Unaudited	
A. Cash flow from operating activities Profit before tax			
	19.87	(68.84)	
Adjustments to reconcile profit before tax to net cash flows:			
Depreciation and amortization expenses	34.97	41.53	
Finance Costs	31.05	16.91	
Finance Income	(0.34)	(0.25)	
Loss from Sale of Scrap of fixed assets	6.47	0.00	
Impairment of Trade receivables	(0.70)	0.00	
Gratuity Provision	12.95	12.42	
Operating profit before working capital changes	104.28	1.77	
Changes in Operating Assets and liabilities			
(Increase)/Decrease in WIP Services	(202.61)	263.25	
(Increase)/Decrease in Trade Receivables	43.97	(396.39)	
Decrease)/ Increase in Trade Payables & Other Current Liabilities	136.37	(18.97)	
Decrease/ (Increase) in other financial assets (Current & Non Current)	17.06	(6.43)	
Decrease)/ Increase in other financial liability (Current & Non Current)		(0.69)	
Decrease/ (Increase) in other current assets	10.55	(13.76)	
Cash generated from Operations	109.62	(171.21)	
ncome Tax Paid (Net of refund)	(15.06)	(43.16)	
Net cash (used in)/flow from operating activities	94.56	(214.37)	
3. Cash flow from investing activities	5 1100	(214.37)	
Purchase for Property plant and equipment (Including Capital WIP)	(71.38)	(22.99)	
nterst Received (Finance Income)	0.34		
nvestment in Fixed Deposits	0.54	0.00	
let cash (used) in investing activities	(71.04)	(4.88)	
. Cash flow from financing activities	(71.04)	(27.88)	
ayment of Lease Liabilities obligations	(12.18)	(4.50)	
hange in Bank Balances other than Cash & cash equivalent	0.57	(4.58)	
roceeds from Short Term Borrowings (Net)	(15.61)	0.00	
oceeds from long Term Borrowings	34.18	263.56	
terest Paid	(30.45)	0.00	
et cash (used in)/flow from financing activities		(15.82)	
et (Decrese)/increase in cash and cash equivalents (A+B+C)	(23.49)	243.16	
ash and cash equivalents at the beginning of the Year	0.03	0.92	
ash and cash equivalents at the end of the Year	1.61	1.88	
The state of the s	1.64	2.80	

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: Balance with banks:

On Current Accounts

Cash on Hand:

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 30/09/2025
 30/09/2024

 0.13
 0.16

 1.51
 2.64



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, 2025

(Rs. In Lakhs)

PARTICULARS	As at 30th September 2025	As at 31st March, 20	
A ASSETS	Unaudited	Audited	
(1) N 0			
Property, Plant and Equipment			
Capital Work-in-Progress	333.44	301.08	
Right of Use Assets			
Financial Assets	4.86	6.81	
(i) Investment in Equity of Subsidiaries			
(ii) Loans	0.00	0.00	
(iii) Other Financial Assets	0.00	0.00	
Deferred tax assets (net)	9.08	8.79	
Non Current Tax Assets (net)	189.88	193.06	
Non-Current Assets-(A)	116.18	107.78	
The second secon	653.45	617.52	
2) Current Assets			
nventories	2274.02		
inancial Assets	2371.02	2168.41	
(i) Trade receivables	1000.00		
(ii) Cash and Cash Equivalents	1069.69	1113.66	
(iii) Bank Balances other than above	1.64	1.61	
(iv) Others Financial Assets	2.22 68.07	2.79	
other Current Assets	The state of the s	85.44	
urrent Assets-(B)	131.99 3644.63	126.13	
	3644.63	3498.04	
otal Assets-(A+B)	4298.08	4115.56	
EQUITY AND LIABILITIES			
Equity			
quity Share Capital	1069.31	1069.31	
ther Equity	2235.60	2217.76	
otal Equity-(A)	2204.04		
	3304.91	3287.07	
abilities			
Non Current Liabilities			
) Financial Liabilities			
) Borrowings	34.18	0.00	
i)Lease Liabilities	1.96	2.66	
Provisions	83.68	73.96	
on Current Liabilities-(B)	119.81	76.62	
C		70.02	
Current Liabilities			
Financial Liabilities			
Borrowings	473.81	489.42	
) Lease Liabilities ii) Trade payables	3.89	5.10	
ii) Trade payables Other financial liabilities	79.42	40.19	
Other financial liabilities Other current liabilities	1.80	1.32	
other current liabilities provisions	288.43	191.92	
rent Liabilities-(C)	26.00	23.92	
rent Liabilities-(C)	873.36	751.86	
al Equity and Liabilities(A+B+C)			
1 1	4298.08	4115.56	

