Uniinfo
Communicating Ideas

ANNUAL REPORT 2025 - 2026

UNIINFO TELECOM SERVICES LIMITED

INSIDE REPORT

ANNUAL GENERAL MEETING

Day, Date & Time : Wednesday 30th September, 2026, 12:00 P.M.

OVERVIEW

In a world growing more digital and interconnected by the day, technology continues to redefine industries and reshape the global business landscape. Telecommunications sits at the heart of this shift, forming the backbone of digital connectivity that links businesses, governments, and communities. As demand grows for communication networks that are faster, more reliable, and more energy-efficient, telecom companies are turning to advanced technologies to sharpen operational efficiency, elevate customer experience, and support sustainable growth.

Surging data consumption, the widespread adoption of digital services, and the rollout of 5G networks are transforming the telecom landscape. Government initiatives such as BharatNet, the expansion of Fibre-to-the-Home (FTTH) connectivity, network fiberization, and the Production Linked Incentive (PLI) Scheme for telecom equipment manufacturing are further reinforcing India's digital infrastructure. Together, these developments are opening up substantial opportunities for companies working in telecom infrastructure, network deployment, and technology integration services.

Uniinfo Telecom Services Limited (UTSL) is involved in delivering comprehensive end to end solution for Mobile Network connectivity and IT infra integration on pan India basis. We are providing services to technology players ranging from telecom equipment manufacturers (OEM's), telecom operators and IT service providers. our experienced engineering professionals deliver reliable, cost-effective, and innovative solutions that improve network quality, capacity, coverage, and operational efficiency.

UTSL is also delivering comprehensive EV charging solutions—from designing and planning to installation, commissioning (I&C) and testing. The company actively collaborates with OEM's, CPO's (charging point operators) and electricity distribution companies (Discoms) to establish infrastructure across varied locations like malls, residential complexes, petrol stations, vacant land parcel.

While initially UTSL's core strengths lied in telecom—such as network surveys, installation, commissioning, optimization, managed services and smart city deployments over the period we have strategically expanded into EV charging infrastructure This has positioned UTSL as a specialized EPC company.

The Company operates in a dynamic business environment where innovation, efficiency, and adaptability are critical to long-term success. It continually evaluates emerging market trends, customer expectations, and industry developments to identify new opportunities for growth and diversification. By leveraging modern technologies, efficient business processes, and skilled human resources, the Company aims to enhance its operational capabilities and deliver superior value to its customers. The management remains committed to developing sustainable business models that promote growth while maintaining financial discipline and operational resilience.

Leveraging capabilities across electrical, mechanical, and civil domains, combined with our India-wide presence and telecom experience, UTSL is well equipped to deliver EV charging facilities.

Core Values:

- Integrity
- Innovation
- Customer Focus
- Technical Excellence
- Teamwork
- Quality
- Sustainability

INDIAN TELECOM INDUSTRY

India's telecom sector is experiencing rapid growth, driven by government policies and increasing internet penetration, positioning the country as a global digital leader. India's telecom sector has transformed into one of the most dynamic pillars of the economy, shaping how people connect, communicate, and access services. Over the last decade, the industry has expanded at an unprecedented pace, driven by affordable tariffs, rapid mobile penetration, and the rising demand for digital connectivity. This progress has positioned India as the second-largest telecommunications market globally as of 2026, with a total telephone subscriber base of 1,321.31 million and a tele-density of 92.66% as of February 2026. (Source: **https://www.ibef.org/industry/telecommunications)**

1. SECOND-LARGEST SUBSCRIBER BASE

- As of 2025, India has the second-largest telecom network in the world.
- The total number of telephone subscribers in India increased from 1,314.00 million at the end of January 2026 to 1,321.31 million at the end of February 2026, reflecting a monthly growth rate of 0.56%.

2. RISING PENETRATION RATE

- Telecom penetration, also known as tele-density, has grown rapidly over the last few years.
- The overall tele-density in India increased from 92.22% at the end of January 2026 to 92.66% at the end of February 2026.

3. SECOND-HIGHEST NUMBER OF INTERNET USERS

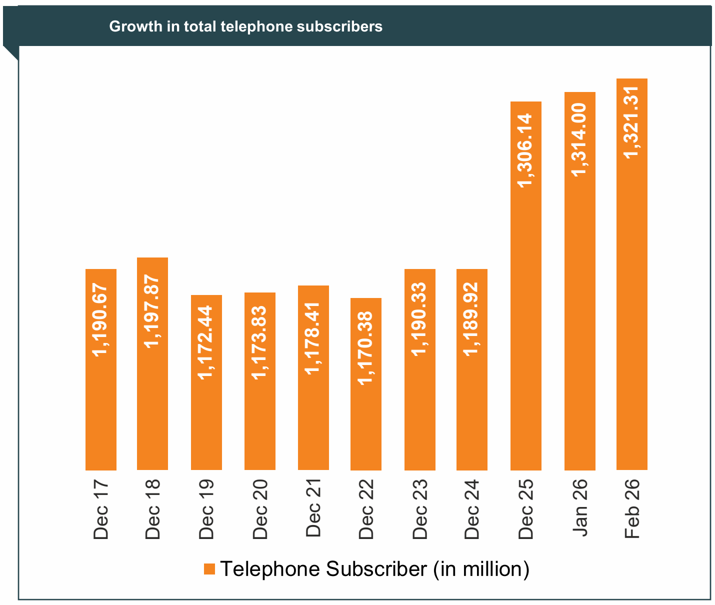
- India has the second-highest number of internet subscribers globally in 2025.
- India's total number of internet subscribers increased from 1,017.81 million in September 2025 to 1,028.61 million in December 2025, registering a quarter-on-quarter growth of 1.06%. Of the total 1,028.61 million subscribers, 45.32 million are wired and 983.29 million are wireless users, indicating the continued dominance of wireless connectivity, as per the Telecom Regulatory Authority of India (TRAI).

4. HIGHER INVESTMENT FROM FOREIGN PLAYERS

- The Union Budget 2026–27 has allocated Rs. 73,990 crore (US$ 8.37 billion) to the Department of Telecommunications, with the total net outlay reaching Rs. 80,927 crore including additional funding from the Universal Service Obligation Fund (USOF), reflecting continued emphasis on rural connectivity and telecom infrastructure expansion.
- The India government allows 100% foreign participation via the Automatic Route.
- FDI inflow in the telecom sector stood at Rs. 2,42,038 crore (US$ 40,181 million) between April 2000-December 2025.

Notes: *FPI-Foreign Portfolio Investor, FDI- Foreign Direct Investment*
Source: *Telecom Regulatory Authority of India (TRAI), News Articles, PIB, DPIIT*

- India is currently the second-largest telecommunication market and has the second-highest number of internet users in the world.
- The PLI scheme in telecom and networking products aims to make India a global hub of manufacturing telecom equipment. It estimated that full utilisation of the scheme funds is likely to lead to incremental production of about Rs. 2.4 lakh crore (US$ 32.01 billion) with exports of ~Rs. 2 lakh crore (US$ 26.67 billion) over five years.
- In India, the total telephone subscriber base stood at 1,200.80 million as on March 31, 2025.
- Union Minister of Communications Mr. Jyotiraditya Scindia inaugurated Bharat Telecom 2025 in New Delhi, highlighting India's growing role as a global telecom exporter and innovation hub.
- On November 15 2024, Prime Minister, Mr. Narendra Modi launched the Nyaya Maha Abhiyan, a three-year mission with a Rs. 24,000 crore (US$ 2.9 billion) project outlay. Over the past three months, projects exceeding Rs. 7,000 crore (US$ 845.4 million) have been sanctioned, primarily focusing on housing, water, road, electricity, telecom, and Multipurpose Centres.



India's internet subscriber base increased from 1,017.81 million in September 2025 to 1,028.61 million in December 2025, registering a quarterly growth of 1.06%. Of the total subscriber base, 983.29 million are wireless users, while 45.32 million are wired users, underscoring the continued dominance of mobile-based internet access in the country. Surging data usage has further supported this growth, with total wireless data consumption rising 9.36% sequentially to 65,009 petabytes in Q1 FY26.

India's leadership in global telecom is also growing. Union Minister Jyotiraditya Scindia inaugurated Bharat Telecom 2025, positioning India as a hub for telecom exports and innovation. International collaborations are expanding as well, with the Bharat 6G Alliance joining hands with European industry organisations to co-develop future technologies.

India's telecommunications sector is on a transformative growth path, powered by expanding 5G adoption, strong digital infrastructure, and supportive policy initiatives. With rising investments, growing data consumption, and deepening rural connectivity, the industry is set to drive digital inclusion and innovation across the country. Looking ahead, India's telecom ecosystem is poised to become a global leader in next-generation connectivity, empowering economic growth, technological advancement, and inclusive development.

2. ATTRACTIVE OPPORTUNITIES

- By the end of 2025, India had over 400 million 5G subscribers, making it the second-largest 5G market globally, behind China and ahead of the United States, European Union, and Japan in total 5G users.
- 5G services have been rolled out across all States and Union Territories and are now available in 99.9% of districts nationwide. As of February 2026, approximately 5.23 lakh 5G Base Transceiver Stations (BTSs) have been installed across the country, reflecting the rapid pace of network expansion.
- India has emerged as the world's third-largest mobile phone exporter with shipments worth Rs. 1,75,665 crore (US$ 20.5 billion) in CY24, driven by the Production-Linked Incentive (PLI) scheme and greater global value-chain integration.
- India ranks 45th in the network readiness index 2025, reflecting steady progress in digital infrastructure and connectivity.
- Looking ahead, the digital economy's share is projected to reach 20% of GVA by 2029–30, potentially surpassing sectors such as agriculture and manufacturing. Key growth drivers include the rapid adoption of artificial intelligence (AI), cloud computing, and the expansion of Global Capability Centers (GCCs).
- The Department of Telecommunications (DoT) has allocated Rs. 73,990 crore (US$ 8.37 billion) for 2026–27, reinforcing policy continuity through investments in Universal Service Obligation Fund (USOF) and BharatNet.
- Expansion of the India Semiconductor Mission and electronics manufacturing schemes will strengthen domestic capabilities and supply chains. Tax exemptions for data centre services until March 2047 further support infrastructure growth.

1. ROBUST DEMAND

- Tele-density of rural subscribers reached 60.02% as of February 2026.
- India's satellite communications (SATCOM) sector is set for robust growth, with the market expected to double over the next few years, Union Minister for Communications Mr. Jyotiraditya M. Scindia said. Highlighting the government's proactive approach, he noted that three SATCOM licenses have already been issued and that regulatory frameworks and licensing processes are being formalised.

3. POLICY SUPPORT

- In November 2024, the Centre for Development of Telematics (C-DOT) and IIT Roorkee have partnered to develop a "Millimetre Wave Transceiver for 5G Rural Connectivity," supported by the Telecom Technology Development Fund. The project aims to improve affordable broadband and mobile services, bridging India's digital divide.
- The Production-Linked Incentive (PLI) scheme for telecom and networking products has been allocated Rs. 1,950 crore (US$ 220.7 million) in the Union Budget 2026–27, reflecting a slight increase from Rs. 1,944 crore in the revised estimates for 2025–26.
- DoT has reduced Telecom Security Testing Laboratory (TSTL) fees by over 50%, along with additional concessions for startups, MSMEs, and public institutions significantly lowering entry barriers and promoting wider participation in the telecom ecosystem.
- The ITSAR certification process for ONT devices has been streamlined by enabling single certification for multiple variants, reducing testing requirements by up to 10x and accelerating product approvals.
- The Telecom Technology Development Fund (TTDF) scheme of DoT supports indigenous telecom R&D. As on February 2026, 104 projects amounting Rs. 271 Crore approved for research and development of 6G technology.

4. INCREASING INVESTMENT

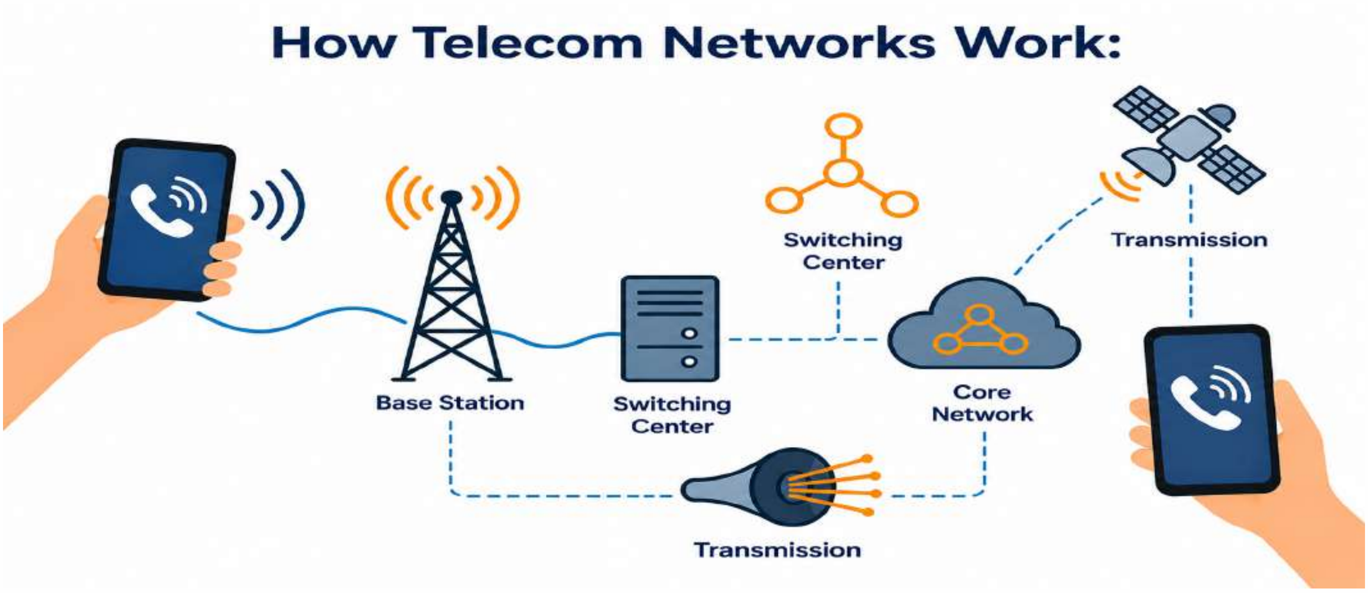
- The Department has been allocated Rs 73,990 crore, which is 1.4% of the total budget of the central government. The allocation to the Department in 2026-27 is estimated to increase by 39% from the revised estimate of 2025-26. The increase is mainly due to a higher capital infusion in BSNL.
- India leads in several indicators - secured 1st rank in "Annual investment in telecommunication services", "AI scientific publications", "ICT services exports" and "E-commerce legislation

Source: *New Articles, TRAI, App Annie, Department of Telecommunications, Media Reports, PIB*

Government Initiatives

- In November 2025, the Minister of State for Communications highlighted a US$ 25 billion opportunity in telecom component manufacturing in India. He emphasized government support through fast-tracked approvals and simplified compliance for global investors to build in India. Andhra Pradesh was showcased as a key investment destination with strong industrial ecosystems supporting telecom and electronics manufacturing.
- India's draft National Telecom Policy 2025 (NTP-25) aspires to achieve 100% 4G coverage and 90% 5G population coverage by 2030 underscoring a bold vision to elevate digital inclusion and infrastructure.
- The India government allows 100% foreign participation via the Automatic Route.
- To improve Wi-Fi proliferation, Government has launched PM-WANI scheme which aims to accelerate proliferation of internet services for public including farmers by setting up public Wi-Fi Hotspots in the country.
- In the Union Budget FY26 the Department of Telecommunications and IT was allocated Rs. 81,005.24 crore (US$ 9.27 billion).
- The CCI has granted approval for Data infrastructure trust to acquire 100% of the share capital of ATC telecom infrastructure Private Limited, along with certain related transactions.
- The Government of India intends to establish one hundred labs for creating applications using 5G services in engineering universities as part of the Union Budget 2023, in order to realize a new range of possibilities, business models, and job potential.

There had been UPI a push towards developing indigenous 5G technology to help India move towards 5G rapidly. India is also planning for 6G in advance and started investing in the development of 6G technology already. (References: Media Reports and Press Releases, Cellular Operators Authority of India (COAI), Telecom Regulatory Authority of India (TRAI), Department of Telecommunication (DoT), Department for Promotion of Industry and Internal Trade (DPIIT), India Services Sector Report by Deloitte, Union Budget, PIB)



WHY INVEST IN TELECOM

- **Second-largest telecom market**

  A population of over 1.4 Bn people and a rapidly increasing internet penetration rate, the demand for telecom services is bound to increase.
- **Growth**

  Sector's growth is closely linked with the country's thriving and expanding digital economy
- **Technological Advancements**

  Substantial advancements, including the fastest rollout of 5G networks
- **Investor-friendly Policies**

  Schemes like 100% FDI allowed under the automatic route, PLI for Telecom and Networking equipment, reduced license fees, and spectrum liberalization.

THE IMPERATIVE FOR SUSTAINABLE GROWTH

Sustainable growth in telecom means achieving business expansion while minimizing environmental impact, optimizing resources, and ensuring long-term operational resilience. This involves:

- **Enhancing network capacity and reliability**
- **Improving energy efficiency**
- **Supporting equitable digital access**

KEY HIGHLIGHTS OF BUDGET 2026 FOR TELECOM INDUSTRY

India's telecom sector continues to anchor the country's digital transformation. Rapid 5G deployment and deeper connectivity in rural and underserved regions have positioned telecom as a key enabler of economic and social inclusion. The Government's sustained focus on initiatives such as BharatNet, Digital Bharat Nidhi, 100 5G Labs and 6G research reflects a clear vision of Samaveshit, Viksit, Tvarit and Surakshit digital ecosystem.

The DoT's enhanced outlay of INR73,990 crore for 2026-27, covering USOF backed infrastructure expansion and BharatNet, signals strong policy continuity. The expansion of the India Semiconductor Mission and Electronics Components Manufacturing Scheme shall strengthen domestic manufacturing, boost supply chain resilience and drive growth of India's telecom ecosystem. Long-term income-tax exemptions for specified data center services till 31 March 2047 further incentivize investment and support scalable digital infrastructure. Through initiatives such as the AI Mission, National Quantum Mission, R&D and Innovation Fund, the Government is accelerating adoption of next-generation technologies, with telecom networks evolving from mere connectivity enablers into foundational platforms for an inclusive, technology-driven economy.

With India's data centre market poised for exponential growth, telecom remains the backbone for emerging technologies such as AI, IoT, and cloud computing. Domestic Incentivation scheme and duty rationalization measures further incentivize domestic production, supporting India's ambition to become a global telecom manufacturing hub.

Overall, the Budget 2026 reinforces India's telecom ecosystem, promoting infrastructure development, self-reliance and next-generation digital services. While statutory levies and GST-related challenges remain, fiscal incentives, network expansion and technology-led initiatives set the stage for sustained growth, innovation and new opportunities across India's digital economy.

Impact analysis

India's telecommunications sector has firmly established itself as the backbone of the country's digital transformation. Over the past decade, telecom connectivity has expanded steadily, with total telephone connections rising from approximately 933 million in 2014 to over 1.2 billion by November 2025, and tele-density increasing from 75% to 86.8%, driven largely by growth in rural areas. This enhanced connectivity has facilitated digital inclusion, improved access to services, and positioned telecom as a critical enabler of economic and social development. The sector's strategic importance is further underscored by its contribution of around 1.2% to India's GVA and its role in supporting multiple industries in a technology-driven 21st century.

Budget 2026, the first prepared in Kartavya Bhawan, is guided by the three kartavya - accelerating economic growth, fulfilling citizens' aspirations and realizing the vision of Sabka Sath, Sabka Vikas. In line with this, the Government continues to focus on strengthening India's telecom ecosystem through initiatives such as BharatNet, Digital Bharat Nidhi, 100 5G Labs, 6G research.

The policy thrust on domestic manufacturing is also evident. Building on the India Semiconductor Mission 1.0, ISM 2.0 will focus on producing equipment and materials, designing full-stack Indian IP and fortifying supply chains. The Electronics Components Manufacturing Scheme, which has already attracted double its targeted investment, is proposed to be expanded to INR40,000 crore. Coupled with long-term income-tax exemptions and a 15% safe harbour for specified data center services until 2047, these measures are expected to attract investments, enhance supply chain resilience and support the scalable growth of India's telecom and digital ecosystem.

Government initiatives, including the AI Mission, National Quantum Mission, R&D and Innovation Fund, and AI-integrated platforms like Bharat-VISTAAR, are transforming telecom networks beyond traditional connectivity into strategic enablers of next generation digital services. Despite ongoing challenges from regulatory levies and GST compliance, the focus on 5G deployment, technology-driven growth and targeted policy support is creating a momentum that positions the sector for a new phase of innovation and opportunity. Export performance, including a 51.2% YoY growth in telecom instruments in FY25, alongside declining imports, demonstrates progress in import substitution and aligns with the broader PLI framework.

In summary, Budget 2026 reinforces India's telecom sector as a cornerstone of a technology-enabled economy. With continued focus on infrastructure, innovation, domestic manufacturing and next-generation digital services, the sector is poised for sustained growth, enhanced global competitiveness and meaningful contributions toward the vision of a Viksit Bharat. (Source: https://www.ey.com/content/dam/ey-unified-site/ey-com/en-in/services/tax/union-budget-2026/ey-telecom-sector-highlights.pdf)

INDIA ELECTRIC VEHICLE (EV) CHARGING STATION OVERVIEW

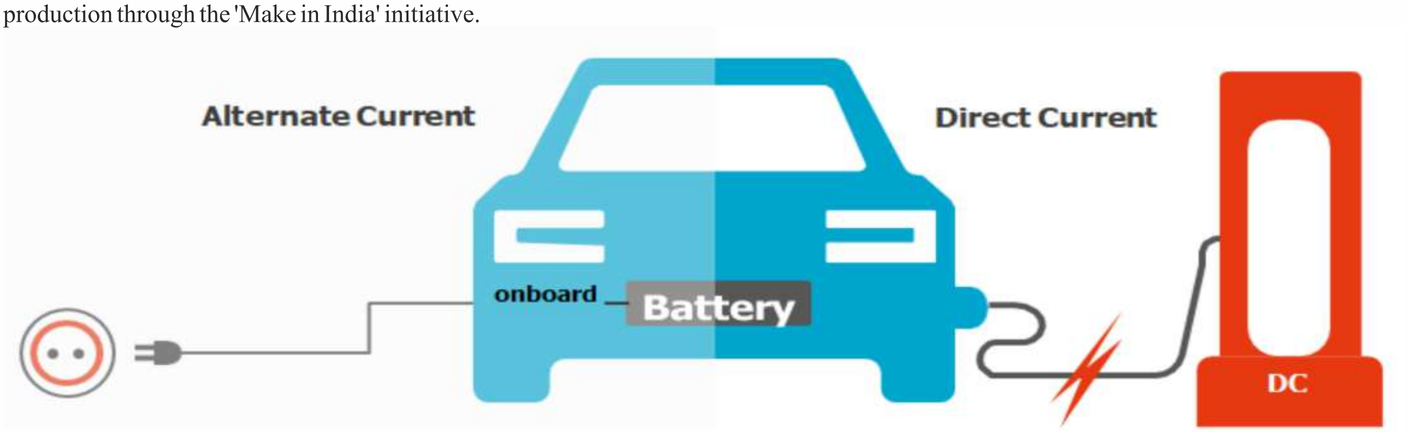
India's transition to electric mobility is gathering unprecedented momentum, transforming the country's transportation landscape while strengthening economic growth, energy security and environmental sustainability. Backed by policy support, technological innovation and rising consumer adoption, electric vehicles (EVs) have emerged as a key pillar of India's vision for a cleaner and more self-reliant future.

India's Electric Vehicle (EV) sector is experiencing rapid growth, fuelled by government incentives, rising environmental concerns, and technological advancements. With initiatives like the Faster Adoption and Manufacturing of Hybrid and Electric Vehicles (FAME) scheme, India aims to significantly increase EV adoption, revolutionizing its transportation landscape towards sustainability and innovation.

India has established an objective to elevate the proportion of Electric Vehicle (EV) sales to 30% in private cars, 70% in commercial vehicles, 40% in buses, and 80% in two-wheelers and three-wheelers by the year 2030. This equates to an ambitious objective of 80 million EVs on Indian roads by 2030. Additionally, India strives for complete domestic EV production through the 'Make in India' initiative. (Source: https://www.ibef.org/industry/electric-vehicle)

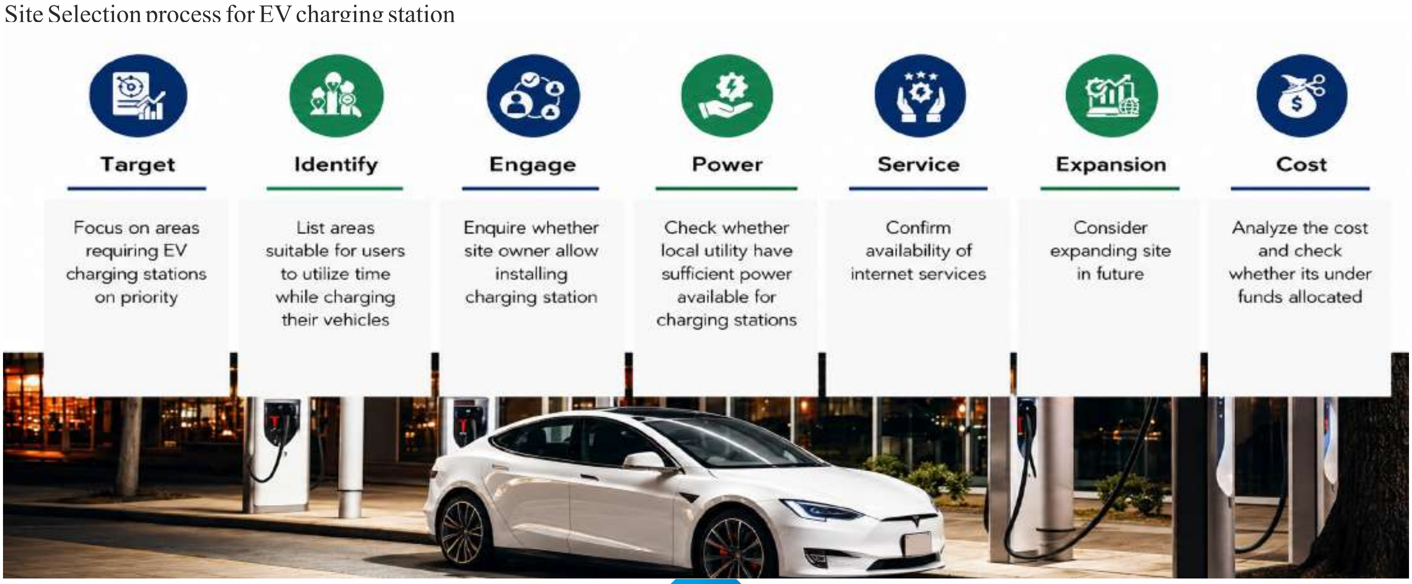
Sector Overview

The country has set an ambitious target to elevate EV sales to 30% of private cars, 70% of commercial vehicles, 40% of buses, and 80% of two- and three-wheelers by 2030, translating to approximately 80 million EVs on Indian roads, alongside a focus on complete domestic EV production through the 'Make in India' initiative.



India's electric vehicle (EV) sales continued to rise in FY26, reaching 2.66 million units, up from 2.05 million in FY25. While the total number of units sold increased, the YoY growth reached 29.67% in FY26, compared to 22.02% jump in FY25. On the infrastructure side, India's public EV charging network is expanding rapidly. The GST on electric vehicles has been lowered from 12% to 5%, and the GST on chargers and charging stations for electric vehicles has been decreased from 18% to 5%. According to the Ministry of Heavy Industries, India has 29,151 public charging stations as of December 2025.

Site Selection process for EV charging station



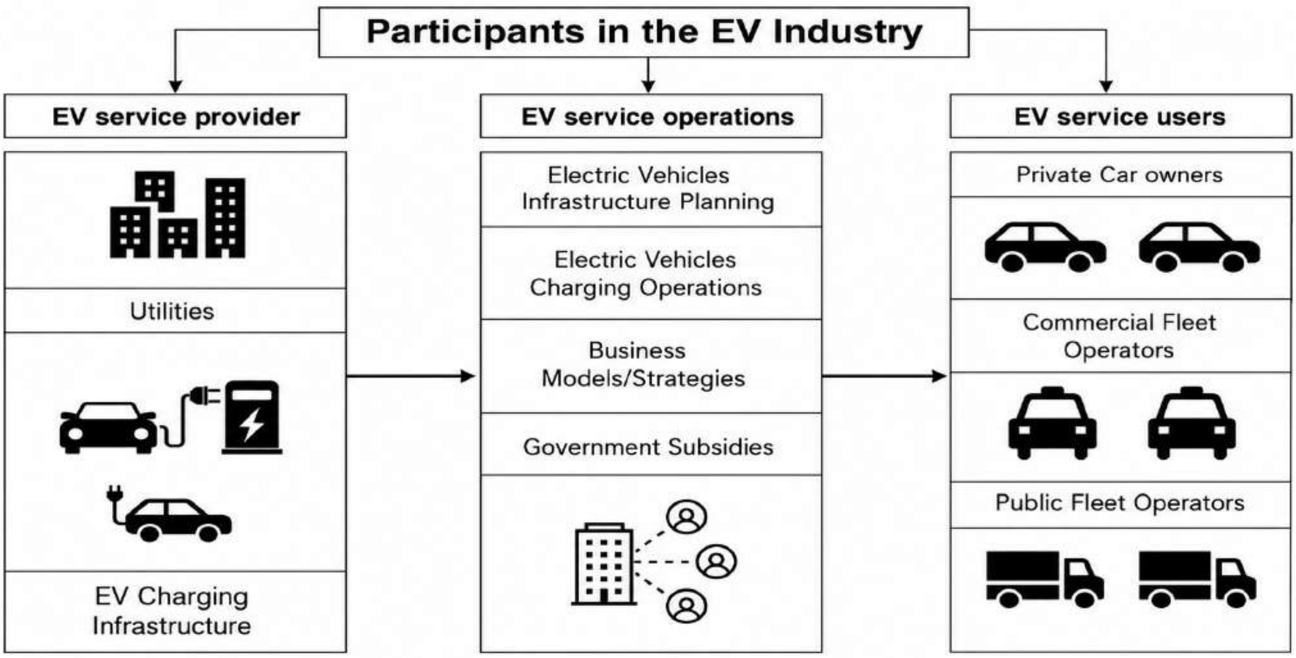
The electric vehicle charging station is composed of several electrical vehicle charging machines, each electric vehicle charging machine is composed of transformer, capacitor, control unit having a good quality processor with inbuilt memory for software to operate the station. The charging station has a charging cord and plug which connects to the vehicle via an appropriate plug, it is designed with stand dimensions to fit the charging port of the vehicle. The electrical power received from grid is transferred to an electrical vehicle charging machine via an appropriate distribution and control panel which essentially has various safety and fail safe devices required to handle appropriate electric load. The electrical power is supplied to electric vehicle charging machine which utilizes its transformer set to vary the input AC voltage to required value, this value is decided based on level of charging selected by the user.

These charging stations include:

- AC chargers used for slow charging
- DC fast chargers used for rapid charging
- High-power chargers used on highways and fleet charging hubs

The various interface and control actions are governed by the control system as per the software feed in the machine based on which its classified into smart or dumb charging machine. The processor present in the control unit processes the data algorithm built in the software as per which the input are requested from the user, based on these input charging of vehicle takes place.

Participants Structure



Benefits of E-vehicle Charging Station

- Increase in number of charging stations will boost the selling of EV's as their will be reduced range anxiety.
- Creates a growing and profitable market opportunity.
- It is always great for environment. Helps reduce air pollution and carbon emissions.
- It will boost direct and indirect employment in country.
- Provides a good business opportunity for entrepreneurs.
- Benefits from government incentives and policy support.
- Reduces operating costs through automation and remote monitoring.
- Uses modern technology such as apps, smart charging, and digital payments.
- Supports clean energy and sustainable transportation.
- Provides a future-ready business opportunity with the growth of EVs.

EV Charging Infrastructure Growth in India

India is rapidly moving toward electric mobility. With rising fuel prices, supportive government policies, and increasing EV adoption, the demand for EV charging infrastructure is growing quickly.

As of March 2026, India has installed over 29,000 public EV charging stations, but this number must expand significantly to support the country's EV adoption targets by 2030. (Source: https://www.greatpelican.in/resources/blogs/ev-charging-stations-in-india-state-Wise-infrastructure-and-charging-demand-by-2030)

India's EV charging infrastructure has grown rapidly over the last few years.

Year	Public Charging Stations
2022	~5,000
2023	~12,000
2024	~25,000
2025	~29,000
2026	~30,000+ expected

Government initiatives such as FAME-II, PM E-Drive, and various state EV policies are accelerating charger installation across India.

Government Incentives for EV Charging

- FAME-II scheme
- PM E-Drive scheme
- State EV policies
- Electricity tariff concessions
- Subsidies for public charging stations

EV Charging Infrastructure Requirement by 2030

India aims to achieve **30% electric vehicle adoption by 2030.** To support this goal, the country will need a massive expansion of EV charging infrastructure. (Source: **https://www.greatpelican.in/resources/blogs/ev-charging-stations-in-india-state-Wise-infrastructure-and-charging-demand-by-2030)**

Estimated requirement by 2030:

Category	Chargers Required by 2030
Public charging stations	13.2 Lakh
Total charging points (public + private)	25–30 Lakh
Annual installations required	4 Lakh chargers per year

By 2030, India may have around 8 Crore electric vehicles on the road, including:

- Electric two-wheelers
- Electric three-wheelers
- Electric cars
- Electric buses
- Commercial EV fleets

UTSL AT A GLANCE

Consistently Offering High-Quality Services to Aspirational Customers

Uniinfo Telecom Services Limited (UTSL) is a prominent Public Limited company listed on the National Stock Exchange (NSE) of India. With our registered office in Indore, Madhya Pradesh, India, we are dedicated to delivering comprehensive support services and solutions that address the complete network life cycle within the Information and Telecommunication Technology sector

We are one of the leading companies providing comprehensive end to end solution for Mobile Network connectivity & IT Infra Integration on pan India basis. We are providing services to technology players ranging from telecom equipment manufacturers (OEM's), telecom operators and IT service providers. Since the inception of the company, we have managed to build an excellent track record by exceeding the expectations of our clients and have received many awards that stand testimony to this fact.

Our ongoing mission is to advance our capabilities and push the boundaries of technology to deliver superior value in information and communication technology projects. We are committed to enhancing the value of technology investments for telecom service providers, network operators, system integrators, and ICT solution providers, ensuring the highest levels of service delivery. In our constant Endeavour to develop our business in the Technology market; we are continuously pushing the boundaries to deliver enhanced value to our information and communication technology projects.

We are providing solutions to help the Telecom service providers, Network operators, System Integrators and ICT Solution Provider companies to maximize the value of technology investments and deliver the highest service levels to their customers. In our constant Endeavour to develop our business in the Telecom-IT market, we are continuously pushing the boundaries to provide enhanced value to our Telecom-IT projects. Since the inception of the company, we have managed to build an excellent track record by exceeding the expectations of our clients.

UTSL takes great pride in providing our clients with the best-in-class experience and access to Information and telecommunication Technology Services & solutions through rapid execution of projects. All employees in our Company look at the workplace as their second home. This is why you can look forward to an -enthusiastic and stress-free career growth with us.

Uniinfo Telecom Services Limited remains steadfast in its commitment to innovation, excellence, and client satisfaction. Our focus on delivering exceptional solutions, fostering a supportive work environment, and pursuing global expansion underscores our leadership and dedication in the industry.

OUR CLIENTS

OUR JOURNEY OF EVOLUTION

Year	Key Milestones
2010	Incorporation of our Company in the name style of "Uniinfo Telecom Services Private Limited" Started Operations in Telecommunication Network Feasibility Survey
2013	Started Telecom Network Implementation, commissioning and network optimization projects with Telecom network Service providers
2014	Started delivering E 2 E activities on Wireless network Technologies and became preferred partner for our clients; Expansion of business from West to East, South to North in India
2015	Business engagements with all major OEM and started projects for Telecom Operators on 4G-LTE Technology
2016	Strengthen footprints Pan India basis, started Managed services for Clients
2017	Awarded with collaboration and development prize in Huawei Global Engineering Partner Convention at China
2018	1. Conversion of our company from private limited company to public limited company pursuant to which the name of our Company was changed to Uniinfo Telecom Services Limited 2. Listing of the Company on NSE- SME Emerge Platform on 15th March 2018.
2019	Incorporation of our new Subsidiary Company in Thailand for enhancing customer base. Started Operations with American Tower Company, Tech Mahindra for International projects.
2020	Successful completion of Projects with Nokia in Thailand also started Working with leading telecom Operator DTAC (a Telenor Group Company) & incorporated our new Subsidiary Company in Sri-Lanka for the growth of the Business in South Asia Market.
2021	Seeking a good Business Opportunity Company has Incorporated our new Subsidiary Company in Qatar for the growth of Business & enhancing customer base.
2022	Migration of Company from Emerge Platform of National Stock Exchange of India Limited (NSE SME-Emerge Platform) to the Capital Market Segment (Main Board) of National Stock Exchange of India Limited.
2023	Started installing EV charging stations on PAN India basis for highly reputed clients.
2024	Now with enhanced capabilities, the company is actively exploring new business opportunities in passive telecom infrastructure segment.
2025	Have built 360degree capability for end-to-end execution of big EV charging infrastructure projects; all across India.
2026	Onboarded Bharti Airtel as a direct customer and now serving all three major telecom operators in India.

ACHIEVEMENTS

TATA POWER
EZ CHARGE

TATA

CERTIFICATE

OF APPRECIATION

IS PROUDLY PRESENTED TO

M/s Uniinfo Telecom Services Limited

For their valuable contribution and active participation in the **EV Charging Business Growth.**

Ramkrishna Singh

HEAD BUSINESS OPERATIONS - EV CHARGING

FIFTH TIME IN A ROW

YEARS OF 9 GST

सुगम कर व्यवस्था, सशक्त भारत

सत्यमेव जयते

1 NATION TAX MARKET

Government of India

Ministry of Finance

CERTIFICATE OF APPRECIATION

The Central Board of Indirect Taxes and Customs conveys its appreciation to UNIINFO TELECOM SERVICES LIMITED *having GST registration number* 23AABCU2328R1Z3 *for their prompt filing of returns and payment of Goods and Services Tax during the financial year 2025-26, thereby substantially contributing to building a strong and resilient nation.*

Vivek Chaturvedi

Chairman

आज़ादी का अमृत महोत्सव

intertek
Total Quality. Assured.

