



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

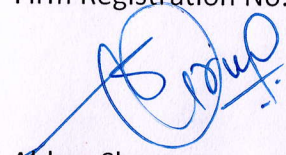
Review Report to
The Board of Directors,
Uniinfo Telecom Services Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Uniinfo Telecom services Limited (the "Company") for the quarter ended September 30, 2022 and year to date from April 01, 2022 to September 30, 2022 (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, 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



Abhay Sharma

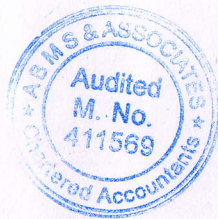
Partner

Membership No. 411569

Place: Indore

Date:--14th November, 2022

UDIN: 22411569BDBGQG9270



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, 2022

(Rs. In Lakhs)

	PARTICULARS	Quarter ended			Half Year Ended		Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
I	Income/Revenue from Operations	799.74	813.60	943.06	1613.34	1907.91	3962.63
II	Other Income	1.42	1.51	7.47	2.92	14.28	27.75
III	Total Income (I+II)	801.16	815.10	950.53	1616.26	1922.19	3990.39
IV	Expenses						
a	Cost of Materials Consumed	108.57	63.72	42.02	172.29	101.64	228.56
b	Direct Expenses	333.30	332.47	392.52	665.77	815.52	1726.00
c	Changes in inventories of finished goods stock in trade and work in progress	21.04	58.55	67.43	79.60	564.35	695.45
d	Employee benefits expense	308.57	275.84	367.70	584.41	665.52	1327.15
e	Finance Costs	8.03	6.41	17.55	14.44	29.71	60.16
f	Depreciation and amortisation expenses	23.29	22.26	27.43	45.55	47.01	97.90
g	Other expense	29.77	32.19	36.82	61.95	51.09	143.14
	Total Expense (IV)	832.56	791.45	951.46	1624.01	2274.83	4278.36
V	Profit/(Loss) before exceptional items and Tax (III-IV)	(31.40)	23.66	(0.94)	(7.75)	(352.64)	(287.97)
VI	Exceptional Items						
VII	Profit/(Loss) before tax (V-VI)	(31.40)	23.66	(0.94)	(7.75)	(352.64)	(287.97)
	Tax expense:						
	(a) Current tax	0.00	10.00	0.00	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	(1.23)	(2.02)	0.00	(3.24)	0.00	(140.44)
	Total Tax Expenses	(1.23)	7.98	0.00	(3.24)	0.00	(140.44)
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	(30.18)	15.67	(0.94)	(4.50)	(352.64)	(147.53)
	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	(3.67)	22.89	0.00	19.22	0.00	20.71
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	0.00	5.76	0.00	0.00	0.00	0.00
	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)	(3.67)	17.13	0.00	19.22	0.00	20.71
XIII	Total Comprehensive income for the period	(33.85)	32.80	(0.94)	14.72	(352.64)	(126.83)
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						2302.71
	Earning Per Share (for continuing operation-not annualised)						
XVI	Basic	(0.28)	0.15	(0.01)	(0.04)	(3.30)	(1.19)
	Diluted	(0.28)	0.15	(0.01)	(0.04)	(3.30)	(1.19)

Notes;

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, at their meeting held on November 14, 2022. The results have been subjected to limited review by the statutory auditors of the Company.

2 The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ('Ind AS'), notified under Section 133 of the Companies Act 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India

3 There is no reportable segment pursuant to Ind AS-108.

4 The Company operates primarily in India and has presence in International markets as well. Its business is accordingly aligned geographically, catering to two markets i.e. Indian and Outside India.

5 Figures for the quarter ended September 30, 2022 and September 30, 2021 are derived by deducting the reported year-to-date figures for the period ended June 30, 2022 and June 30, 2021 from the unaudited figures for the period ended September 30, 2022 and September 30, 2021 respectively. Previous period's / year's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification/ disclosure.