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sharmaabhayca@gmail.com abmsofficial1@gmail.com

Independent Auditor's Review Report on the Unaudited Quarterly and Half ended September, 30 2025 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, 2025 and Half year to date from April 01, 2025 to September 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 any

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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. Uni Info Telecom Services (Private) Limited Sri-Lanka
 - 2. 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.
- 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 0.10 lacs as at September 30, 2025 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, 2025 and the six-month period ended on that date respectively, and net cash inflows of Rs. 0.07 lacs for the period from April 01, 2025 to September 30, 2025, 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 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

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- subsidiaries located outside India is based on the conversion adjustments prepared by the management of the Holding Company and reviewed by us.
- Our conclusion on the Statement in respect of matters stated in para 6 above is not 7. modified with respect of the above matter.

For ABMS & Associates

Chartered Accountants

Firm Registration No. 0308796

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Abhay Sharma

Partner

Membership Number: 411569 UDIN: 25411569BMHGGZ4226

Place: Indore

Date: -- 13th November, 2025

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, 2025

(Rs. In Lakhs)

	PARTICULARS		Quarter ended		Half Year Ended		Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
1	Income/Revenue from Operations	1184.74	847.83	882.17	2032.56	1792.43	3334.25
II	Other Income	(0.85)	1.95	0.54	1.10	0.63	3.57
III		1183.89	849.78	882.71	2033.67	1793.05	3337.82
IV							
а	Cost of Materials Consumed	116.24	105.94	99.71	222.18	199.35	389.08
С	Changes in inventories of finished goods stock in trade and work in progress	(99.30)	(103.30)	122.26	(202.61)	263.25	113.44
d	Employee benefits expense	389.70	353.51	345.75	743.22	696.09	1434.61
е	Finance Costs	15.74	15.31	11.15	31.05	16.91	47.13
f	Depreciation and amortisation expenses	18.51	16.45	20.94	34.97	41.53	92.42
g	Other expense	728.36	456.62	307.16	1184.98	644.76	1344.01
	Total Expense (IV)	1169.26	844.54	906.97	2013.79	1861.89	3420.69
٧	Profit /(Loss) before exceptional items and Tax (III-IV)	14.63	5.24	(24.26)	19.87	(68.84)	(82.87)
VI	Exceptional Items						
VII	Profit/(Loss) before tax (V-VI)	14.63	5.24	(24.26)	19.87	(68.84)	(82.87)
	Tax expense:						
VIII	(a) Current tax	0.00	0.00	0.00	0.00	-	0.00
٠	(c) Deferred tax Liablilities/(Assets)	0.39	2.79	(2.94)	3.18	(0.15)	(13.62)
	Total Tax Expenses	0.39	2.79	(2.94)	3.18	(0.15)	(13.62)
IX	Corporate Social Responsibility (CSR) Acticities						
X	Profit/(Loss) from discounting Operation	0.00	0.00	0.00	0.00	0.00	0.00
ΧI	Profit/(loss) for the period	14.24	2.45	(21.32)	16.69	(68.69)	(69.25)
	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	1.51	0.03	21.56	1.54	34.56	45.14
XII	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	(0.38)	(0.01)	(5.43)	(0.39)	(8.70)	(11.36)
^"	B (i) Items that will be re-classified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	Exchange differences in translating the financial statement of foreign Operation	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)	1.13	0.02	16.13	1.15	25.86	33.78
	Total Comprehensive income for the period	15.37	2.47	(5.18)	17.84	(42.83)	(35.47)
	Paid up equity share capital (face value of Rs.10/- each)	1069.31	1069.31	1069.31	1069.31	1069.31	1069.31
	Other Equity						
	Earning Per Share (for continuing operation-not annualised)						
KVI	Basic	0.13	0.02	(0.20)	0.16	(0.64)	(0.65)
	Diluted	0.13	0.02	(0.20)	0.16	(0.64)	(0.65)

Notes;

- 1 The Unaudited Consolidated Financial results for the Half Year and Quarter Ended 30-09-2025, 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, 2025
- ² 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
- ³ The above Statement includes the Results of Foreign Wholly-Owned Subsidiaries: i. Uni Info Telecom Services (Private) Limited – Sri-Lanka ii..Uniinfo Technologies QFZ LLC - Qatar
- 4 The Company has only one reportable business segment i.e. Installation, Commissioning, Testing Activities in respect of Telecom &,EVs 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.