CERTIFICATE OF REGISTRATION

This is to certify that the management system of:

UNIINFO TELECOM SERVICES LIMITED

Main Site: 402-403, Fourth Floor, Chetak Centre, 12/2 R.N.T Marg, Indore - 452001, Madhya Pradesh, India.

has been registered by Intertek as conforming to the requirements of:

ISO 9001:2015

Certified by Intertek Since: 20/04/2023

The management system is applicable to:

Providing Services of Mobile Network Survey, Drive Test & Optimization, In Building Solutions, Network Operation & Maintenance, Installation & Commissioning of base Trans-receiver Station (BTS) & Microwave Unit as per the Requirements of Customers in the Telecom Sector. Survey, Installation, Commissioning and Maintenance of Electric Vehicle Charging Stations.

Certificate Number:
0148120

Initial Certification Date:
04 May 2017

Last Certificate Expiry Date:
02 May 2026

Date of Last Recertification Audit:
27 March 2026

Certification Cycle Start Date:
03 May 2026

Issuing Date:
04 May 2026

Valid Until:
02 May 2029

intertek UKAS MANAGEMENT SYSTEMS 0014

Mark Thomas
Executive Vice President
Assurance, Sustainability, AgriWorld & Food

Intertek Certification Limited, 10A Victory Park, Victory Road, Derby DE24 8ZF, United Kingdom

Intertek Certification Limited is a UKAS accredited body under schedule of accreditation no. 0014.
In the issuance of this certificate, Intertek assumes no liability to any party other than to the Client, and then only in accordance with the agreed upon Certification Agreement. This certificate's validity is subject to the organization maintaining their system in accordance with Intertek's requirements for systems certification. Validity may be confirmed via email at certificate.validation@intertek.com or by scanning the code to the right with a smartphone. The certificate remains the property of Intertek, to whom it must be returned upon request.

Page 1 of 1

intertek
Total Quality. Assured.

CERTIFICATE OF REGISTRATION

This is to certify that the management system of:

UNIINFO TELECOM SERVICES LIMITED

Main Site: 402-403, Fourth Floor, Chetak Centre, 12/2 R.N.T Marg, Indore - 452001, Madhya Pradesh, India.

has been registered by Intertek as conforming to the requirements of:

ISO 45001:2018

Certified by Intertek Since: 20/04/2023.

The management system is applicable to:

Providing Services of Mobile Network Survey, Drive Test & Optimization, In Building Solutions, Network Operation & Maintenance, Installation & Commissioning of base Trans-receiver Station (BTS) & Microwave Unit as per the Requirements of Customers in the Telecom Sector. Survey, Installation, Commissioning and Maintenance of Electric Vehicle Charging Stations.

Certificate Number:
0148124

Initial Certification Date:
15 October 2020

Last Certificate Expiry Date:
02 May 2026

Date of Last Recertification Audit:
27 March 2026

Certification Cycle Start Date:
03 May 2026

Issuing Date:
04 May 2026

Valid Until:
02 May 2029

intertek UKAS MANAGEMENT SYSTEMS 0014

Mark Thomas
Executive Vice President
Assurance, Sustainability, AgriWorld & Food

Intertek Certification Limited, 10A Victory Park, Victory Road, Derby DE24 8ZF, United Kingdom

Intertek Certification Limited is a UKAS accredited body under schedule of accreditation no. 0014.
In the issuance of this certificate, Intertek assumes no liability to any party other than to the Client, and then only in accordance with the agreed upon Certification Agreement. This certificate's validity is subject to the organization maintaining their system in accordance with Intertek's requirements for systems certification. Validity may be confirmed via email at certificate.validation@intertek.com or by scanning the code to the right with a smartphone. The certificate remains the property of Intertek, to whom it must be returned upon request.

Page 1 of 1

CHAIRMAN'S MESSAGE

Dear Shareholders,
Namaskar ! !

Hope you are all doing well.

I present to you the Annual Report of Uniinfo Telecom Services Limited (UTSL) for the financial year ended March 31, 2026. Our revenue stood at ₹43.52 crore, a growth of 30.53% over last year, while the Company reported a loss of ₹1.05 crore as compared to loss of ₹35.47 lacs in FY ‘25. The growth in revenue during the year was primarily attributable to the completion of several major network deployment and infrastructure support projects, which were not there in FY ‘25 due to temporary slowdown in telecom capital expenditure and deferment of rollout timelines by certain telecom operators. Though the telecom sector has come out of that phase but still the growth has been only moderate.

We believe the current moderation in telecom capex should be viewed in the context of the industry’s investment cycle. As operators continue to enhance network capacity, coverage and quality, the requirement for reliable and technically capable infrastructure partners like us is expected to remain strong. India continues to witness rapidly increasing data consumption, driven by video streaming, digital payments, cloud-based applications, remote working and the expanding digital economy. The continued deployment of 5G networks, network densification, smart cities, connected mobility, edge computing and enterprise connectivity is expected to create sustained demand for telecom infrastructure and associated services.

The Indian electric vehicle ecosystem is also undergoing an important phase of development. The EV charging infrastructure industry continues to face challenges, including availability of suitable real estate, high grid-upgradation costs, relatively low utilisation levels and the high initial cost of charging infrastructure. However, we believe these challenges are characteristic of an emerging infrastructure sector and do not diminish its long-term potential. Increasing adoption of electric vehicles in four wheelers, fleet segments and bus segment is expected to drive the need for accessible and dependable charging infrastructure. Government initiatives supporting EV adoption, grid modernisation and development of charging infrastructure provide further long-term impetus to the sector.

Building on its strong operational foundation in telecom network deployment, installation, and infrastructure services, your Company has successfully pivoted into EV charging infrastructure. Now within just a few years, we have emerged among the leading organized players in this space, serving several major clients across the geography. With this experience, we are further endeavoring to position ourselves as a specialized EPC company, enabling us to secure projects with better margins and profitability.

Your Company continues to enhance its capabilities to remain relevant to India's evolving infrastructure requirements. Our leaner operating model, disciplined approach to project selection, and focus on execution quality is important building blocks for sustainable growth. The ability to adapt, learn, and persevere through changing business conditions has strengthened us as an organization. We will continue to remain agile, prudent in our capital allocation, and focused on opportunities that create sustainable long-term value for our stakeholders.

Responsible business practices remain central to how we operate. For another consecutive year, your Company has received a Certificate of Appreciation from the Central Board of Indirect Taxes and Customs (CBIC) in recognition of its timely tax compliance.

On behalf of the Board, I express my sincere gratitude to our shareholders, employees, clients, bankers and business associates for their continued trust and support to the Company. My special thanks also go to my fellow Directors for their invaluable guidance and unwavering commitment.

Warm Regards.

Kishore Kumar Bhuradia
Chairman and Managing Director
UNIINFO Telecom Services Limited

COMPANY INFORMATION

Board of Directors & Key Managerial Persons

Mr. Kishore Kumar Bhuradia	Chairman and Managing Director
Mr. Pranay Kumar Parwal	Whole Time Director
Mr. Anil Kumar Jain	Whole Time Director
Mr. Manish Sharma	Non-Executive Independent Director
Mrs. Sudha Rathi	Non-Executive Independent Director
Mr. Prakash Chandra Chhajed	Non-Executive Independent Director (Ceased w.e.f. 20th June, 2026)
Mr. Manojkumar Bhagirathprasad Rawat	Non-Executive Independent Additional Director (Appointed w.e.f.18th July, 2026)
Mr. Brijesh Kumar Shrivastava	Chief Financial Officer (CFO)
Mr. Pushpendra Patel	Company Secretary & Compliance Officer

Internal Auditor	Statutory Auditors	Secretarial Auditor
M/s. Rawka Agrawal & Company Chartered Accountants 401 Chetak center, 12/2 R.N.T. Marg Indore (MP) 452001	M/s. ABMS & Associates Chartered Accountants 103, Shri Laxmi Leela Tower, 240, Sneh Nagar, Near Kalash Mandapam, ' Sapna Sangita Road, Indore-452001	M/s. M. Maheshwari & Associates. Company Secretaries, 301, Shalimar Corporate, 8-B, South Tukoganj, Indore (M.P)-452001
Bankers	**Registered Office**	**Share Transfer Agent**
ICICI Bank Ratlam Kothi Branch Swastik House, 21/3, Ratlam Kothi Main Road, Ground Floor, Indore - 452001 (M.P.)	403, Chetak Centre, 12/2 RNT Marg, Indore (MP) 452001 Email: compliance@uni-info.co.in Website: www.uni-info.co.in	MUFG Intime India Pvt. Ltd. (Formerly Link Intime India Private Limited) 247, Lal Bahadur Shastri Marg, Surya Nagar, Gandhi Nagar, Vikhroli West, Mumbai, Maharashtra 400083

NOTICE

NOTICE is hereby given that the 16th Annual General Meeting (AGM) of the Members of Uniinfo Telecom Services Limited will be held on Wednesday the 30th September, 2026 at 12:00 PM through Video Conferencing (VC) or Other Audio Video Means (OAVM) for which purposes the Registered Office of the company situated at 403, Chetak Centre, 12/2 RNT Marg, Indore (M.P.)-452001 shall be deemed as the venue, for the Meeting and the proceedings of the Annual General Meeting, to transact the following business: -

ORDINARY BUSINESS: -

1. **ADOPTION OF FINANCIAL STATEMENTS: -**

   To receive, consider and adopt the Audited Financial Statements (including the Consolidated Financial Statements) of the Company for the year ended 31st March, 2026, including the Audited Balance Sheet as on 31st March, 2026, the statement of Profit and Loss and Cash Flow Statement for the year ended and the Reports of the Board of Directors and Auditors Report thereon and, in this regard, pass the following Resolution as an **Ordinary Resolution:**

   "RESOLVED THAT the Audited Financial Statements of the Company (including the Consolidated Financial Statements) for the financial year ended 31st March, 2026 including Audited Balance Sheet as at 31st March, 2026, the Statement of Profit & Loss Account and the Cash Flow Statement for the year ended together with the Board Reports and Auditors Report thereon be and are hereby considered and adopted."

2. **DIRECTOR LIABLE TO RETIRE BY ROTATION: -**

   To appoint a director in place of Mr. Kishore Kumar Bhuradia (Chairman & Managing Director) (DIN: 03257728), who retires by rotation and being eligible offer himself for re-appointment, and in this regard, pass the following resolution as an **Ordinary Resolution:**

   "RESOLVED THAT Mr. Kishore Kumar Bhuradia (Chairman & Managing Director) (DIN: 03257728), who retires by rotation at this Annual General Meeting and being eligible, who has offered himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

3. **TO APPROVE THE APPOINTMENT OF AUDITOR OF THE COMPANY: -**

   To approve the appointment of Statutory Auditors of the Company to hold office for a term of five consecutive years and to fix their remuneration and to consider and, if thought fit, pass the following resolution as an **Ordinary Resolution:**

   RESOLVED THAT pursuant to the provision of Section 139 and 142 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof, for the time being in force), M/s. Harish Khandelwal & Co., Chartered Accountants (Firm Registration No. 004116C), Peer Reviewed Firm be and is hereby appointed as the Statutory Auditors of the Company in place of the retiring auditors M/s A B M S & Associates, Chartered Accountants, (whose term will be completed on the conclusion of the this Annual General Meeting), to hold office for a term of 5 (five) consecutive years, to hold office from the conclusion of this 16th Annual General Meeting (AGM) till the conclusion of 21th Annual General Meeting at such remuneration as may be approved by the Audit Committee and the Board of Directors in consultation with the Auditors plus applicable taxes and reimbursement of travel and out-of-pocket expenses

   SPECIAL BUSINESS: -

4. **TO CONFIRM AND APPROVE THE APPOINTMENT OF MR. MANOJKUMAR BHAGIRATHPRASAD RAWAT (DIN: 11820058) AS AN INDEPENDENT DIRECTOR FOR A FIRST TERM OF 5 (FIVE) CONSECUTIVE YEARS W.E.F. 18TH JULY, 2026: -**

   To consider and pass, the following resolution as **Special Resolution:**

   "RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 read with Schedule IV and all other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Qualification of Directors) Rules, 2015 read with Schedule IV of the Companies Act, 2013 and the provisions of the SEBI (LODR) Regulations, 2015 (including any statutory modification(s) or re-enactment thereof for the time being in force), Mr. Manojkumar Bhagirathprasad Rawat (DIN: 11820058), who was appointed by the Board as an Additional Director under the category of Independent Director w.e.f. 18th July, 2026, in terms of Section 161 of the Companies Act, 2013 and Article of Association of the Company and a declaration has been received from him confirming that he meets the criteria for independence as provided in Section 149(6) of the Companies Act, 2013 and the SEBI (LODR) Regulations, 2015, be and is hereby appointed as an Independent Director of the Company to hold office for a term of 5 (Five) Consecutive Years w.e.f. 18th July, 2026 till 17th July, 2031 and his office shall not be liable to retire by rotation.

For Uniinfo Telecom Services Limited

Date: 04.09.2026
Place: Indore

Pushpendra Patel
(Company Secretary)

Notes:-

1. As you are aware, in view of the situation arising due to COVID-19 global pandemic, the general meetings of the companies shall be conducted as per the guidelines issued by the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020 and Circular No. 20/2020 dated May 05, 2020. The forthcoming AGM/EGM will thus be held through through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM/EGM through VC/OAVM.

2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM/EGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the EGM/AGM will be provided by CDSL.

3. The Members can join the EGM/AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/AGM through VC/OAVM will be made available to atleast 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.

4. The attendance of the Members attending the AGM/EGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.

5. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM/EGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM/EGM through VC/OAVM and cast their votes through e-voting.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.uni-info.co.in The Notice can also be accessed from the websites of the National Stock Exchange of India Limited (NSE) at www.nseindia.com. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM/EGM) i.e. www.evotingindia.com.

7. The AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020.

8. In continuation to this Ministry's General Circular No. 20/2020 dated 05.05.2020, General Circular No. 02/2022 dated 05.05.2022. General Circular No. 10/2022 dated 28.12.2022, General circular No. 09/2023 dated 25.09.2023 and General circular No. 09/2024 dated 19.09.2024 and after due examination, it has been decided to allow companies to conduct their AGMs through VC or OAVM till further orders, in accordance with the requirements laid down in Para 3 and Para 4 of the General Circular No. 20/2020 dated 05.05.2020.

9. Since the AGM will be held through VC/OAVM facility, the Route Map is not annexed in this Notice.

10. In case of joint holders, the Member whose name appears as the first holder in the order of the names as per the Register of Members of the Company will be entitled to vote at the meeting.

11. Members joining the meeting through VC, who have not already cast their vote by means of remote e-voting, shall be able to exercise their right to vote through e-voting at the AGM. The Members who have cast their vote by remote e-voting prior to the AGM may also join the AGM through VC but shall not be entitled to cast their vote again.

12. The recorded transcript of the forthcoming AGM shall also be made available on the website of the Company - www.uni-info.co.in as soon as possible after the Meeting is over.

13. Members joining the meeting through VC, who have not already cast their vote by means of remote e-voting, shall be able to exercise their right to vote through e-voting at the AGM. The Members who have cast their vote by remote e-voting prior to the AGM may also join the AGM through VC but shall not be entitled to cast their vote again.

14. The Register of Members and the Share Transfer Books of the Company shall remain closed from **Thursday, 24th September, 2026 to Wednesday 30th September, 2026** (both days inclusive).

15. CS Manish Maheshwari, Practicing Company Secretary (M. No. FCS 5174 & C.P. No. 3860) and Proprietor of M/s. M. Maheshwari & Associates, Company Secretaries, Indore has been appointed as the Scrutinizer for providing facility to the members of the Company to scrutinize the voting at the AGM and remote e-voting process in a fair and transparent manner.

16. Members desirous of obtaining any information concerning Accounts and Operations of the Company are requested to address their questions in writing to the Company at least 7 days before the date of the Meeting at its email ID compliance@uni-info.co.in so that the information required may be made available at the Meeting.

17. Members are requested to notify immediately changes, if any, pertaining to their name, postal address, email address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DPs and to the Company's Registrar and Share Transfer Agents MUFG Intime India Private Limited (Formerly Link Intime India Private Limited), 247, Lal Bahadur Shastri Marg, Surya Nagar, Gandhi Nagar, Vikhroli West, Mumbai (Maharashtra) - 400083 having email Id mumbai@in.mpms.mufg.com

18. The report on the Corporate Governance and Management Discussion and Analysis also form part to the report of the Board Report.

19. The Register of Directors and Key Managerial Personnel and their shareholding, and the Register of Contracts or Arrangements in which the directors are interested, maintained under the Companies Act, 2013 will be available for inspection by the Members electronically during the 16th AGM. Members seeking to inspect such documents can send an email to compliance@uni-info.co.in.

THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) The voting period begins on **Saturday, 26th September, 2026 at 9.00 a.m.** and ends on **Tuesday, 29th September, 2026 at 5.00 p.m.** During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Wednesday, 23rd September, 2026, may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(iv) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below::

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as

	shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	**Helpdesk details**
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911.
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at : 022 - 4886 7000 and 022 - 2499 7000.

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in **physical mode and non-individual shareholders in demat mode.**

(v) Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form.**

1) The shareholders should log on to the e-voting website www.evotingindia.com.
2) Click on "Shareholders" module.
3) Now enter your User ID
   i) For CDSL: 16 digits beneficiary ID,
   ii) For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   iii) Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
4) Next enter the Image Verification as displayed and Click on Login.
5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(vi) After entering these details appropriately, click on "SUBMIT" tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix) Click on the EVSN for the relevant <Uniinfo telecom Services limited> on which you choose to vote.

(x) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(xii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xvii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com. .
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; compliance@uni-info.co.in (designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.

3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at (company email id). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at (company email id). These queries will be replied to by the company suitably by email.
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM/EGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the EGM/AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the EGM/AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to Company/RTA email id.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

   If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

   All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Assistant Vice President, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

20. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date i.e., 23rd September, 2026 (Wednesday) only shall be entitled to avail the facility of remote e-voting as well as e- voting at the AGM.
21. The Chairman shall, at the AGM at the end of discussion on the resolutions on which voting is to be held, allow e-voting to all those members who are present/logged in at the AGM but have not cast their votes by availing the remote e-voting facility.
22. The Results of the voting on the resolutions along with the report of the Scrutinizer shall be declared and placed on the website of the Company – www.uni-info.co.in and on the website of CDSL immediately after the declaration of result by the Chairman or a person authorized by him in writing. The results shall also be immediately forwarded to National Stock Exchange of India Limited.
23. For any other queries relating to the shares of the Company, you may contact the Share Transfer Agents at the following address:

MUFG Intime India Private Limited

(Formerly Link Intime India Private Limited)

Address: - 247, Lal Bahadur Shastri Marg,

Surya Nagar, Gandhi Nagar, Vikhroli West,

Mumbai (Maharashtra) - 400083

ANNEXURE TO THE NOTICE:

EXPLANATORY STATEMENT

ITEM NO. 4:

The Nomination and Remuneration Committee have recommended and Board of Directors at their meeting held on 18th July, 2026 have appointed Mr. Mr. Manojkumar Bhagirathprasad Rawat (DIN: 11820058) as an Additional Director under the category of the Independent Director of the Company w.e.f. 18th July, 2026 pursuant to Section 161 of the Companies Act, 2013 subject to the approval of Members at General Meeting.

Aforesaid independent director proposed for appointment is not disqualified to act as a Director in terms of section 164 of the Act and other applicable laws and has given his consent to act as a Director. The Company has also received declaration from him stating that he meets the criteria of independence as prescribed under section 149(6) of the Act and under the SEBI (LODR) Regulations, 2015. In the opinion of the Board, he fulfils the criteria of independency and the conditions for his appointment as an Independent Director as specified in the Companies Act, 2013 and the SEBI (LODR) Regulation, 2015 and further he is also registered under the Independent Directors Databank maintained by IICA.

The resolution set out in Item No. 4 seeks the approval of members for the appointment of Mr. Manojkumar Bhagirathprasad Rawat, as an Independent Director of the Company for an initial term of 5 (five) consecutive years w.e.f. 18th July, 2026 till 17th July, 2031; pursuant to Section 149 and other applicable provisions of the Companies Act, 2013 and Rules made thereunder. His office shall not be liable to retire by rotation. The brief profile of Mr. Manojkumar Bhagirathprasad Rawat is given provided in the Notice of AGM with the details of the directors seeking appointment/re-appointment. Copy of draft letter of re-appointment setting out the terms and conditions of the re-appointment is available for inspection by the members at the Registered Office and on the website of the Company.

The aforesaid director may be deemed to be interested in the resolution to the extent of the fee for attending the meetings as may be payable, if any, in the Company. Save and except the above, none of the other Directors/Key Managerial Personnel/their relatives are in any way, concerned or interested, financially or otherwise, in the resolution. Your directors recommend passing resolutions as set out in the Item No. 4 by way of Special Resolution

BRIEF PROFILE OF THE DIRECTOR SEEKING RE-APPOINTMENT AS PER ITEM NO. 2 OF THE NOTICE OF ENSUING ANNUAL GENERAL MEETING IN PURSUANTTO REGULATION 36(3) OF SEBI (LODR) REGULATION, 2015

1.	Name of Director	Mr. Kishore Kumar Bhuradia
2.	Date of Birth	03rd November, 1959
3.	Date of Appointment	19th October, 2010
4.	Qualification	Bachelor's degree (Hons) in Electronics & Telecommunications Engineering
5.	Brief Profile & Expertise in specific functional areas	Mr. Kishore Kumar Bhuradia, aged 67 years is Promoter, Managing Director and Chairman of the Company. He has been associated with our Company since inception. He is a technocommercial entrepreneur with vast business experience of over 43 years. He has played a vital role in identifying, developing and formulating business strategies of our Company. With his technical understanding of telecommunication networks and capabilities to drive ground level implementation, he has been able to expand our Company's business with great success. He is taking care of overall business vision, strategy, planning and implementation.
5.	Directorship held in other Public Listed Companies	NIL
6.	Memberships / Chairmanships of committees of other Public Listed companies	NIL
7.	Chairman/Member of the Committee of Board of the Directors of the Company	Audit Committee – Member Stakeholders Relationship Committee – Member Corporate Social Responsibility (CSR) Committee - Member
8.	Number of shares held in the Company	4616240

BRIEF PROFILE OF THE DIRECTOR SEEKING APPOINTMENT/RE-APPOINTMENT AS PER ITEM NO. 4 OF THE NOTICE OF ENSUING ANNUAL GENERAL MEETING IN PURSUANTTO REGULATION 36(3) OF SEBI (LODR) REGULATION, 2015

1.	Name of Director	Mr. Manojkumar Bhagirathprasad Rawat
2.	Date of Birth	15th October, 1959
3.	Date of Appointment	18th July, 2026
4.	Qualification	B.Sc. (Maths)
5.	Brief Profile & Expertise in specific functional areas	Mr. Manojkumar Bhagirathprasad Rawat aged 67 years is a Non-Executive Independent Director of Uniinfo Telecom Services Limited. he is B.Sc. (Maths), he is a retired Banker and previously associated with State Bank of India as Bank Officer and having 30 Years of experience in the field on Banking & Finance. He advises in the field of Finance & Banking Sector in the Company. Known for his ethical approach and sound regulatory understanding.
5.	Directorship held in other Public Listed Companies	NIL
6.	Memberships / Chairmanships of committees of other Public Listed companies	NIL
7.	Chairman/Member of the Committee of Board of the Directors of the Company	Audit Committee – Member Nomination and Remuneration Committee – Member Stakeholders Relationship Committee – Member Corporate Social Responsibility (CSR) Committee - Member
8.	Number of shares held in the Company	NIL

For Uniinfo Telecom Services Limited

Date: 04.09.2026
Place: Indore

Pushpendra Patel
(Company Secretary)

BOARD'S REPORT

To,

The Members of,

Uniinfo Telecom Services Limited,

Your directors have pleasure in presenting the 16th Annual Report of your Company ('the company' or 'UTSL') along with the Audited Standalone and Consolidated Financial Statements, for the Financial Year ended 31st March, 2026. The performance of the company has been referred to wherever required.

FINANCIALS HIGHLIGHTS

(Rs. In Lakhs Except EPS)

Particulars	Standalone		Consolidated	
	Year Ended 31st March 2026	Year Ended 31st March 2025	Year Ended 31st March 2026	Year Ended 31st March 2025
Total Revenue	4357.13	3337.82	4357.13	3337.82
Total Expenses	4452.83	3420.69	4452.83	3420.69
Profit /(Loss) before exceptional items and Tax	**(95.70)**	**(82.86)**	**(95.70)**	**(82.87)**
Exceptional items	**51.79**	**0.00**	**51.79**	**0.00**
Profit /(Loss) before Tax	**(147.49)**	**(82.86)**	**(147.49)**	**(82.87)**
Less:				
1. Current Tax	-	-	-	-
2. Deferred Tax	(27.92)	(13.62)	(27.92)	(13.62)
Profit or Loss After Tax	**(119.57)**	**(69.24)**	**(119.57)**	**(69.25)**
Other Comprehensive Income	**14.66**	**33.78**	**14.66**	**33.78**
Profit for the period	**(104.91)**	**(35.47)**	**(104.91)**	**(35.47)**
Earning Per Equity Share (EPS)				
(1) Basic	**(1.12)**	**(0.65)**	**(1.12)**	**(0.65)**
(2) Diluted	**(1.12)**	**(0.65)**	**(1.12)**	**(0.65)**

COMPANY'S PERFORMANCE

- **Standalone Performance highlights**

  The total revenue for the year ended March 31, 2026, was Rs. 4357.13 Lakhs, compared to Rs. 3337.82 Lakhs for the previous year. The company incurred a loss of Rs. 104.91 Lakhs. The Earnings per Share (EPS) for the financial year 2025-26 was Rs. (1.12).

- **Consolidated Performance highlights**

  During the financial year under review, on a consolidated basis, the total revenue was Rs. 4357.13 Lakhs for the year ended March 31, 2026, compared to Rs. 3337.82 Lakhs for the previous year. The company incurred a loss of Rs. 104.91 Lakhs. The Earnings per Share (EPS) for the financial year 2025-26 was Rs. (1.12).

FUTURE PROSPECTS

Telecom has been globally recognized as the backbone of all present and future advancements, serving as a critical enabler for digital innovation, smart infrastructure, and seamless connectivity. As a Company engaged in telecom support services, we have developed robust system integration capabilities over the past decade. These capabilities are not only central to our core operations but also provide a strong foundation for strategic business growth.

These capabilities have also been effectively utilized to diversify into fast-growing and technology-intensive Electric Vehicle (EV) charging infrastructure sector which presents significant opportunities; driven by global shift towards sustainable energy and smart mobility.

With a decade-long track record of delivering reliable, scalable, and customized integration solutions, the Company is well-positioned to capitalize on these evolving market opportunities and contribute meaningfully to the advancement of next-generation digital and EV charging infrastructure.

DIVIDEND

The Board of Director to conserve the resources of the Company and maintain the liquidity has decided not to be declaring dividend on Equity Shares for the year ended 31st March 2026.

TRANSFER TO RESERVES

There is no mandatory requirement for transfer of the profits to the general reserves, therefore, to provide an open-ended opportunity to utilize the profits towards the Company activities, during the year under review the Board have not considered appropriate to transfer any amount to the general reserves

CHANGE IN CONTROL AND NATURE OF BUSINESS

There is no change in control and nature of business activities during the period under review.

BUSINESS TRANSFER

There is no transfer of business during the period under review.

DEPOSITORY SYSTEM:

All the equity shares of the Company are in dematerialized form at National Securities Depository Limited and Central Depository Services India Limited.

SHARE CAPITAL

The paid-up Equity Share Capital as on 31st March, 2026 was Rs. 10,69,31,200 divided into 10693120 equity shares of Rs. 10/- each. There is no change in Equity Share Capital of the Company during the year.

MANAGEMENT'S DISCUSSION AND ANALYSIS REPORT

Management Discussion and Analysis Report for the financial year 2025-26, as stipulated under Regulation 34(2)(e) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is presented in a separate section forming part of this Annual Report, is annexed as "Annexure – I" and gives detail of overall industry structure, developments performance and state of affairs of the Company's operations during the year.

ANNUAL RETURN

Pursuant to Section 92 (3) read with Section 134(3)(a) of the Companies Act, 2013, the Annual Return of the Company for the financial year ended 31st March, 2026 has been uploaded on the website of the Company and the web link of the same https://uni-info.co.in/investor-relations/

DIRECTORS RESPONSIBILITY STATEMENT

Pursuant to section 134(3)(c) read with section 134(5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, confirm that: -

a) In the preparation of the annual accounts for the year ended 31st March, 2026, the applicable accounting standards followed along with proper explanation relating to material departures, if any;

b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2026 and of the loss of the Company for the year ended on that date;

c) The proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) The Annual Financial Statements have been prepared on a 'going concern' basis;

e) The proper internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and

f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, the work performed by the internal, statutory and secretarial auditors and external consultants, including the audit of internal financial controls over financial reporting by the statutory auditors and the reviews performed by management and the relevant board committees, including the audit committee, the Board is of the opinion that the Company's internal financial controls were adequate and effective during FY 2026

INTERNAL FINANCIAL CONTROLS AND THEIR ADEQUACY

The Company has adequate financial control procedure commensurate with its size and nature of business. These controls include well defined policies, guidelines, and standard operating procedure, authorization and approval procedures. The internal financial control of the Company is adequate to ensure the accuracy and completeness of the accounting records, timely preparation of reliable financial information, prevention and detection of frauds and errors, safeguarding of the assets, and that the business is conducted in an orderly and efficient manner.

INTERNAL AUDITORS

Internal Audit for the financial year 2025-26 was conducted by M/s Rawka Agrawal & Co., Chartered Accountants. The idea behind conducting Internal Audit is to examine that the Company is carrying out its operations effectively and performing the processes, procedures and functions as per the prescribed norms. The Internal Auditor reviewed the adequacy and efficiency of the key internal controls guided by the Audit Committee.

The Company has re-appointed M/s Rawka Agrawal & Co., Chartered Accountants, Indore in the Board Meeting held on 30th May, 2026 for financial year 2026-27. The purpose of this Internal Audit is to examine that the process and procedures followed and the operations carried out by the company meet with the requirements prescribed by SEBI, Stock Exchange and Companies Act, 2013.

DIRECTORS AND KEY MANAGERIAL PERSON

As on March 31, 2026, the Company has six Directors with an optimum combination of Executive and Non-Executive Directors including one women director.

In compliance with the provisions of Sections 149 and 152 read with Schedule IV and all other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) and SEBI (LODR) Regulation 2015, the composition of Board of Directors and Key Managerial Personnel as on March 31, 2026 are as follows:

S. No.	Name of Directors & KMP	DIN	Designation
1.	Mr. Kishore Kumar Bhuradia	03257728	Chairman & Managing Director
2.	Mr. Pranay Kumar Parwal	03257731	Whole time Director
3.	Mr. Anil Kumar Jain	00370633	Whole time Director
4.	Mr. Manish Sharma	10259255	Non-Executive Independent Director
5.	Mrs. Sudha Rathi	00353472	Non-Executive Independent Director
6.	Mr. Prakash Chandra Chhajed (Ceased w.e.f. 20th June, 2026)	08037849	Non-Executive Independent Director
7.	Mr. Manojkumar Bhagirathprasad Rawat (Appointed w.e.f. 18th July, 2026)	11820058	Non-Executive Independent Additional Director
8.	Mr Brijesh Kumar Shrivastava	-	Chief Financial Officer
9.	Mr. Pushpendra Patel	-	Company Secretary & Compliance Officer

CHANGES IN DIRECTORS & KEY MANAGERIAL PERSONNEL

- **Board of Directors**

  The Change in Directors of the Company are as follow.

S. No.	Name	Designation	Appointment/Cessation	Effective Date
1.	Prakash Chandra Chhajed	Non-Executive Independent Director	Cessation	20th June, 2026
2.	Manojkumar Bhagirathprasad Rawat	Non-Executive Independent Additional Director	Appointment	18th July, 2026

- **Key Managerial Personnel**

  There is no Change in Key Managerial Personnel of the Company

RETIREMENT BY ROTATION

In accordance with the provisions of Section 152 of the Companies Act, 2013 and in terms of the Articles of Association of the Company, Mr. Kishore Kumar Bhuradia (Chairman & Managing Director) (DIN: 03257728) is liable to retire by rotation and being eligible, seeks reappointment at the ensuing Annual General Meeting. Mr. Kishore Kumar Bhuradia is not disqualified under Section 164(2) of the Companies Act, 2013. Board of Directors recommends his re-appointment in the best interest of the Company.

DECLARATION BY INDEPENDENT DIRECTORS

All the Independent Directors have given their declaration of Independence stating that they meet the criteria of independence as prescribed under section 149(6) of the Companies Act, 2013 and the SEBI (LODR) Regulations, 2015. Your Board of directors is of the opinion that all the Independent Directors fulfill the criteria as laid down under the Companies Act, 2013 and the SEBI (LODR) Regulations, 2015 during the year 2025-26. All the Independent Directors have also registered themselves with Independent Directors' Databank.

CODE OF CONDUCT FOR INDEPENDENT DIRECTORS

The Company has also placed the Code of Conduct for Independent Directors. This Code is a guide to professional conduct for Independent Directors. Adherence to these standards by Independent Directors and fulfillment of their responsibilities in a professional and faithful manner will promote confidence of the investment community, particularly minority shareholders, regulators and Companies in the institution of Independent Directors. Further as per the provisions of Regulation 16(1)(b) of the SEBI (LODR) Regulations, 2015 the directors are not aware of any circumstance or situation, which exits or may be reasonable anticipated that could impair or impact his ability to discharge his duties with an objective independent judgment and without any external influence and that they are independent of the management.

MEETINGS OF THE BOARD OF DIRECTORS

The Board meets at regular intervals to discuss and decide on Company/business policy and strategy apart from other Board business.
The Board held six (6) meetings during the financial year 2025–26, on the following dates:

1. Monday, 21st April, 2025;
2. Friday, 30th May, 2025;
3. Wednesday, 13th August, 2025;
4. Friday, 05th September, 2025;
5. Thursday, 13th November, 2025
6. Monday, 9th February, 2026;

Details of such meetings are provided in the Corporate Governance Report, which forms part of this report.
The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013/SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

BOARD EVALUATION

The Board of Directors has carried out an annual evaluation of its own performance, board committees, and individual directors pursuant to the provisions of the Act and SEBI Listing Regulations.

The performance of the board was evaluated by the Board after seeking inputs from all the directors on the basis of criteria such as the board composition and structure, effectiveness of board processes, information and functioning, etc.

The performance of the committees was evaluated by the Board after seeking inputs from the committee members on the basis of criteria such as the composition of committees, effectiveness of committee meetings, etc.

The above criteria are broadly based on the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India on January 5, 2017. In a separate meeting of Independent Directors, performance of non-independent directors, the Board as a whole and Chairman of the Company was evaluated, taking into account the views of executive directors and non-executive directors.

The Board and the Nomination and Remuneration Committee reviewed the performance of individual directors on the basis of criteria such as the contribution of the individual director to the board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc.

At the board meeting that followed the meeting of the independent directors and meeting of Nomination and Remuneration Committee, the performance of the Board, its Committees, and individual directors was also discussed. Performance evaluation of independent directors was done by the entire Board, excluding the independent director being evaluated.

MATERIAL CHANGES

Material Changes and Commitments:

There has been no material changes and commitments affecting the financial position of the Company between the financial year ended on 31st March, 2026 and date of this report. There has been no change in the nature of business of the Company.

Significant and Material orders passed by the Regulators or Courts or Tribunals impacting the going concern status of the Company:

There are no significant and material orders passed by the Regulators / Courts / Tribunals, which would impact the going concern status of the Company and its future operation.

NOMINATION AND REMUNERATION POLICY

The Company has a policy for selection and appointment of Directors, KMPs and Senior Management Personnel and for determination of their remuneration. The salient features of Nomination & Remuneration Policy are stated in the Corporate Governance Report. In addition, the Chairman was also evaluated on the key aspects of his role. The Nomination & Remuneration Policy duly approved by the Board has been posted on the Company's website: **https://uni-info-media.s3.ap-south-1.amazonaws.com/public_html/wp-content/uploads/2026/08/25121443/Nomination-Remuneration-Policy.pdf.**

BOARD COMMITTEE

In accordance with the Companies Act, 2013 and the SEBI (LODR) Regulations, 2015 and other purposes the Board has the following **Four (4)** committees:

1. Audit Committee;
2. Nomination and Remuneration Committee;
3. Stakeholders Relationship Committee and;
4. Corporate Social Responsibility (CSR) Committee

The composition of all Committees has been stated under Corporate Governance Report forms an integral part of Annual Report.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company has 2 wholly owned subsidiaries as on 31st March, 2026. There are no associates or joint venture companies with the meaning of Section 2(6) of the Companies Act, 2013 ("Act").

The Board of Directors during the Financial year 2023-24 taken the following decision regarding our subsidiaries, Uni Info Telecom Services (Private) Limited in Sri Lanka, Uniinfo Technologies QFZ LLC in Qatar.

1. **Closure of UniInfo Telecom Services (Private) Limited in Sri Lanka and Uniinfo Technologies QFZ LLC in Qatar** at their meeting held on 04th September, 2023, approved the closure of Uni Info Telecom Services (Private) Limited in Sri Lanka and Uniinfo Technologies QFZ LLC in Qatar. Despite initial plans, no business operations were initiated in these subsidiaries. The closure processes for both entities are currently underway.

AUDIT COMMITTEE

The details pertaining to the composition of the Audit Committee are included in the Corporate Governance Report, which is a part of this report.

LISTING & DEPOSITORY FEE

The Company has paid Annual Listing Fee for the financial year 2025-26 and 2026-27 to National Stock Exchange of India Ltd. according to the prescribed norms & regulations.

PARTICULARS OF EMPLOYEES

In accordance with the provisions of Section 197 of the Companies Act, 2013 ("the Act") read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in respect of employees of the Company, will be provided upon request. In terms of Section 136 of the Act, the Report and Accounts are being sent to the members and others entitled thereto, excluding the information on employees' particulars which is available for inspection by the members at the Registered Office of the Company during business hours on working days of the Company up to the date of the ensuing AGM. If any member is interested in obtaining a copy thereof, such member may write to the Company Secretary of the Company in this regard.

In terms of the provisions of Section 197(12) of the Act read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, a statement showing the names and other particulars of employees drawing remuneration in excess of the limits set out in the said Rules forms part of this report, is annexed herewith as **"Annexure - III".**

CODE FOR PROHIBITION OF INSIDER TRADING

In view of the SEBI (Prohibition of Insider Trading) Regulation, 2015 the Company has adopted a Code of Conduct for Prevention of Insider Trading with a view to regulate trading in securities by the Directors and designated employees of the Company and amended Code/Policy were also hosted on the website of Company at the **URL: https://uni-info.co.in/wp-content/uploads/2017/11/Fair-Disclosure-Policy.pdf.**

The Code requires Trading Plan, pre-clearance for dealing in the Company's shares and prohibits the purchase or sale of Company shares by the Directors and the designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed.

PARTICULARS OF LOANS, GUARANTEES OR AND INVESTMENTS

Particulars of loans given, investments made, guarantees given and securities provided along with the purpose for which the loan or guarantee or security is proposed to be utilized by the recipient are provided in the Financial Statement (Please refer to Notes of the Financial Statement).