By or on behalf of the Board



Kishore Kumar Bhuradia
Chairman & Managing Director
DIN : 03257728

Place: Indore
Date: November 14, 2022



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, 2022

(Rs. In Lakhs)

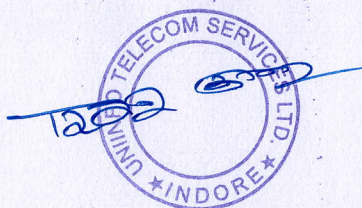
PARTICULARS	As at 30th September 2022	As at 31st March, 2022
A ASSETS		
(1) Non-Current Assets		
Property, Plant and Equipment	362.10	351.08
Capital Work-in-Progress	2.02	19.97
Right of Use Assets	10.99	14.17
Financial Assets		
(i) Investment	47.24	47.24
(ii) Loans	227.56	196.17
(iii) Other Financial Assets	3.49	3.35
Deferred tax assets (net)	194.73	191.49
Non Current Tax Assets (net)	385.63	292.68
Non-Current Assets-(A)	1233.76	1116.16
(2) Current Assets		
Inventories	1557.44	1637.03
Financial Assets		
(i) Trade receivables	932.15	1136.40
(ii) Cash and Cash Equivalents	3.16	4.74
(iii) Others Financial Assets	103.54	108.78
Other Current Assets	100.43	91.96
Current Assets-(B)	2696.72	2978.91
Total Assets-(A+B)	3930.48	4095.06
B EQUITY AND LIABILITIES		
1 Equity		
Equity Share Capital	1069.31	1069.31
Other Equity	2317.42	2302.71
Total Equity-(A)	3386.73	3372.02
Liabilities		
2 Non Current Liabilities		
Financial Liabilities		
(i) Long-term borrowings	0.00	0.00
(ii) Lease Liabilities	12.51	15.23
Long-term Provisions	79.43	87.05
Non Current Liabilities-(B)	91.94	102.28
3 Current Liabilities		
Financial Liabilities		
(i) Short term borrowings	212.54	361.12
(ii) Trade payables	28.81	77.53
Other current liabilities	189.16	162.00
Short term provisions	21.29	20.12
Current Liabilities-(C)	451.80	620.77
Total Equity and Liabilities(A+B+C)	3930.48	4095.06



UNIINFO TELECOM SERVICES LIMITED		
Reg. Office-403, Chetak Center 12/2 R.N.T. Marg Indore		
Unaudited Standalone Cash Flow Statement For The Year Half year Ended 30th September, 2022		
Particulars	(Rs. In Lakhs)	
	30-09-2022 Unaudited	31-03-2022 Audited
A. Cash flow from operating activities		
Profit before tax	(7.75)	(287.97)
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortization expenses	45.55	97.90
Finance Costs	14.44	60.16
Sundry Balance written off	(0.19)	(1.12)
Finance Income	(2.47)	(21.42)
Gain from Mutual Funds	0.00	0.00
Loss by fire- Property plant and Equipment	0.00	0.00
Loss from Sale of Property plant and Equipment	0.00	15.99
Impairment of Trade receivables	0.00	1.14
Unrealised Foreign Exchange Loss (Net)	0.00	16.84
Insurance Claim-Property plant and Equipment	0.00	(2.54)
Operating profit before working capital changes	49.58	(121.01)
Changes in Operating Assets and liabilities		
Decrease in WIP Services	79.60	695.45
(Increase)/Decrease in Trade Receivables	204.25	(290.49)
Increase in Provision (Current & Non Current)	12.78	28.49
(Decrease)/ Increase in Trade Payables & Other Current Liabilities	(18.74)	(234.29)
Decrease/ (Increase) in other financial assets (Current & Non Current)	5.10	2.00
Decrease/ (Increase) in other current assets	(8.47)	13.22
Cash generated from Operations	324.09	93.37
Income Tax Paid (Net of refund)	(93.04)	(113.92)
Net cash (used in)/flow from operating activities	231.05	(20.54)
B. Cash flow from investing activities		
Purchase for Property plant and equipment (Including Capital WIP)	(35.36)	(99.26)
Proceeds from sale of Property plant and equipment	0.00	50.70
Interst Received (Finance Income)	(2.47)	11.59
Investment in Mutual fund	0.00	0.00
Proceeds from sale of Mutual Fund	0.00	0.00
Loan Given to Subsidiary (Net)	(29.05)	(16.89)
Net cash (used) in investing activities	(66.89)	(53.86)
C. Cash flow from financing activities		
Payment of principal portion of Lease Liabilities	(3.94)	(5.03)
Repayment of Long Term Borrowings	(1.34)	(2.51)
Proceeds from Short Term Borrowings (Net)	(147.24)	(106.52)
Interest Paid	(13.22)	(58.37)
Net cash (used in)/flow from financing activities	(165.74)	(172.43)
Net (Decrease)/increase in cash and cash equivalents (A+B+C)	(1.57)	(246.84)
Cash and cash equivalents at the beginning of the Year	4.74	251.57
Cash and cash equivalents at the end of the Year	3.16	4.74

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:	30-09-2022	31-03-2022
Balance with banks:		
On Current Accounts	0.81	0.30
Cash on Hand:	2.35	4.44