Place: Indore

Date: 13th November, 2025

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By or on behalf of the Board

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Kishore Kumar Bhuradia Chairman & Managing Director

DIN: 03257728

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, 2025

Particulars	Particulars 30/09/2025	
A Cach flow from an and the	Unaudited	30/09/2024 Unaudited
A. Cash flow from operating activities Profit before tax		Ollauditeu
	19.87	(68.84)
Adjustments to reconcile profit before tax to net cash flows:		(08.84)
Depreciation and amortization expenses Finance Costs	34.97	41.53
Finance locome	31.05	16.91
Loss from Sale of Scrap of fixed assets	(0.34)	(0.25)
Impairment of Trade receivables	6.47	0.00
Gratuity Provision	(0.70)	0.00
	12.95	12.42
Operating profit before working capital changes Changes in Operating Assets and liabilities	104.28	1.77
Decrease in WIP Services		A
Increase)/Decrease in Trade Receivables	(202.61)	263.25
ncrease in Provision (Current & Non Current)	43.97	(396.39)
Decrease V Increase in Trade Day of the Control of		0.00
Decrease)/ Increase in Trade Payables & Other Current Liabilities	136.10	(18.97)
Decrease/ (Increase) in other financial assets (Current & Non Current)	17.06	(6.43)
Decrease)/ Increase in other financial liability (Current & Non Current) Decrease/ (Increase) in other current assets		(0.69)
ash generated from Operations	10.55	(13.76)
ncome Tax Paid (Net of refund)	109.36	(171.21)
et cash (used in)/flow from operating activities	(15.06)	(43.16)
Cash flow from investing activities	94.29	(214.37)
urchase for Property plant and equipment (Including Capital WIP)		
terst Received (Finance Income)	(71.38)	(22.99)
vestment in Fixed Deposits	0.34	0.00
et cash (used) in investing activities	0.00	(04.88)
Cash flow from financing activities	(71.04)	(27.88)
syment of Lease Liabilities obligations		
payment of Long Term Borrowings	(12.18)	(4.58)
oceeds from Short Term Borrowings (Net)	0.57	0.00
oceeds from long Term Borrowings	(15.61)	263.56
terest Paid	34.18	0.00
et cash (used in)/flow from financing activities	(30.45)	(15.82)
t (Decrese)/increase in cash and cash equivalents (A+B+C)	(23.49)	243.16
sh and cash equivalents at the beginning of the Year	(0.24)	0.92
sh and cash equivalents at the end of the Year	1.95	1.95
tement of cash flows have been prepared under the indirect mother land.	1.71	2.87

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: Balance with banks:

On Current Accounts

Cash on Hand:

ABHAY Digitally signed by ABHAY SHARMA Date: 2025.11.13 16:55:47 +05'30'



30/09/2025 30/09/2024 0.20 0.23 1.51 2.64



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, 2025

PARTICULARS	As at 30th September, 2025	As at 31st March, 2025	
	Unaudited	Audited	
A ASSETS			
(1) Non-Current Assets			
Property, Plant and Equipment	333.44	301.08	
Capital Work-in-Progress			
Right of Use Assets Financial Assets	4.86	6.81	
(i) Investment in Equity of Subsidiaries (ii) Loans			
(iii) Other Financial Assets	9.08	8.79	
Deferred tax assets (net)	189.88	193.06	
Non Current Tax Assets (net)	116.18	107.78	
Non-Current Assets-(A)	653.45	617.52	
(2) Current Assets			
(a) Inventories	2371.02	2100 44	
(b) Financial Assets	23/1.02	2168.41	
(i) Trade receivables	1069.69	1112.00	
(ii) Cash and Cash Equivalents	1.71	1113.66	
(iii) Bank Balances other than above	2.22	1.68 2.79	
(iv) Others Financial Assets	68.07		
c) Other Current Assets	131.99	85.44	
Current Assets-(B)	3644.70	126.13	
	3044.70	3498.11	
otal Assets-(A+B)	4298.15	4115.63	
EQUITY AND LIABILITIES			
Equity			
quity Share Capital	1069.31		
Other Equity	2235.47	1069.31	
	2233.47	2217.63	
otal Equity-(A)	3304.78	3286.94	
abilist -		3200.34	
abilities Non Current Liabilities			
) Financial Liabilities			
(i) Borrowings			
(ii) Lease Liabilities	34.18		
) Provisions	1.96	2.66	
on Current Liabilities-(B)	83.68	73.96	
car cubinces-(b)	119.81	76.62	
Current Liabilities			
) Financial Liabilities			
i) Borrowings	473.81	400.42	
(ii) Lease Liabilities	3.89	489.42	
iii) Trade payables	79.42	5.10	
Other financial liabilities	1.80	40.19	
Other current liabilities		1.32	
Provisions	288.63 26.00	192.12	
rrent Liabilities-(C)	873.56	23.92	
	6/3.30	752.07	
tal Equity and Liabilities(A+B+C)	4298.15	4115.63	