DISCLOSURE REQUIREMENTS

- As per the Provisions of the SEBI (LODR) Regulation, 2015, the corporate governance report with auditor's certificate thereon and management discussion and analysis are attached, which form part of this report.
- Details of the familiarization programme of the independent directors are available on the website of the Company: **https://uni-info-media.s3.ap-south-1.amazonaws.com/public_html/wp-content/uploads/2017/11/24080213/Familiarization-Programmes.pdf**
- The Company has formulated and published a Whistle Blower Policy to provide Vigil Mechanism for employees including directors of the Company to report genuine concerns. The provisions of this policy are in line with the provisions of the Section 177(9) of the Act; the whistle blowing Policy is available on the company's website **https://uni-info.co.in/wp-content/uploads/2017/11/Vigil-Mechanism.pdf.**

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, AND REDRESSAL) ACT, 2013

UTSL is committed to provide the healthy environment to all its employees, the company has in place a Prevention of the Sexual Harassment Policy and an Internal complaints committee as per the requirements of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, The policy aims at educating employees on conduct that constitute sexual harassment, ways and means to prevent occurrence of any such incident, and the mechanism for dealing with such incident, and the mechanism for dealing with such incident in the unlikely event of its occurrence. The Company has also constituted an Internal Committee as required under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and rules made there under. The Prevention of the Sexual Harassment Policy is available on the company's website **https://uni-info.co.in/wp-content/uploads/2025/08/Prevention-of-Sexual-Harassment-policy-1.pdf**
Internal Complaint Committee comprises the following:

1. Mrs. Swati Deo (Presiding Officer)
2. Mrs. Sudha Rathi (Member)
3. Mr. Rajesh Sahani (Member)
4. Mr. Anil Mundra (Member)

Statement showing the number of complaints filed and the number of complaints pending as on the end of the financial year is shown as under:-

Category	No. of complaints pending at the beginning of F.Y. 2025-26	No. of complaints filed during the F.Y. 2025-26	No. of complaints pending as at the end of F.Y. 2025-26
Sexual Harassment	Nil	Nil	Nil

MATERNITY BENEFIT ACT:

The Company confirms compliance with the Maternity Benefit Act, 1961, and has provided statutory benefits to eligible women employees during the year, as applicable.

RELATED PARTY TRANSACTIONS

During the period under review, all related party transactions that were entered on an arm's length basis and in the ordinary course of business, there are no materially significant related party transactions made by the Company with Promoters, Directors, KMPs or other designated persons which may have a potential conflict with the interest of the Company at large. Since, there are no material related party transactions in the company. Therefore, the company is not required to attach Form AOC-2 with this report. The Policy on Related Party Transactions is approved by the Board is available at the web link: https://uni-info.co.in/wp-content/uploads/2025/06/Policy-on-related-party-transactions.pdf

PUBLIC DEPOSITS

Your Company has not accepted any deposits from the public falling within the purview of Section 73 and 74 of the Companies Act, 2013 read together with the Companies (Acceptance of Deposits) Rules, 2014, and therefore, there was no principal or interest outstanding as on the date of the Balance Sheet.

CODE OF CONDUCT

In compliance with Regulation 26(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the Companies Act, 2013 the Company has framed and adopted a Code of Conduct (the "Code"). The Code is applicable to the Members of the Board, the Senior Management, Officers and Employees of the Company.

All the Members of the Board, the Senior Management, Officers and Employees have affirmed compliance to the Code as on 31st March, 2026. Declaration to this effect, signed by Managing Director cum CEO, forms part of the Annual Report.

CORPORATE GOVERNANCE

Your Company's Corporate Governance Practices are a reflection of the value system encompassing culture, Policies and relationships with its stakeholders. Integrity and transparency are a key to Corporate Governance Practices to ensure that the Company gain and retain the trust of its stakeholders at all times. Your Company is committed for highest standard of Corporate Governance in adherence of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Pursuant to Regulation 34(3) read with Schedule V of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 with the Stock Exchanges, a Report on Corporate Governance forms an integral part of this Annual Report.

Uniinfo Telecom Services Limited the Company presents its report on Corporate Governance, in accordance with the Regulation 34 of the SEBI (LODR) Regulations, 2015, ensuring that we follow the corporate governance guidelines and diligently follow best corporate practices.

The particulars of disclosures on the Corporate Governance Report along with the Certificate from a Practicing Company Secretary, certifying compliance with conditions of Corporate Governance, required under Section C of Schedule V of SEBI (LODR) Regulations, 2015 is annexed herewith as **"Annexure - IV"** to this Board's Report.

CORPORATE SOCIAL RESPONSIBILITY

The Company has constituted Corporate Social Responsibility Committee under the Chairmanship of Mrs. Sudha Rathi, Independent Director of the Company, in order to conduct and review Corporate Social Responsibility activities in a prudent manner.

During the financial year 2024-25, the Company incurred a loss of Rs. (82.86) lakhs (Profit/Loss before Tax), which is below the threshold prescribed under Section 135 of the Companies Act, 2013. Accordingly, the provisions relating to Corporate Social Responsibility (CSR) are not applicable to the Company for the financial year 2025-26.

Policy may be accessed on the Company's website at the link: **https://uni-info.co.in/wp-content/uploads/2017/11/CSR-policy_-UTSL.pdf**

AUDITORS AND AUDIT REPORT

M/s A B M S & Associates, Indore (M.P.), be and is hereby appointed as Statutory Auditors in Extra Ordinary General Meeting which was held on 01st March, 2021, and is re-appointed as Statutory Auditor of the Company for a period of 5 (Five) consecutive years from the conclusion of the 11th Annual General Meeting till the conclusion of 16th AGM to be held in the year 2026.

The *Auditor's Report* for the financial year 2025-26 does not contain any material qualification, reservation or adverse remark. The Auditor's report is annexed with financial statements in this annual report for your kind perusal and information.

SECRETARIAL AUDITOR & SECRETARIAL AUDIT REPORT

Pursuant to the provisions of Section 204 of Companies Act, 2013 and rules made thereunder, the Board and member of the company has appointed CS Manish Maheshwari, Proprietor of M. Maheshwari & Associates, Practicing Company Secretary, to conduct Secretarial Audit for an Audit period of five consecutive years commencing from Financial Year 2025-26 until Financial Year 2029-30. The Secretarial Audit Report for the financial year ended March 31, 2026 is annexed herewith marked as "Annexure - V" in 'Form No. MR-3 to this Report. The Secretarial Audit Report does not contain any qualification, reservation or adverse remark.

REPORTING OF FRAUDS BY THE AUDITORS

During the year under review, the Statutory Auditor and Secretarial Auditor have not reported any instances of frauds committed in the Company by its Officers or Employees to the Audit Committee under Section 143(12) of the Companies Act, 2013, details of which needs to be mentioned in the Board's Report.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo as stipulated under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, is set out herewith as **"Annexure - VI"** to this Report.

VIGIL MECHANISM POLICY / WHISTLE BLOWER POLICY

The Board has adopted Vigil Mechanism/Whistle Blower Policy pursuant to the provisions of Section 177(9) of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 22 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The policy provides for a framework and process whereby concerns can be raised by its Employees and Directors to the management about unethical behavior, actual or suspected fraud or violation of the Code of conduct or legal or regulatory requirements incorrect or misrepresentation of any financial statements and have been outlined in Corporate Governance Report which forms part of this Annual Report. The policy provides for adequate safeguards against victimisation of employees and Directors of the Company.

The Vigil Mechanism/Whistle Blower Policy may be accessed on the Company's website at the link: **https://uni-info.co.in/wp-content/uploads/2017/11/Vigil-Mechanism.pdf.**

FOREIGN EXCHANGE EARNINGS AND OUTGO

Activity in foreign currency-

(Rs. in Lakhs)

Particulars	2025-26	2024-25
The Foreign Exchange earned in terms of actual inflows during the year;	0.00	0.00
And the Foreign Exchange outgo during the year in terms of actual outflows.	0.00	0.00

RISK MANAGEMENT

Risk is an integral part of business and your Company is committed to managing the risks in a proactive and efficient manner. Your Company periodically assesses risks in the internal and external environment along with the cost of treating risks and incorporates risk treatment plans in its strategy, business and operational plans. Policy on Risk Management may be accessed on the Company's website at the link: **https://uni-info.co.in/wp-content/uploads/2017/11/Policy-on-Risk.pdf.**

GENERAL

Your directors state that during the year under review:

a) The Company has not issued shares (including sweat equity shares) to employees of the Company under any scheme.

b) Neither the Managing Director nor the Whole-time Directors receive any remuneration or commission from its subsidiary.

c) The Company has complied with the applicable Secretarial Standards under the Companies Act, 2013.

d) There have been no material changes and commitments affecting the financial position of the Company which have occurred between financial year ended on 31st March, 2026, to which the financial statements relate and the date of this report.

e) The company has not filed any application or there is no application or proceeding pending against the company under the Insolvency and Bankruptcy Code, 2016 during the year under review;

f) There is no requirement to conduct the valuation by the bank and no Valuation done at the time of one-time Settlement during the period under review;

g) There are no voting rights exercised by any employee of the Company pursuant to the section 67(3) read with the Rule 16 of the Companies (Share Capital and Debenture) Rules, 2014.

h)

DETAILS OF ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016:

No application has been made or any proceedings are pending under the Insolvency and Bankruptcy Code (IBC), 2016.

DETAILS OF DIFFERENCE IN VALUATION:

The company has never made any one-time settlement against the loans obtained from Banks and Financial Institution during the financial year. Hence this clause is not applicable.

ACKNOWLEDGEMENT

Your directors thank the various Central and State Government Departments, Organizations and Agencies and bankers to the Company for the continued help and co-operation extended by them. The Directors also gratefully acknowledge support of all other stakeholders of the Company viz. customers, members, dealers, vendors, and other business partners for the excellent support received from them during the year. The Directors place on record their sincere appreciation to all employees of the Company for their unstinted commitment and continued contribution to the Company.

for and on behalf of the Board of Directors

Date : 04.09.2026
Place: Indore

Kishore Kumar Bhuradia
DIN: 03257728
Managing Director

ANNEXURE – I

MANAGEMENT DISCUSSION AND ANALYSIS

FORWARD LOOKING STATEMENT

This report contains forward-looking statements that reflect the Company's current expectations and projections about future events and performance. These statements may include, but are not limited to, information regarding the Company's strategy, market opportunities, product development, financial outlook, and operational plans. These statements are based on assumptions and estimates that involve inherent risks and uncertainties. Actual results may differ materially from those projected due to a variety of factors, including market conditions, competitive dynamics, regulatory developments, and other risks beyond the Company's control.

The Company undertakes no obligation to update or revise any forward-looking statements, whether as a result of new information, future events, or otherwise, except as required by applicable law. These statements are not guarantees of future performance and should not be relied upon as such.

The following discussions on our financial condition and result of operations should be read together with our audited financial statements and the notes to these statements included in the annual report. Unless otherwise specified or the context otherwise requires, all references herein to "we", "us", "our", "the Company", "Uniinfo", "UTSL" are to Uniinfo Telecom Services Ltd.

INDIA ECONOMIC GROWTH OVERVIEW FY 2025-26

India recorded strong economic growth in FY 2025–26 (April 2025–March 2026). According to the latest provisional estimates from the National Statistical Office (NSO), real GDP grew by 7.8%, while nominal GDP growth was about 9.1%. This was a significant acceleration from the 6.5% real GDP growth recorded in FY 2024–25. (Source: www.mospi.gov.in)

Services remained the backbone of India's economic expansion. Financial services, trade, transport, communications, professional services and other business services continued to support GDP growth. The Economic Survey 2025–26 describes services as a key source of India's growth and highlights the country's continued strength in services exports and digitally delivered services.

India's telecom sector was an important enabler of economic growth in FY 2025–26, supporting digital services, e-commerce, fintech, cloud, AI, manufacturing and public digital infrastructure. The Economic Survey estimates that telecommunications services contribute about 1.2% of India's Gross Value added (GVA) directly, while their wider economic impact is much larger because connectivity supports productivity across sectors.

INDIAN TELECOM INFRASTRUCTURE INDUSTRY OVERVIEW

India's telecom sector is experiencing rapid growth, driven by government policies and increasing internet penetration, positioning the country as a global digital leader. India's telecom sector has transformed into one of the most dynamic pillars of the economy, shaping how people connect, communicate, and access services. Over the last decade, the industry has expanded at an unprecedented pace, driven by affordable tariffs, rapid mobile penetration, and the rising demand for digital connectivity. This progress has positioned India as the second-largest telecommunications market globally as of 2026, with a total telephone subscriber base of 1,321.31 million and a tele-density of 92.66% as of February 2026.

The country also ranks among the largest internet markets globally, with 1,028.61 million subscribers as of December 2025, underscoring its fast-growing digital ecosystem. According to a report by the GSM Association (GSMA) in collaboration with Boston Consulting Group (BCG), the Indian mobile economy is set to contribute significantly to GDP in the years ahead. Much of this growth has been enabled by liberal and reform-driven government policies, including deregulation of foreign direct investment (FDI), easier market access to telecom equipment, and a fair, competitive regulatory framework. Together, these efforts have ensured affordable services for consumers while making telecom one of the fastest-growing industries and a leading generator of employment opportunities in India. (Source: https://www.ibef.org/industry/telecommunications)

Evolving EV Charging Infrastructure in India

India's transition to electric mobility is gathering unprecedented momentum, transforming the country's transportation landscape while strengthening economic growth, energy security and environmental sustainability. Backed by policy support, technological innovation and rising consumer adoption, electric vehicles (EVs) have emerged as a key pillar of India's vision for a cleaner and more self-reliant future.

India's electric vehicle (EV) industry is expanding rapidly, driven by supportive government policies, technological progress, and growing awareness of environmental sustainability. Programs such as the Faster Adoption and Manufacturing of Hybrid and Electric Vehicles (FAME) scheme are encouraging widespread EV adoption, strengthening charging infrastructure, and promoting cleaner, more innovative, and sustainable transportation across the country.

UNIINFO TELECOM SERVICES LIMITED AN OVERVIEW

UTSL provides a comprehensive range of solutions to support telecom service providers, network operators, and OEMs in maximizing the return on their technology investments and delivering exceptional service quality to their customers. As part of our ongoing efforts to expand within the telecom sector, we continuously strive to push boundaries and add greater value to our telecom initiatives. Since our establishment in 2010, we have built a strong reputation for consistently exceeding client expectations. This success stands as a testament to our ability to embrace emerging technologies and deploy them swiftly across both Indian and international markets.

STRATEGIC RESPONSES TO OPPORTUNITIES AND THREATS (TELECOM)

Opportunities

1. **Adoption of Next Generation Technologies**

   The rapid evolution of technology presents significant opportunities for telecommunications companies. Emerging technologies such as 5G, Artificial Intelligence (AI), Robotics, Internet of Things (IoT), Cloud Computing, and Machine-to-Machine (M2M) communication are expected to drive transformative changes in the industry.

2. **Continued Densification Driven by 5G**

   The rollout of 5G technology presents a substantial opportunity for network growth and densification. As 5G becomes more prevalent, it will drive increased demand for high-capacity networks capable of handling higher data throughput and lower latency.

   Over 1.1 billion mobile subscribers, with growing data consumption. High mobile penetration, especially in urban and semi-urban areas. India offers some of the lowest data tariffs in the world, making internet access widely affordable. Integration with fintech, e-commerce, OTT platforms, and digital government services (like Aadhaar and UPI) leading to digital ecosystem growth. The telecommunication sector is poised for significant growth driven by technological advancements and evolving consumer demands.

   Growing demand for IoT, cloud, private 5G networks, and edge computing from industries. Massive untapped potential in Tier III and rural areas for both mobile and fixed broadband. Projects like BharatNet, smart cities, and government digital initiatives offer growth avenues. Partnerships with content providers and bundling services can increase ARPU and customer stickiness. Use of AI, network automation, Open RAN, and satellite communication can lower costs and improve service.

   By strategically investing in next-generation technologies and expanding network infrastructure to support 5G and increased data consumption, companies can capitalize on these opportunities to enhance their market position and drive long-term success.

Threats

Regulatory uncertainty like changing government policies, spectrum pricing, and litigation risks may lead to adverse impact on financial stability of operators and OEM's. Aggressive pricing strategies by Jio and Airtel can squeeze margins further leading to pricing risks during renewals. Heavy reliance on imports (from China, US, Europe) for telecom hardware creates geopolitical and supply chain vulnerabilities.

Mitigation Strategies:

- Negotiation: We employ a robust approach to contract negotiations, ensuring we secure favourable terms and justify our pricing based on the value we provide.
- Long-Term Agreements: We aim to negotiate longer-term contracts to provide revenue stability and predictability.
- Benchmarking: Regular benchmarking of our pricing against industry standards helps maintain competitiveness while protecting our profit margins.
- Value Proposition: We continuously enhance our value proposition to justify our pricing and secure better terms during contract renewals.

RISKS & CONCERNS

1. **Emerging Risks Due to Unforeseen Disruptions**

   In the current landscape, unforeseen disruptions continue to present significant risks to businesses worldwide. The ongoing effects of the global recession and ongoing wars among countries coupled with geopolitical tensions, supply chain bottlenecks, and environmental challenges, highlight the need for robust risk management strategies.

2. **Government Policies and Regulatory Environment**

   Government policies, including licensing, tariffs, and revenue-sharing regulations, significantly impact the telecommunications industry. Additionally, the entry of foreign companies into the market could intensify competition and affect existing players.

3. **Changes in Regulatory Environment & Natural Disasters**

   The regulatory environment in India remains complex and evolving, with potential implications for the telecommunications sector. Additionally, natural disasters or external factors pose risks to network infrastructure and operations.

STRATEGIC RESPONSES TO OPPORTUNITIES AND THREATS (EV CHARGING INFRA)

Opportunities

EV adoption in India is projected to reach 30% of all vehicle sales by 2030. Demand for public and private charging points is growing exponentially. Policies like FAME-II, PLI for Advanced Chemistry Cells, and state subsidies make EV infra investments viable. Mandates for EV-ready buildings and parking spaces.

High-growth potential from electric delivery fleets, ride-hailing companies, and public transport (e-buses, e-rickshaws). Charging infra integrated with solar + battery storage reduces grid dependency and improves sustainability.

Threats

High EV charging demand (especially fast charging) may strain local grids and lead to instability. Lack of Standardization leading to different vehicles use different connectors (CCS2, CHAdeMO, GB/T, Type 2) and power levels. Setting up a fast-charging station can cost high and ROI is often slow due to low utilization. Delays due to municipal approvals, parking availability, and right-of-way challenges. EV charging tech is evolving fast—newer standards (like 800V ultra-fast chargers) may make existing infra outdated.

Mitigation Strategies:

Over the period we have created capabilities to provide services right from survey to acquisition to planning to final execution of the project including correct assessment of grid requirements, clarity on requisite government approvals as well as providing our assessment of ROI while choosing a location. Leveraging the operational expertise gained from recent projects, the Company is actively enhancing its capabilities as a specialized EPC partner.

RISKS & CONCERNS

High-density fast charging can overload the local electricity grid, especially in peak hours or in areas with weak distribution infrastructure leading to power outages, voltage fluctuations, and increased infrastructure strain.

Inconsistent power supply and energy access as rural and semi-urban areas often suffer from erratic electricity supply leading to unreliable functioning of chargers thereby limiting EV adoption.

Finding suitable land, getting municipal clearances, and negotiating with property owners delay deployments further increasing setup time as well as project cost.

FINANCIAL PERFORMANCE OVERVIEW

The discussions in this section relate to the consolidated, Rupee-denominated financial results pertaining to the year that ended 31st March, 2026. The financial statements of UTSL and its subsidiaries are prepared in accordance with the Indian Accounting Standards (referred to as `Ind AS') prescribed under section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, as amended from time to time. Significant accounting policies used in the preparation of the financial statements are disclosed in the notes to the consolidated financial statements.

The following table gives an overview of the consolidated financial results of the company: (Rs. in lakhs)

PARTICULARS	Consolidated		
	2025-26	2024-25	Change
Total Revenue	4357.13	3337.82	30.54%
Total Expenses	4452.83	3420.69	30.17%
Profit /(Loss) before Tax	(147.49)	(82.87)	-77.98%
Profit or Loss After Tax	(119.57)	(69.25)	-72.66%
Earning Per Equity Share (EPS)	(1.12)	(0.65)	-72.31%

Analysis of revenue growth and margin performance

On a consolidated basis, the total revenue Increased by 30.54% compared to the previous year. The Company incurred a net loss of ₹ (119.57) lakhs, resulting in a negative Earnings Per Share (EPS) of ₹ (1.12), reflecting the overall performance at the consolidated level.

RESOURCES AND LIQUIDITY

a. As on 31st March, 2026, the consolidated net worth stood at Rs. 3182.03 Lakhs and the consolidated debt was at Rs. 528.51 Lakhs.
b. The cash and cash equivalents at the end of 31st March, 2026 were Rs. 3.20 Lakhs.
c. The net debt to equity ratio of the Company stood at 0.16:1 as on 31st March, 2026.

DETAILS OF SIGNIFICANT CHANGES IN KEY RATIOS AND NUMBERS:

PARTICULARS	2025-26	2024-25	Variance	Comments for Variation in ratio above 20%
Current Ratio	4.10	4.65	-12%	
Debt-Equity Ratio	0.16	0.15	5%	
Debt Service Coverage Ratio	(1.03)	(1.28)	-19%	
Return on Equity Ratio	(0.04)	(0.02)	-76%	The decrease in Return on Equity is primarily due to an increase in net losses during the current financial year, driven by higher operating costs and increased deferred tax adjustments, despite a steady equity base.

Inventory Turnover Ratio	1.96	1.50	31%	The improvement in the Inventory Turnover Ratio is attributed to a 30.53% growth in sales turnover during the year, achieved while maintaining optimal and lean average inventory levels through better supply chain management.
Trade Receivables Turnover Ratio	4.10	3.89	5%	
Trade Payables Turnover Ratio	8.08	9.51	-15%	
Working Capital Turnover Ratio	1.65	1.21	36%	The increase in the Working Capital Turnover Ratio is due to higher sales volume combined with a optimization of net working capital deployment, resulting in higher capital efficiency
Net Profit Ratio	(0.02)	(0.01)	-127%	The decline in the Net Profit Ratio is due to pressure on operating margins, as input inflation and fixed overhead costs rose disproportionately relative to the growth in sales turnover during the current year
Return on Capital Employed	(0.01)	(0.01)	-4%	

INTERNAL CONTROL SYSTEMS AND ADEQUACY

The Managing Director (MD) and Chief Financial Officer (CFO) are accountable for financial controls, with their effectiveness measured through objective metrics like accounting hygiene and audit scores, while the Company ensures strong governance through regular investor communication and adherence to regulatory and statutory requirements.

The Company has implemented a robust internal control system to ensure the accurate and timely preparation of financial statements and management reports, maintain regulatory and statutory compliance, and protect investor interests, with the Audit Committee reviewing the system's effectiveness.

A Certificate signed by the MD and CFO, included in the Corporate Governance Report, confirms the presence of effective internal control systems and procedures.

The Company continuously strengthens its internal control systems through background verification of new employees, a whistle-blower policy for reporting unethical behaviour, and enhanced risk management processes for multiple projects. The internal control systems are regularly updated to provide high assurance of operational effectiveness and efficiency, adequate asset protection, reliable financial controls, and compliance with applicable laws and regulations.

This comprehensive approach reflects the Company's commitment to maintaining a high standard of financial and operational integrity, ensuring that its internal control systems are both effective and continually improved to address evolving needs and challenges.

The Company has a Risk Management Policy and adequate Internal Control System in place. The main objective of this Policy is to ensure sustainable business growth with stability and to promote a pro-active approach in reporting, evaluating and in order to achieve the key objective, this Policy establishes a structured and disciplined approach to Risk Management; in order to guide decisions on risk related issues. Internal Control System is commensurate with the size, scale and complexity of its operations. The Company continuously reviews its various types of regulatory, financial, operational, environmental and other business risks. There are adequate systems to ensure compliance of all various statutory and regulatory requirements and review the same from time to time and to take appropriate actions from time to time.

HUMAN RESOURCES

At Uniinfo Telecom Services Limited (UTSL), we recognize that our employees are vital to our success and strive to attract, retain, and develop top talent. Our commitment to our workforce is reflected in our comprehensive human resources strategy, which focuses on talent acquisition, development, and engagement.

Over the years, the Company philosophy has been to build trust, respect and fairness across all levels in the work force. Our work force is the most important aspect of our business and hence encouraging them to work in teams and perform to the best to their abilities, becomes the core of the Company's HR Philosophy. However, on top of all of this integrity is regarded as the ultimate asset in our individual / Company relationship.

Here's a detailed overview of our human resources approach:

1. Talent Acquisition and Retention

- We seek individuals with specific skill sets, interests, and backgrounds that align with our business needs. This ensures that we bring in talent that adds value to our organization and supports our strategic goals.
- Our recruitment processes are designed to identify and hire candidates who possess the technical expertise and cultural fit necessary for success at UTSL.
- The Company believes in grooming internal talent, as well as sourcing capable resources from the industry. This helps the Company

to challenge our internal systems as well as bring about positive changes in the Company.

- The Company is looking at enhancing competencies across all functions. HR is acquiring talent for defined key positions and ensures better customer service, organization goals and business objectives. In this financial year we focused on building the sales and network teams across to meet the customer's needs.
- We have implemented various employee engagement programs to foster a positive work environment and increase job satisfaction.
- Opportunities for career advancement and professional growth are provided to ensure that employees remain motivated and committed to their roles.

2. Organizational Efficiency and Process Improvement

- We continuously evaluate and improve our organizational structure to enhance efficiency and effectiveness.
- Process changes are supported by various initiatives to streamline operations and boost productivity.
- Employees are our most important asset and helping them to grow professionally is crucial to our success and well-being. The employee engagement initiatives at the Company are undertaken with an objective of shaping a positive experience that drives advocacy, productivity and profitability
- Regular engagement activities are conducted to keep employees connected and involved with the company's mission and values. We utilize feedback mechanisms to gather insights from employees and address any concerns or suggestions.

3. Leadership and Skill Development

- Significant efforts are made to develop leadership capabilities through targeted training programs.
- We focus on preparing our leaders for future roles and responsibilities to ensure a smooth transition and continuity of leadership.
- Technical and functional training programs are conducted to enhance employees' skills and knowledge.
- Future We anticipate future talent needs and provide training to meet these requirements, ensuring our workforce is equipped for upcoming challenges.

4. Employee Statistics and Training

- As of March 31, 2026, UTSL has 375 employees on payroll.
- Our workforce includes a range of roles across different departments, contributing to our overall success.
- We are committed to providing necessary training and development programs to imbibe the essential skills required for employees' roles.
- Opportunities for continuous learning and development are offered to ensure employees stay updated with industry trends and advancements.

6 Work life balance

Work life balance is about creating and maintaining supportive and healthy work environments, which will enable employees, have a balance between work and personal responsibilities and thus strengthen employee loyalty and productivity. Efforts to help employees improve work life balance can improve morale, increase job satisfaction and strengthen employees' commitment to the Company. Additionally, benefits may be reaped in terms of increased productivity and reduction in absenteeism and employee turnover. Work life balance initiatives offered to our employees are -

- Flexible work arrangements such as flexi time and telecommuting
- Eldercare benefits (Mediclaim Insurance)
- Benefits for family members and domestic partners
- Wellness program (Health Check –ups by reputed doctors/ physicians at the premises)
- The management at UTSL maintains cordial relations with employees at all levels.
- We promote open communication and a collaborative work environment to foster positive relationships and address any issues promptly

7. Commitment to Human Capital

- Over the period the company has ensured that all employees are duly covered in life and personal accidental insurance along-with medical insurance for employees and their family members.
- We believe that the dedication and commitment of our employees are crucial to addressing challenges and achieving success.
- Our human capital has played a pivotal role in shaping UTSL into a successful and forward-thinking organization.

FUTURE OUTLOOK

Uniinfo Telecom Services Limited (UTSL) is strategically positioned to achieve sustained growth and profitability in the coming years. Our proactive approach in adapting to industry trends, investing in technology, and nurturing customer relationships lays a solid foundation for continued success. Here's an overview of our future outlook:

1. Industry Tailwinds and Market Position

Positive Industry Environment:

- Both the telecom sector and EV charging infrastructure segment is experiencing favourable industry tailwinds that create a conducive environment for robust business performance. This includes increasing demand for advanced connectivity solutions, the rollout of next-generation technologies and expanding market opportunities.

Strategic Positioning:

- UTSL is well-prepared to capitalize on these market dynamics, leveraging our expertise and resources to drive growth and capture new opportunities.

2. **Investment in Technological Advancement**

Technology Upgradation:

- We are committed to investing in cutting-edge technology to enhance our service offerings and operational efficiency. This includes upgrading our infrastructure, adopting new technologies, and integrating innovative solutions.
- Our focus on technological advancement ensures that we remain at the forefront of industry developments and can effectively address the evolving needs of the telecom sector.

Manpower Development:

- We continue to invest in the development of our workforce, equipping our team with the skills and knowledge required to support technological advancements and drive business growth.
- Ongoing training and professional development programs are implemented to keep our employees updated with the latest industry trends and technologies.

3. **Strengthening Customer Relationships**

Customer Engagement:

- We are dedicated to strengthening our relationships with customers by gaining deeper insights into their evolving network plans and requirements.
- By understanding our customers' needs, we can identify and seize relevant opportunities to provide tailored solutions and add value to their operations.

Opportunities Identification:

- Our proactive approach to customer engagement enables us to identify new opportunities and adapt our services to meet changing demands effectively.

4. **Long-Term Growth and Profitability**

Sustained Growth:

- UTSL's strategic vision and operational excellence position us for sustained growth and profitability. Our indepth involvement in two critical infrastructure sectors will drive our success in the long term.
- We are optimistic about our ability to deliver strong financial performance and achieve our growth targets through effective execution of our strategies.

COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS

In the preparation of the financial statements, the Company has followed the Indian Accounting Standards as notified. The significant accounting policies which are consistently applied have been set out in the Notes to the Financial Statements.

CAUTIONARY STATEMENT

Statements in this report describing the Company's objectives, expectations or predictions may be forward looking within the meaning of applicable laws and regulations. The actual results may differ materially from those expressed in this statement because of many factors like economic condition, availability of labour, price conditions, domestic and international market, changes in Government policies, tax regime, etc. The Company assumes no responsibility to publicly amend, modify or revise any statement on basis of any development, information and event.

BY ORDER OF THE BOARD OF DIRECTORS
UNIINFO TELECOM SERVICES LIMITED

Date: 04.09.2026
Place: Indore

Kishore Kumar Bhuradia
Chairman & Managing Director
DIN: 03257728

ANNEXURE -II
Form AOC-I

[Pursuant to first proviso to sub-section (3) of Section 129 read with Rule 5 of Companies (Accounts) Rules, 2014]
Statement containing salient features of the financial statement of Subsidiaries/Associate Companies.
(Information with respect to each subsidiary to be presented with amounts in Rs. INR, except exchange rates)

Part "A": Statement relating to Subsidiary Companies

(Rs. in Lakhs)

Sr. No.	Particulars	Details
1.	Name of Subsidiary	Uniinfo Telecom Services (Private) Limited – Sri Lanka
2.	Reporting period for the subsidiaries concerned, if different from the holding company's reporting period	2025-26
3.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	Reporting currency = LKR Exchange Rate – 0.2877
4.	Share capital	0.028
5.	Reserves & surplus	(0.131)
6.	**Total Assets**	**0.100**
7.	**Total Liabilities**	**0.202**
8.	Investments	-
9.	Turnover	-
10.	**Profit Before Taxation**	**(0.0000)**
11.	Provision for Taxation	-
12.	**Profit After Taxation**	**(0.0000)**
13.	Proposed Dividend	-
14.	% of shareholding	100%

Notes: The following information shall be furnished at the end of the statement:

1. The exchange rate of turnover is calculated as on the date of preparing balance sheet as on 31.03.2026
2. Names of subsidiaries which are yet to commence operations.
3. Names of subsidiaries which have been liquidated or sold during the year.

For and on behalf of Board of Directors of
Uniinfo Telecom Services Limited

Kishore Kumar Bhuradia
Managing Director
DIN: 03257728

Anil Kumar Jain
Wholetime Director
DIN: 00370633

Date: 04.09.2026
Place: Indore

Part "A": Statement relating to Subsidiary Companies

(Rs. in Lakhs)

Sr. No.	Particulars	Details
1.	Name of Subsidiary	**Uniinfo Technologies QFZ LLC Qatar**
2.	Reporting period for the subsidiaries concerned, if different from the holding company's reporting period	2025-26
3.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	Reporting currency = QAR Exchange Rate – 25.65
4.	Share capital	-
5.	Reserves & surplus	-
6.	**Total Assets**	**-**
7.	**Total Liabilities**	-
8.	Investments	-
9.	Turnover	-
10.	**Profit Before Taxation**	-
11.	Provision for Taxation	-
12.	**Profit After Taxation**	-
13.	Proposed Dividend	-
14.	% of shareholding	100%

Notes: The following information shall be furnished at the end of the statement:

1. The exchange rate of turnover is calculated as on the date of preparing balance sheet as on 31.03.2026
2. Names of subsidiaries which are yet to commence operations.
3. Names of subsidiaries which have been liquidated or sold during the year.

Part "B": Associates and Joint Ventures:

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

NOT APPLICABLE - The Company does not have any Associates and Joint Ventures as on 31st March, 2026.

For and on behalf of Board of Directors of
Uniinfo Telecom Services Limited

Kishore Kumar Bhuradia	**Anil Kumar Jain**
Managing Director	**Wholetime Director**
DIN: 03257728	**DIN: 00370633**

Date: 04.09.2026
Place: Indore

ANNEXURE -III

Disclosures pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

The percentage increase in Remuneration of each Director, Chief Financial Officer and Company Secretary in the financial year 2025-26 and ratio of remuneration of each Key Managerial Personnel (KMP) against the performance are as under: -

Name of the Director	Category	Percentage Increase in Remuneration for the Financial Year 2025-26	Ratio of Remuneration of director to the Median remuneration
Mr. Kishore Kumar Bhuradia	Managing Director	NIL	18.68:1
Mr. Pranay Kumar Parwal	Whole Time Director	NIL.	3.74:1
Mr. Anil Kumar Jain	Whole Time Director	NIL	1.87:1
Mrs. Sudha Rathi	Independent Non-Executive Director	N.A.	N.A
Mr. Prakash Chandra Chhajed (Ceased w.e.f. 20.06.2026)	Independent Non-Executive Director	N.A.	N.A.
Mr. Manojkumar Bhagirathprasad Rawat (Appointed w.e.f. 18.07.2026)	Non-Executive Independent Additional Director	N.A.	N.A.
Mr. Manish Sharma	Independent Non-Executive Director	N.A.	N.A.
Mr. Brijesh Kumar Shrivastava	Chief Financial Officer	N.A.	N.A.
Mr. Pushpendra Patel	Company Secretary	N.A.	N.A.

NOTE:

1. All the Non-Executive Independent Directors are paid only sitting fees for attending the meetings of Board of directors or Committees thereof.
2. The aforesaid details are calculated on the basis of remuneration for the financial year 2025-26.
3. The remuneration to Directors is within the overall limits approved by the shareholders of the Company.

A. The Median Remuneration of Employees of the Company during the financial year was 3,21,204

B. Percentage increase in median remuneration of all employees in the financial year 2025-26: -

Due to the change in no. of employees in FY 2024-25 and current FY 2025-26, the accurate percentage increase/decrease in the median of remuneration of the employees cannot be calculated. The approximate percentage decrease in the median can be taken as (0.46%).

Number of permanent employees on the rolls of the company as on 31st March, 2026:

The Number of permanent employees on the rolls of Uniinfo Telecom Services Limited as at 31st March, 2026 was 375.

C. Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

As the number of employees was not same in FY 2024-25 and FY 2025-26, the accurate percentage increase in the remuneration of the employees cannot be calculated. The approximate percentage decrease in the financial year can be taken as (0.46%).

D. Remuneration is as per the remuneration policy of the Company.

ANNEXURE IV

REPORT ON CORPORATE GOVERNANCE

INTRODUCTION

Corporate governance is about commitment towards maximizing stakeholder value on a sustainable basis. Good corporate governance is a key driver of sustainable corporate growth and creating long-term value for stakeholders. Ethical business conduct, integrity and commitment to values, emphasis on transparency and accountability which enhance and retain stakeholders' trust are the hallmark of good corporate governance.

The Companies Act, 2013 seeks to align India's governance standards with those of developed economies by introducing robust provisions relating to the composition and responsibilities of the Board of Directors, a Code of Conduct for Independent Directors, performance evaluations, class action suits, auditor rotation and independence, and other investor protection measures. It emphasizes self-regulation, enhanced disclosures, and stricter safeguards for investors. Your Company is committed to adopting and maintaining the best practices in corporate governance and disclosure. We consistently strive to uphold the highest standards of integrity, transparency, and fairness, ensuring the protection and promotion of our stakeholders' interests.

COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE

The Company's governance philosophy is founded on the principles of trusteeship, transparency, and accountability. As a responsible corporate citizen, we nurture a culture of ethical conduct and full disclosure, aimed at strengthening stakeholder trust and confidence.

Our Code of Business Conduct and Ethics, Internal Code of Conduct for Regulating, Monitoring and Reporting of Trades by Designated Persons, and the Charter – Business for Peace embody our core values and reinforce our unwavering commitment to ethical business practices, integrity, and strict compliance with all applicable regulations. We consider it our inherent responsibility to protect the rights of our shareholders and disclose timely, adequate and accurate information regarding our financials and performance, other material events as well as the leadership and governance of the Company.

The Board of Directors of the Company ('Board') is at the core of our Corporate Governance practice and oversees and ensures that the management serves and protects the long-term interests of all our stakeholders.

We believe in adopting the well accepted Corporate Governance practices, benchmark the same to the best governed companies and strive to improve them continuously. Our Corporate Governance philosophy and practices are based on the following principles:

- Balanced Board composition with members contributing diverse expertise and experience;
- Adoption of transparent procedures and practices and arriving at decision on the strength of adequate information;
- Ensuring compliance with regulatory and fiduciary requirements in letter and spirit;
- High level of disclosures for dissemination of corporate, financial and operational information to all its stakeholders;
- Formation of various committees like Audit Committee; Nomination and Remuneration Committee; Stakeholders' Relationship Committee and Corporate Social Responsibility Committee to oversee specific areas and focus on diverse matters;
- Ensuring complete and timely disclosure of relevant operational information to enable the Board to play an effective role in guiding strategy;
- Meeting of Independent Directors without the presence of any Non-Independent Directors or representative of Management to identify areas where they need more clarity or information and put them before the Board;
- Regularly reviewing and establishing effective meeting practices that encourage active participation and contribution of all the Board members;
- Well defined corporate structure that establishes checks and balances and delegates decision making to appropriate levels in the organization, though the Board remains in effective control of the affairs of the Company at all times;
- Providing the Board members an unrestricted access to all Company-related information.