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, 2022 and year to date from April 01, 2022 to September 30, 2022 (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 Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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 16.97 lacs as at September 30, 2022 and Group's share of total revenues of Rs.0.00 lacs total net profit/(Loss) after tax of Rs. (34.47) lacs for the quarter ended September 30, 2022 and the six-month period ended on that date respectively, and net cash inflows of Rs.2.01 lacs for the period from April 01, 2022 to September 30, 2022, as considered in the Statement which have 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 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


Abhay Sharma
Partner

Membership No. 411569

Place: Indore

Date:--14th November, 2022

UDIN: 22411569BDBHXC8875



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, 2022

(Rs. In Lakhs)

	PARTICULARS	Quarter ended			Half Year Ended		Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
I	Income/Revenue from Operations	799.74	813.60	1015.39	1613.34	2084.66	4158.83
II	Other Income	0.31	0.29	0.79	0.60	1.65	6.87
III	Total Income (I+II)	800.05	813.89	1016.18	1613.94	2086.31	4165.70
IV	Expenses						
a	Cost of Materials Consumed	108.57	63.72	54.32	172.29	131.07	259.62
b	Direct Expenses	333.30	332.47	424.62	665.77	921.75	1843.91
c	Changes in inventories of finished goods stock in trade and work in progress	21.04	58.55	67.43	79.60	564.35	695.45
d	Employee benefits expense	320.44	290.87	401.28	611.30	746.11	1467.20
e	Finance Costs	8.04	6.43	17.67	14.47	30.06	58.47
f	Depreciation and amortisation expenses	23.32	22.30	27.43	45.62	47.05	98.09
g	Other expense	34.73	34.71	60.76	69.44	83.34	168.14
	Total Expense (IV)	849.43	809.05	1053.50	1658.49	2523.74	4590.89
V	Profit/(Loss) before exceptional items and Tax (III-IV)	(49.39)	4.84	(37.32)	(44.55)	(437.43)	(425.20)
VI	Exceptional Items						
VII	Profit/(Loss) before tax (V-VI)	(49.39)	4.84	(37.32)	(44.55)	(437.43)	(425.20)
	Tax expense:						
	(a) Current tax	0.00	10.00	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 Liabilities/(Assets)	(1.23)	(2.02)	0.00	(3.24)	0.00	(140.44)
	Total Tax Expenses	(1.23)	7.98	0.00	(3.24)	0.00	(140.44)
IX	Corporate Social Responsibility (CSR) Activities						
X	Profit/(Loss) from discounting Operation	0.00	0.00	0.00		0.00	0.00
XI	Profit/(loss) for the period	(48.16)	(3.14)	(37.32)	(41.30)	(437.43)	(284.76)
	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	(3.67)	22.89	0.00	19.22	0.00	20.71
XII	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	0.00	5.76	0.00	0.00	0.00	0.00
	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)	(3.67)	17.13	0.00	19.22	0.00	20.71
XIII	Total Comprehensive income for the period	(51.83)	13.99	(37.32)	(22.08)	(437.43)	(264.05)
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						1940.59
	Earning Per Share (for continuing operation-not annualised)						
XVI	Basic	(0.45)	(0.03)	(0.35)	(0.39)	(4.09)	(2.47)
	Diluted	(0.45)	(0.03)	(0.35)	(0.39)	(4.09)	(2.47)

Notes;

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, at their meeting held on November 14th, 2022.
The results have been subjected to limited review by the statutory auditors of the Company

2 The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ('Ind AS'), notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.

The above Statement includes the Results of Foreign Wholly-Owned Subsidiaries:

- 3 i. Uniinfo Telecom Services (THAILAND) Limited - Thailand
- ii. Uni Info Telecom Services (Private) Limited – Sri-Lanka
- iii. Uniinfo Technologies QFZ LLC - Qatar

4 There is no reportable segment pursuant to Ind AS-108.

5 The group operates primarily in India and has presence in International markets as well. Its business is accordingly aligned geographically, catering to two markets i.e. Indian and Outside India.

6 Figures for the quarter ended September 30, 2022 and September 30, 2021 are derived by deducting the reported year-to-date figures for the period ended June 30, 2022 and June 30, 2021 from the unaudited figures for the period ended September 30, 2022 and September 30, 2021 respectively. Previous period's / year's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification / disclosure.