The Company is in compliance with the requirements stipulated under Regulations 17 to 27 read with Schedule V and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as applicable, with regard to corporate governance.

BOARD OF DIRECTORS

The Board of Directors ("the Board") is entrusted with the ultimate responsibility for the management, general affairs, direction, and strategies of the Company. The Board of Directors, along with its committees, provides leadership and guidance to the management and directs and supervises the performance of the Company, thereby enhancing stakeholders' value. The Board has a fiduciary duty in ensuring that the rights of all stakeholders are protected. The Board composition is in conformity with Regulation 17 and 25 of the SEBI (LODR) Regulations, 2015 read with Sections 149 and 152 of the Companies Act, 2013.

The Board of directors of the company consists of an optimum combination of executive, non-executive and independent directors, ensure the independent functioning of the Board. The composition of the Board also complies with the provisions of the Companies Act, 2013 and the Listing Regulations. As at the end of corporate financial year 2025-26, the total Board consists of Six (6) directors, out of which Three (3) are Non-Executive Directors as well as Independent Directors.

The names and categories of the Directors on the Board, their attendance at Board Meetings during the year under review and at the last Annual General Meeting and also the number of Directorships and Committee Memberships held by them in other companies are given below:

1. **Composition:**
   As per Regulation 17(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company shall have an optimum combination of Executive and Non-Executive Directors with at least one-Woman Director and not less than fifty percent of the Board of Directors comprising Non-Executive Directors.

   The Board represents an optimum mix of professionalism, knowledge and experience as categorized under:

Sr. No.	Name of Director	Director Identification Number	Category	No. of Board meetings held	No. of Board meetings attended	Attendance at the last AGM	No. of Memberships / Chairmanship in Committee of Directors in all Companies		Number of shares held in the Company	No. of Directorship in other Public Companies As on 31.03.2026
							Chairman	Members		
1.	Mr. Kishore Kumar Bhuradia	03257728	Promoter Executive Director	6	6	Yes	-	3	4,616,240	Nil
2.	Mr. Pranay Kumar Parwal	03257731	Promoter Executive Director	6	6	Yes	-	-	643,840	Nil
3.	Mr. Anil Kumar Jain	00370633	Promoter Executive Director	6	6	Yes	-	-	184,000	Nil
4.	Mr. Prakash Chandra Chhajed*	08037849	Non-Executive Independent Director	6	6	Yes	2	4	Nil	Nil
5.	Manojkumar Bhagirathprasad Rawat*	11820058	Non-Executive Independent Additional Director	NA	NA	NA	-	4	Nil	Nil
6.	Mrs. Sudha Rathi	00353472	Non-Executive Independent Director	6	5	Yes	2	4	Nil	Nil
7.	Manish Sharma	10259255	Non-Executive Independent Director	6	6	Yes		3	Nil	Nil

*Prakash Chandra Chhajed has resigned from the post of Non-Executive Independent Director w.e.f. 20th June, 2026.
*Manojkumar Bhagirathprasad Rawat has appointed from the post of Non-Executive Independent Additional Director w.e.f. 18th July, 2026.
Details about Directors seeking Appointment / Reappointments at the forthcoming Annual General Meeting are given separately alongwith Notice convening the said Meeting.

2. **Disclosure of relationships between directors inter-se:**
This disclosure is not applicable to the company, as none of the directors are inter-se related.

3. **Board Meetings:**
The Board meets at regular intervals to discuss and decide on Company / business policy and strategy apart from other Board business. The Board Meetings are pre-scheduled and a tentative annual calendar of the Board Meetings is circulated to the Directors well in advance to facilitate them to plan their schedule and to ensure meaningful participation in the meetings. During the Financial Year ended 31st March, 2026, Six Board Meetings were held on 21st April, 2025, 30th May, 2025, 13th August, 2025, 05th September, 2025, 13th November, 2025 and 9th February, 2026, the maximum interval between any two meetings was well within the maximum allowed gap of 120 days. The notice of Board meeting along with agenda is given well in advance to all the Directors. The meetings of the Board are held in at the registered office of the Company at Indore. The names and categories of the directors on the board, their attendance at board meetings held during the year and none of the Director holds number of directorships and committee chairmanships/memberships held by them in other listed companies as on 31st March, 2026. Other directorships do not include directorships of private limited companies, Section 8 companies and of companies incorporated outside India. Chairmanships/ memberships of -board committees shall include only audit committee, nomination and remuneration committee, stakeholders' relationship committee and Corporate Social Responsibility Committee.

4. **Skills/Expertise/Competencies of the Board of Directors:**
The following is the list of core skills / expertise / competencies identified by the Board of Directors as required in the context of the Company's business and that the said skills are available with the Board Members:
   i. Knowledge on Company's businesses, policies and business culture major risks / threats and potential opportunities and knowledge of the industry in which the Company operates.
   ii. Behavioral skills - attributes and competencies to use their knowledge and skills to contribute effectively to the growth of the Company,
   iii. Business Strategy, Sales & Marketing, Corporate Governance, Forex Management, Administration, Decision Making, Leadership, Social Responsibility,
   iv. Financial and Management skills,
   v. Technical / Professional skills and specialized knowledge in relation to Company's business.

DIRECTORS HAVING SUCH SKILL AND COMPETENCIES

Skills to be possessed by Directors	Mr. Kishore Kumar Bhuradia	Mr. Pranay Kumar Parwal	Mr. Anil Kumar Jain	Mr. Prakash Chandra Chhajed	Mrs. Sudha Rathi	Mr. Manish Sharma	Mr. Manoj kumar Bhagirathprasad Rawat
Knowledge on Company's businesses, policies and business culture major risks / threats and potential opportunities and knowledge of the industry in which the Company operates.	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Behavioural skills - attributes and competencies to use their knowledge and skills to contribute effectively to the growth of the Company.	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Business Strategy, Sales & Marketing, Corporate Governance, Forex Management, Administration, Decision Making, Leadership, Social Responsibility.	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Financial and Management skills.	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Technical / Professional skills and specialised knowledge in relation to Company's business.	Yes	Yes	Yes	Yes	Yes	Yes	Yes

5. **Familiarization Programme For Independent Directors**

In Compliance of SEBI (LODR) Regulation 2015 Company has conducted a familiarization program me for Independent Directors of the Company for familiarizing with their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company, etc. The details of such familiarization programmed for Independent Directors are posted on the website of the Company and can be accessed at https://uni-info.co.in/wp-content/uploads/2017/11/Familiarization-Programmes.pdf.

6. **Succession planning:**

The Company believes that sound succession plans for the leadership are very important for creating a robust future for the Company. The Nomination and Remuneration Committee coordinates with the Board on the leadership succession plan to ensure orderly succession in appointments to the Board and in Senior Management. The Company strives to maintain an appropriate balance of skills and experience within the organization in an endeavour to introduce new perspectives while maintaining experience and continuity. By integrating workforce planning with strategic business planning, the Company puts the necessary financial and human resources in place so that its objectives can be met. In addition, promoting senior management within the organization fuels the ambitions of the talent force to earn future leadership roles.

COMMITTEES OF THE BOARD

The Board Committees play a crucial role in the governance structure of the Company and have been constituted to deal with specific areas/activities which concern the Company and need a closer review. The Board Committees are set up under the formal approval of the Board to carry out clearly defined roles which are considered to be performed by members of the Board, as a part of good governance practice. The Board supervises the execution of its responsibilities by the Committees and is responsible for their action. The Board Committees can request special invites to join the meeting, as appropriate. The Board has currently established the following statutory and non-statutory Committees.

1. **Audit Committee:**

The Board has constituted a well-qualified Audit Committee. Majority of the members of the Committee are Non-Executive Independent Directors including the Chairman. All the members are financially literate and possess sound knowledge on accounts, audit, finance, taxation, internal controls etc.

The Audit Committee of the Board of Directors is in compliance with Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 177 of the Companies Act, 2013 is in place.

The particulars of Members of the Committee, and the number of Meetings attended by them during the year are as follows:

❖ **Composition of Audit Committee:**

The particulars of Members of the Committee, and the number of Meetings attended by them during the year are as follows:

S. No.	Name of Director	Category	Designation
1.	Mr. Prakash Chandra Chhajed (Ceased w.e.f. 20.06.2026)	Non-Executive Independent Director	Chairman
2.	Mrs. Sudha Rathi	Non-Executive Independent Director	Member
3.	Mr. Manish Sharma	Non-Executive Independent Director	Member
4.	Mr. Kishore Kumar Bhuradia	Managing Director	Member
5.	Mr. Manojkumar Bhagirathprasad Rawat (Appointed w.e.f. 18.07.2026)	Non-Executive Independent Additional Director	Member

- **Meeting of Audit Committee**

Total 5 (Five) Audit Committee Meetings were held and the details of attendance of the members at the Meetings during the financial year 2025-26 are as follows:

Name	Designation	Meeting Dates				
		30.05.2025	13.08.2025	05.09.2025	13.11.2025	09.02.2026
Mr. Prakash Chandra Chhajed	Chairman	Attended	Attended	Attended	Attended	Attended
Mrs. Sudha Rathi	Member	Attended	Attended	Attended	Attended	Attended
Mr. Manish Sharma	Member	Attended	Attended	Attended	Attended	Attended
Mr. Kishore Kumar Bhuradia	Member	Attended	Attended	Attended	Attended	Attended
Mr. Manojkumar Bhagirathprasad Rawat	Member	NA	NA	NA	NA	NA

- **Power of Audit Committee**

  The power of audit committee shall include the following :-

1) Investigating any activity within its terms of reference.
2) Seeking information from any employee.
3) Obtaining outside legal or other professional advice.
4) Securing attendance of outsiders with relevant expertise, if it considers necessary. Any other matter as may be required from time to time by the Listing Agreement, Companies Act, 2013 and rules made there under and any other statutory, contractual or other regulatory requirements to be attended to by such committee

- **Roles of Audit Committee**

  The role of audit committee shall include the following: -

  1) Overseeing the Company's financial reporting process and the disclosure of its financial information to ensure that the Financial Statement is correct, sufficient and credible;
  2) Recommending to the board for appointment (including re-appointment and replacement), remuneration and terms of appointment of auditor of the Company;
  3) Approval of payment to statutory auditors for any other services rendered by the statutory auditors;
  4) Reviewing, with the management, the annual Financial Statements and auditor's report thereon before submission to the board for approval, with particular reference to:-
     a) Matters required being included in the Director's Responsibility Statement to be included in the Board's report in terms of clause I of sub-section 3 of section 134 of the Companies Act, 2013.
     b) Changes, if any, in accounting policies and practices and reasons for the same.
     c) Major accounting entries involving estimates based on the exercise of judgment by management.
     d) Significant adjustments made in the Financial Statements arising out of audit findings
     e) Compliance with listing and other legal requirements relating to Financial Statements
     f) Disclosure of any related party transactions
     g) Qualifications in the draft audit report.
  5) Reviewing with the management, the quarterly Financial Statements before submission to the board for approval;
  6) Reviewing, with the management, the statement of uses/application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter;
  7) Review and monitor the auditor's independence and performance, and effectiveness of audit process;
  8) Approval or any subsequent modification of transactions of the Company with related parties;
  9) Scrutiny of inter-corporate loans and investments;
  10) Valuation of undertakings or assets of the Company, wherever it is necessary;
  11) Evaluation of internal financial controls and Risk Management systems;
  12) Reviewing, with the management, performance of statutory and internal auditors, and adequacy of the internal control systems;
  13) Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
  14) Discussion with internal auditors of any significant findings and follow up there on;
  15) Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
  16) Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
  17) To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
  18) Reviewing the functioning of the Whistle Blower mechanism in the case same is existing;
  19) Overseeing the performance of Company's Risk Management Policy;
  20) Approval of appointment of CFO (i.e., the whole-time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience and background, etc. of the candidate;

21) Carrying out any other function as is mentioned in the terms of reference of the Audit Committee.
22) Any other function as may be required from time to time by the SEBI (LODR) Regulations, 2015, Companies Act, 2013 and rules made there under and any other statutory, contractual or other regulatory requirements to be attended to by such committee.

❖ **Information to be Review by Audit Committee:**

The audit committee shall review the following: -

1) Management discussion and analysis of financial condition and results of operations;
2) Statement of significant related party transactions (as defined by the Audit Committee), submitted by management;
3) Management letters/letters of internal control weaknesses issued by the statutory auditors;
4) Internal audit reports relating to internal control weaknesses;
5) The appointment, removal and terms of remuneration of the Chief internal auditor;
6) Any other matter as may be required from time to time by the SEBI (LODR) Regulations, 2015, Companies Act, 2013 and rules made there under and any other statutory, contractual or other regulatory requirements to be attended to by such committee.
7) The Audit Committee is also responsible for giving guidance and directions under the SEBI (Prohibition of Insider Trading) Regulations, 2015.
8) Utilization of loan and advances, if any.

❖ **Activities by the audit committee during the year**

1) Reviewed Management discussion and analysis of financial condition and results of operations; Statement of significant related party transactions (as defined by the Audit Committee), submitted by management;
2) Discussion on Internal audit reports relating to internal control weaknesses;
3) The appointment, removal and terms of remuneration of the Auditors;
4) Reviewed and approved related party transactions and recommended for the approval of the Board wherever necessary.

❖ **Recommendations of the Audit Committee:**

1) The audited financial statements of Uniinfo telecom Services Limited, prepared in accordance with Ind AS, for the year ended 31st March, 2026, be accepted by the Board as a true and fair statement of the financial status of the Company Related Party Transactions;
2) Re-appointment of Internal Auditors and Secretarial Auditors of the company.
3) Review the status of Closure of both its subsidiaries Uni Info Telecom Services (Private) Limited in Srilanka and Uniinfo Technologies QFZ LLC in Qatar,

2. Nomination and Remuneration Committee:

The Nomination and Remuneration Committee of the Board of Directors in compliance with Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 178 of the Companies Act, 2013 is in place.

❖ **Composition of Nomination and Remuneration Committee:**

The particulars of Members of the Committee, and the number of Meetings attended by them during the year are as follows:

S. No.	Name of Director	Category	Designation
1.	Mr. Prakash Chandra Chhajed (Ceased w.e.f. 20.06.2026)	Non-Executive Independent Director	Chairman
2.	Mrs. Sudha Rathi	Non-Executive Independent Director	Member
3.	Mr. Manish Sharma	Non-Executive Independent Director	Member
4.	Mr. Manojkumar Bhagirathprasad Rawat (Appointed w.e.f. 18.07.2026)	Non-Executive Independent Additional Director	Member

❖ **Meeting of Nomination and Remuneration Committee:**

Total 1 (One) Nomination and Remuneration Committee Meetings were held and the details of attendance of the members at the Meetings during the financial year 2025-26 are as follows:

Name of Director	Category	Designation
		09.02.2026
Mr. Prakash Chandra Chhajed	Chairman	Attended
Mrs. Sudha Rathi	Member	Attended
Mr. Manish Sharma	Member	Attended
Mr. Manojkumar Bhagirathprasad Rawat (Appointed w.e.f. 18.07.2026)	Member	NA

❖ **Role of Nomination and Remuneration Committee:**

The role of the Nomination and Remuneration Committee shall include the followings: -

1) Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration of the directors, key managerial personnel and other employees;
2) Formulation of criteria for evaluation of Independent Directors and the Board;
3) Devising a policy on Board diversity;
4) Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the Board their appointment and removal.
5) Any other function as may be required from time to time by the Listing Agreement, Companies Act, 2013 and rules made there under and any other statutory, contractual or other regulatory requirements to be attended by such committee.

❖ **Remuneration Policy:**

The Company has adopted the Policy for Remuneration of Directors, Key Managerial Personnel (KMPs) and other Employees of the Company The detailed policy is uploaded on the website of the Company and can be accessed at https://uni-info-media.s3.ap-south-1.amazonaws.com/public_html/wp-content/uploads/2026/08/25121443/Nomination-Remuneration-Policy.pdf

❖ **Remuneration of Directors:**

Remuneration of Executive Directors is decided by the Board, based on the recommendations of the Nomination and Remuneration Committee as per the remuneration policy of the Company, within the ceilings fixed by the shareholders.

Particulars	Kishore Kumar Bhuradia	Pranay Kumar Parwal	Anil Kumar Jain
Remuneration	60.00	12.00	6.00

❖ **Remuneration to Non-Executive Directors:**

During the year ended 31st March, 2026, the Company has paid remuneration either in the form of sitting fee to its non-executive Independent Directors.

3. **Stakeholders' Relationship Committee:**

The Company has Stakeholders' Relationship Committee, to look into the redressal of complaints of investors such as transfer or credit of shares, non-receipt of dividend / notices / Annual Reports, etc. The said Committee is also empowered to look into and address Shareholders, Security holders and Investors Grievances in compliance with the SEBI (LODR) Regulations, 2015.

- **Composition of Stakeholders' Relationship Committee:**

The composition of the Stakeholders' Relationship Committee is given below:

S. No.	Name of Director	Category	Designation
1.	Mrs. Sudha Rathi	Non-Executive Independent Director	Chairperson
2.	Mr. Prakash Chandra Chhajed (Ceased w.e.f. 20.06.2026)	Non-Executive Independent Director	Member
3.	Mr. Manish Sharma	Non-Executive Independent Director	Member
4.	Mr. Kishore Kumar Bhuradia	Managing Director	Member
4.	Mr. Manojkumar Bhagirathprasad Rawat (Appointed w.e.f. 18.07.2026)	Non-Executive Independent Additional Director	Member

❖ **Meeting of Stakeholder Relationship Committee**

Total 4 (Four) Stakeholder Relationship Committee Meetings were held and the details of attendance of the members at the Meetings during the financial year 2025-26 are as follows:

Name	Designation	Meeting Dates			
		30.05.2025	13.08.2025	13.11.2025	09.02.2026
Mrs. Sudha Rathi	Chairperson	Attended	Attended	Absent	Attended
Mr. Manish Sharma	Member	Attended	Attended	Attended	Attended
Mr. Prakash Chandra Chhajed	Member	Attended	Attended	Attended	Attended
Mr. Kishore Kumar Bhuradia	Member	Attended	Attended	Attended	Attended
Mr. Manojkumar Bhagirathprasad Rawat	Member	NA	NA	NA	NA

❖ **Role of Stakeholder Relationship Committee**

The roles of the Stakeholder Relationship Committee shall include all the function/s as may be required from time to time by the Listing Agreement, SEBI (LODR) Regulation 2015, Companies Act, 2013 and rules made there under and any other statutory, contractual or other regulatory requirements to be attended to by such committee.

1. The Committee meets regularly for redressing shareholders' / investors' complaints like non-receipt of Balance Sheet transfer of shares, etc. The Committee oversees the performance of the Registrar and Transfer Agents and recommends measures for overall improvement in the quality of investor services. The Board of Directors has delegated power for approving transfer of securities to Directors. The Committee focuses primarily on strengthening investor relations and ensuring rapid resolution of any shareholder or investor concerns. The Committee also monitors implementation and compliance of the Company's code of conduct for Prohibition of Insider Trading in pursuance of SEBI (Prohibition of Insider Trading) Regulations, 2015.
2. The Company addresses all complaints, suggestions and grievances expeditiously and replies have been sent/issues resolved usually within 15 days, except in case of dispute over facts or other legal constraints.
3. The Shareholders'/Investors' Grievance Committee reviews the complaints received and action taken.

❖ **Status of Investor Complaints:**

Uniinfo Telecom Services Limited has received no Complaints from Investors during the Financial Year 2025-2026. The Status of Investor Complaints as on March 31, 2026 as reported under Regulation 13(3) of the SEBI (LODR) Regulations, 2015 is as under:

Complaints pending as on April 1, 2025	**Nil**
Received during the year	**Nil**
Resolved during the year	**Nil**
Pending as on March 31, 2026	**Nil**

The Company has taken various investor-friendly activities like encouraging investors to register their email ids and contact details for the receiving Annual Report and e-Voting alert at the Annual General Meeting are some of the other investor-friendly initiatives undertaken by the Company.

❖ **Investor Correspondence (Details of Compliance Officer):**

For any assistance regarding dematerialization of share transfer, transmissions, change of address or any query relating to shares of company please write to: -

COMPANY SECRETARY & COMPLIANCE OFFICER:
Mr. Pushpendra Patel
Uniinfo Telecom Services Limited
403, Chetak Centre, 12/2, RNT Marg, Indore, (M.P.)-452001
E-mail Id for Investor's Grievances: grievance@uni-info.co.in
Contact: 8989238448

4. **Corporate Social Responsibility Committee:**

The role of CSR Committee of the Board is to review, monitor and provide strategic direction to the Company's CSR practices. The Committee seeks to guide the Company in integrating its social and environmental objectives with its business strategies. The Committee has formulated and monitors the CSR policy and recommends to the Board the annual CSR plan comprising the CSR Budget and CSR activities of the Company in terms of Companies Act, 2013.

❖ **Composition of Corporate Social Responsibility Committee:**

The composition of the Corporate Social Responsibility Committee is given below:

S. No.	Name of Director	Category	Designation
1.	Mrs. Sudha Rathi	Non-Executive Independent Director	Chairperson
2.	Mr. Prakash Chandra Chhajed (Ceased w.e.f. 20.06.2026)	Non-Executive Independent Director	Member
3.	Mr. Kishore Kumar Bhuradia	Managing Director	Member
4.	Mr. Manojkumar Bhagirathprasad Rawat (Appointed w.e.f. 18.07.2026)	Non-Executive Independent Additional Director	Member

❖ **Meeting of Corporate Social Responsibility Committee**

Total 1 (One) Corporate Social Responsibility Committee Meetings were held and the details of attendance of the members at the Meetings during the financial year 2025-26 are as follows:

Name	Designation	Meeting Dates
		13.11.2025
Mrs. Sudha Rathi	Chairperson	Absent
Mr. Prakash Chandra Chhajed	Member	Attended
Mr. Kishore Kumar Bhuradia	Member	Attended
Mr. Manojkumar Bhagirathprasad Rawat	Member	NA

❖ **Role of Corporate Social Responsibility Committee**

The roles of the Corporate Social Responsibility Committee shall include all the function/s as may be required from time to time by the Listing Agreement, SEBI (LODR) Regulation 2015, Companies Act, 2013 and rules made there under and any other statutory, contractual or other regulatory requirements to be attended to by such committee.

1) To formulate and recommend to the Board a Corporate Social Responsibility Policy which shall indicate the CSR activities that the Company shall pursue within the framework of activities mentioned in Schedule VII of the Companies Act, 2013 as amended from time to time.
2) To recommend the amount of expenditure to be incurred by the Company on the activities proposed to be carried out under the head CSR during the relevant financial year.
3) To monitor the Corporate Social Responsibility Policy of the Company from time to time.
4) To comply with the directions of the Board as may be given from time to time in connection with pursuing CSR activities, expenditure thereon and such other matters related thereto.
5. Independent Directors' Meeting:
The Statutory role of Independent Directors Meeting is to review the performance of Non-Independent Directors, the Board and the Chairman of the Company and also to assess quality, content and timeliness of the flow of information between the Company Management and the Board and its Committees. Meeting of the Independent Directors was held on 13th November, 2025 to review the performance of Non- Independent Directors including the Chairman and the Board as a whole and was attended by all the Independent Directors of the Company.

❖ **Composition of Independent Director's Meeting:**

The composition of the Independent Director's Meeting is given below:

S. No.	Name of Director	Category	Designation
1.	Mr. Prakash Chandra Chhajed (Ceased w.e.f. 20.06.2026)	Non-Executive Independent Director	Chairman
2.	Mr. Manish Sharma	Non-Executive Independent Director	Member
3.	Mrs. Sudha Rathi	Non-Executive Independent Director	Member
4.	Mr. Manojkumar Bhagirathprasad Rawat (Appointed w.e.f. 18.07.2026)	Non-ExecutiveIndependent Additional Director	Member

DECLARATION BY INDEPENDENT DIRECTORS

The Company has received necessary declaration from each Independent Director under Section 149(7) of the Companies Act, 2013, that he/she meets the criteria of the independence laid down in Section 149(6) of the Companies Act, 2013 along with Regulation 16(1)(b) and Regulation 25 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

GENERAL BODY MEETINGS:

Annual General Meeting:

The details of Annual General Meetings held in last 3 years are as under:

AGM/EGM	DATE	TIME	VENUE	Special Resolution Passed
AGM- 15th	30.09.2025	12.00 P.M.	Video Conferencing /Other Audio-Visual Means (OVAM) & Deemed Venue is 403, Chetak Centre, 12/2 RNT Marg, Indore (M.P.)-452001	1
AGM- 14th	27.09.2024	12.00 P.M.	Video Conferencing /Other Audio-Visual Means (OVAM) & Deemed Venue is 403, Chetak Centre, 12/2 RNT Marg, Indore (M.P.)-452001	2
AGM- 13th	28.09.2023	12.00 P.M.	Video Conferencing /Other Audio-Visual Means (OVAM) & Deemed Venue is 403, Chetak Centre, 12/2 RNT Marg, Indore (M.P.)-452001	1

- **Extra-Ordinary General Meeting:**

  No Extraordinary General Meeting of the Members was held during the year 2025-26.

- **Postal Ballot:**

  No Resolution was passed by postal ballot during period under the year 2025-26.

OTHER DISCLOSURES

1) **Related Party Transactions:** During the year under review, there were no materially significant related party transactions entered into by the Company with Promoters, Directors, KMPs, Senior Management or other designated persons which may have a potential conflict with the interest of the Company at large. Declarations have been received from the Chief Financial Officer to this effect. All related party transactions entered during the year were on arms'-length basis and were in compliance with the applicable provisions of the Act and SEBI (LODR) Regulations, 2015. The Board has approved the policy for Related Party Transactions which has been uploaded on the Company's website: https://uni-info.co.in/wp-content/uploads/2025/06/Policy-on-related-party-transactions.pdf

2) **Statutory Compliance and Penalties:** The Company is in compliance with the requirements of the Stock Exchanges, SEBI and Statutory Authorities on all matters related to the capital markets. No penalty or strictures were imposed on the Company by these authorities during the last three years.

3) **Whistle-blower Policy and Vigil Mechanism:** The Company believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behavior. Towards this end, the Company has framed a Whistle blower Policy. No personnel have been denied access to the Audit Committee. The detail Whistleblower policy has been uploaded on the Company's website: https://uni-info.co.in/wp-content/uploads/2017/11/Vigil-Mechanism.pdf.

4) **Discretionary Requirements of SEBI (LODR) Regulations, 2015:**

   Regulations: All mandatory requirements of the SEBI (LODR) Regulations, 2015 have been complied with by the Company. The status of compliance with the discretionary requirements as stated under Part E of Schedule II to the SEBI (LODR) Regulations, 2015 are as under:

   - **Modified opinion(s) in Audit Report:** During the year under review, there was no audit qualification in the Company's Financial Audited Standalone and Consolidated Financial Statements and Results. The Company continues to adopt best practices to ensure regime of unmodified audit opinion.

5) **Subsidiaries Companies:** As per SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the disclosure requirements shall be as follows:

   The Board of Directors during the previous year taken the following decision regarding our subsidiaries, Uni Info Telecom Services (Private) Limited in Sri Lanka and Uniinfo Technologies QFZ LLC in Qatar.

   Closure of UniInfo Telecom Services (Private) Limited in Sri Lanka and Uniinfo Technologies QFZ LLC in Qatar at their meeting held on 04th September, 2023, approved the closure of Uni Info Telecom Services (Private) Limited in Sri Lanka and Uniinfo Technologies QFZ LLC in Qatar. Despite initial plans, no business operations were initiated in these subsidiaries. The closure processes for both entities are currently underway.

6) **Details of utilization of funds:** The Company has not raised any funds through Preferential Allotment or Qualified Institutional Placement under Regulation 32 (7A) during the year.

7) **Acceptance of recommendation of all Committees:** In terms of the SEBI (LODR) Regulations, 2015, there have been no instances during the year when recommendations of any of the Committees were not accepted by the Board.

8) **Fees paid to Statutory Auditor:** A total fee of Rs. Rs. 4.00/- Lakhs (Excl taxes) for Statutory Audit was paid by the Company, to M/s A B M S & Associates, Statutory Auditor.

9) **Prevention, Prohibition and Redressal of Sexual Harassment at Workplace:** Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013: The Company has place Prevention of the Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees are covered under this policy.

Statement showing the number of complaints filed and the number of complaints pending as on the end of the financial year is shown as under:-

Category	No. of complaints pending at the beginning of F.Y. 2025-26	No. of complaints filed during the F.Y. 2025-26	No. of complaints pending as at the end of F.Y. 2025-26
Sexual Harassment	Nil	Nil	Nil

10) **Disclosure of Accounting Treatment:** Where in the preparation of financial statements, the company has followed all relevant Indian Accounting Standards (IND-AS).

11) **Disclosure of Demat suspense account:** Company has not declared any Dividend In accordance with the requirement of Regulation 34(3) and Part F of Schedule V to the SEBI Listing Regulations, details of equity shares in the suspense account are as follows:

Particulars	Number of Shareholders	Number of Equity Shares
Aggregate number of shareholders and the outstanding shares in the suspense account lying as on April 1, 2025	NIL	NIL
Shareholders who approached the Company for transfer of shares from suspense account during the year	NIL	NIL
Shareholders to whom shares were transferred from the suspense account during the year	NIL	NIL
Shareholders whose shares are transferred to the demat account of the IEPF Authority as per Section 124 of the Act	NIL	NIL
Aggregate number of shareholders and the outstanding shares in the suspense account lying as on March 31, 2026	NIL	NIL

MEANS OF COMMUNICATION

❖ **Stock Exchange Intimations:**

All price-sensitive information and matters that are material to shareholders are disclosed to the respective Stock Exchanges where the securities of the Company are listed. All submissions to the Exchanges including Shareholding Pattern and Corporate Governance Report are made through the respective electronic filing systems. Material events or information as detailed in Regulation 30 of the SEBI (LODR) Regulations, 2015 are disseminated on the Stock Exchanges by filing them with the National Stock Exchange of India Limited ('NSE') through NEAPS. They are also displayed on the Company's website at www.uni-info.co.in'Investor Relation'.

❖ **Financial Results:**

The quarterly/half-yearly/annual financial results are published within the timeline stipulated under SEBI (LODR) Regulations, 2015. The results are also uploaded on NEAPS of NSE. The financial results are published within the time stipulated under the SEBI (LODR) Regulations, 2015 in newspaper publication. They are also published on the website of the Company at www.uni-info.co.in.

The website of the company acts as primary source of information regarding the operations of the company.

PAYMENT OF LISTING FEES

Annual listing fee for the year 2025-26 has been paid by the Company to NSE Limited where the shares of the Company are listed. Annual Custody/Issuer fee for the year 2025-26 paid by the Company to Depositories.

GENERAL SHAREHOLDER INFORMATION

1) The Company is registered in the State of Madhya Pradesh, India with the Registrar of Companies, Gwalior. The Corporate Identity Number (CIN) allotted to the Company by the Ministry of Corporate Affairs (MCA) is L64202MP2010PLC024569.

I	**Annual General Meeting:**	16th Annual General Meeting of the members of Uniinfo Telecom Services Limited
	Day, Date, Time	Wednesday, 30th September, 2026 12:00 PM
	Venue	Through Video Conferencing for which deemed venue is 403, Chetak Centre, 12/2 RNT Marg Indore (MP) 452001
II	**Financial Calendar**	01st April, 2025 to 31st March, 2026
III	**Date of Book Closure**	24/09/2026, Wednesday to 30/09/2026, Tuesday (Both Days Inclusive)
IV	**Stock Code**	UNIINFO
	ISIN Number	INE481Z01011

3. **Listing:**

At present, the equity shares of the Company are listed at: -

National Stock Exchange Limited (NSE)
Exchange Plaza, C-1, Block G, Bandra Kurla Complex,
Bandra (East) Mumbai – 400051.

. **Registrar & Share Transfer Agent:**

MUFG Intime India Private Limited (Formerly Link Intime India Private Limited)
C-101, 1st Floor, 247 Park, Lal Bahadur Shastri Marg, Vikhroli (West) Mumbai
Mumbai City Maharashtra – 400083

❖ **Share Transfer System:**

All the transfer received are processed by the Registrars and Transfer Agents and approved by the Board/Share Transfer Committee.

❖ **Dematerialization of Shares:**

The equity shares of company are listed are compulsorily traded in electronic form only. As on 31st March, 2026 all the equity shares were dematerialized through depositories viz. National Securities Depository Limited and Central Depository Services (India) Limited, which represents 100% of the total paid up capital of the company. The equity shares of the company were actively traded on National Stock Exchange of India Limited (NSE) and have good liquidity.

❖ **Shareholding Pattern of the Company as on 31st March, 2026:**

Category	No. of Shares	% of Holding
Promoter & Promoter Group	5444080	50.91
Public	5249040	49.09
Non-Promoter Non-Public	-	-
Shares underlying DRs	-	-
Shares held by employee trust	-	-
Total	**10,693,120**	**100**

- **Distribution of Shareholding:**

SHARE HOLDING OF NOMINAL VALUE OF	SHARE HOLDERS		SHARE AMOUNT	
Rs.	**Number**	**% to Total**	**In Rs.**	**% to Total**
1-5000	4235	80.93	4108710	3.84
5001-10000	362	6.92	2969800	2.78
10001-20000	359	6.86	6151270	5.75
20001-30000	76	1.45	1921170	1.80
30001-40000	48	0.92	1751010	1.64
40001-50000	37	0.71	1766560	1.65
50001-100000	59	1.13	4173060	3.90
100001-Above	57	1.08	84089620	78.64
Total	**5233**	**100**	**106931200**	**100**

OUTSTANDING ADRS /GDRS/ WARRANTS OR ANY CONVERTIBLE INSTRUMENTS

The Company had not issued any GDRs / ADRs/ Warrants or any Convertible instruments in the past and hence as on 31st March, 2026 the Company does not have any outstanding GDRs/ ADRs/ Warrants or convertible instruments.

CREDIT RATINGS HAS BEEN OBTAINED IN THE LAST FISCAL YEAR

Company has not issued any debenture or accepted deposits so the rating from CRISIL or any other agency was not required to be obtained.

BUSINESS LOCATIONS

Company is engaged in the business of Telecom Support services and solutions. The company provides services to telecom industry players ranging from telecom equipment manufacturers (OEM's) to telecom operators. It offers support services and solutions to address the Network Life Cycle requirements of Telecom industry. The business area of the company basically covers states like Rajasthan, Goa, Haryana, Maharashtra, Punjab, Andhra Pradesh, Bihar, Delhi, Jharkhand, Telangana, and Uttar Pradesh.

ADDRESS FOR CORRESPONDENCE

Uniinfo Telecom Services Limited
403, Chetak Centre, 12/2 RNT Marg Indore (M.P.) 452001
E-mail: compliance@uni-info.co.in
CIN: L64202MP2010PLC024569

REPORTING OF INTERNAL AUDITOR

The Internal Auditor has direct access to the Audit Committee and presents their Internal Audit observations to the Audit Committee.

CMD AND CFO CERTIFICATION

As required by Regulation 17(8) read with Schedule II Part B of the SEBI (LODR) Regulations, 2015, the Chairman & Managing Director and Chief Financial Officer have given appropriate certifications to the Board of Directors.

DETAILS OF COMPLIANCE WITH MANDATORY REQUIREMENTS & CERTIFICATE FROM PRACTISING COMPANY SECRETARIES ON CORPORATE GOVERNANCE

The Company has complied with all the mandatory requirements as prescribed under the SEBI (LODR) Regulations, 2015, including Corporate Governance requirements as specified under Regulations 17 to 27 read with Para C and D of Schedule V and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 of the SEBI (LODR) Regulations, 2015 as applicable to the Company (including relaxation granted by SEBI in the wake of Covid19).

A certificate from M. Maheshwari and Associates, Practicing Company Secretaries, confirming compliance with the conditions of Corporate Governance as specified under Schedule V(E) of the SEBI (LODR) Regulations, 2015 is annexed to this Report in 'Annexure A'. Further, the Company has also complied with all requirements about disclosures in the Corporate Governance Report, as specified in sub paras (2) to (10) of Clause C of Schedule V of the SEBI (LODR) Regulations, 2015.

CERTIFICATE FROM PRACTISING COMPANY SECRETARIES ON ANNUAL SECRETARIAL COMPLIANCE

Pursuant to the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and Regulation 24(A) of the SEBI (LODR) Regulations, 2015, the Company has obtained annual secretarial compliance report for the FY 2025-26 received from M/s M. Maheshwari and Associates, Practicing Company Secretaries.

CERTIFICATE FROM PRACTISING COMPANY SECRETARIES ON DEBAR/DISQUALIFICATION OF DIRECTORS

A certificate from M/s M. Maheshwari and Associates, Practicing Company Secretaries is received and annexed, in 'Annexure B', that none of the directors on the Board of the company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authority.

DECLARATION REGARDING AFFIRMATION OF CODE OF CONDUCT

In terms of the requirements of SEBI (LODR) Regulation 2015 and the Regulation 34(3) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 entered into with the Stock Exchanges, the Company has received a certificate from its directors confirming and declaring that all the members of the Board of Directors and the senior management personnel have affirmed compliance with the code of conduct, applicable to them for the year ended 31st March, 2026 'Annexure C'.

For and on behalf of Board of Directors of

	Kishore Kumar Bhuradia	**Anil Kumar Jain**
Date: 04.09.2026	**Managing Director**	**Wholetime Director**
Place: Indore	**DIN: 03257728**	**DIN: 00370633**

ANNEXURE-A

Certificate regarding compliance of conditions of Corporate Governance

{Under Regulation 34(3) and Schedule V (E) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015}

To,
The Members,
UNIINFO TELECOM SERVICES LIMITED
CIN: L64202MP2010PLC024569
403, CHETAK CENTRE, 12/2 RNT MARG,
INDORE MP 452001 IN

Dear Sir(s)/Madam,

I have examined the compliance of the conditions of Corporate Governance by **UNIINFO TELECOM SERVICES LIMITED** ('the Company') for the year ended on 31st March, 2026, as stipulated under Regulations 17 to 27, clauses (b) to (i) of sub- regulation (2) of Regulation 46 and para C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

The compliance of the conditions of Corporate Governance is the responsibility of the management of the Company. This responsibility includes the design, implementation and maintenance of internal control and procedures to ensure the compliance with the conditions of the Corporate Governance stipulated in Listing Regulations.

My examination was limited to the review of procedures and implementation thereof, as adopted by the Company for ensuring compliance with conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In my opinion and to the best of my information and according to the explanations given to me, and the representations made by the Directors and the Management, I certify that the Company has complied with the conditions of Corporate Governance as stipulated in regulations 17 to 27 and clauses (b) to (i) of regulation 46(2) and para C and D of Schedule V of the Listing Regulations during the year ended March 31, 2026.

I further state that such compliance is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For M. Maheshwari & Associates
Company Secretaries
Firms U.C.N. I2001MP213000

Date : 4th September 2026
Place : Indore
UDIN : F005174H001372848

Manish Maheshwari
Proprietor
FCS-5174
CP-3860
PR No. 7870/2026

ANNEXURE-B

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members
UNIINFO TELECOM SERVICES LIMITED
CIN: L64202MP2010PLC024569
403, Chetak Centre, 12/2 RNT Marg,
Indore MP 452001 IN

I have examined the following documents: -

Declaration of non-disqualification as required under Section 164 of Companies Act, 2013 ('the Act');

ii) Disclosure of concern or interests as required under Section 184 of the Act; (hereinafter referred to as 'relevant documents'), as submitted by the Directors of UNIINFO TELECOM SERVICES LIMITED ('the Company') bearing CIN: L64202MP2010PLC024569 and having its Registered Office at 403, Chetak Centre, 12/2 RNT Marg, Indore MP 452001, to the Board of Directors of the Company ('the Board') for the financial year 2025-26. I have considered non-disqualification to include non-debarment.

It is the responsibility of Directors to submit relevant documents with complete and accurate information in accordance with the provisions of the Act.

Based on my examination of relevant documents made available to me by the Company and such other verifications carried out by us as deemed necessary and adequate, in my opinion and to the best of my information and knowledge and according to the explanations provided by the Company, its officers and authorized representatives, I certify that as on date of this Certificate, none of the Directors on the Board of the Company, as listed hereunder, have been debarred or disqualified from being appointed or continuing as Directors of the Company by Securities and Exchange Board of India/ Ministry of Corporate Affairs or any such statutory authority.

Sr. No.	Name of Director	DIN	Date of appointment in Company
1.	Mrs. SUDHA RATHI	00353472	29/12/2017
2.	Mr. ANIL KUMAR JAIN	00370633	01/04/2016
3.	Mr. KISHORE KUMAR BHURADIA	03257728	19/10/2010
4.	Mr. PRANAY KUMAR PARWAL	03257731	19/10/2010
5.	Mr. PRAKASH CHANDRA CHHAJED	08037849	29/12/2017
6.	Mr. MANISH SHARMA	10259255	12/08/2023

This Certificate has been issued at the request of the Company to make disclosure in its Corporate Governance Report of the Financial Year ended 31st March, 2026.

For M. Maheshwari & Associates
Company Secretaries
Firms U.C.N. I2001MP213000

Manish Maheshwari
Proprietor
FCS-5174
CP-3860
PR No. 1191/2021

Date: 4th September 2026
Place : Indore
UDIN : F005174H001372771

ANNEXURE - C

DECLARATION ON ADHERENCE WITH COMPANY'S CODE OF CONDUCT

[Pursuant to Regulation 34(3) and Schedule V of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

This is to confirm that the Company has adopted Code of Conduct for all the members of Board of Directors, Senior Management, Officers and Employees of the Company as stipulated under Regulation 17(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the members of Board of Directors, Senior Management, Officers and Employees of the Company have affirmed compliance with Code of Conduct for the financial year ended on 31st March, 2026.

For Uniinfo Telecom Services Limited

Kishore Kumar Bhuradia
Managing Director
DIN: 03257728

Date: 04.09.2026
Place: Indore

ANNEXURE V

Form No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members
UNIINFO TELECOM SERVICES LIMITED
CIN: L64202MP2010PLC024569
403, Chetak Centre, 12/2 RNT Marg,
Indore MP 452001 IN

We have conducted the Secretarial Audit of the compliance of applicable statute or provisions and the adherence to good corporate practices by **UNIINFO TELECOM SERVICES LIMITED** (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us are reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by Company for the financial year ended on March 31, 2026 according to the provisions of:

i. The Companies Act, 2013 (the Act) and the rules made there under read with notifications, exemptions and clarifications thereto;

ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;

iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

iv. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

   a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 as amended from time to time;

   b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 as amended from time to time;

   c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and as amended from time to time. [Not Applicable to the Company, has not issued further share capital during the financial year under review];

   d. The Securities and Exchange Board of India (Share Based Employee Benefits and sweat Equity) Regulation. (Not Applicable to the Company during the Audit Period)

   e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008. (Not Applicable to the Company during the Audit Period)

   f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 as amended from time to time regarding the Companies Act and dealing with client;

   g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 as amended from time to time. (Not applicable as the Company during the reporting period under Audit)

   h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018. (Not applicable to the Company during the reporting period under Audit)

vi. I have relied on the representation made by the Company and its officers for system and mechanism framed by the Company for the compliances under the following applicable Act (if applicable), Law & Regulations to the Company

    i. Workmen's compensation Act, 1923 and all other allied labor laws,

    ii. Applicable Direct and Indirect Tax Laws.

    iii. Prevention of Money Laundering Act, 2002

    iv. Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

I have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards with respect to the Meetings of the board of director (SS-1) and General Meetings (SS-2) issued by The Institute of Company Secretaries of India.

(ii) SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

During the period the company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that, the compliance by the Company of applicable financial laws such as direct and indirect tax laws and maintenance of financial records and books of accounts have not been reviewed in this Audit since the same have been subject to review by the statutory financial auditors, tax auditors, and other designated professionals.

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. There were no changes in the composition of the Board of Directors during the period under review.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

As per the minutes of the meetings duly recorded and signed by the Chairman, the decisions of the Board were unanimous and no dissenting views have been recorded.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws. rules, regulations and guidelines.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

Note : This Report is to be read with my letter even date which is annexed as Annexure A and forms and integral part of this report.

For M. Maheshwari & Associates
Company Secretaries
Firms U.C.N. I2001MP213000

Manish Maheshwari
Proprietor
FCS-5174
CP-3860
PR No. 7870/2026

Date : 03rd Sep, 2026
Place : Indore
UDIN: F005174H001372903

To,
The Members
UNIINFO TELECOM SERVICES LIMITED
CIN: L64202MP2010PLC024569
403, Chetak Centre, 12/2 RNT Marg,
Indore MP 452001 IN

Our Secretarial Audit Report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.

2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on the test basis to ensure that correct facts are reflected in secretarial records. I believe that the process and practices, I followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Where ever required, I have obtained the Management representation about the compliances of laws, rules, regulations and happening of events etc.

5. The compliances of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy of effectiveness with which the management has conducted the affairs of the company.

For M. Maheshwari & Associates
Company Secretaries
Firms U.C.N. I2001MP213000

Manish Maheshwari
Proprietor
FCS-5174
CP-3860
PR No. 7870/2026

Date : 03rd Sep, 2026
Place : Indore
UDIN: F005174H001372903

ANNEXURE VI

Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo [Section 134(3) (m) of The Companies Act, 2013 read with Rule 8(3) of The Companies Accounts) Rules, 2014]

CONSERVATION OF ENERGY

S. NO.	PARTICULARS	
(i)	the steps taken or impact on conservation of energy;	NA
(ii)	the steps taken by the company for utilizing alternate sources of energy;	NA
(iii)	the capital investment on energy conservation equipment	NA

TECHNOLOGY ABSORPTION

(i)	the efforts made towards technology absorption	NA
(ii)	the benefits derived like product improvement, cost reduction, product development or import substitution	NA
(iii)	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year	NA
	(a) the details of technology imported	NA
	(b) the year of import	NA
	(c) whether the technology been fully absorbed	NA
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and	NA
(iv)	the expenditure incurred on Research and Development	NA

FOREIGN EXCHANGE EARNINGS AND OUTGO		(Rs. In Lakhs)	
		2025-26	2024-25
(i)	The Foreign Exchange earned in terms of actual inflows during the year;	0.00	0.00
(ii)	And the Foreign Exchange outgo during the year in terms of actual outflows.	0.00	0.00

Place: Indore
Date: 04.09.2026

For and on behalf of the Board

Sd/-
Kishore Kumar Bhuradia
DIN: 03257728
Managing Director

COMPLIANCE CERTIFICATE FROM MD & CFO

[Pursuant to Regulation 17(8) and Part B of Schedule II of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
The Board of Directors,
Uniinfo Telecom Services Limited

We, Kishore Kumar Bhuradia (Managing Director), Brijesh Kumar Shrivastava (Chief Financial Officer) of Uniinfo Telecom Services Limited hereby certify that:

a. We have reviewed financial statements and the cash flow statement for the financial year ended 31 March, 2026 and that to the best of our knowledge and belief:
   a) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
   b) These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

b. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's code of conduct.

c. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

d. We have indicated to the Auditors and the Audit Committee:
   a) significant changes in internal control over financial reporting during the year;
   b) significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
   c) Instances of significant fraud of which we have become aware and the involvement therein, if any, of them management or an employee having a significant role in the Company's internal control system over financial reporting.

However, during the year there were no such changes and instances.

For Uniinfo Telecom Services Limited

Kishore Kumar Bhuradia	**Brijesh Kumar Shrivastava**
Managing Director	**Chief Financial officer**
DIN: 03257728	

Date: 30.05.2026
Place: Indore

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF UNIINFO TELECOM SERVICES LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of Uniinfo Telecom Services Limited (the "Company"), which comprise the Balance Sheet as at March 31, 2026, and the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Statement of Changes in Equity and Cash Flows and notes to the standalone financial statements including a summary of material accounting policies and other explanatory notes for the year ended on that date (hereinafter referred to as a 'Standalone Financial Statements')

In our opinion and to the best of our information and according to the explanations given to us, , the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS"), and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its Loss, total comprehensive Income, its changes in equity and cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibility" for the Audit of the Standalone Financial Statements section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key Audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current financial year. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matters described below to be the key audit matters to be communicated in our report.

The Key Audit matters

Accuracy of Revenues Recognition and estimation of Work-in-progress in respect of onerous obligation on service contracts involves significant judgment:

Refer Notes 2.08 and 2.14 to the standalone Financial Statements.

The company is engaged in rendering Contractual technical services relating to Installation, testing and commissioning services to clients in telecom, EV charging infrastructure development and e-surveillance. Such contractual services are complex to determine revenues and liability for onerous obligation. The recognition of Revenue and the estimation of the outcome of service contracts require significant management judgment, in particular with respect to estimation the cost to complete and the amount of variation orders to be recognized.

At the year - end a significant amount of Work in progress (Contract assets and Liabilities) related to these contracts is recognized on the balance sheet date.

We identified the Work-in-progress estimation under various contracts as a Key Audit Matter because of the significant judgment involved in estimating the Work-in-Progress of such contracts.

This estimate has high inherent uncertainties and requires consideration of progress of the contract, efforts incurred to date and estimates of efforts required to complete the remaining contract performance and obligations over the lives of the contract.

This required high degree of Auditor Judgment in evaluating the audit evidence supporting the application of the input method used to recognize the revenue and higher extent of audit effort to evaluate the reasonableness of the total estimated amount of revenue recognized on such contracts.

How our Audit Addressed the Key Audit Matter:
Our audit approach was a combination of test of internal controls and substantive procedures which included the following:

- Evaluated the design of internal controls relating to recording of efforts incurred and estimation of efforts required to complete the performance obligations.
- Tested the controls that the company has put in place over its process to record service contract costs and contract revenues and the calculation of the stage of completion.
- Selected a sample of service contracts and through inspection of evidence of performance of these controls, tested the operating effectiveness of the internal controls relating to efforts incurred and estimated.
- Discussed progress to date with project teams to determine whether the remaining costs to complete appear sufficient for the residual risks identified for those projects.
- Assessed the appropriateness of Work-in progress on Standalone Financial Statements by evaluating the underlying documentation to identify possible delays in achieving milestones which may require change in estimated costs to complete the remaining performance obligations.

Information other than the standalone financial statements and Auditor's Reports theron
The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Corporate Governance and Shareholder's Information but does not include the Standalone financial statements and our auditors' report thereon. The other information as stated above is expected to be made available to us after the date of this Auditors Reports.

Our opinion on the Standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the Standalone financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work, we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements
The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 (the "Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records,

relevant to the preparation and presentation of the standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Financial Statements
Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to Outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Companies Act 2013, we give in **"Annexure A"** a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable

2. As required by Section 143(3) of the Act, based on our audit above we report, to the extent applicable that:
    a. We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
    b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
    c. The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Changes in Equity and Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account.
    d. In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.
    e. On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B"**. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to Us

i. The Company has disclosed the Impact of pending litigation on its financial position in its standalone financial statements Refer note no. 31 to the standalone financial statements.

ii. The Company did not have any long-term contracts including derivative contract for which there were any material foreseeable losses

iii. There was no amount which were, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv.

a. The Management has represented that, to the best of it's knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b. The Management has represented, that, to the best of it's knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c. Based on the audit procedures that has been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material mis-statement; and

v. The Company has not declared or paid any dividend during the year.

vi Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with in respect of the accounting software where audit trail was enabled. Further, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

3. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended. In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

For ABMS & Associates
Chartered Accountants
ICAI Firm Registration Number – 030879C

Abhay Sharma
Partner
Membership Number: 411569
UDIN: 26411569PFFYYJ3817

Indore
Date: 30th May 2026

"Annexure A" referred to in Paragraph 1 under the heading "Report on other Legal and Regulatory requirements" of our Report of even date.

Re: Uniinfo Telecom Services Limited.

(i) (a) (A) The Company has maintained proper records showing full particulars including quantitative details and situation of property plant and equipment.

(B) At Present the Company does not have Intangible Assets.

(b) According to the information and explanations given by us and on the basis of our examination of the records of the company has a regular program of physical verification of its property plant and equipment. All the property plant and equipment have been physically verified by the management during the year in a phased periodical manner over a period of two to three years, which in our opinion is reasonable having regard to the size of the company and nature on its assets. No material discrepancies were noticed on such Property plant and equipment verification.

(c) According to the information and explanations provided to us and on the basis of our examination, of the records of the company, There are no any Immovable properties are held by the company as at reporting date, therefore provisions of act are not applicable and hence clause 3 (i) (c) of the order is not applicable to the Company and hence not commented upon by us.

(d) As informed and explained to us, the management has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

(e) According to the information and explanations given to us no proceedings have been initiated or are pending against the company holding any benami property under the Benami Property Transactions Act, 1988 (previously known as Benami Transactions (Prohibition) Act, 1988) and rules made thereunder.

(ii) (a) In respect of the Inventories in the form of 'Work in Progress under Service contract' and having regard to the nature of Inventory, the same has been physically verified during the year by way of Site visits and certification to the extent of work completion by competent persons . No discrepancies of 10% or more in the aggregate for each class of inventories were noticed on such physical verification of inventories when compared with books of account.

(b) As informed and explained to us by the management, the company has been sanctioned working capital limits in excess of 5 Crores rupees, in aggregate, from ICICI bank. On the basis of our verification of relevant records, the quarterly returns or statements filed by company with the ICICI bank are in agreement with the books of account of the Company.

(iii) (a) According to the information and explanations given to us, the Company has not granted any loans or Advances, secured or unsecured, made Investments, guarantees provided, security given to companies, firms, Limited Liability partnerships Promoters, related parties as defined in clause (76) of section 2 of the Act or other parties covered in the nature of Loan or Advances. Accordingly, the provisions of clause 3 (iii) (a) to (f) of the Order are not applicable to the Company and hence not commented upon by us.

(iv) According to the information and explanations given to us, the Company has not accepted any deposits within the meaning of the directives issued by Reserve Bank of India, provisions of Sections 73 to 76 of the Act, any other relevant provisions of the Act and the relevant rules framed thereunder.

(vi) According to information and explanation given to us, the Company is not required to maintain cost records under (Cost Records & Audit) Rules, 2014, prescribed by the Central Government under Section 148 (1) of the Companies Act, 2013.

(vii) (a) According to the information and explanations given to us, the company is generally regular in depositing with appropriate authorities undisputed statutory dues including Goods and Service Tax, Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, Duty of Excise, Value added tax, cess and any other material statutory dues to the extent applicable to it.

(b) According to the records and information and explanations given to us, the following dues of Income tax have not been deposited by the Company on account of disputes:

Nature of Statute	Nature of Dues	Forum where Matter is Pending	Period to which the Amount relates	Amount (In Lakh)
The Income Tax Act,1961	Income Tax	Commissioner of Income Tax -Appeals	Asst. Year 2018-19	14.09

(viii) According to the information and explanations given to us there was no transaction found unrecorded in the books of accounts of the Company which have been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961 (43 of 1961).

(ix) (a) In our opinion and according to the information and explanation given to us, the company has not defaulted in repayment of loans or borrowings dues to banks.

(b) In our opinion and according to the information and explanation given to us we report that the company has not been declared willful defaulter by the Bank or Financial Institution or Government or any Government authority.

(c) In our opinion and based on our examination, the term loans obtained during the year have been applied for the purposes for which they were obtained. Accordingly, no funds raised on a term loan basis have been utilised for purposes other than those for which the loans were obtained.

(d) In our opinion and according to the information and explanation given to us we report that funds raised on short term basis have not been used during the year for long term purpose by the company

(e) In our opinion and according to the information and explanation given to us we report that the company has not taken any funds from any entity person on account of or to meet the obligation of its subsidiaries or joint ventures.

(f) In our opinion and according to the information and explanation given to us we report that the company has not raised loans during the year on the pledge of securities held in its Subsidiaries, Joint ventures or Associate Companies. Hence the requirement to report on Clause (ix) (f) of the order is not applicable to the Company.

(x) (a) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not raised any monies by way of initial public offer or further public offer (including debt instruments)

(b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of Shares or fully or partially or optionally Convertible Debentures during the year under audit and hence, the requirement to report on Clause 3 (x) (b) of the order is not applicable to the Company.

(xi) (a) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.

(b) According to the information and explanations given to us there is no instance of fraud reportable under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) As represented to us by the management, no whistle blower complaints received by the company during the year.

(xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company and hence reporting under clause (xii) . Accordingly, the paragraph 3clause (xii) of the Order is not commented upon.

(xiii) In our opinion and according to the information and explanations given to us in compliance with sections 177 and 188 of the Companies Act 2013 where applicable for all transactions with the related party transactions have been disclosed in the financial statements etc., as required by the applicable Accounting Standards.

(xiv) (a) In our opinion and based on our examination the company has an Internal audit system commensurate with the size and nature of the business

(b) We have considered the Internal Audit Report of the Company issued till date for the period under audit.

(xv) According to the information and explanations given by the Management the Company, has not entered into any non-cash transactions with directors or persons connected with them and hence section 192 of the Act are not applicable.

(xvi) (a) According to the information and Explanation given to us the company is not required to be registered under 45-IA of the Reserve Bank of India Act,1934.

(b) On the basis of examination of records and according to the information and explanation given to us by the Company, the Company has not conducted any Non- Banking Financial or Housing Finance activities hence the reporting requirements under clause xvi(b) of paragraph 3 of the Order is not applicable.

(c) In our opinion and according to the information and explanation given to us, the Company is not a Core Investment Company as defined in the regulations made by the Reserve Bank of India.

(d) Company is not a CIC hence the reporting under this clause is not applicable to the Company.

(xvii) The Company has not incurred cash losses in the current financial year and the immediately preceding financial year

(xviii) There has been no resignation of Statutory Auditor during the year and accordingly requirement to report on Clause 3 (xviii) of the order is not applicable to the company.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xx) According to the information and explanations, Sec 135 of the Companies Act 2013 relating to CSR Provisions, are presently not applicable for the purpose of reporting requirement of clause 3 (xx) (a) and (b) for the year, hence the same not commented upon by us.

(xxi) With best of our knowledge and according to the information and explanation given to us the clause 3 (xxi) is not applicable to the company.

For ABMS & Associates.
Chartered Accountants
(Registration No. 030879C)

Abhay Sharma
Partner
Membership Number: 411569
UDIN: 26411569PFFYYJ3817

Indore
Date: 30th May 2026

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2(f) under "Report on Other Legal and Regulatory Requirements" section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the "Act")

We have audited the internal financial controls over financial reporting of Uniinfo Telecom Services Limited (the "Company") as of March 31, 2026 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company and its joint operations company incorporated in India, based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing ("SA"s) prescribed under Section 143(10) of the Companies Act, 2013 (the "Act"), to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us , the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the criteria for internal financial control over financial reporting established by the respective Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For ABMS & Associates
Chartered Accountants
ICAI Firm Registration Number – 030879C

Abhay Sharma
Partner
Membership Number: 411569
UDIN: 26411569PFFYYJ3817

Indore
Date: 30th May 2026

UNIINFO TELECOM SERVICES LIMITED
CIN - L64202MP2010PLC024569
Standalone Balance Sheet As at 31st March, 2026

	Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
			Rs. In Lakh	Rs. In Lakh
I.	ASSETS			
1.	**Non-Current Assets**			
	(a) Property, Plant and Equipment	3	328.91	301.08
	(b) Right of Use Assets	4	2.92	6.81
	(c) Financial Assets			
	(i) Investments in Equity of Subsidiaries		-	-
	(ii) Loans		-	-
	(iii) Other Financial Assets	5	3.77	8.79
	(d) Deferred tax assets (net)	6	216.05	193.06
	(e) Non Current Tax assets		145.37	107.78
	Total-Non-Current Assets		**697.02**	**617.52**
2.	**Current assets**			
	(a) Inventories	7	2274.10	2168.41
	(b) Financial Assets			
	(i) Trade receivables	8	1010.48	1113.66
	(ii) Cash and Cash Equivalents	9	3.13	1.61
	(iii) Bank Balances other than above	10	6.97	2.79
	(iv) Loans		-	-
	(v) Others Financial Assets	11	67.10	85.44
	(c) Other current assets 12		123.63	126.13
	Total-Current assets		**3485.40**	**3498.04**
	Total Assets		**4182.42**	**4115.56**
	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity Share Capital	13	1069.31	1069.31
	(b) Other Equity	14	2112.85	2217.76
	Total Equity		**3182.16**	**3287.07**
1.	**Liabilities**			
	(1) Non- current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	15	34.19	-
	(ii) Lease Liabilities -		-	2.66
	(b) Provisions	16	115.01	73.96
	Total-Non- current liabilities		**149.20**	**76.62**
2.	**Current Liabilities**			
	(a) Financial Liabilities			
	(i) Borrowings	17	497.52	489.42
	(ii) Lease Liabilities		3.70	5.10
	(iii) Trade payables	18		
	(iiia) Total outstanding dues of micro enterprises and small enterprise		18.76	4.09
	(iiib) Total outstanding dues of creditors other than micro enterprises and small enterprises		63.96	36.10
	(b) Other financial liabilities	19	7.77	1.32

UNIINFO TELECOM SERVICES LIMITED

CIN - L64202MP2010PLC024569

Standalone Balance Sheet As at 31st March, 2026

	Particulars	Note No.	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
	(c) Other current liabilities	20	213.56	191.92
	(d) Provisions	21	45.78	23.92
	Current Tax Liabilities (Net)		-	-
	Total -Current Liabilities		**851.06**	**751.86**
	Total Equity and Liabilities		**4182.42**	**4115.56**
	The accompanying notes 1 to 55 form an integral part of financial statements	**1-55**		

For and on behalf of the Board of Directors of
Uniinfo Telecom Services Limited

Kishore Kumar Bhuradia
(Managing Director)
(DIN : 03257728)

Pranay Kumar Parwal
(Director)
(DIN : 03257731)

As per our report of even date
For ABMS & Associates
Chartered Accountants
FRN: 030879C

Abhay Sharma
Partner
M.NO. 411569
Date: 30th May 2026
Place: Indore

Brijesh Kumar Shrivastava
(Chief Financial Officer)
(M. No 72402)

Pushpendra Patel
(Company Secretary)
(M. No A63682)

UNIINFO TELECOM SERVICES LIMITED
CIN - L64202MP2010PLC024569
Standalone Profit and Loss Statement For the Year Ended 31st March, 2026

	Particulars	Note No.	Year ended 31st March, 2026 Rs. in Lakh	Year ended 31st March, 2025 Rs. in Lakh
I	**Income**	**22**		
	Revenue from operations :		4351.76	3334.25
			4351.76	**3334.25**
II	**Other Income**	23	5.37	3.57
III	**Total Income (I + II)**		**4357.13**	**3337.82**
IV	**Expenses**			
	Cost of Materials	24	496.88	389.08
	(Increase)/decrease in Work-In-Process	25	(105.69)	113.44
	Employee benefits expense	26	1538.71	1434.61
	Finance Costs	27	58.86	47.13
	Depreciation and Amortisation and Impairment	28	73.56	92.42
	Other expense	29	2390.51	1344.01
	Total Expense		**4452.83**	**3420.69**
	Profit Before Exceptional item and Tax		**(95.70)**	**(82.86)**
	Exceptional item	30		
	Gratuity Past Service Cost		51.79	-
	Total-Exceptional Items		**51.79**	**-**
V	**Profit (Loss) before tax (III - IV)**		**(147.49)**	**(82.86)**
VI	**Tax expense:**			
	(1) Current tax		-	-
	(2) Deferred Tax	6	(27.92)	(13.62)
	Total Tax Expense.		**(27.92)**	**(13.62)**
VII	**Profit (Loss) for the Year from continuing operations (V - VI)**		**(119.57)**	**(69.24)**
VIII	**Other Comprehensive Income**			
A	**Items that will not be reclassified to profit or loss :**			
(i)	Remeasurement of the defined benefit plans;		19.59	45.14
(ii)	Income tax relating to items that will not be reclassified to profit or loss		(4.93)	(11.36)
B	**Items that will be reclassified to profit or loss**			
(i)	**Items that will be reclassified to P&L**		**-**	**-**
(ii)	Income Tax relating to items that will be reclassified to profit or loss		-	-
	Other Comprehensive Income for the year net of Tax (A+B)		**14.66**	**33.78**
IX	**Total Comprehensive Income for the year (VII+VIII)**		**(104.91)**	**(35.47)**
X	**Earnings per equity share of Face Value Rs. 10 each**	44		
	(1) Basic (₹)		(1.12)	(0.65)
	(2) Diluted (₹)		(1.12)	(0.65)
	See accompanying notes to the financial statements	1-55		

As per our report of even date
For ABMS & Associates
Chartered Accountants
FRN: 030879C

Abhay Sharma
Partner
M.NO. 411569
Date: 30th May 2026
Place: Indore

For and on behalf of the Board of Directors of
Uniinfo Telecom Services Limited

Kishore Kumar Bhuradia
(Managing Director)
(DIN : 03257728)

Pranay Kumar Parwal
(Director)
(DIN : 03257731)

Brijesh Kumar Shrivastava
(Chief Financial Officer)
(M. No 72402)

Pushpendra Patel
(Company Secretary)
(M. No A63682)

UNIINFO TELECOM SERVICES LIMITED
CIN - L64202MP2010PLC024569
Standalone Cash Flow Statement for the Year Ended 31st March, 2026

Particulars	Year Ended 31st March 2026 Rs. in Lakh	Year Ended 31st March 2025 Rs. in Lakh
A. Cash flow from operating activities		
Profit before tax	(147.49)	(82.86)
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortization expenses	73.56	92.42
Finance Costs	58.86	47.13
Sundry Balance written off	-	0.63
Finance Income	(5.16)	(3.57)
Loss from Disposal of assets	8.11	-
Impairment of Trade receivables	0.33	2.24
Foreign Exchange (Income)(/Expenses	0.12	-
Gratuity Provision	82.51	24.61
Operating profit before working capital changes	**70.84**	**80.60**
Changes in Operating Assets and liabilities		
Decrease (Increase) in WIP Services	(105.69)	113.44
(Increase)/Decrease in Trade Receivables	102.74	(513.97)
(Decrease)/ Increase in Trade Payables & Other Current Liabilities	64.18	46.01
Decrease/ (Increase) in other financial assets (Current & Non-Current)	23.35	(8.17)
(Decrease)/ Increase in other financial liability (Current & Non-Current)	-	(0.69)
Decrease/ (Increase) in other current assets	(13.90)	(28.63)
Cash generated from Operations	**141.53**	**(311.42)**
Income Tax (Paid) /Refund Net	(37.59)	51.95
Net cash flow from operating activities	**103.94**	**(259.46)**
B. Cash flow from investing activities		
Purchase for Property plant and equipment (Including Capital WIP)	(82.77)	(45.50)
Interest Received	5.16	3.57
Net cash flow from investing activities	**(77.60)**	**(41.93)**
C. Cash flow from financing activities		
Payment of Lease Liabilities obligations	(5.10)	(12.18)
Change in Bank Balances other than Cash & cash equivalent	(4.18)	(1.29)
Proceeds from Short Term Borrowings (Net)	8.11	359.84
Proceeds from Long Term Borrowings (Net)	34.19	-
Interest Paid	(57.83)	(45.25)
Net cash (used in)/flow from financing activities	**(24.82)**	**301.13**
Net (Decrease)/increase in cash and cash equivalents (A+B+C)	**1.52**	**(0.27)**
Cash and cash equivalents at the beginning of the Year	**1.61**	**1.88**
Cash and cash equivalents at the end of the Year	**3.13**	**1.61**

* The above cash flow statement has been prepared under the "Indirect Method" as set out in the IndAs 7, "Statement of Cash Flow".

COMPONENT OF CASH & CASH EQUIVALENTS:	As at 31st March 2026	As at 31st March 2025
Balance with banks:		
On Current Accounts	0.19	0.20
Cash on Hand:	2.94	1.41
	3.13	**1.61**

Notes forming part of standalone statement 1-55

For and on behalf of the Board of Directors of Uniinfo Telecom Services Limited

As per our report of even date
For ABMS & Associates
Chartered Accountants
FRN: 030879C

Kishore Kumar Bhuradia
(Managing Director)
(DIN : 03257728)

Pranay Kumar Parwal
(Director)
(DIN : 03257731)

Abhay Sharma
Partner
M.NO. 411569
Date: 30th May 2026
Place: Indore

Brijesh Kumar Shrivastava
(Chief Financial Officer)
(M. No 72402)

Pushpendra Patel
(Company Secretary)
(M. No A63682)

UNIINFO TELECOM SERVICES LIMITED
Statement of Changes in Equity for the period ended March 2026

A. Equity Share Capital

Balance at the beginning of reporting period as on 1st April 2025	Changes in Equity share capital during the year 2025-26	Balance at the end of reporting period as on 31st March 2026
1069.31	**-**	**1069.31**

B. Other Equity **(Rupees. In Lakh)**

			Reserve and Surplus			Other Comprehensive Income			
	Share Application money pending allotment	Equity Component of Compound Financial Instruments	Securities Premium Reserves	Retained Earnings	Debt instruments through other comprehensive Income	Equity instruments through other comprehensive Income	Other	Exchange Differences on translating the financial statements of a foreign operation	Total
31st March 2026									
Balance at the beginning of reporting period as on 1st April 2025	-	-	1615.74	637.49			-		2253.23
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-		-
Restated balance at the beginning of reporting period	-	-	1615.74	637.49	-	-			2253.23
Profit / (Loss) for the year				(119.57)					(119.57)
Re-measurement s employee benefits through OCI				14.66			(+)14.66 (-)14.66		14.66
Dividends									-
Transferred to Retained Earnings									-
Any other change									-
Balance at the end of reporting period as on 31st March 2026	-	-	**1615.74**	**532.58**					**2148.32**

***OCI-Other represents remeasurement of defined benefit plans which is transferred to retained earnings**

Equity Share Capital

Balance at the beginning of reporting period as on 1st April 2024	Changes in Equity share capital during the year 2024-25	Balance at the end of reporting period as on 31st March 2025
1069.31	**-**	**1069.31**

B. Other Equity **(Rupees. In Lakh)**

			Reserve and Surplus			Other Comprehensive Income			Total
	Share Application money pending allotment	Equity Component of Compound Financial Instruments	Securities Premium Reserve	Retained Earnings	Debt instruments through other comprehensive Income	Equity instruments through other comprehensive Income	Other	Exchange Differences on translating the financial statements of a foreign operation	
31st March 2025									
Balance at the beginning of reporting period as on 1st April 2024	-	-	1615.74	708.28	-	-	-		2324.02
Changes in accounting policy or prior period errors	-	-	-	-					-
Restated balance at the beginning of reporting period	-	-	1615.74	708.28					2324.02
Profit / (Loss) for the year				(69.24)					(69.24)
Re-measurement s employee benefits through OCI				33.78			(+)33.78 (-)33.78		33.78
Dividends									-
Transferred to Retained Earnings									-
Any other change									-
Balance at the end of reporting period as on 31st March 2025	-	-	**1615.74**	**672.82**					**2288.56**

***OCI-Other represents remeasurement of defined benefit plans which is transferred to retained earnings**

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Note	Particulars
1.00	**Corporate information**
	Uniinfo Telecom Services Limited is a public limited company domiciled in India and has also got listed on the National Stock Exchange - SME Emerge Platform on 15th March, 2018, subsequently migrated on main board on 12th January 2022. The Company is engaged in rendering technical services relating to telecom network optimization, network planning, drive test, survey services etc to OEM's and telecom operators. The company has also ventured into EV charging station infrastructure business and E-Surveillance projects.
	The Company has Two Overseas Subsidiaries namely
	1. Uni Info Telecom Services (Private) Limited Sri Lanka
	2. Uniinfo Technologies QFZ LLC - Qatar
	Uniinfo Telecom Services (Private) Sri lanka was incorporated on 17.08.2020 with a prime object to be Technical Services provider for Information technology industry at Sri Lanka but till 31.03.2026 the company has neither commenced its business nor Parent Company i.e. Uniinfo Telecom Services Limited has made/infused any Capital investment in it. However no business activities operation in the company have started till date.
	Uniinfo Technologies QFZ LLC - Qatar was incorporated on 16th September 2021 with a prime object to be Technical Services provider for Information technology industry at Qatar but till 31.03.2026 the company has neither commenced its business nor Parent Company i.e. Uniinfo Telecom Services Limited has made/infused any Capital investment in it.However no business activities operation in the company have started till date.
2.01	**Material Accounting Policies**
A	**Statement of Compliance:**
	These financial statements of the company have been prepared in accordance with Indian accounting standard (IND AS) notified under companies (Indian Accounting standard) Rules 2015 as amended from time to time and presentation requirements of division II of schedule III to the Companies Act 2013 (Ind-AS compliant Schedule III)
B	**Basis of Preparation and Presentation**
	The Financial statements have been prepared on the going concern basis at historical cost convention on the accrual basis except for assets and liabilities which have been measured as indicated below :
	(i) Certain financial assets and liabilities at fair value
	(ii) Employee's defined benefit plan measured as per actuarial valuation
C	**Functional and Presentation currency**
	These financial statements of the Company are prepared as per Ind-AS financial statements. Company's financial statements are presented in Indian Rupee (INR), which is also its functional currency and all the values are rounded to the nearest lakhs except as otherwise indicated.
2.02	**Use of estimates /Key sources of estimation:**
	The preparation of financial statements in conformity with Ind AS requires that the management of the Company makes estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as of the date of the financial statements. The estimates and underlying assumptions made by management are explained under respective policies. Revisions to accounting estimates include useful lives of property, plant and equipment & intangible assets, allowance for expected credit loss, future obligations in respect of retirement benefit plans, expected cost of completion of contracts etc. Difference, if any, between the actual results and estimates is recognised in the period in which the results are known.
	Classification of Assets and Liabilities as Current and non Current :
	The Company presents assets and liabilities in the balance sheet based on current/non current classification based on operating cycle
	An asset is treated as current when it is:
	a. Expected to be realized or intended to be sold or consumed in normal operating cycle:
	b. Held primarily for the purpose of Trading
	c. Expected to be realized within twelve months after the reporting period.