By or on behalf of the Board



[Signature]

Kishore Kumar Bhuradia
Chairman & Managing Director
DIN : 03257728

Place: Indore

Date: November 14, 2022

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, 2022

(Rs. In Lakhs)

PARTICULARS	As at 30th September 2022	As at 31st March, 2022
A ASSETS		
(1) Non-Current Assets		
Property, Plant and Equipment	362.72	351.81
Capital Work-in-Progress	2.02	19.97
Right of Use Assets	10.99	14.17
Financial Assets		
(i) Investment	0.00	0.00
(ii) Loans	0.00	0.00
(iii) Other Financial Assets	3.49	3.35
Deferred tax assets (net)	194.73	191.49
Non Current Tax Assets (net)	394.50	301.95
Non-Current Assets-(A)	968.46	882.74
(2) Current Assets		
Inventories	1557.44	1637.03
Financial Assets		
(i) Trade receivables	933.31	1141.91
(ii) Cash and Cash Equivalents	9.35	12.81
(iii) Others Financial Assets	103.63	109.45
Other Current Assets	100.47	92.06
Current Assets-(B)	2704.19	2993.26
Total Assets-(A+B)	3672.64	3876.00
B EQUITY AND LIABILITIES		
1 Equity		
Equity Share Capital	1069.31	1069.31
Other Equity	2058.94	2081.03
Total Equity-(A)	3128.25	3150.34
Liabilities		
2 Non Current Liabilities		
Financial Liabilities		
(i) Long-term borrowings	0.00	0.00
(ia) Lease Liabilities	12.51	15.23
Long-term Provisions	79.60	87.05
Non Current Liabilities-(B)	92.11	102.28
3 Current Liabilities		
Financial Liabilities		
(i) Short term borrowings	212.54	361.12
(ii) Trade payables	28.88	77.53
Other current liabilities	189.57	164.61
Short term provisions	21.29	20.12
Current Liabilities-(C)	452.28	623.38
Total Equity and Liabilities(A+B+C)	3672.64	3876.00



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 Year Half year Ended 30th September, 2022

Particulars	(Rs. In Lakhs)	
	30-09-2022	31-03-2022
	Unaudited	Audited
A. Cash flow from operating activities		
Profit before tax	(44.55)	(425.20)
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortization expenses	45.62	98.09
Finance Costs	14.47	58.47
Sundry Balance written off	(0.19)	(3.34)
Finance Income	(0.15)	(0.47)
Gain from Mutual Funds	0.00	0.00
Loss by fire- Property plant and Equipment	0.00	0.00
Loss from Sale of Property plant and Equipment	0.00	15.99
Impairment of Trade receivables	0.00	1.14
Unrealised Foreign Exchange Loss (Net)	0.00	(12.55)
Insurance Claim-Property plant and Equipment	0.00	(2.54)
Operating profit before working capital changes	15.20	(270.40)
Changes in Operating Assets and liabilities		
Decrease in WIP Services	79.60	792.15
(Increase)/Decrease in Trade Receivables	208.60	(269.21)
Increase in Provision (Current & Non Current)	12.77	28.49
(Decrease)/ Increase in Trade Payables & Other Current Liabilities	(20.79)	(249.44)
Decrease/ (Increase) in other financial assets (Current & Non Current)	5.68	1.78
Decrease/ (Increase) In other current assets	(8.41)	15.57
Cash generated from Operations	292.65	48.94
Income Tax Paid (Net of refund)	(93.04)	(113.92)
Net cash (used in)/flow from operating activities	199.61	(64.97)
B. Cash flow from investing activities		
Purchase for Property plant and equipment (Including Capital WIP)	(35.36)	(99.26)
Proceeds from sale of Property plant and equipment	0.00	50.70
Interest Received (Finance Income)	(0.15)	0.08
Investment in Mutual fund	0.00	0.00
Proceeds from sale of Mutual Fund	0.00	0.00
Loan Given to Subsidiary (Net)		
Net cash (used) in investing activities	(35.51)	(48.48)
C. Cash flow from financing activities		
Payment of principal portion of Lease Liabilities	(3.94)	(5.03)
Repayment of Long Term Borrowings	(1.34)	(2.51)
Proceeds from Short Term Borrowings (Net)	(147.24)	(99.38)
Interest Paid	(13.25)	(56.68)
Effect of Exchange Rate on Consolidation of Foreign Subsidiaries	(1.79)	(7.14)
Net cash (used in)/flow from financing activities	(167.56)	(170.74)
Net (Decrease)/increase in cash and cash equivalents (A+B+C)	(3.46)	(284.19)
Cash and cash equivalents at the beginning of the Year	12.81	296.99
Cash and cash equivalents at the end of the Year	9.35	12.81

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:

	As at 31st March, 2021	As at 31st March, 2022
Balance with banks:		
On Current Accounts	7.00	8.37
Cash on Hand:	2.35	4.44