UNIINFO TELECOM SERVICES LIMITED Notes forming part of the financial statements	
Note	**Particulars**
	or
	d. Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at lease twelve months after the reporting period
	All other assets are classified as non current
A	**Liability is current when :**
	a. it is expected to be settled in normal operating cycle.
	b. it is held primarily for the purpose of Trading
	c. it is due to be settled within twelve months after the reporting period
	or
	d. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period
	All other Liabilities are classified as non-current
	Deferred Tax Assets and Deferred Tax Liabilities are classified as non-Current Assets and Liabilities
	The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The company has identified twelve months as its operating cycle
2.03	**Cash and cash equivalents**
	Cash comprises cash on hand, demand deposits with banks, Mutual Funds. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.
2.04	**Trade Receivables:**
	Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business. If the receivable is expected to be collected within a period of 12 months or less from the reporting date (or in the normal operating cycle of the business, if longer), they are classified as current assets otherwise as non-current assets.
	Trade receivables are measured at their transaction price unless it contains a significant financing component in accordance with Ind-AS115 or pricing adjustments embedded in the contract.
	Loss allowance for expected life time is credit loss recognised on initial recognition.
	For trade receivables Company applies 'simplified approach' which requires expected lifetime losses to be recognised from initial recognition of the receivables. The Company uses historical default rates to determine impairment loss on the portfolio of trade receivables. At every reporting date these historical default rates are reviewed and changes in the forward looking estimates are analyzed.
	For other assets, the Company uses 12-month ECL to provide for impairment loss where there is no significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used.
2.05	**Financial instruments**
	A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.
(i)	**Financial assets**
	(i) Initial recognition and measurement
	All financial assets are initially recognised at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets, which are not at fair value through profit or loss are adjusted to the fair value on initial recognition. Purchase and sale of financial asset are recognised using trade date accounting i.e. the date that the Company commits to purchase or sell the asset.
	(ii) Subsequent measurement
	(a) Financial Assets carried at amortised cost (AC)
	A financial asset is subsequently measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect the contractual cash flows and the contractual terms of the financial asset give rise on the specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.
	After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR)

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Note	Particulars
	method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category applies to Trade and other receivables, Security deposits, Other advance, Loan and advances to related parties, Unbilled Income, Interest Receivable etc.
	(b) Financial Assets at Fair Value through Other Comprehensive Income (FVTOCI)
	A financial asset is subsequently measured at Fair Value through other Comprehensive Income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.
	The Company does not have any financial assets which are fair valued through Other Comprehensive Income (FVTOCI).
	(c) Financial Assets at Fair Value through profit or loss (FVTPL)
	A financial asset which is not classified in any of the above categories is subsequently fair valued through profit or loss
	(iii) Equity investments
	All equity investments other than investment in Subsidiaries and Associates are measured at fair value, with value changes recognised in Statement of Profit and loss except for those equity investments for which the Company has elected to present the value changes in 'other comprehensive income
	The Company does not have any equity investments which are fair value through Other Comprehensive Income (FVTOCI)
	The Company makes such election on an instrument by-instrument basis. The classification is made on initial recognition and is irrevocable.
	(iv) Derecognition
	A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised when:
	The rights to receive cash flows from the asset have expired, or
	The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset
	(v) Impairment of financial assets
	The Company assesses impairment based on expected credit loss (ECL) model to the following
	Financial assets at amortised cost
	Financial assets measured at fair value through Profit or Loss Account
	The Company follows simplified approach for recognition of impairment loss allowance. The application of simplified approach does not require the Company to track changes in credit risks. Rather, it recognises impairment loss allowance based on lifetime ECL at each reporting date, right from its initial recognition.
	The Company uses historical cost experience to determine the impairment loss allowance on the portfolio of trade receivables. At every reporting date, the historically observed default rates are updated and changes in the forward looking estimates are analysed
	For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the Company reverts to recognising impairment loss allowance based on 12-month ECL
B	**Financial liabilities**
	(i) Initial recognition and measurement
	Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.
	All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.
	The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Note	Particulars
	guarantee contracts and derivative financial instruments.
	(ii) Subsequent measurement
	The measurement of financial liabilities depends on their classification, as described below:
	(a) Financial liabilities at fair value through profit or loss
	Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.
	Gains or losses on financial liabilities held for trading are recognised in the profit or loss.
	Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk is recognised in OCI. These gains/ loss are not subsequently transferred to Profit and Loss. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit and loss. The Company has not designated any financial liability as at fair value through profit or loss.
	(b) Loans and borrowings
	After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised
	Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.
2.06	**Trade Payables**
	"These amounts represent liabilities for goods and services provided to the company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid within
	30 to 120 days of recognition. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at fair value and subsequently measured at amortised cost using effective interest method."
	(c) Financial guarantee contracts
	Financial guarantee contracts issued by the Company are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.
	(iii) Derecognition
	A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another, from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.
	(iv) Reclassification of financial assets
	The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model.
2.07	**Cash flow statement**
	Cash flows are reported using the indirect method, whereby profit /(loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Note	Particulars
	operating, investing and financing activities of the Company are segregated based on the available information.
2.08	**(A) Revenue recognition**
	Revenue is recognised when the Company satisfies the performance obligation by transferring the promised services to the customers. Services are considered as performed when the customer obtains control, whereby the customer gets the ability to direct the use of such services and substantially obtains all benefits from services. When there is uncertainty as to measurement or ultimate collectability, revenue recognition is postponed until such uncertainty is resolved. Revenue is measured based on the transaction price which is the fair value of the consideration received or receivable, stated net of discounts, returns and taxes. Transaction price is recognised based on the price specified in the contract. Accumulated experience is used to estimate and provide for the discounts / right of return, using the expected value method.
	(B) Revenue from Operation.
	(a) Revenue from sale and trade goods included contract for supply is recognised when the control of the same is transferred to the customer and it is probable that the company will collect the consideration to which it is entitled for the exchanged goods.
	(b) Revenue from project related activity :-
	Revenue from contract is recognised over time and is determined with reference to the extent performance obligation has been satisfied. The amount of transaction price allocated to the performance obligation satisfied represents the recoverable cost material during the period plus the margin as agreed with the customer.
	The revenue is recognised to the extent of the transaction price allocated to the performance obligation satisfied. Transaction price is the amount of consideration to which the company expects to be entitled in exchange for transferring goods or services to a customer
2.09	**Other income**
	Interest income on fixed deposits from banks and wholly owned subsidiary are accounted on accrual basis and other income is accounted on receipt basis.
2.10	**Property, Plant and Equipment (PPE)**
(i)	Property, plant and equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.
	On transition to Ind-AS, the company has elected to continue with the carrying value of all of its property, plant equipment's recognised as on 12th January 2022 measured as per previous GAAP, AND use that carrying value as the deemed cost of such property, plant and equipment
(ii)	Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably. In the carrying amount of an item of PPE, the cost of replacing the part of such an item is recognised when that cost is incurred if the recognition criteria are met. The carrying amount of those PPE that are replaced is derecognised in accordance with the derecognition principles.
	Expenses incurred relating to project, are considered as pre-operative during the project development stages and disclosed under capital Work in Progress.
	Advances towards acquisition or construction of PPE outstanding at each reporting date are disclosed as capital advances under ""Other Current Assets""
(iii)	When parts of an item of property, machinery and equipment's have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.
(iv)	Gains or losses arising from derecognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.
(v)	Spare parts procured along with the Plant & Machinery or subsequently which meet the recognition criteria are capitalized and added in the carrying amount of such item. The carrying amount of those spare parts that are replaced is derecognised when no future economic benefits are expected from their use or upon disposal. Other machinery spares are treated as "stores & spares" forming part of the inventory.
(vi)	Impairment of Assets:
	At every reporting date, the company determines whether the provisions should be made for the impairment loss on assets by considering the indications that the carrying amount of the asset exceeds the recoverable amount as per recognition and measurement principles laid down in AS 36 "Impairment of Assets

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Note	Particulars
2.11	**Intangible assets**
(i)	Intangible Assets are stated at cost of acquisition net of recoverable taxes, trade discount and rebates less accumulated amortization /depletion and impairment loss, if any. Such cost includes purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets.
(ii)	Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.
(iii)	Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.
2.12	**Capital Work in Progress**
(i)	Expenditure incurred on assets under construction (including a project) is carried at cost under Capital Work in Progress. Such costs comprises purchase price of asset including import duties and non-refundable taxes after deducting trade discounts and rebates and costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.
(ii)	Cost directly attributable to projects under construction include costs of employee benefits, expenditure in relation to survey and investigation activities of the projects, cost of site preparation, initial delivery and handling charges, installation and assembly costs, professional fees, expenditure on maintenance and up-gradation etc. of common public facilities, depreciation on assets used in construction of project, interest during construction and other costs if attributable to construction of projects. Such costs are accumulated under "Capital Works in Progress" and subsequently allocated on systematic basis over major assets, other than land and infrastructure facilities, on commissioning of projects.
(iii)	Capital expenditure incurred for creation of facilities, over which the Company does not have control but the creation of which is essential principally for construction of the project is capitalized and carried under "Capital work in progress" and subsequently allocated on systematic basis over major assets, other than land and infrastructure facilities, on commissioning of projects, keeping in view the "attributability" and the "Unit of Measure" concepts in Ind AS 16- "Property, Plant & Equipment". Expenditure of such nature incurred after completion of the project, is charged to Statement of Profit and Loss.
2.13	**Depreciation and amortization**
	Depreciation has been provided on the Written Down Value method as per the rates based on useful life as prescribed in 'Part C' of Schedule-II of the Companies Act 2013. Intangible assets are amortised on SLM basis over their estimated useful life's.

Assets Block	Estimated Useful life in year	Useful life as per Schedule II in year
Plant and Machinery	15	15
Furniture & Fixtures	10	10
Office Equipment	5	5
Computer	3	3
Motor Vehicle	6	6

Note	Particulars
2.14	**Inventories**
	Inventories in respect of raw material, components, construction are valued at lower of cost and net realizable value based on FIFO Basis.
	Work in progress value is valued at cost and it includes all direct costs and applicable production overheads to bring the goods to the present location and condition.
	Project inventory forms part of inventory until the time of sale/ installation at the place of customer.
2.15	**Work in Progress under Service Contracts**
	Work in progress are valued at Lower of specifically identifiable cost or net realisable value.
2.16	**Foreign Currency Transactions**
	Foreign transactions denominated in foreign currency are normally recorded at the exchange rate prevailing to at the time of transaction.
	Monetary items denominated in foreign currency remaining unsold at the end of year are translated at the year end rate. On monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Note	Particulars
	the transaction.
	The exchange differences for the period end balances are recorded at a group level and are reversed at the beginning of the next accounting period..
	Any income or expenditure on account of exchange rate difference either or unsold or on transaction is recognised in the Profit and Loss Account.
2.17	**Forward and Options Contract in Foreign Currency**
	The Company does not uses Foreign Exchange Forward and Options Contract to hedge its exposure to movements in Foreign Exchange Rates. The use of this Foreign Exchange and Options Contracts reduce the risk or cost to the Company and the company does not use those for trading or speculation purposes. Forward and options contracts are fair valued at each reporting date. The resultant gain or loss from these transactions are recognised in the Statement of Profit and Loss. Forward and Option Contracts are fair valued at each reporting date.
2.18	**Employee benefits**
	Short Term Employee Benefits
	The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by the employees are recognised as an expense during the year when the employees render the services.
	Post-Employment Benefits
	Defined Contribution Plan
	A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund, Pension Scheme. The Company's contribution is recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service
	Defined Benefit Plan
	The liability in respect of defined benefit plans and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employees 'services.
	Re-measurement of defined benefit plans in respect of post-employment and other long term benefits are charged to the other Comprehensive Income.
	Expenses for defined benefit gratuity payments plans are calculated as at the balance sheet date by actuaries appointed by the company in the manner that distributes expenses over the employees working life. The company according to the gratuity liability amount as determined by the actuary account for the said liability in the books and considered as expenditure at the end of the year
	These commitments are valued at the present value of the expected future payment with consideration for calculate future salary increase using a discounted rate corresponding to the interest rate estimated by the actuary with a remaining term i.e. almost equivalent to the average balance working period of employees.
	The service cost and the net interest cost are charged to the statement of profit and loss. Actuaries gain and losses arise due to remeasurement as result of the actual expenses and assumed parameters and changes in the assumptions used for valuation are recognised in the Other Comprehensive Income (OCI)
2.19	**Borrowing costs**
a.	Borrowing costs, less any income on the temporary investment out of those borrowings, that are directly attributable to acquisition of an asset that necessarily takes a substantial period of time to get ready for its intended use are capitalized as a part of the cost of that asset.
	Borrowing are initially required at fair value, net of transaction cost incurred. Borrowing are subsequently measured at amortised cost
	Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.
b.	Other borrowing costs are recognised as expense in the period in which they are incurred.

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Note	Particulars
2.20	**Segment reporting**
	As per the definition of Business Segment and Geographical Segment contained in (Ind AS)108 "Segment Reporting", the Company's operation comprises of Installation, testing and commissioning services to clients in telecom, EV charging infrastructure and E-surveillance and incidental activities thereto, there is neither more than one reportable business segment nor more than one reportable geographical segment, and, therefore, segment information as per (Ind AS) 108 is not required to be disclosed.
2.21	**Taxes on income**
a.	**Current Tax:** Provision is made for income tax, under the tax payable method, based on the liability as computed after taking credit for allowances, exemptions, and MAT credit entitlement for the year. Adjustments in books are made only after the completion of the assessment. In case of matters under appeal, due to disallowances or otherwise, full provision is made when the Company accepts the said liabilities.
	Taxes on income
a.	Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate. The Company offsets current tax assets and current tax liabilities and presents the same net if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities.
	'Deferred tax:
b.	Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the balance sheet and the corresponding tax bases used in the computation of taxable profit and thereafter a deferred tax asset or deferred tax liability is recorded for temporary differences, namely the differences that originate in one accounting period and reverse in another. Deferred tax is measured based on the tax rates and tax laws enacted or substantively enacted at the Balance Sheet date. Deferred tax asset is recognised only to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized. Carrying value of deferred tax asset is adjusted for its appropriateness at each balance sheet date
	Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity
	The Company offsets and the deferred tax assets and deferred tax liabilities and presents the same net if the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority.
2.22	**Earnings per share**
	Basic earnings per share is computed by dividing the profit /(loss) after tax for the year attributable to equity shareholders of the company (including the post tax effect of extraordinary items, if any) by the number of weighted average equity shares outstanding during the year. Diluted earning per share is calculated by dividing net profit attributable to equity share holders (after adjustment for diluted earnings) by average number of weighted equity outstanding during the year
2.23	**Provisions contingent Liabilities and Contingent Assets**
	Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event. It is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are discounted using equivalent period government securities interest rate. Unwinding of the discount is recognised in the statement of profit and loss as a finance cost. Provisions are reviewed at each balance sheet date and are adjusted to reflect the current best estimate. Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made. Information on contingent liability is disclosed in the Notes to the Financial Statements. Contingent assets are not recognised. However, when the realisation of income is virtually certain, then the related asset is no longer a contingent asset, but it is recognised as an asset.

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Note	Particulars
	Commitments
	Commitments are future liabilities for contractual expenditure, classified and disclosed as follows:
(i)	estimated amount of contracts remaining to be executed on capital account and not provided for;
(ii)	uncalled liability on shares and other investments partly paid;
(iii)	funding related commitment to subsidiary, associate and joint venture companies; and
(iv)	other non-cancellable commitments, if any, to the extent they are considered material and relevant in the opinion of management.
	Other commitments related to sales/procurements made in the normal course of business are not disclosed to avoid excessive details.
2.24	**Leases**
	The Company has adopted Ind AS 116 on leases. The Company's lease asset classes primarily consist of leases for Buildings. The Company assesses whether a contract is or contains a lease, at inception of a contract.
	A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:
	(i) the contract involves the use of an identified asset
	(ii) the Company has substantially all of the economic benefits from use of the asset through the period of the lease and
	(iii) the Company has the right to direct the use of the asset.
	At the date of commencement of the lease, the Company recognises a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and leases of low value assets. For these short-term and leases of low value assets, the Company recognises the lease payments as an operating expense on a straight-line basis over the term of the lease.
	The right-of-use assets are initially recognised at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses, if any. Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset.
	The lease liability is initially measured at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made.
	A lease liability is remeasured upon the occurrence of certain events such as a change in the lease term or a change in an index or rate used to determine lease payments. The remeasurement normally also adjusts the leased assets
	Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.
2.25	**Recent Accounting Pronouncements:**
	Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Ind AS Rules as issued from time to time. There is no such notification which would have been applicable from 1st April, 2024.

UNIINFO TELECOM SERVICES LIMITED

NOTE NO. '3'
Property, Plant and Equipment & Capital Work In progress **(Rs. In Lakh)**

Sr. No.	Description of Assets	GROSS CARRYING AMOUNT				DEPRECIATION			Impairment		Net Carrying Amount	
		As on 01.04.2025	Additions	Deductions	Total as at 31.03.2026	As at 01.04.2025	During The Year	Disposal	Up to 31.03.2026	Total as at 31.03.2026	As at 31.03.2026	Aa at 31.03.2025
1	Plant and Equipment	716.11	101.83	21.61	796.33	447.09	58.95	15.69	-	490.34	305.99	269.03
2	Furniture and Fixtures	70.37	-	-	70.37	51.35	4.92		-	56.27	14.10	19.02
3	Vehicle	22.00	-	-	22.00	20.90	-		-	20.90	1.10	1.10
4	Office Equipment	13.96	1.61	-	15.56	12.18	1.12		-	13.31	2.26	1.77
5	Computers	105.68	2.18	43.90	63.96	95.53	4.68	41.70	-	58.50	5.46	10.16
	Total Rs.	**928.12**	**105.61**	**65.51**	**968.22**	**627.04**	**69.67**	**57.40**	-	**639.32**	**328.91**	**301.08**
	Previous Year Rs.	**953.77**	**27.81**	**53.46**	**928.12**	**594.26**	**75.53**	**32.03**	**10.72**	**627.04**	**301.08**	**359.51**

Notes :-

(i) All property, plant and equipment are held in the name of the company.

(ii) Plant and machinery, Furniture and Fixtures, Electric installations has been pledged/hypothecated as security by the company {refer note no.18}

(iii) All the immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the Company.

Particulars	As at 31st March, 2026 Rs. in Lakh	As at 31st March, 2025 Rs. in Lakh
Note No. '4'		
Right of Use Assets		
Gross Carrying value	6.81	12.99
Addition	-	-
Disposal	-	-
Depreciation		
Addition	3.89	6.18
Disposal	-	-
Accumulated Impairment	**-**	**-**
Net Carrying value	**2.92**	**6.81**
TOTAL	**2.92**	**6.81**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '5'		
Non current Assets: Financial Assets - Others		
Unsecured security deposits, considered good:		
Security Deposit - Govt. Departments :		
- Govt. Departments (Bank FD including accrued Interest)	3.77	3.53
- Fixed Deposit More than 12 Month -Security	-	5.26
TOTAL	**3.77**	**8.79**

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Particulars	As at 31st March, 2026 Rs. in Lakhs	As at 31st March, 2025 Rs. in Lakhs
Note No. '6'		
A-DEFERRED TAX ASSETS (NET)		
Tax effect of items constituting Deferred Tax Assets		
- On difference between book balance and tax balance of PPE	28.76	29.12
- Other items giving rise to temporary deductible differences	192.22	163.94
Remeasurement of employee benefit (OCI)	(4.93)	
TOTAL DEFERRED TAX ASSETS (A)	**216.05**	**193.06**
B-DEFERRED TAX LIABILITIES (NET)	**-**	**-**
TOTAL DEFERRED TAX LIABILITIES-B	**-**	**-**
NET DEFERRED TAX ASSETS (NET) (A-B)	**216.05**	**193.06**
TOTAL	**216.05**	**193.06**
NET DEFERRED TAX ASSETS RECOGNIZED IN PROFT AND LOSS	**(22.99)**	**(13.62)**

Disclosure pursuant to to Ind AS 12 "Income Taxes":
(a) Major components of tax expense/(Income):

S.No.		Particulars	As at 31st March, 2026 Rs. in Lakhs	As at 31st March, 2025 Rs. in Lakhs
1		**Profit or Loss section**		
	i	Current Income Tax		
		Current Income Tax Expenses	-	-
	ii	Deferred Tax :		
		Tax expense on origination and reversal of temporary differences	**(27.92)**	**(13.62)**
		Income tax expense reported in Profit or Loss [(i)+(ii)]	**(27.92)**	**(13.62)**
2		**Other comprehensive income (OCI) Selection:**		
		Items that will not be reclassified to profit or loss in subsequent periods:		
	i	Remeasurement of the defined benefit plans;	-	-
		Income tax relating items that will not be reclassified to Profit of Loss	**(4.93)**	**(11.36)**
	ii	Items to be reclassified to Profit or Loss in subsequent periods		
		(A) Current Tax (Expense) / Income	**-**	**-**
		(B) Deferred Tax	-	-
		Income tax expense reported in the OCI section [(i)+(ii)]	**(4.93)**	**(11.36)**

Components of deferred tax (assets) and liabilities recognised in the Balance Sheet and Statement of Profit and Loss

S.No.	Particulars	As at 31st March, 2026 Rs. in Lakhs	As at 31st March, 2025 Rs. in Lakhs
1.	Difference in book depreciation and income tax depreciation	28.76	29.12
2.	Other temporary deductible differences	40.47	24.63
3.	brought forward unobserved losses	151.55	139.31
4.	Timing difference of assets on Lease and Lease Liabilities	0.20	-
5.	Remeasurement of the defined benefit plans Other Comprehensive Income	(4.93)	-
	Total	**216.05**	**193.06**

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

S.No.	Particulars	As at 31st March, 2026 Rs. in Lakhs	As at 31st March, 2025 Rs. in Lakhs
Note No. '7'			
	Current Assets: Inventories		
	WIP of Projects	2274.10	2168.41
	TOTAL	**2274.10**	**2168.41**

S.No.	Particulars	As at 31st March, 2026 Rs. in Lakhs	As at 31st March, 2025 Rs. in Lakhs
Note No. '8'			
	Current Assets: Financial Assets - Trade receivables		
	Undisputed Trade Receivable-Considered Good	1010.48	1113.66
	Credit Impaired	16.10	15.77
		1026.58	**1129.43**
	Less Allowance for Credit Impaired	16.10	15.77
	TOTAL	**1010.48**	**1113.66**

Footnote
1- Allownace for Credit Impaired

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
- Opening Balance	**15.77**	**13.53**
- Add Allowing during the year	**16.10**	**15.77**
	31.88	29.31
- Less: Bad Debts written off/ Reversal of allowances no longer required	15.77	13.53
- Closing Balance	**16.10**	**15.77**

Working Capital Borrowings are secured by hypothecation of Book debts of the Company (refer note 19-(a)

Note : (a) Neither trade nor other receivables are due from directors or other officers of the company either severally or jointly with any other person, Nor any trade or other receivables are due from firms or private companies respectively in which any director is a partner, a director or a member.

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Ageing of Trade Receivable : Outstanding for following periods from due date of payment as at March 31, 2026

Particulars	Not due	Less Than 6 Month	6 Month 1 Year	1-2 Year	2-3 Year	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	623.35	287.87	56.53	4.65	0.55	53.59	1,026.54
	634.14	*337.89*	*102.54*	*3.12*	*2.28*	*49.47*	*1,129.43*
Undisputed Trade Receivables-which have significant increase in credit risk	-	-	-	-	-	-	-
Undisputed Trade Receivables-Credit Impared	9.04	4.82	1.46	0.04	0.03	0.71	16.10
	8.86	*4.72*	*1.43*	*0.04*	*0.03*	*0.69*	*15.77*
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-	-
Disputed Trade Receivables-which have significant							
increase in credit risk	-	-	-	-	-	-	-
Disputed Trade Receivables-Credit Impared	-	-	-	-	-	-	-
Total	**614.31**	**283.05**	**55.07**	**4.60**	**0.52**	**52.89**	**1,010.44**
	625.28	***333.17***	***101.11***	***3.07***	***2.24***	***48.78***	***1,113.66***

Figure in Italic are for previous year

Particulars	As at 31st March, 2026 Rs. in Lakhs	As at 31st March, 2025 Rs. in Lakhs
Note No. '9'		
-Cash and Cash Equivalents		
Balance with Banks - With Current Accounts	0.19	0.20
Cash on Hand	2.94	1.41
TOTAL	**3.13**	**1.61**

Particulars	As at 31st March, 2026 Rs. in Lakhs	As at 31st March, 2025 Rs. in Lakhs
Note No. '10'		
BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS		
Fixed Deposit with Bank -(Maturity More than 3 Months)	6.97	2.79
TOTAL	**6.97**	**2.79**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '11'		
CURRENT FINANCIAL ASSETS - OTHERS		
(Carried at Amortised Cost, except otherwise stated)		
Security Deposits :-		
- Rent deposits with Landlord	2.45	2.94
- Retention Money RIL	30.12	42.43
- Retention Money JIO BP	21.91	37.85
- Retention Money RJIL	0.88	0.88
- Retention Money TP Solapur	11.74	1.35
TOTAL	**67.10**	**85.44**

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '12'		
OTHER CURRENT ASSETS		
Secured Considered Good:		
Balance with Govt. Department :-		
- VAT Receivable	0.51	0.51
- GST Receivable	40.65	11.09
Advances to Employees for Expenses	41.76	38.65
Advances to Suppliers	20.93	20.06
Capital Advance	-	16.40
Prepaid Expenses	12.34	22.49
Insurance receivable from employee (Net)	7.44	16.93
TOTAL	**123.63**	**126.13**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '13'		
EQUITY SHARE CAPITAL		
Authorised		
12000000.00 Equity Shares of Rs. 10/- each	1200.00	1200.00
[Previous Year : 12000000.00 Equity Shares of Rs. 10/- each]		
TOTAL	**1200.00**	**1200.00**
Issued		
10693120 Equity Shares of Rs 10/- each fully paid-up.	1069.31	1069.31
[Previous Year : 10693120 Equity Shares of Rs. 10/- each]		
TOTAL	**1069.31**	**1069.31**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Subscribed & fully paid up		
10693120 Equity shares of Rs. 10.00/- par value	1069.31	1069.31
(Previous year 10693120 Equity Shares of Rs. 10/- each fully paid up)		
TOTAL	**1069.31**	**1069.31**

01 - Term / Right Attached to the Equity share

(1) The Company has only one class of equity having at par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held if the dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preference amount, in proportion to their shareholding.

(2) In the event of liquidation of the Company, the holders of equity shares shall be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The amount distributed will be in proportion to the number of equity shares held by the shareholders.

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Reconciliation of the number of equity shares outstanding at the beginning and at the end of the year

Particulars	As at 31st March, 2026	As at 31st March, 2025
	Rs. In Lakh	Rs. In Lakh
	(In Nos.)	(In Nos.)
Equity Shares outstanding at the beginning of the year	10,693,120	10,693,120
Equity Share Issued during the Year	-	-
Total	10,693,120	10,693,120
Equity Shares outstanding at the end of the year	10,693,120	10,693,120

(D) The company had issued 66,14,175 Bonus Equity Shares of Rs. 10 each share in the financial year 2017-18, out of securities premium reserve account, in accordance with the provisions of Sec.63 of the Companies Act, 2013.

Details of Shares held by the holding Company / Associate Company and shareholders holding more than 5% shares in the Company.

Name Of Shareholders	As at 31st March, 2026	As at 31st March, 2025
	In Nos.	In Nos.
Kishore Bhuradia	46.16	46.16
Pranay Parwal	6.44	6.44
TOTAL	**52.60**	**52.60**
Name Of Shareholders and Holding in Percentage	**(In %)**	**(In %)**
Kishore Bhuradia	43.17%	43.17%
Pranay Parwal	6.02%	6.02%
TOTAL	**49.19%**	**49.19%**

Shares reserved for issue under options and contracts of commitments for the sale of shares or disinvestment, including the terms and amounts

Name Of Shareholders	As at March 31, 2026		As at March 31, 2025	
	No. of shares held	% of Holding	No. of shares held	% of Holding
Nil	Nil	Nil	Nil	Nil

Terms of any securities convertible into equity/preference shares issued along with the earliest date of conversation in descending order starting from the farthest such date

Name Of Shareholders	As at March 31, 2026		As at March 31, 2025	
	No. of shares held	% of Holding	No. of shares held	% of Holding
Nil	Nil	Nil	Nil	Nil

Calls unpaid (showing aggregate value of calls unpaid by directors and officers):

Name Of Shareholders	As at March 31, 2026		As at March 31, 2025	
	No. of shares held	% of Holding	No. of shares held	% of Holding
Nil	Nil	Nil	Nil	Nil

shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by subsidiaries or associates of the holding company or the ultimate holding company in aggregate :Nil

Shares hold by Director/Promoters/Relatives of the Company / Associates Company

S.No.	Name of Share Holder	As at 31st March, 2026			As at 31st March, 2025		
		No. of shares	% of holding	% of changes	No. of shares	% of holding	% of changes
1.	Kishore Kumar Bhuradia	46.16	43.17%	0.00%	46.16	43.17%	0.00%
2.	Pranay Kumar Parwal	6.44	6.02%	0.00%	6.44	6.02%	0.00%
3.	Anil Kumar Jain	1.84	1.72%	0.00%	1.84	1.72%	0.00%

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '14'		
Other Equity		
(a) Securities Premium		
Balance at the beginning of the year	1615.74	1615.74
Balance at the end of the year	**1615.74**	**1615.74**
(b) Retained Earnings		
Balance at the beginning of the year	602.02	637.49
Add profit of the year	(119.57)	(69.24)
Remeasurement of the defined benefit plans; (Net)	14.66	33.78
Retained Earnings Total	**497.12**	**602.02**
Balance at the end of the year	**497.12**	**602.02**
Total Reserve & Surplus	**2112.85**	**2217.76**
Total (a+b)	**2112.85**	**2217.76**

Note- Securities Premium is created to record premium received on issue of shares. The Reserve is utilised in accordance with the provisions of the Companies Act, 2013.

Retained earnings: Retained earnings represent the amount of accumulated earnings of the Company, re-measurement differences on defined benefits plans, gains / (losses) on common control transactions and any transfer from general reserve.

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '15'		
NON-CURRENT FINANCIAL LIABILITIES - BORROWINGS		
(Carried at Amortised Cost, except otherwise stated)		
-Secured		
From Banks	-	-
- ICICI Bank Limited	34.19	-
TOTAL of (A)	**34.19**	**-**

The Company has availed a secured term loan of 53.35 lakhs from ICICI Bank carrying an interest rate of 8.25% per annum. The loan is repayable in monthly instalments in accordance with the repayment schedule agreed with the Bank.

The loan is secured against the assets/security provided to ICICI Bank as stipulated under the terms of the loan agreement.

The outstanding loan amount payable within twelve months from the reporting date is classified as Current Borrowings, and the balance payable thereafter is classified as Non-Current Borrowings.

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '16'		
NON-CURRENT PROVISIONS		
Provision For Employee Benefit -		
(Gratuity & Other employee benefits)	115.01	73.96
TOTAL	**115.01**	**73.96**

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '17'		
CURRENT FINANCIAL LIABILITIES - BORROWINGS		
(Carried at Amortised Cost, except otherwise stated)		
Loans Repayable on Demand from Banks		
Secured		
Working Capital Borrowings- Rupee Loans		
- ICICI Bank Limited	486.43	489.42
- Short Term Borrowing Current	11.09	-
(Current maturities of long term Borrowing)		
TOTAL	**497.52**	**489.42**

Terms & conditions of Cash Credit Limit from ICICI Bank Limited :-

Note : There is no default, as at the balance sheet date, in repayment of any of above Loans

a. Cash Credit Loan (Working Capital Loan) from ICICI Bank carries interest @ RR 6.00 +3.00 % i.e. 9.00 % . However, the facilities are available for the period of 12 months subject to review at periodical intervals wherein the facilities may be continued/ cancelled/reduced depending upon the conduct and utilisation of facilities. Further, others conditions, in detailed, are mentioned in the sanction letter issued by the ICICI Bank Limited. Further, the loans have been guaranteed by the by personal guarantee of Directors and their Relatives. the limits has been sanctioned against book debts and other current assets of the company

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '18'		
Current liabilities: Financial liabilities-TRADE PAYABLES		
Total outstanding dues of Micro and Small Enterprises	18.76	4.09
Total outstanding dues of creditors other than Micro and Small Enterprises	63.96	36.10
TOTAL	**82.73**	**40.19**
(b) Information as required to be furnished as per section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) for the year ended March 31, 2026 is given below. This information has been determined to the extent such parties have been identified on the basis of information available with the company.		
Principal amount and interest due thereon remaining unpaid to any supplier covered under MSMED Act :		
Principal	18.76	4.09
Interest	-	-
The amount of interest paid by the buyer in terms of section 16, of the MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006	-	-
The total dues of Micro and Small Enterprises which were outstanding for more than stipulated period are ` Nil (March 31, 2026 : ` Nil)	-	-

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Ageing Trade Payable :

March 31, 2026	**< 1 Year**	**1-2 Year**	**2-3 Year**	**> 3 Year**	**Total**
Undisputed					
MSME	18.76	-	-	-	18.76
	4.09	-	-	-	*4.09*
Other Than MSME	60.84	2.03	0.36	0.73	63.96
	35.36	*0.00*	*0.73*	-	*36.10*
Total	**79.61**	**2.03**	**0.36**	**0.73**	**82.73**
	39.46	**-**	***0.73***	**-**	***40.19***

Figure in Italic are for Previous Year.

Particulars	**As at 31st March, 2026 Rupees**	**As at 31st March, 2025 Rupees**
Note No. '19'		
OTHER FINANCIAL LIABILITIES-CURRENT		
Advance Insurance claim received	-	-
Creditors for capital goods	7.77	1.32
TOTAL	**7.77**	**1.32**

Particulars	**As at 31st March, 2026 Rs. In Lakh**	**As at 31st March, 2025 Rs. In Lakh**
Note No. '20'		
OTHER CURRENT LIABILITIES		
Accrued Expenses Related to Employees	135.45	111.09
For Statutory Dues	42.90	35.99
Others Payable (Refer Note No. 20.1)	35.22	44.84
TOTAL	**213.56**	**191.92**

Particulars	**As at 31st March, 2026 Rs. In Lakh**	**As at 31st March, 2025 Rs. In Lakh**
Note No. '20.1'		
Others Payable		
Director Remuneration Payable	5.19	9.86
Expenses Payable	30.02	34.99
TOTAL	**35.22**	**44.84**

Particulars	**As at 31st March, 2026 Rs. In Lakh**	**As at 31st March, 2025 Rs. In Lakh**
Note No. '21'		
CURRENT PROVISIONS		
Provision For Employee Benefit - (Gratuity & Other employee benefits)	45.78	23.92
TOTAL	**45.78**	**23.92**

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Particulars	As at 31st March, 2026	As at 31st March, 2025
	Rs. In Lakh	Rs. In Lakh
Note No. '22'		
REVENUE FROM OPERATION		
Sales and Services		
(i) Revenue from Services (Domestic)	4069.10	3252.53
(ii) Revenue from Trading of Goods (Domestic)	84.00	81.72
(i) Revenue from Services (Export)	198.66	-
TOTAL	**4351.76**	**3334.25**

Particulars	As at 31st March, 2026	As at 31st March, 2025
	Rs. In Lakh	Rs. In Lakh
Note No. '23'		
OTHER INCOME		
Foreign Exchange Difference	0.12	-
Interest on Income Tax Refund	4.46	2.96
Interest on FDR	0.70	0.60
Miscellaneous Income	0.09	-
TOTAL	**5.37**	**3.57**

Particulars	As at 31st March, 2026	As at 31st March, 2025
	Rs. In Lakh	Rs. In Lakh
Note No. '24'		
COST OF MATERIAL CONSUMED		
Materials Consumption		
Opening Stock -	-	
Add: Purchases	496.88	389.08
	-	-
	496.88	389.08
Less : Closing Stock	-	-
TOTAL	**496.88**	**389.08**

Particulars	As at 31st March, 2026	As at 31st March, 2025
	Rs. In Lakh	Rs. In Lakh
Note No. '25'		
Increase/(Decrease) in WIP of Project		
Closing WIP of Project	2274.10	2168.41
Opening WIP of Project	2168.41	2281.85
TOTAL	**105.69**	**(113.44)**

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '26'		
EMPLOYEE BENEFITS EXPENSES		
Salaries, Wages, Bonus etc. *	1428.95	1335.46
Contribution to P.F, E.S.I and Other Statutory Funds	76.38	73.04
Gratuity	31.87	24.61
Staff Welfare expenses	1.51	1.49
TOTAL	**1538.71**	**1434.61**
* Salaries, Wages, Bonus Includes Remuneration to managing director and other whole time director	78.00	78.00

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '27'		
FINANCE COSTS		
Interest on debt and borrowing	56.69	43.33
Finance Cost of Lease Liability	1.03	1.88
Other Borrowing Expenses	1.14	1.92
TOTAL	**58.86**	**47.13**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '28'		
DEPRECIATION AND AMORTISATION EXPENSE		
Depreciation on Property, Plant and Equipment	69.67	75.53
Amortisation on Lease assets	3.89	6.18
Impairment of PPE	-	10.72
TOTAL	**73.56**	**92.42**

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '29'		
OTHER EXPENSES		
Advertisement Charges	0.64	0.39
Auditors' Fees (See Note No : 44)	4.00	4.00
Brokerage	0.26	0.21
Consumable Computer Accessories	0.40	0.35
Consumption of Stores and Spares Parts	4.97	3.08
Conveyance Charges	1.67	1.80
Cost of Services & other operating expenses	2177.59	1162.30
Courier Charges	0.24	0.19
Customer/Supplier Deduction	-	0.97
Director sitting fee	1.20	1.33
Electricity Expenses	3.67	4.28
Freight & Cartage	36.46	32.47
GST Expenses	2.77	-
Impairment on Trade Receivable	0.33	2.24
Insurance (including Rs. 6.25 of a Director key man insurance)	11.59	12.36
Legal & Professional	24.93	21.58
Loss on disposal of assets	8.11	-
Medical Expenses	6.23	5.26
Miscellaneous Expenses	-	0.32
Office Expenses	2.27	2.67
Packaging Charges	-	0.20
Professional Tax	0.03	0.17
Rates & Taxes	0.79	0.10
Rent for Machinery	28.87	15.94
Rent office	25.30	23.84
Repairs & Maintenance	17.49	18.38
ROC Filing Fees	0.08	0.08
Site Training Expenses	13.70	12.91
Software Subscription	6.82	6.77
Stationery & Printing	0.65	0.90
Sundry Balance Written Off	-	0.63
Telephone Expenses	1.25	1.47
Travelling Expenses	8.21	6.82
TOTAL	**2390.51**	**1344.01**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '30'		
Exceptional Expenditure		
EMPLOYEE BENEFITS EXPENSES		
Gratuity – Past Service Cost	51.79	-
TOTAL	**51.79**	**-**

On 21 November 2025, the Government of India notified the provisions of the Labour Codes, which consolidate twenty nine existing labour laws into a unified framework governing employee benefit during and after employment. Among other changes, the Codes introduce a uniform definition of wages and revise certain employee entitlements. The Company has evaluated and disclosed the incremental impact of these changes based on the position presently ascertainable, in line with the guidance issued by the Institute of Chartered Accountants of India. The resulting incremental impact of Rs 51.79 Lakhs, relating to gratuity, has been presented as an exceptional item and primarily arises due to the revised wage definition. The Company continues to monitor the finalisation of Central and State rules, as well as any further clarifications issued by the Government, and will incorporate any additional accounting implications as required in future periods.

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Note 31	Contingent liabilities and commitments (to the extent not provided for)	As at 31st March, 2026	As at 31st March, 2025
(i)	Contingent liabilities		
	(a) Claims against the Company not acknowledged as debt (give details)	NIL	NIL
	(b) Guarantees - Performance Bank Guarantee issued by the bank	5.64	8.05
	(c) Other money for which the Company is contingently liable (give details)	NIL	NIL
(ii)	Commitments		
	(a) Estimated amount of contracts remaining to be executed and (net of advances) to the extent not provided for	NIL	NIL
	Capital Account	-	48.38
	Revenue Account	NIL	NIL
	(b) Uncalled liability on shares and other investments partly paid	NIL	NIL
(iii)	Income Tax Disputed Demand U/S 143 (1) (a) CPC AY YEAR 2018-19	14.09	14.09
	(c) Other commitments	NIL	NIL

Note 32 **Employee benefit obligations :**

The Company has classified various employee benefits as under:

(b). Defined contribution plans

(i) Provident fund

(ii) State defined contribution plans

(iii) Employees' Pension Scheme, 1995

(iv) Employee Deposit Linked Insurance Scheme

The provident fund and the state defined contribution plan are operated by the regional provident fund commissioner Under the schemes, the Company is required to contribute a specified percentage of payroll cost to the retirement benefit schemes to fund the benefits.

The Company has recognised the following amounts in the Statement of Profit and Loss for the year

(Rs. In Lakh)

Particulars	31-March-26	31-March-25
Contribution to provident fund	69.62	65.05
Gratuity	83.65	24.61

c). Post-employment obligation

Gratuity

The Company has a defined benefit plan, governed by the Payment of Gratuity Act, 1972. The plan entitles an employee, who has rendered at least five years of continuous service, to gratuity at the rate of fifteen days basic salary for every completed years of services or part thereof in excess of six months, based on the rate of basic salary last drawn by the employee concerned.

Note 33 **Significant estimates: actuarial assumptions**

Valuations in respect of gratuity have been carried out on the basis of assumptions made through Actuarial as at March 31st 2026 based on the following assumptions

1: At the request of the above stated entity I have performed actuarial valuation associated with the captioned plan for the above stated period and Accounting Standard, in my independent capacity. I am not related to company any manner. The report has been prepared in accordance with applicable provisions to the extent they are relevant and material under the relevant Actuarial Practice Standard (APS).

2.1 (a): Table Showing Changes in Present Value of Obligations:

Period	From: 01-04-2025 To: 31-03-2026	From: 01-04-2024 To: 31-03-2025
Present value of the obligation at the beginning of the period	97.88	107.04
Interest cost	6.85	7.76
Current service cost	25.01	16.85
Past Service Cost	51.79	0.00
Benefits paid (if any)	-1.14	0.00
Actuarial (gain)/loss	-19.59	-33.78
Present value of the obligation at the end of the period	160.79	97.88

2.1 (b): Bifurcation of total Actuarial (gain) / loss on liabilities

Period	From: 01-04-2025 To: 31-03-2026	From: 01-04-2024 To: 31-03-2025
Actuarial gain / loss from changes in Demographics assumptions (mortality)	Not Applicable	Not Applicable
Actuarial (gain)/ loss from changes in assumptions	-54.40	0.82
Experience Adjustment (gain)/ loss for Plan liabilities	34.80	-34.60
Total Actuarial (gain)/ loss	-19.59	-33.78

2.2: Key results :

Period	As on: 31-03-2026	As on: 31-03-2025
Present value of the obligation at the end of the period	160.79	97.88
Fair value of plan assets at end of period	0.00	0.00
Net liability/(asset) recognized in Balance Sheet and related analysis	160.79	97.88
Funded Status - Surplus/ (Deficit)	-160.79	-97.88

2.3 (a): Expense recognized in the statement of Profit and Loss:

Period	From: 01-04-2025 To: 31-03-2026	From: 01-04-2024 To: 31-03-2025
Interest cost	6.85	7.76
Current service cost	25.01	16.85
Past Service Cost	51.79	0.00
Expected return on plan asset	0.00	0.00
Expenses to be recognized in P&L	83.65	24.61

2.3 (b): Other comprehensive (income) / expenses (Remeasurement)

Period	From: 01-04-2025 To: 31-03-2026	From: 01-04-2024 To: 31-03-2025
Cumulative unrecognized actuarial (gain)/loss opening. B/F	-154.00	-120.23
Actuarial (gain)/loss - obligation	-19.59	-33.78
Actuarial (gain)/loss - plan assets	0.00	0.00
Total Actuarial (gain)/loss	-19.59	-33.78
Cumulative total actuarial (gain)/loss. C/F	-173.60	-154.00

2.3 (c): Net Interest Cost

Period	From: 01-04-2025 To: 31-03-2026	From: 01-04-2024 To: 31-03-2025
Interest cost on defined benefit obligation	6.85	7.76
Interest income on plan assets	0	0
Net interest cost (Income)	6.85	7.76

2.4: Experience adjustment:

Period	From: 01-04-2025 To: 31-03-2026	From: 01-04-2024 To: 31-03-2025
Experience Adjustment (Gain) / loss for Plan liabilities	34.80	(34.60)
Experience Adjustment Gain / (loss) for Plan assets	0	0

3.1: Summary of membership data at the date of valuation and statistics based thereon:

Period	As on: 31-03-2026	As on: 31-03-2025
Number of employees	375	393
Total monthly salary	81.50	54.06
Average Past Service(Years)	2.9	2.6
Average Future Service (yrs)	25.3	26.8
Average Age(Years)	32.7	31.2
Weighted average duration (based on discounted cash flows) in years	18	20
Average monthly salary	0.22	0.14

3.2: Actuarial assumptions provided by the company and employed for the calculations are tabulated:

Discount rate	7.50 % per annum	7.00 % per annum
Salary Growth Rate	8.00 % per annum	8.00 % per annum
Mortality	IALM 2012-14	IALM 2012-14
Attrition / Withdrawal Rate (per Annum)	20.00% p.a.	20.00% p.a.

3.3: Benefits valued:

Normal Retirement Age	58 Years	58 Years
Salary	Last drawn qualifying salary	Last drawn qualifying salary
Vesting Period	5 Years of service	5 Years of service
Benefits on Normal Retirement	15/26 * Salary * Past Service (yr).	15/26 * Salary * Past Service (yr).
Benefit on early exit due to death and disability	As above except that no vesting conditions apply	As above except that no vesting conditions apply
Limit	20.00	20.00

3.4: Current Liability (*Expected payout in next year as per schedule III of the Companies Act, 2013) :

Period	As on: 31-03-2026	As on: 31-03-2025
Current Liability (Short Term)*	45.78	23.92
Non Current Liability (Long Term)	115.01	73.96
Total Liability	160.79	97.88

3.5: Effect of plan on entity's future cash flows

3.5 (a): Funding arrangements and funding policy

Not Applicable

3.5 (b): Expected contribution during the next annual reporting period

The Company's best estimate of Contribution during the next year	38.02	26.65

3.5 (c): Maturity profile of defined benefit obligation: Weighted Average

Weighted average duration (based on discounted cash flows) in years	18	20

3.5 (d): Maturity Profile of Defined Benefit Obligation: Maturity analysis of benefit obligations.

01 Apr 2026 to 31 Mar 2027	45.78
01 Apr 2027 to 31 Mar 2028	5.48
01 Apr 2028 to 31 Mar 2029	5.54
01 Apr 2029 to 31 Mar 2030	6.42
01 Apr 2030 to 31 Mar 2031	5.60
01 Apr 2031 Onwards	91.98

3.6: Sensitivity Analysis: Significant actuarial assumptions for the determination of the defined benefit obligation are discount rate and expected salary increase rate. Effect of change in mortality rate is negligible. Please note that the sensitivity analysis presented below may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumption would occur in isolation of one another as some of the assumptions may be correlated. The results of sensitivity analysis are given below:

Period	As on: 31-03-2026
Defined Benefit Obligation (Base)	1,60,79,183 @ Salary Increase Rate : 8%, and discount rate :7.5%
Liability with x% increase in Discount Rate	1.55; x=1.00% [Change (4)%]
Liability with x% decrease in Discount Rate	1.67; x=1.00% [Change 4%]
Liability with x% increase in Salary Growth Rate	1.67; x=1.00% [Change 4%]
Liability with x% decrease in Salary Growth Rate	1.55; x=1.00% [Change (4)%]
Liability with x% increase in Withdrawal Rate	1.60; x=1.00% [Change (1)%]
Liability with x% decrease in Withdrawal Rate	1.62; x=1.00% [Change 1%]

3.7: Reconciliation of liability in balance sheet

Period	From: 01-04-2025 To: 31-03-2026	From: 01-04-2024 To: 31-03-2025
Opening gross defined benefit liability/ (asset)	97.88	107.04
Expenses to be recognized in P&L	83.65	24.61
OCI- Actuarial (gain)/ loss-Total current period	-19.59	-33.78
Benefits paid (if any)	-1.14	0.00
Closing gross defined benefit liability/ (asset)	160.79	97.88

The above defined benefit gratuity plan is administrated 100% by making Provision

Defined benefit liability and employer contribution: The Company will pay demand raised by as the employee concerned towards gratuity liability on time to time basis to eliminate the deficit in defined benefit plan.

Note 34 **Where the Company is a lessee:**

The Company has taken various assets on lease such as, office premises. Generally, leases are renewed only on mutual consent and at a prevalent market price and sub-lease is restricted.

Class of assets	Depreciation for the year		Additions during the year		Carrying amount	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Offices premises	3.89	6.18	-	-	2.92	6.81

Note 35 There are no amounts due and outstanding to be credited to Investor Education & Protection Fund as at March 31, 2026 as the company has not declared any dividend

Note 36 **Details on derivatives instruments and unhedged foreign currency exposures : NIL**

Note 37 Segment information : -As per the definition of Business Segment and Geographical Segment contained in (Ind AS)108 **"Segment Reporting",** the Company's operation comprises of Installation, testing and commissioning services to clients in telecom, EV charging infrastructure and E-surveillance and incidental activities thereto, there is neither more than one reportable business segment nor more than one reportable geographical segment, and, therefore, segment information as per (Ind AS) 108 is not required to be disclosed.. (Previous Year-NIl)

Information about major customers :-

During the year ended 31st March 2026 and 2025 respectively revenue from transactions with a single external customer amount to 10 percent or more of the Company revenues are as under :

31-03-2026			(Rs. in Lakh)
S.No.	**Name of Customer**	**Revenues**	**% of the revenues**
1	Nokia Solutions & Networks India Pvt Ltd	1314.02	30.20%
2	Bharti Airtel Limited	1168.80	26.86%
3	Reliance BP Mobility Limited	398.15	9.15%
	Total	**2880.96**	

31-03-2025			(Rs. in Lakh)
S.No.	**Name of Customer**	**Revenue**	**% of the revenue**
1	Nokia Solutions & Networks India Pvt Ltd	1140.64	34.21%
2	Reliance BP Mobility Limited	387.86	11.63%
3	Reliance Industries Limited	347.68	10.43%
	Total	**1876.18**	

Note 38 **Related party transactions**

38.1 **Details of related parties:**

Description of Relationship	Names of related parties
Key Management Personnel (KMP)	Mr. Kishore Bhuradia-Managing Director Mr. Pranay Parwal-Director Mr. Anil Jain-Director Mr. Brijesh Kumar Shrivastava (CFO) Mr. Pushpendra Patel-Company Secretary
Independent Directors	Mrs. Sudha Rathi-Independent Director Mr. Prakash Chandra Chhajed-Independent Director Mr. Manish Sharma-Independent Director
Relatives of KMP	Mrs. Nirmala Bhuradia Mrs. Rekha Jain
Subsidiaries of the Company	1. Uniinfo Telecom Services (Private) Limited Sri lanka (wholly owned subsidiary), was incorporated on 17th August 2020. till 31.03.2026 the company has not commenced its business. 2. Uniinfo Technologies QFZ LLC - Qatar (wholly owned subsidiary), was incorporated on 16th September 2021 till 31-03-2026 the company has not commenced its business parents company i.e. Uniinfo Telecom Services Limited has committed of Invest Rs 1000000.

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

(Rs. In Lakh)

38.2	Particulars	Year Ended 31st March 2026 KMP	Relatives of KMP	Subsidiary of the Company	Year Ended 31st March 2025 KMP	Relatives of KMP	Subsidiary of the Company
	Remuneration to Key Managerial Personnel -Short Term Employee Benefit	78.00	-	-	78.00	-	-
	KMP'S Remuneration	21.79	-	-	21.56	-	-
	Director Sitting Fee	1.20	-	-	1.33	-	-
	Key Man Life Insurance Premium	5.30	-	-	6.25	-	-
	Lease Payments	-	5.10	-	-	4.86	-
	Guarantees and collaterals	497.52	497.52	-	489.42	489.42	-
	Balances outstanding at the end of the year						
	Director Remuneration Payable	-	5.19	-	9.86	-	-
	KMP'S Remuneration Payable	-	1.68	-	1.67	-	-

Note 39 **Disclosure as specified in Schedule V of SEBI (listing Obligation and Disclosure Requirements) Regulation 2015:**

(Rs. In Lakh)

Name of the Loanee	31-03-2026		31-03-2025	
	Maximum amount During the year	Outstanding as at March 31, 2026	Maximum amount During the year	Outstanding as at March 31, 2025
Nil	-	-	-	-

Note 40 **Disclosure u/s 186(4) of the Companies Act, 2013:**

(Rs. In Lakh)

	Particulars of loans given:-	31-03-2026			31-03-2025		
	Name of the Loanee	Loan given During the Financial year	Loan repaid/ waived During the Financial year	Outstanding Balance at The year end	Loan given During the Financial year	Loan repaid During the Financial year	Outstanding Balance at The year end
1	Nil	-	-	-	-	-	-

Note 41 **Disclosure pursuant to Ind AS 27 "Separate Financial Statements"**
Investment in following subsidiaries, associates is accounted at cost.

S. No.	Name of the Subsidiary	Principal Place of Business	Proportion of direct ownership (%)	Proportion of effective ownership Interest (%)	Proportion of effective voting power held (%)	Proportion of direct ownership (%)	Proportion of effective ownership Interest (%)	Proportion of effective voting power held (%)
1	Uni Info Telecom Services (Private) Limited	Sri-Lanka	100	100	100	100	100	100
2	Uniinfo Technologies QFZ LLC	Qatar	100	100	100	100	100	100

The company has not made any investment in Sr. no 01 and Sr. no 02 till the end of the year

Note 42 **Disclosure pursuant to section 186 of the Companies Act 2013 - Nil**

(Rs. in Lakh)

Note 43	Particulars	As at 31st March, 2026	As at 31st March, 2025
	Earnings per share		
	Basic		
	Continuing operations		
	Net profit for the year after taxation	(119.57)	(69.24)
	Net profit for the year from continuing operations attributable to the equity shareholders	(119.57)	(69.24)
	Weighted average number of equity shares	10693210	10693210
	Par value per share	10	10
	Earnings per share from continuing operations - Basic	(1.12)	(0.65)
	Earnings per share from continuing operations - Diluted	(1.12)	(0.65)

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

(Rs. In Lakh)

Note 44	Payment to Statutory Auditor's As :-	As at 31st March, 2026	As at 31st March, 2025
	(a) Statutory Audit Fees	3.50	3.50
	(b) Tax Audit Fees	0.50	0.50
	(c) Other Matters	-	-
	Total	**4.00**	**4.00**

Note 45	Payment to Managerial Remuneration As:-	As at 31st March, 2026	As at 31st March, 2025
	(a) Remuneration	78.00	78.00
	(b) Sitting Fee	1.20	1.33
	Total	**79.20**	**79.33**

Note 46

No provision for taxes of income has been made due to losses in current year as per the provision of the by opting Section 115BAA of the income tax act 1961.

Note 47

The fair values of the Financial Assets and Liabilities are included at the amount, at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The Company uses the following hierarchy for determining and disclosing the fair value of financial instruments based on the input that is significant to the fair value measurement as a whole: Set out below, is a comparison by class of the carrying amount and fair value of the company's financial instruments

Note 48

FINANCIAL INSTRUMENTS-DISCLOSURE, ACCOUNTING CLASSIFICATIONS AND FAIR VALUE MEASUREMENTS (IND AS 107)

A Classification of Financial Assets and Liabilities: (Rs. in Lakh)

	Carrying Value		Fair Value	
Particulars	**As at 31st March, 2026**	**As at 31st March, 2025**	**As at 31st March, 2026**	**As at 31st March, 2025**
Financial Assets by Category				
Financial assets valued at amortized cost				
Cash and Bank Balances	3.13	1.61	3.13	1.61
Trade Receivables	1010.48	1113.66	1010.48	1113.66
Other Financial assets	70.87	94.22	70.87	94.22

	Carrying Value	Fair Value		
Particulars	**As at 31st March, 2026**	**As at 31st March, 2025**	**As at 31st March, 2026**	**As at 31st March, 2025**
Financial Liabilities valued at amortized cost				
Trade Payables	82.73	40.19	82.73	40.19
Borrowings (Current)	497.52	489.42	497.52	489.42
Borrowings (Non-Current)	34.19	-	34.19	-
Other Financial Liabilities (Non –Current)	7.77	3.98	7.77	3.98

B Fair Value Measurements (Ind AS 113):

The Management assessed that Cash and Cash Equivalents, Trade Receivable, Trade Payable, Other Current financial assets and other current financial liabilities approximate their carrying amounts largely due to the Short-Term maturities of these instruments.

The Fair value of the other financial asset and liabilities is included at the amount at which the instrument could be exchanged in a Current transaction between willing parties other than forced or Liquidation sale. The following methods and assumptions were used to estimate the fair value:-

1) The Fair value of Loans from Banks, other non-current financial assets and other non-current liabilities is estimated by discounting future Cash flows using rates currently available for debt or similar items, Credit Risk and remaining maturities. The Valuation requires management to use unobservable inputs in the model, of which the significant unobservable inputs are disclosed in the Table below. Management regularly assesses a range of reasonably possible alternatives for those significant unobservable inputs and determines their impact on the total fair value.

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

2) Fair Value hierarchy

The company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level 1: Quoted (Unadjusted) prices in active markets for identical assets or Liabilities

Level 2: Other techniques for which all inputs that have a significant effect on the recorded fair value are observable, either directly or indirectly

Level 3: Techniques that use inputs that have a significant effect on the recorded fair value that are not based on observable market data Quantitative disclosure of Fair Value measurement hierarchy for asset as on March 31, 2026

Quantitative disclosure of Fair Value measurement hierarchy for asset as on March 31, 2026 **(Rs. In Lakh)**

Particulars	**Carrying Value March 31, 2026**	**Fair Value**		
		Level 1	**Level 2**	**Level 3**
Assets carried at amortized cost for which Fair value are disclosed				
Other Financial Assets (Non-current)	3.77			3.77
Other Financial assets (Current)	67.10			67.10
Trade Receivables	1010.48			1010.48
Measured at Fair Value through Profit & Loss Account				
Liabilities carried at amortized cost for which Fair value are disclosed				
Trade Payables	82.73			82.73
Borrowings (Non-Current)	34.19		34.19	-
Borrowings (Current)	497.52		497.52	-
Other Financial liabilities (non-Current)	-			-
Other financial liabilities (Current)	7.77			7.77

Particulars	**Carrying Value March 31, 2025**	**Fair Value**		
		Level 1	**Level 2**	**Level 3**
Assets carried at amortized cost for which Fair value are disclosed				
Other Financial Assets(Non-current)	8.79			8.79
Other Financial assets (Current)	85.44			85.44
Trade Receivables	1113.66			1113.66
Measured at Fair Value through Profit & Loss Account				
Liabilities carried at amortized cost for which Fair value are disclosed				
Trade Payables	40.19			40.19
Borrowings (Non-Current)				
Borrowings (Current)	489.42		489.42	
Other Financial liabilities (non-Current)	2.66			2.66
Other financial liabilities (Current)	1.32			1.32

Note 49 Financial risk management Objectives and Policies

The company's principal financial liabilities comprise loans and borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the Company’s operations. The Company‘s principal financial assets include trade and other receivables and cash and cash equivalents that are derived directly from its operations.

The Company’s financial risk management is an internal part of how to plan and execute its business strategies. The company is exposed to market risk, credit risk and liquidity risk.

The company senior management overseas the management of these risks. The senior Professionals working to manage the financial risks and the appropriate financial risk governance framework for the company are accountable to the Board of Directors and Audit Committee. This process provided assurance the Company’s senior management that the Company’s financial risk-taking activities are governed by appropriate policies and procedures and that financial risk are identified, measured and managed in accordance with Company policies and Company risk objectives. In the event of crises caused due to external factors the management assesses the recoverability of its assets, maturity of its liabilities to factor it in cash flow

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

forecast to ensure there is enough liquidity in these situations through internal and external source of funds. These forecast and assumptions are reviewed by board of directors.

The Board of Directors reviews and agrees policies for managing each of these risks which are summarized as below
- Foreign Exchange Risk
- Interest Rate Risk
- Credit risk
- Liquidity risk and
- Market risk

I Risk management framework

The Company's board of directors has overall responsibility for establishment and Oversight of the company's risk management framework. The board of directors has established the processes to ensure that executive management controls risks through the Mechanism of property defined framework.

The Company's risk management policies are established to identify and analyse the risks faced by the company, to set appropriate risk limits and controls and to monitor risks and adherence to limits.

Risk management policies and systems are reviewed by the board annually to reflect changes in market conditions and company's activities. The company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

II Credit Risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the company's receivables from customers. The carrying amount of financial assets represents the maximum credit exposure. The Company monitor credit risk very closely both in domestic and export market. The management impact analysis shows credit risk and impact assessment as low.

a Trade and other receivable

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base, including the default risk of the industry and country in which customers operate.

The company management has established a credit policy under which each new customer is analysed individually for creditworthiness before the Company's standard payment and delivery terms and conditions are offered. The Company's review includes market check, industry feedback, past financials and external ratings, if they are available, and in some cases bank references. Sale limits are established for each customer and reviewed quarterly. Any sales exceeding those limits require approval from the Directors of the company.

About 80% of the Company's customers have been transacting with the company for over Five to Ten years, and no significant impairment loss has been recognized against those customers. In monitoring customer credit risk, Customers are reviewed according to their credit characteristics, including whether they are an individual or a legal entity, their geographic location, industry and existence of previous financial difficulties

The company establishes an allowance for impairment that represents its expected credit losses in respect of trade and other receivables. The management uses a simplified approach for the purpose of computation of expected credit loss for trade receivables.

The carrying amount (net of loss allowances Rs 16.10) of trade receivables is Rs. 1010.48/- (31st March, 2025 Rs. 1113.66/-). The Company management also pursues all legal option for recovery of dues wherever necessary based on its internal assessment.

III Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as for as possible, that it will have sufficient liquidity to meet its liabilities when they are fallen due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

Prudent liquidity risk management implies maintaining sufficient cash and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due and to close out market positions. Due to the dynamic nature of the underlying businesses, the Company maintains flexibility in funding by maintaining availability under committed credit lines.

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Management monitors rolling forecasts of the Company's liquidity position (comprising the undrawn borrowing facilities) and cash and cash equivalents on the basis of expected future cash flows. This is generally carried out and monitored through registered office of the Company in accordance with practice and limits set by the Company.

a **Financing arrangements**

The company had access to the following undrawn borrowing facilities at the end of the reporting period.

Particulars	As at 31 March 2026	As at 31 March 2025
Floating rate		
Expiring within & year (credit limit and other facilities)	675.00	675.00
Total Limit Expiring within & Year (credit limit and other facilities)	486.43	489.42
Unused Credit Limit	188.57	185.58
Expiring within one year (term loans)	-	-

The credit limit facilities may be drawn at any time and may be terminated by the bank without notice. Subject to the continuance of satisfactory credit ratings, the bank loan facilities may be drawn at any time in INR.

b **Maturities of financial liabilities**

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted, and exclude contractual interest payments and the impact of netting agreements

Particulars	Carrying Amounts Mar-26	Contractual Cash Flows			
		Less 1 Year	01 to 05 Year	More than 5 Years	Total
Non- derivative Financial liabilities/Assets					
Borrowings	34.19	-	34.19		34.19
Other non-current Financial liabilities	-	-	-		-
Short term borrowings	497.52	497.52			497.52
Lease Liabilities	3.70	3.70			3.70
Trade payables	82.73	82.73			82.73
Other current financial liabilities	7.77	7.77			7.77
Total non-derivative liabilities	**625.90**	**591.71**	**34.19**	**-**	**625.90**

IV **Market risk**

Market risk is the risk that the Fair value of future cash flow of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: Currency rate risk, Interest Risk and other price risk, such as equity price risk and commodity price risk. Financial instruments affected by market risks include loans and borrowings, deposits, investments and foreign currency receivables and payables. The sensitivity analysis in the following sections relate to the position as at reporting date. The analysis excludes the impact of movements in market variables on the carrying values of non-financial assets and liabilities. The sensitivity of the relevant Profit and Loss items and equity is the effect of the assumed changes in the respective market risks. This is based on the financial assets and financial liabilities held as of March 31, 2026 and March 31, 2025.

V **Currency risk**

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company's operations are conducted primarily in Indian Rupees (INR). As of March 31, 2026, the Company's exposure to foreign currency risk is limited solely to a single unhedged export trade receivable denominated in US Dollars (USD).

The carrying amount of the Company's foreign currency denominated financial asset at the end of the reporting period is as follows:

Financial Asset	Amount in Foreign Currency (USD)	Revalued carrying Amount (INR)
Trade Receivables	2.10	198.77
Net Unhedged Exposure	2.10	198.77

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

VI **Un-hedged in foreign currency exposure(Figure in Foreign Currency)-NIL**

VII **Interest rate risk**

The Company's main interest rate risk arises from long-term borrowings with variable rates, which expose the Company to cash flow interest rate risk. During year ended 31 march 2026 and 31 march 2025, the Company's borrowings at variable rate were denominated in INR.

Currently the Company's borrowings are within acceptable risk levels, as determined by the management; hence the company has not taken any swaps to hedge the interest rate risk. The Company constantly monitors the credit markets and revisits its financing strategies to achieve an optimal maturity profile and financing cost.

VIII **Capital management**

The primary objective of the management of the Company's capital structure is to maintain an efficient mix of debt and equity in order to achieve a low cost of capital, while taking into account the desirability of retaining financial flexibility to purpose the board of directors regularly review the Company's capital structure in light of the economic conditions, business strategies and future commitments. For the purpose of the company's capital management, capital includes issued share capital, and all other equity reserves. No significant changes were made in the objectives, policies or processes relating to the management of the company's capital structure.

The Company monitors capital on basis of total equity and debt on a periodic basis. Equity comprises all components of equity including the fair value impact. Debt includes long-term loan and short term loans. The following table summarizes the capital of the Company:

Particulars	As at 31 March 2026	As at 31 March 2025
Total Borrowing	531.71	489.42
Less-Cash and Cash Equivalents	3.13	1.61
Net Debt	**528.58**	**487.80**
Total Equity	3182.16	3287.07
Total -Equity and Net Debt	**3710.74**	**3774.88**
Gearing Ratio	**0.14**	**0.13**

Note 50 **Disclosure under para 44A as set out in Ind AS 7 on cash flow statement under companies (Indian Accounting Standard) Rules.**

Net debt reconciliation

Movement of net debt for the year ended 31-03-2026:

Particulars	Other Assets Cash and Cash Equivalents	Liabliities from financing Activities			
		Non Current Borrowing	Current Borrowing	Lease Liabilities	Supplier Credit
Balance as at 01-04-2025	1.61	-	489.42	7.77	40.19
Additon of Lease	-	-	-	-	-
Less Repaid of Lease	-	-	-	(5.10)	-
Interest Charged	-	-	-	1.03	-
Additon of Borrowing	-	53.36			
Less Repaid of Borrowing*	-	-	(2.98)	-	-
Cash Flow (Net)	1.52	8.08	-	-	42.54
Closing Balance as at 31-03-2026	**3.13**	**45.28**	**486.43**	**3.70**	**82.73**

*Repaid of the borrowing including interest charged and paid on such short term borrowing during the year

Note: No changes were made in the objectives, policies or processes for managing capital during the year ended March 31, 2026 and March 31, 2025.

Note 51	Ratios										
S. No.	**RATIO**	**Numerator**	**Denominator**	**NUMERATOR CY**	**NUMERATOR PY**	**DENOMINATOR CY**	**DENOMINATOR PY**	**Ratio 2025-26**	**Ratio 2024-25**	**% VARIANCE**	**REASON FOR VARIANCE**
1	CURRENT RATIO	CURRET ASSETS	CURRENT LIABILITIES	3,485.40	3,498.04	851.06	751.86	4.10	4.65	-2%	Variance within acceptable limits (<25%)
2	DEBT-EQUITY RATIO	Total Debts	Equity	497.52	489.42	3,182.16	3,287.07	0.16	0.15	5%	Variance within acceptable limits (<25%)
3	Debt Service Coverage Ratio	Earning available for debts service	Debts service	(44.38)	(43.10)	42.92	33.73	-1.03	-1.28	19%	Variance within acceptable limits (<25%)
4	Return on Equity Ratio	Profit after tax	Equity	(119.57)	(69.24)	3,234.62	3,304.81	-0.04	-0.02	-76%	The decrease in Return on Equity is primarily due to an increase in net losses during the current financial year, driven by higher operating costs and increased deferred tax adjustments, despite a steady equity base.
5	Inventory Turnover Ratio	Turnover	Average Inventory	4,351.76	3,334.25	2,221.25	2,225.13	1.96	1.50	31%	The improvement in the Inventory Turnover Ratio is attributed to a 30.53% growth in sales turnover during the year, achieved while maintaining optimal and lean average inventory levels through better supply chain management.
6	Trade Receivables Turnover Ratio	Turnover	Average receivable	4,351.76	3,334.25	1,062.07	856.67	4.10	3.89	5%	Variance within acceptable limits (<25%)
7	Trade Payables Turnover Ratio	Total purchase	Average payable	496.88	389.08	61.46	40.93	8.08	9.51	-15%	Variance within acceptable limits (<25%)
8	Working Capital Turnover Ratio	Turn over	Working capital	4,351.76	3,334.25	2,634.34	2,746.17	1.65	1.21	36%	The increase in the Working Capital Turnover Ratio is due to higher sales volume combined with a optimization of net working capital deployment, resulting in higher capital efficiency
9	Net Profit Ratio	PAT	Turnover	(104.91)	(35.47)	4,351.76	3,334.25	-0.02	-0.01	-127%	The decline in the Net Profit Ratio is due to pressure on operating margins, as input inflation and fixed overhead costs rose disproportionately relative to the growth in sales turnover during the current year
10	Return on Capital Employed	PBIT	Capital employed	(44.38)	(43.10)	3,331.36	3,363.69	-0.01	-0.01	-4%	Variance within acceptable limits (<25%)

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Note 52 — **Other Statutory information**

(i) The Company does not have any transaction with struck off Companies

(ii) The Company does not have any benami property, where any proceeding has been initiated or pending against the company for holding any benami property

(iii) As on 31st March, 2026 there is no unutilised amounts in respect of any issue of securities and long term borrowings from banks and financial institutions. The borrowed funds generally utilised for the specific purpose for which the funds were raised.

(iv) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

(v) Company has not traded or invested in Crypto currency or Virtual Currency during the financial year-Not Applicable

(vi) The Company has not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)

(vii) Where the Company has not Complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship or extent of holding of the company in such downstream companies shall be disclosed- Not Applicable

(viii) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with

(ix) The understanding (whether recorded in writing or otherwise) that the Company shall:"

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(b) Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

presently the company not covered under section 135 of the Companies Act under Corporate Social Responsibility (CSR) hence such disclosure requirement is not applicable

Note 53	Contribution to political parties during the year 2025-26 is Nil (previous year: Nil).
Note 54	Figures for the previous year have been regrouped wherever found necessary.
Note 55	Figures have been rounded off to nearest Rupee in Lakhs

For and on behalf of the Board of Directors of
Uniinfo Telecom Services Limited

Kishore Bhuradia
(Managing Director)
(DIN : 03257728)

Pranay Parwal
(Director)
(DIN : 03257731)

As per our report of even date
For ABMS & Associates
Chartered Accountants
FRN: 030879C

Abhay Sharma
Partner
M.NO. 411569
Date: 30th May 2026
Place: Indore

Brijesh Kumar Shrivastava
(Chief Financial Officer)
(M. No 72402)

Pushpendra Patel
(Company Secretary)
(M. No A63682)

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF UNIINFO TELECOM SERVICES LIMITED

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying Consolidated Financial Statements of Uniinfo Telecom Services Limited (the "Parent") and its subsidiaries, (the Parent and its subsidiaries together referred to as the "Group") which comprise the Consolidated Balance Sheet as at March 31,2026, and the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity and Consolidated Statement of Cash Flows the for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of the other auditor on separate financial information of one wholly owned subsidiary, referred to in the Other Matters section below, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS"), and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2026, and their consolidated Loss, their consolidated total comprehensive Income , their consolidated changes in equity and consolidated cash flows their for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing specified under section 143 (10) of the Act ("SA"s). Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Consolidated Financial Statements section of our report.

We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by us in terms of the matters referred to in the Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Key Audit Matters

Key Audit matters are those matters that, in our professional judgement, were of most significance in our audit of the consolidated financial statements of the current financial year. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matters described below to be the key audit matters to be communicated in our report.

The Key Audit matters

Accuracy of Revenues Recognition and estimation of Work-in-progress in respect of onerous obligation on service contracts involves significant judgment:

Refer Notes 2.09 and 2.16 to the Consolidated Financial Statements.

The company is engaged in rendering Contractual technical services relating to Installation, testing and commissioning services to clients in telecom, EV charging infrastructure development and e-surveillance. Such contractual services are complex to determine revenues and liability for onerous obligation. The recognition of Revenue and the estimation of the outcome of service contracts require significant management judgment, in particular with respect to estimation the cost to complete and the amount of variation orders to be recognized.

At the year –end a significant amount of Work in progress (Contract assets and Liabilities) related to these contracts is recognized on the balance sheet date by the holding company.

We identified the Work-in-progress estimation under various contracts as a Key Audit Matter because of the significant judgment involved in estimating the Work-in-Progress of such contracts.

This estimate has high inherent uncertainties and requires consideration of progress of the contract, efforts incurred to date and estimates of efforts required to complete the remaining contract performance and obligations over the lives of the contract.

This required high degree of Auditor Judgment in evaluating the audit evidence supporting the application of the input method used to recognize the revenue and higher extent of audit effort to evaluate the reasonableness of the total estimated amount of revenue recognized on such contracts.

How our Audit Addressed the Key Audit Matter:
Our audit approach was a combination of test of internal controls and substantive procedures which included the following:

- Evaluated the design of internal controls relating to recording of efforts incurred and estimation of efforts required to complete the performance obligations.

- Tested the controls that the company has put in place over its process to record service contract costs and contract revenues and the calculation of the stage of completion.

- Selected a sample of service contracts and through inspection of evidence of performance of these controls, tested the operating effectiveness of the internal controls relating to efforts incurred and estimated.

- Assessed the appropriateness of Work-in progress (Contract assets) on balance sheet by evaluating the underlying documentation to identify possible delays in achieving milestones which may require change in estimated costs to complete the remaining performance obligations

Information Other than the Financial Statements and Auditor's Report thereon
The Parent Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements, and our auditor's report thereon. The other information as stated above is expected to be made available to us after the date of this Auditors Reports.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available, compare with the financial statements of the subsidiaries which was not audited by the other auditors, to the extent it relates to these entities and, in doing so, place reliance on the management's information and consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. Other information so far as it relates to the subsidiary is traced from their consolidated financial statements not audited by the other auditor but provided by the managements to us.

If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Consolidated Financial Statements
The Parent Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with Ind AS and other accounting principles generally accepted in India.

The respective Boards of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making Judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Parent Company, as aforesaid.

In preparing the consolidated financial statements, the respective Boards of Directors of the companies included in the Group and of are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Boards of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of each company.

Auditor's Responsibility for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional Judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Parent Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and board of directors.

- Conclude on the appropriateness of management and board of directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities or business activities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have not been audited by the other auditors, hence management of group is remain responsible for the direction, supervision and performance. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in paragraph (a) of the section titled "other maters" in this audit reports.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial statements.

We communicate with those charged with governance of the Parent Company and such other entities included in the consolidated financial statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

The Parent Company have 02 wholly owned subsidiaries

1. Uni Info Telecom Services (Private) Limited – Sri-Lanka
2. Uniinfo Technologies QFZ LLC – Qatar

Out of above subsidiaries Uni Info Telecom Services (Private) Limited – Sri-Lanka and Uniinfo Technologies QFZ LLC-Qatar as stated in sr no.1 & 2 have not commenced its business and operation activity. Also the holding company ((Parent) did not infused any investment by way of share capital in it.

We did not audit the financial information of above referred 2 subsidiaries, whose financial information reflects total assets of Rs 0.10 Lakhs as at March 31, 2026, total revenues of Rs Nil Lakhs , total net Loss after tax of Rs NIL , total comprehensive income of Rs. NIL and net cash outflows to Rs 0.07 Lakhs for the year ended March 31, 2026, as considered in the consolidated financial statements.

These financial statements of the subsidiary companies have not been audited by other auditors as such our opinion on the consolidated financial statement in so far as it relates to the amounts and disclosures included in respect of this subsidiary and our report in terms of sub-section (3) of section 143 of the Act, in so far as it relates to the aforesaid subsidiary, is based solely on the management information.

Further of the subsidiary is located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in that respective country and which have not been audited by other auditor under generally accepted auditing standards applicable in that respective country. The Holding company's management has converted the financial statements of such subsidiary located outside India from accounting principles generally accepted in that respective country to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding company's management our opinion in so far as relates to the balances and affairs of such subsidiary located outside India is based on the management's information and the conversion adjustments prepared by the management of the Holding Company and audited by us.

Our opinion on the consolidated financial statement is not modified in respect of our report on other legal and regulatory requirements stated below with respect to our reliance on the work done and the financial statements and other financial information certified by the Management.

Our opinion on the consolidated financial statements above and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the financial information certified by the Management.

Report on Other Legal and Regulatory Requirements

1. With respect to the matters specified in clause (xxi) of paragraph (3) and paragraph 4 of the Companies (Auditor's Report) Order, 2020 ("CARO"/ "the Order") issued by the Central Government in terms of Section 143(11) of the Act, according to the information and explanations given to us, and based on the CARO reports issued by us and the respective companies included in the consolidated financial statements to which reporting under CARO is not applicable, as provided to us by the Management of the Parent, we report that the entities included in the consolidated financial statement to whom CARO 2020 is applicable are Nil therefore reporting under paragraph 2 is not applicable.

2. As required by Section 143(3) of the Act, based on our audit and on the consideration of the information from the management's on the separate financial information of the subsidiaries referred to in the Other Matters section above we report, to the extent applicable that:
   a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.

   b. In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.

   c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including Other Comprehensive Income, the Consolidated Statement of Changes in Equity and Consolidated Statement of Cash Flows the dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.

   d. In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act.

   e. On the basis of the written representations received from the directors of the Parent Company as on March 31, 2026 taken on record by the Board of Directors of the Parent Company, none of the directors of the Parent Company is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.

   f. With respect to the adequacy of the internal financial controls over financial reporting and the operating effectiveness of such controls, refer to our separate Report in **"Annexure A"** which is based on the auditors' reports of the Parent company and information from the managements of subsidiary companies. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of internal financial controls over financial reporting of those companies.

B With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

a) The Group has disclosed the Impact of pending litigation on its financial position in its standalone financial statements Refer note no. 31 to the standalone financial statements.

b) The group did not have any long term contract including derivative contract for which there were any material foreseeable losses.

c) There was no amount which were required to be transferred to the investor education and protection fund by the parent company and its subsidiaries companies.

d) (a) Based on the audit procedures performed by us, which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representation under Rule 11(e)(i) of the Companies (Audit and Auditors) Rules, 2014, made by the Management of the Company, that no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, contains any material misstatement.

e) (a) Based on the audit procedures performed by us, which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representation under Rule 11(e)(i) of the Companies (Audit and Auditors) Rules, 2014, made by the Management of the Company, that no funds (which are material either individually or in the aggregate) have been received by the Company or any of such subsidiaries from any person(s) or entity(ies), including foreign entities ("Funding Parties"),with the understanding, whether recorded in writing or otherwise, that the Company or any of such subsidiary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries contains any material misstatement.

   i. Based on the audit procedures that has been considered reasonable and appropriate in the circumstances performed by us and those performed by us in respect of those subsidiaries which are companies incorporated outside India whose financial statements have been audited under the Act, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material mis- statement.

f) The Company has not declared or paid any dividend during the year.

g) Based on our examination, which included test checks, the Group has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with in respect of the accounting software where audit trail was enabled. Further, the audit trail has been preserved by the Group as per the statutory requirements for record retention.

3 With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Parent Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

For ABMS & Associates
Chartered Accountants
ICAI Firm Registration Number – 030879C

Abhay Sharma
Partner
Membership Number: 411569
UDIN: 26411569TIUCEX9629

Indore
Date: 30th May 2026

ANNEXURE “A” TO THE INDEPENDENT AUDITORS REPORT
(Referred to in paragraph “(f)” under ‘Report on Other Legal and Regulatory Requirements’ section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting with reference to Consolidated Financial Statements under Clause (i) of Subsection 3 of Section 143 of the Companies Act, 2013 (the “Act”)

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2026, we have audited the internal financial controls over financial reporting of UNIINFO TELECOM SERVICES LIMITED (hereinafter referred to as “Parent”)

Management’s Responsibility for Internal Financial Controls
The respective Boards of Directors of the Parent are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (“ICAI”). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor’s Responsibility
Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Parent, based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued ICAI and the Standards on Auditing (“SA”), prescribed under Section 143(10) of the Companies Act, 2013 (the “Act”), to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Parent.

Meaning of Internal Financial Controls Over Financial Reporting
A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company’s internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company’s assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion to the best of our information and according to the explanations given to us and based on the consideration of, have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the criteria for internal financial controls over financial reporting established by the respective companies considering the essential components of internal control stated in the Guidance Note.

For ABMS & Associates
Chartered Accountants
ICAI Firm Registration Number – 030879C

Abhay Sharma
Partner
Membership Number: 411569
UDIN: 26411569TIUCEX9629
Indore
Date: 30th May 2026

UNIINFO TELECOM SERVICES LIMITED
CIN - L64202MP2010PLC024569
Consolidated Balance Sheet As at 31st March, 2026

	Particulars	Note No.	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
I.	ASSETS			
1.	**Non-Current Assets**			
	(a) Property, Plant and Equipment	3	328.91	301.08
	(b) Right of Use Assets	4	2.92	6.81
	(c) Financial Assets			
	(i) Investments in Equity of Subsidiaries		-	-
	(ii) Loans		-	-
	(iii) Other Financial Assets	5	3.77	8.79
	(d) Deferred tax assets (net)	6	216.05	193.06
	(e) Non Current Tax assets		145.37	107.78
	Total-Non-Current Assets		**697.02**	**617.52**
2.	**Current assets**			
	(a) Inventories	7	2274.10	2168.41
	(b) Financial Assets			
	(i) Trade receivables	8	1010.48	1113.66
	(ii) Cash and Cash Equivalents	9	3.20	1.68
	(iii) Bank Balances other than above	10	6.97	2.79
	(iv) Others Financial Assets	11	67.10	85.44
	(c) Other current assets	12	123.61	126.13
	Total-Current assets		**3485.44**	**3498.11**
	Total Assets		**4182.46**	**4115.63**
I.	**EQUITY AND LIABILITIES**			
1.	**Equity**			
	(a) Equity Share Capital	13	1069.31	1069.31
	(b) Other Equity	14	2112.72	2217.63
	Total Equity		**3182.03**	**3286.94**
2.	**Liabilities**			
	(1) Non- current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	15	34.19	-
	(ii) Lease Liabilities		-	2.66
	(b) Provisions	16	115.01	73.96
	Total-Non- current liabilities		**149.20**	**76.62**

UNIINFO TELECOM SERVICES LIMITED
CIN - L64202MP2010PLC024569
Consolidated Balance Sheet As at 31st March, 2026

	Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
			Rs. In Lakh	Rs. In Lakh
3	**Current Liabilities**			
	(a) Financial Liabilities			
	(i) Borrowings	17	497.52	489.42
	(ii) Lease Liabilities		3.70	5.10
	(iii) Trade payables	18		
	(iiia) Total outstanding dues of micro enterprises and small enterprise		18.76	4.09
	(IIIb) Total outstanding dues of creditors other than micro enterprises and small enterprises		63.96	36.10
	(b) Other financial liabilities	19	7.74	1.32
	(b) Other current liabilities	20	213.76	192.12
	(c) Provisions	21	45.78	23.92
	Current Tax Liabilities (Net)		-	-
	Total -Current Liabilities		**851.23**	**752.07**
	Total Equity and Liabilities		**4182.46**	**4115.63**
	The accompanying notes 1 to 55 form an integral part of financial statements	1-56		

For and on behalf of the Board of Directors of
Uniinfo Telecom Services Limited

Kishore Kumar Bhuradia
(Managing Director)
(DIN : 03257728)

Pranay Kumar Parwal
(Director)
(DIN : 03257731)

As per our report of even date
For ABMS & Associates
Chartered Accountants
FRN: 030879C

Abhay Sharma
Partner
M.NO. 411569
Date: 30th May 2026
Place: Indore

Brijesh Kumar Shrivastava
(Chief Financial Officer)
(M. No 72402)

Pushpendra Patel
(Company Secretary)
(M. No A63682)

UNIINFO TELECOM SERVICES LIMITED
CIN - L64202MP2010PLC024569
Consolidated Profit and Loss Statement For the Year Ended 31st March, 2026

	Particulars	Note No.	Year ended 31st March, 2026 Rs. in Lakh	Year ended 31st March, 2025 Rs. in Lakh
I	**Income**	22		
	Revenue from operations		4351.76	3334.25
			4351.76	**3334.25**
II	**Other Income**	23	**5.37**	**3.57**
III	**Total Income (I + II)**		**4357.13**	**3337.82**
IV	**Expenses**			
	Cost of Materials	24	496.88	389.08
	(Increase)/decrease in Work-In-Process	25	(105.69)	113.44
	Employee benefits expense	26	1538.71	1434.61
	Finance Costs	27	58.86	47.13
	Depreciation and Amortisation and Impairment	28	73.56	92.42
	Other expense	29	2390.51	1344.01
	Total Expense		**4452.83**	**3420.69**
	Profit Before Exceptional item and Tax		**(95.70)**	**(82.87)**
	Exceptional item		51.79	-
V	**Profit (Loss) before tax (III - IV)**		**(147.49)**	**(82.87)**
VI	**Tax expense:**			
	(1) Current tax		-	-
	(2) Deferred Tax	6	(27.92)	(13.62)
	Total Tax Exp		**(27.92)**	**(13.62)**
VII	**Profit (Loss) for the Year from continuing operations (V - VI)**		**(119.57)**	**(69.25)**
VIII	**Other Comprehensive Income**			
A	**Items that will not be reclassified to profit or loss :**			
	(i) Remeasurement of the defined benefit plans;		(19.59)	(45.14)
	(ii) Income tax relating to items that will not be reclassified to profit or loss		(4.93)	(11.36)
B	**Items that will be reclassified to profit or loss :**			
	(i) Exchange differences in translating the financial statement of foreign Operation		**-**	**-**
	(i) Income Tax relating to items that will be reclassified to profit or loss		-	-
	Other Comprehensive Income for the year net of Tax (A+B)		**14.66**	**33.78**
IX	**Total Comprehensive Income for the year (VII+VIII)**		**(104.91)**	**(35.47)**
X	**Earnings per equity share of Face Value Rs. 10 each**	43		
	(1) Basic (₹)		(1.12)	(0.65)
	(2) Diluted (₹)		(1.12)	(0.65)

As per our report of even date
For ABMS & Associates
Chartered Accountants
FRN: 030879C

Abhay Sharma
Partner
M.NO. 411569
Date: 30th May 2026
Place: Indore

For and on behalf of the Board of Directors of Uniinfo Telecom Services Limited

Kishore Kumar Bhuradia
(Managing Director)
(DIN : 03257728)

Pranay Kumar Parwal
(Director)
(DIN : 03257731)

Brijesh Kumar Shrivastava
(Chief Financial Officer)
(M. No 72402)

Pushpendra Patel
(Company Secretary)
(M. No A63682)

UNIINFO TELECOM SERVICES LIMITED
CIN - L64202MP2010PLC024569
Consolidated Cash Flow Statement for the Year Ended 31st March, 2026

Particulars	As at 31st March 2026 Rs. in Lakh	As at 31st March 2025 Rs. in Lakh
A. Cash flow from operating activities		
Profit before tax	(147.49)	(82.87)
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortization expenses	73.56	92.42
Finance Costs	58.86	47.13
Sundry Balance written off	-	0.63
Finance Income	(5.16)	(3.57)
Loss from Disposal of assets	8.11	-
Impairment of Trade receivables	0.33	2.24
Foreign Exchange (Income)(/Expenses	0.12	0.01
Gratuity Provision	82.51	24.61
Operating profit before working capital changes	**70.84**	**80.60**
Changes in Operating Assets and liabilities		
Decrease (Increase) in WIP Services	(105.69)	113.44
(Increase)/Decrease in Trade Receivables	102.73	(513.97)
(Decrease)/ Increase in Trade Payables & Other Current Liabilities	64.18	46.01
Decrease/ (Increase) in other financial assets (Current & Non Current)	23.35	(8.17)
(Decrease)/ Increase in other financial liability (Current & Non Current)	-	(0.69)
Decrease/ (Increase) in other current assets	(13.87)	(28.63)
Cash generated from Operations	**141.55**	**(311.42)**
Income Tax (Paid) /Refund Net	(37.59)	51.95
Net cash (used in)/flow from operating activities	**103.96**	**(259.46)**
B. Cash flow from investing activities		
Purchase for Property plant and equipment (Including Capital WIP)	(82.79)	(45.50)
Interest Received	5.16	3.57
Net cash (used) in investing activities	**(77.63)**	**(41.93)**
C. Cash flow from financing activities		
Payment of Lease Liabilities obligations	(5.10)	(12.18)
Repayment of Long Term Borrowings	(4.18)	(1.29)
Proceeds from Short Term Borrowings (Net)	8.11	359.84
Proceeds from Long Term Borrowings (Net)	34.19	-
Interest Paid	(57.83)	(45.25)
Net cash (used in)/flow from financing activities	**(24.82)**	**301.13**
Net (Decrease)/increase in cash and cash equivalents (A+B+C)	**1.52**	**(0.27)**
Cash and cash equivalents at the beginning of the Year	**1.68**	**1.95**
Cash and cash equivalents at the end of the period*	**3.20**	**1.68**

* The above cash flow statement has been prepared under the "Indirect Method" as set out in the IndAs 7, "Statement of Cash Flow".

COMPONENT OF CASH & CASH EQUIVALENTS:	As at 31st March 2026	As at 31st March 2025
Balance with banks:		
On Current Accounts	0.26	0.27
Cash on Hand:	2.94	1.41
	3.20	**1.68**

Notes forming part of standanlone statement 1-56

As per our report of even date
For ABMS & Associates
Chartered Accountants
FRN: 030879C

Abhay Sharma
Partner
M.NO. 411569
Date: 30th May 2026
Place: Indore

For and on behalf of the Board of Directors of
Uniinfo Telecom Services Limited

Kishore Kumar Bhuradia
(Managing Director)
(DIN : 03257728)

Pranay Kumar Parwal
(Director)
(DIN : 03257731)

Brijesh Kumar Shrivastava
(Chief Financial Officer)
(M. No 72402)

Pushpendra Patel
(Company Secretary)
(M. No A63682)

UNIINFO TELECOM SERVICES LIMITED
Statement of Changes in Equity for the period ended March 2026

A. Equity Share Capital

Balance at the beginning of reporting period as on 1st April 2025	Changes in Equity share capital during the year 2025-26	Balance at the end of reporting period as on 31st March 2026
1069.31	**-**	**1069.31**

B. Other Equity **(Rupees. In Lakh)**

			Reserve and Surplus			Other Comprehensive Income			Total
	Share Application money pending allotment	Equity Component of Compound Financial Instruments	Securities Premium Reserves	Retained Earnings	Debt instruments through other comprehensive Income	Equity instruments through other comprehensive Income	Other	Exchange Differences on translating the financial statements of a foreign operation	
31st March 2026									
Balance at the beginning of reporting period as on 1st April 2025	-	-	1615.74	637.36			-	-	2253.10
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-		-
Restated balance at the beginning of reporting period	-	-	1615.74	637.36	-	-		-	2253.10
Profit / (Loss) for the year				(119.57)					(119.57)
Re-measurement s employee benefits through OCI				14.66			* (+) 14.66 (-) 14.66		14.66
Other Comprehensive Income								-	-
Dividends									-
Transferred to Retained Earnings									-
Any other change									-
Balance at the end of reporting period as on 31st March 2026	-	-	1615.74	532.46				-	2148.19

*OCI-Other represents remeasurement of defined benefit plans which is transferred to retained earnings

Balance at the beginning of reporting period as on 1st April 2024	Changes in Equity share capital during the year 2024-25	Balance at the end of reporting period as on 31st March 2025
1069.31	**-**	**1069.31**

			Reserve and Surplus			Other Comprehensive Income			
	Share Application money pending allotment	**Equity Component of Compound Financial Instruments**	**Securities Premium Reserves**	**Retained Earnings**	**Debt instruments through other comprehensive Income**	**Equity instruments through other comprehensive Income**	**Other**	**Exchange Differences on translating the financial statements of a foreign operation**	**Total**
31st March 2025									
Balance at the beginning of reporting period as on 1st April 2024	-	-	1615.74	637.36			-	-	2253.10
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-		-
Restated balance at the beginning of reporting period	-	-	1615.74	637.36	-	-		-	2253.10
Profit / (Loss) for the year				(69.25)					(69.25)
Re-measurement s employee benefits through OCI				33.78			* (+) 33.78 (-) 33.78		33.78
Other Comprehensive Income								-	-
Dividends									-
Transferred to Retained Earnings									-
Any other change									-
Balance at the end of reporting period as on 31st March 2025	-	-	**1615.74**	**601.89**				-	**2217.63**

*OCI-Other represents remeasurement of defined benefit plans which is transferred to retained earnings

UNIINFO TELECOM SERVICES LIMITED Notes forming part of the financial statements	
Note	**Particulars**
1.00	**Group Information**
	Uniinfo Telecom Services Limited is a public limited company domicile in India and has also got listed on the National Stock Exchange - SME Emerge Platform on 15th March, 2018, subsequently migrated on main board on 12th January 2022. The Group is engaged in rendering technical services relating to telecom network optimization, network planning, drive test, survey services etc to OEM's and telecom operators. The company has also ventured into EV charging station infrastructure business and E-Surveillance projects.
	The Group has Two Overseas Subsidiaries namely
	1. Uni Info Telecom Services (Private) Limited Sri Lanka
	2. Uniinfo Technologies QFZ LLC - Qatar
	Uniinfo Telecom Services (Private) Sri lanka was incorporated on 17.08.2020 with a prime object to be Technical Services provider for Information technology industry at Sri Lanka but till 31.03.2026 the company has neither commenced its business nor Parent Company i.e. Uniinfo Telecom Services Limited has made/infused any Capital investment in it. However no business activities operation in the company have started till date.
	Uniinfo Technologies QFZ LLC - Qatar was incorporated on 16th September 2021 with a prime object to be Technical Services provider for Information technology industry at Qatar but till 31.03.2026 the company has neither commenced its business nor Parent Company i.e. Uniinfo Telecom Services Limited has made/infused any Capital investment in it. However no business activities operation in the company have started till date.
2.01	**Material Accounting Policies**
A	**Statement of Compliance:**
	These Consolidated financial statements of the company have been prepared in accordance with Indian accounting standard (IND AS) notified under companies (Indian Accounting standard) Rules 2015 as amended from time to time and presentation requirements of division II of schedule III to the Companies Act 2013 (Ind-AS compliant Schedule III)
B	**Basis of Preparation and Presentation**
	The Consolidated Financial statements have been prepared on the going concern basis at historical cost convention on the accrual basis except for assets and liabilities which have been measured as indicated below :
	(i) Certain financial assets and liabilities at fair value
	(ii) Employee's defined benefit plan measured as per actuarial valuation
C	**Functional and Presentation currency**
	these Consolidated financial statements of the Company are prepared as per Ind-AS financial statements. Company's financial statements are presented in Indian Rupee (INR), which is also its functional currency and all the values are rounded to the nearest lakhs excepts as otherwise indicated.
2.02	**Use of estimates / Key sources of estimation:**
	The preparation of consolidated financial statements in conformity with Ind AS requires that the management of the Company makes estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as of the date of the financial statements. The estimates and underlying assumptions made by management are explained under respective policies. Revisions to accounting estimates include useful lives of property, plant and equipment & intangible assets, allowance for expected credit loss, future obligations in respect of retirement benefit plans, expected cost of completion of contracts etc. Difference, if any, between the actual results and estimates is recognised in the period in which the results are known.
	Classification of Assets and Liabilities as Current and non-Current :
	The Group presents assets and liabilities in the balance sheet based on current/non current classification based on operating cycle
	An asset is treated as current when it is:
	a. Expected to be realized or intended to be sold or consumed in normal operating cycle:
	b. Held primarily for the purpose of Trading
	c. Expected to be realized within twelve month after the reporting period.

UNIINFO TELECOM SERVICES LIMITED Notes forming part of the financial statements	
Note	**Particulars**
	or
	d. Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at lease twelve months after the reporting period
	All other assets are classified as non current
A	**Liability is current when :**
	a. it is expected to be settled in normal operating cycle.
	b. it is held primarily for the purpose of Trading
	c. it is due to be settled within twelve months after the reporting period
	or
	d. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period
	All other Liabilities are classified as non-current
	Deferred Tax Assets and Deferred Tax Liabilities are classified as non-Current Assets and Liabilities
	The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The company has identified twelve months as its operating cycle
2.03	**Principle of Consolidation and Equity Accounting**
	Subsidiaries are entities over which the Group has control. The Group controls an entity when the Group is exposed to, or has right to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are deconsolidated from the date that control ceases.
	The Group combines the financial statement of the subsidiaries line by line adding together like items of assets, liabilities, equity, income, and expenses. Inter Group transactions, balances and unrealized gains on transactions between companies are eliminated. Unrealized losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Group.
	The consolidated financial statements have been prepared in accordance with Indian Accounting Standard (Ind AS) 110 – 'Consolidated Financial Statements'
2.04	**Cash and cash equivalents**
	Cash comprises cash on hand, demand deposits with banks, Mutual Funds. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.
2.05	**Financial instruments**
	A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.
(i)	**Financial assets**
	(i) Initial recognition and measurement
	All financial assets are initially recognised at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets, which are not at fair value through profit or loss are adjusted to the fair value on initial recognition. Purchase and sale of financial asset are recognised using trade date accounting i.e. the date that the Group commits to purchase or sell the asset.
	(ii) Subsequent measurement
	(a) Financial Assets carried at amortised cost (AC)
	A financial asset is subsequently measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect the contractual cash flows and the contractual terms of the financial asset give rise on the specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.
	After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an

UNIINFO TELECOM SERVICES LIMITED Notes forming part of the financial statements	
Note	**Particulars**
	integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category applies to Trade and other receivables, Security deposits, Other advance, Loan and advances to related parties, Unbilled Income, Interest Receivable etc.
	(b) Financial Assets at Fair Value through Other Comprehensive Income (FVTOCI)
	A financial asset is subsequently measured at Fair Value through other Comprehensive Income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.
	The Group does not have any financial assets which are fair valued through Other Comprehensive Income (FVTOCI).
	(c) Financial Assets at Fair Value through profit or loss (FVTPL)
	A financial asset which is not classified in any of the above categories is subsequently fair valued through profit or loss
	(iii) Equity investments
	All equity investments other than investment in Subsidiaries and Associates are measured at fair value, with value changes recognised in Statement of Profit and loss except for those equity investments for which the Group has elected to present the value changes in 'other comprehensive income
	The Group does not have any equity investments which are fair value through Other Comprehensive Income (FVTOCI)
	The Group makes such election on an instrument by-instrument basis. The classification is made on initial recognition and is irrevocable.
	(iv) Derecognition
	A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised when:
	The rights to receive cash flows from the asset have expired, or
	The Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset
	(v) Impairment of financial assets
	The Company assesses impairment based on expected credit loss (ECL) model to the following
	Financial assets at amortised cost
	Financial assets measured at fair value through Profit or Loss Account
	The Group follows simplified approach for recognition of impairment loss allowance. The application of simplified approach does not require the Company to track changes in credit risks. Rather, it recognises impairment loss allowance based on lifetime ECL at each reporting date, right from its initial recognition.
	The Group uses historical cost experience to determine the impairment loss allowance on the portfolio of trade receivables. At every reporting date, the historically observed default rates are updated and changes in the forward looking estimates are analysed
	For recognition of impairment loss on other financial assets and risk exposure, the Group determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the Group reverts to recognising impairment loss allowance based on 12-month ECL
2.06	**TRADE RECEIVABLES:**
	Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business. If the receivable is expected to be collected within a period of 12 months or less from the reporting date (or in the normal operating cycle of the business, if longer), they are classified as current assets otherwise as non-current assets.

UNIINFO TELECOM SERVICES LIMITED Notes forming part of the financial statements	
Note	**Particulars**
	Trade receivables are measured at their transaction price unless it contains a significant financing component in accordance with Ind-AS115 or pricing adjustments embedded in the contract. Loss allowance for expected life time is credit loss recognized on initial recognition. For trade receivables Company applies 'simplified approach' which requires expected lifetime losses to be recognized from initial recognition of the receivables. The Company uses historical default rates to determine impairment loss on the portfolio of trade receivables. At every reporting date these historical default rates are reviewed and changes in the forward looking estimates are analyzed. For other assets, the Company uses 12-month ECL to provide for impairment loss where there is no significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used.
B	**Financial liabilities** **(i) Initial recognition and measurement** Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs. The Group's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments. **(ii) Subsequent measurement** The measurement of financial liabilities depends on their classification, as described below: **(a) Financial liabilities at fair value through profit or loss** Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Group that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments. Gains or losses on financial liabilities held for trading are recognised in the profit or loss. Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk is recognized in OCI. These gains/ loss are not subsequently transferred to Profit and Loss . However, the Group may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit and loss. The Group has not designated any financial liability as at fair value through profit or loss. **(b) Loans and borrowings** After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognized Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.
2.07	**Trade Payables** These amounts represent liabilities for goods and services provided to the company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid within 30 to 120 days of recognition. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognized initially at fair value and subsequently measured at amortized cost using effective interest method. **(c) Financial guarantee contracts** Financial guarantee contracts issued by the Group are those contracts that require a payment to be made to reimburse the holder for a

<table>
<tr><th colspan="2">UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements</th></tr>
<tr><th>Note</th><th>Particulars</th></tr>
<tr><td></td><td>loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.
(iii) Derecognition
A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another, from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.
(iv) Reclassification of financial assets
The Group determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company’s senior management determines change in the business model as a result of external or internal changes which are significant to the Group's operations. Such changes are evident to external parties. A change in the business model occurs when the Group either begins or ceases to perform an activity that is significant to its operations. If the Group reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model.</td></tr>
<tr><td>2.08</td><td>Cash flow statement
Cash flows are reported using the indirect method, whereby profit /(loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Group are segregated based on the available information.</td></tr>
<tr><td>2.09</td><td>(A) Revenue recognition
Revenue is recognized when the Group satisfies the performance obligation by transferring the promised services to the customers. Services are considered as performed when the customer obtains control, whereby the customer gets the ability to direct the use of such services and substantially obtains all benefits from services. When there is uncertainty as to measurement or ultimate collectability, revenue recognition is postponed until such uncertainty is resolved. Revenue is measured based on the transaction price which is the fair value of the consideration received or receivable, stated net of discounts, returns and taxes. Transaction price is recognised based on the price specified in the contract. Accumulated experience is used to estimate and provide for the discounts / right of return, using the expected value method.
(B) Revenue from Operation.
(a) Revenue from sale and trade goods included contract for supply is recognised when the control of the same is transferred to the customer and it is probable that the company will collect the consideration to which it is entitled for the exchanged goods.
(b) Revenue from project related activity :-
Revenue from contract is recognised over time and is determined with reference to the extent performance obligation has been satisfied. The amount of transaction price allocated to the performance obligation satisfied represents the recoverable cost material during the period plus the margin as agreed with the customer.
The revenue is recongised to the extent of the transaction price allocated to the performance obligation satisfied. Transaction price is the amount of consideration to which the company expects to be entitled in exchange for transferring goods or services to a customer</td></tr>
<tr><td>2.10</td><td>Other income
Interest income on fixed deposits from banks and wholly owned subsidiary are accounted on accrual basis and other income is accounted on receipt basis.</td></tr>
<tr><td>2.11</td><td>Property, Plant and Equipment (PPE)</td></tr>
<tr><td>(i)</td><td>Property, plant and equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to</td></tr>
</table>

UNIINFO TELECOM SERVICES LIMITED Notes forming part of the financial statements	
Note	**Particulars**
	its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.
	On transition to Ind-AS, the company has elected to continue with the carrying value of all of its property, plant equipment's recognized as on 12th January 2022 measured as per previous GAAP, AND use that carrying value as the deemed cost of such property, plant and equipment
(ii)	Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably. In the carrying amount of an item of PPE, the cost of replacing the part of such an item is recognized when that cost is incurred if the recognition criteria are met. The carrying amount of those PPE that are replaced is derecognized in accordance with the derecognition principles.
	Expenses incurred relating to project, are considered as pre-operative during the project development stages and disclosed under capital Work in Progress.
	Advances grew towards acquisition or construction of PPE outstanding at each reporting date are disclosed as capital advances under ""Other Current Assets""
(iii)	When parts of an item of property, machinery and equipment's have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.
(iv)	Gains or losses arising from derecognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.
(v)	Spare parts procured along with the Plant & Machinery or subsequently which meet the recognition criteria are capitalized and added in the carrying amount of such item. The carrying amount of those spare parts that are replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other machinery spares are treated as "stores & spares" forming part of the inventory.
(vi)	**Impairment of Assets:**
	At every reporting date, the company determines whether the provisions should be made for the impairment loss on assets by considering the indications that the carrying amount of the asset exceeds the recoverable amount as per recognition and measurement principles laid down in AS 36 "Impairment of Assets"
2.12	**Intangible assets**
(i)	Intangible Assets are stated at cost of acquisition net of recoverable taxes, trade discount and rebates less accumulated amortization /depletion and impairment loss, if any. Such cost includes purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets.
(ii)	Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.
(iii)	Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.
2.13	**Capital Work in Progress**
(i)	Expenditure incurred on assets under construction (including a project) is carried at cost under Capital Work in Progress. Such costs comprises purchase price of asset including import duties and non-refundable taxes after deducting trade discounts and rebates and costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.
(ii)	Cost directly attributable to projects under construction include costs of employee benefits, expenditure in relation to survey and investigation activities of the projects, cost of site preparation, initial delivery and handling charges, installation and assembly costs, professional fees, expenditure on maintenance and up-gradation etc. of common public facilities, depreciation on assets used in construction of project, interest during construction and other costs if attributable to construction of projects. Such costs are accumulated under "Capital Works in Progress" and subsequently allocated on systematic basis over major assets, other than land and infrastructure facilities, on commissioning of projects.
(iii)	Capital expenditure incurred for creation of facilities, over which the Group does not have control but the creation of which is essential

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Note	Particulars
	principally for construction of the project is capitalized and carried under "Capital work in progress" and subsequently allocated on systematic basis over major assets, other than land and infrastructure facilities, on commissioning of projects, keeping in view the "attributability" and the "Unit of Measure" concepts in Ind AS 16- "Property, Plant & Equipment". Expenditure of such nature incurred after completion of the project, is charged to Statement of Profit and Loss.
2.14	**Right of Use Assets:**
	Right of Use assets are fully depreciated from the lease commencement date on a straight line basis over the lease term.
2.15	**Depreciation and amortization**
	Depreciation has been provided on the Written Down Value method as per the rates based on useful life as prescribed in 'Part C' of Schedule-II of the Companies Act 2013. Intangible assets are amortized on SLM basis over their estimated useful life's.

Assets Block	Estimated Useful life in year	Useful life as per Schedule II in year
Plant and Machinery	15	15
Furniture & Fixtures	10	10
Office Equipment	5	5
Computer	3	3
Motor Vehicle	6	6

Note	Particulars
2.16	**Inventories**
	Inventories in respect of raw material, components, construction are valued at lower of cost and net realizable value based on FIFO Basis.
	Work in progress value is valued at cost and it includes all direct costs and applicable production overheads to bring the goods to the present location and condition.
	Project inventory forms part of inventory until the time of sale/ installation at the place of customer.
2.17	**Work in Progress under Service Contracts**
	Work in progress are valued at Lower of specifically identifiable cost or net realisable value.
2.18	**Foreign Currency Transactions**
	Foreign transactions denominated in foreign currency are normally recorded at the exchange rate prevailing to at the time of transaction.
	Monetary items denominated in foreign currency remaining unsold at the end of year are translated at the year end rate. On monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.
	The exchange differences for the period end balances are recorded at a group level and are reversed at the beginning of the next accounting period..
	Any income or expenditure on account of exchange rate difference either or unsold or on transaction is recognized in the Profit and Loss Account.
	Transactions in foreign currencies are initially recorded in the relevant functional currency at the exchange rate prevailing at the date of the transaction.
	Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the closing exchange rate prevailing as at the reporting date with the resulting foreign exchange differences,
	on subsequent re-statement / settlement, recognised in the Statement of Profit and Loss. Non-monetary assets and liabilities denominated in foreign currencies are translated into the functional currency using the exchange rate prevalent, at the date of initial recognition (in case they are measured at historical cost) or at the date when the fair value is determined (in case they are measured at fair value) - the resulting foreign exchange difference, on subsequent re-statement / settlement, recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised in the other comprehensive income ('OCI') or directly in equity

UNIINFO TELECOM SERVICES LIMITED Notes forming part of the financial statements	
Note	**Particulars**
2.19	**Forward and Options Contract in Foreign Currency** The Group does not uses Foreign Exchange Forward and Options Contract to hedge its exposure to movements in Foreign Exchange Rates. The use of this Foreign Exchange and Options Contracts reduce the risk or cost to the Group and the Group does not use those for trading or speculation purposes. Forward and options contracts are fair valued at each reporting date. The resultant gain or loss from these transactions are recognized in the Statement of Profit and Loss. Forward and Option Contracts are fair valued at each reporting date.
2.20	**Foreign Group Companies** The results and Financial position of foreign operations (none of which has the currency of a hyper inflationary economy) that have a functional currency different from the presentation currency are translated into the presentation currency as follows: (i) Assets and liabilities are translated at closing rate at the date of that balance sheet. (ii) Income and expenses are translated at closing rate at the date of that balance sheet (unless this is not the reasonable approximation of the cumulative effect of the rates prevailing on the transaction date in which case income and expenses are translated at the date of transactions)
2.21	**Employee benefits** **Short Term Employee Benefits** The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by the employees are recognised as an expense during the year when the employees render the services. **Post-Employment Benefits** **Defined Contribution Plan** A defined contribution plan is a post-employment benefit plan under which the Group pays specified contributions to a separate entity. The Group makes specified monthly contributions towards Provident Fund, Pension Scheme. The Group's contribution is recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service **Defined Benefit Plan** The liability in respect of defined benefit plans and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employees 'services. Re-measurement of defined benefit plans in respect of post-employment and other long term benefits are charged to the other Comprehensive Income. Expenses for defined benefit gratuity payments plans are calculated as at the balance sheet date by actuaries appointed by the company in the manner that distributes expenses over the employees working life. The company according to the gratuity liability amount as determined by the actuary account for the said liability in the books and considered as expenditure at the end of the year These commitments are valued at the present value of the expected future payment with consideration for calculate future salary increase using a discounted rate corresponding to the interest rate estimated by the actuary with a remaining term i.e. almost equivalent to the average balance working period of employees. The service cost and the net interest cost are charged to the statement of profit and loss. Actuaries gain and losses arise due to remeasurement as result of the actual expenses and assumed parameters and changes in the assumptions used for valuation are recognised in the Other Comprehensive Income (OCI)
2.22	**Borrowing costs**
a.	Borrowing costs, less any income on the temporary investment out of those borrowings, that are directly attributable to acquisition of an asset that necessarily takes a substantial period of time to get ready for its intended use are capitalized as a part of the cost of that asset. Borrowing are initially required at fair value, net of transaction cost incurred. Borrowing are subsequently measured at amortized cost Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.
b.	Other borrowing costs are recognized as expense in the period in which they are incurred.

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Note	Particulars
2.23	**Segment reporting**
	As per the definition of Business Segment and Geographical Segment contained in (Ind AS)108 "Segment Reporting", the Company's operation comprises of Installation, testing and commissioning services to clients in telecom, EV charging infrastructure and E-surveillance and incidental activities thereto, there is neither more than one reportable business segment nor more than one reportable geographical segment, and, therefore, segment information as per (Ind AS) 108 is not required to be disclosed.
2.24	**Taxes on income**
a.	Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate. The Group offsets current tax assets and current tax liabilities and presents the same net if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities.
	'Deferred tax:
b.	Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the balance sheet and the corresponding tax bases used in the computation of taxable profit and thereafter a deferred tax asset or deferred tax liability is recorded for temporary differences, namely the differences that originate in one accounting period and reverse in another. Deferred tax is measured based on the tax rates and tax laws enacted or substantively enacted at the Balance Sheet date. Deferred tax asset is recognized only to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized. Carrying value of deferred tax asset is adjusted for its appropriateness at each balance sheet date
	Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity
	The Group offsets and the deferred tax assets and deferred tax liabilities and presents the same net if the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority.
2.25	**Earnings per share**
	Basic earnings per share is computed by dividing the profit /(loss) after tax for the year attributable to equity shareholders of the company (including the post tax effect of extraordinary items, if any) by the number of weighted average equity shares outstanding during the year. Diluted earning per share is calculated by dividing net profit attributable to equity share holders (after adjustment for diluted earnings) by average number of weighted equity outstanding during the year
2.26	**Provisions contingent Liabilities and Contingent Assets**
	Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event. It is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are discounted using equivalent period government securities interest rate. Unwinding of the discount is recognised in the statement of profit and loss as a finance cost. Provisions are reviewed at each balance sheet date and are adjusted to reflect the current best estimate. Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made. Information on contingent liability is disclosed in the Notes to the Financial Statements. Contingent assets are not recognised. However, when the realisation of income is virtually certain, then the related asset is no longer a contingent asset, but it is recognised as an asset.
	Commitments

UNIINFO TELECOM SERVICES LIMITED Notes forming part of the financial statements	
Note	**Particulars**
	Commitments are future liabilities for contractual expenditure, classified and disclosed as follows: (i) estimated amount of contracts remaining to be executed on capital account and not provided for; (ii) uncalled liability on shares and other investments partly paid; (iii) funding related commitment to subsidiary, associate and joint venture companies; and (iv) other non-cancellable commitments, if any, to the extent they are considered material and relevant in the opinion of management. Other commitments related to sales/procurements made in the normal course of business are not disclosed to avoid excessive details.
2.27	**Leases** The Group has adopted Ind AS 116 on leases. The Group's lease asset classes primarily consist of leases for Buildings. The Group assesses whether a contract is or contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Group assesses whether: (i) the contract involves the use of an identified asset (ii) the Group has substantially all of the economic benefits from use of the asset through the period of the lease and (iii) the Group has the right to direct the use of the asset. At the date of commencement of the lease, the Group recognises a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and leases of low value assets. For these short-term and leases of low value assets, the Group recognises the lease payments as an operating expense on a straight-line basis over the term of the lease. The right-of-use assets are initially recognised at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses, if any. Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. The lease liability is initially measured at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made.
2.28	**Recent Accounting Pronouncements:** Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. There is no such notification which would have been applicable from 1st April, 2024.

UNIINFO TELECOM SERVICES LIMITED

NOTE NO. '3'
Property, Plant and Equipment & Capital Work In progress **(Rs. In Lakh)**

Sr. No.	Description of Assets	Gross Carrying Amount				Depreciation			Impairment		Net Carrying Amount	
		As on 01.04.2025	Additions/ During the year	Deletion of Adjustments /Sales	Total as at 31.03.2026	As at 01.04.2025	During The Year	Depo sal	Up to 31.03.2026	Total As at 31.03.2026	As at 31.03.2026	Aa at 31.03.2025
1	PLANT AND EQUIPMENT KIT	716.11	101.83	21.61	796.33	447.09	58.95	15.69	-	490.34	305.99	269.03
2	FURNITURE AND FIXTURES	70.37	-	-	70.37	51.35	4.92	-	-	56.27	14.10	19.02
3	OFFICE EQUIPMENT	13.96	1.61	-	15.56	12.18	1.12	-	-	13.31	2.26	1.77
4	COMPUTERS	105.68	2.18	43.90	63.96	95.53	4.68	41.70	-	58.50	5.46	10.16
5	MOTOR CAR	22.00	-	-	22.00	20.90	-	-	-	20.90	1.10	1.10
	TOTAL RS.	**928.12**	**105.61**	**65.51**	**968.22**	**627.04**	**69.67**	**57.40**	-	**639.32**	**328.91**	**301.08**
	PREVIOUS YEAR RS.	**953.77**	**27.81**	**53.46**	**928.12**	**594.26**	**75.53**	**32.03**	**10.72**	**627.04**	**301.08**	**359.51**

Notes : -

(i) All property, plant and equipment are held in the name of the company.

(ii) Plant and machinery, Factory Building, Furniture and Fixtures, Electric installations has been pledged/hypothecated as security by the company {refer note no.15}

(iii) All the immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the Company.

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '4'		
Right of Use Assets		
Gross Carrying value	6.81	12.99
Addition	-	-
Disposal	-	-
Depreciation		
Addition	3.89	6.18
Disposal	-	-
Accumulated Impairment		
Net Carrying value	**2.92**	**6.81**
	2.92	**6.81**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '5'		
Non current Assets: Financial Assets - Others		
Unsecured security deposits, considered good:		
-Security Deposit Govt. Departments :		
- Govt. Departments	3.77	3.53
- Fixed Deposit More than 12 Month -Security	-	5.26
TOTAL	**3.77**	**8.79**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '6'		
A-DEFERRED TAX ASSETS (NET)		
Tax effect of items constituting Deferred Tax Assets		
- On difference between book balance and tax balance of fixed assets	28.76	29.12
- Other items giving rise to temporary deductible differences	192.22	163.94
Remeasurement of employee benefit (OCI)	(4.93)	
TOTAL DEFERRED TAX ASSETS (A)	**216.05**	**193.06**
B-DEFERRED TAX LIABILITIES (NET)	**-**	**-**
TOTAL DEFERRED TAX LIABILITIES-B	**-**	**-**
NET DEFERRED TAX ASSETS (NET) (A-B)	**216.05**	**193.06**
TOTAL	**216.05**	**193.06**
NET DEFERRED TAX ASSETS RECOGNIZED IN PROFT AND LOSS	**(22.99)**	**(13.62)**

Disclosure pursuant to to Ind AS 12 "Income Taxes":
(a) Major components of tax expense/(Income):

	Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
1	**Profit or Loss section**		
	i Current Income Tax		
	Current Income Tax Expenses	-	-
	ii Deferred Tax :		
	Tax expense on origination and reversal of temporary differences	**(27.92)**	**(13.62)**
	Income tax expense reported in Profit or Loss [(i)+(ii)]	**(27.92)**	**(13.62)**
2	**Other comprehensive income (OCI) Selection:**		
	Items that will not be reclassified to profit or loss in subsequent periods:		
	i Remeasurement of the defined benefit plans;	-	-
	Income tax relating items that will not be reclassified to Profit of Loss	**(4.93)**	**(11.36)**
	ii Items to be reclassified to Profit or Loss in subsequent periods		
	(A) Current Tax (Expense) / Income	-	-
	(B) Deferred Tax	-	-
	Income tax expense reported in the OCI section [(i)+(ii)]	**(4.93)**	**(11.36)**

Components of deferred tax (assets) and liabilities recognised in the Balance Sheet and Statement of Profit and Loss

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
1. Difference in book depreciation and income tax depreciation	28.76	29.12
2. Other temporary deductible differences	40.47	24.63
3. brought forward unobserved losses	151.55	139.31
4. Timing difference of assets on Lease and Lease Liabilities	0.20	-
5. Remeasurement of the defined benefit plans Other Comprehensive Income	(4.93)	-

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '7'		
Current Assets: Inventories (Measured at lower of identifiable cost or net realisable value)		
WIP of Projects	2274.10	2168.41
TOTAL	**2274.10**	**2168.41**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '8'		
Current Assets: Financial Assets - Trade receivables		
Undisputed Trade Receivable-Considered Good	1010.48	1113.66
Credit Impaired	16.10	15.77
	1026.58	**1129.43**
Less Allowance for Credit Impaired	16.10	15.77
TOTAL	**1010.48**	**1113.66**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
- Opening Balance	15.77	13.53
- Add Allowing during the year	16.10	15.77
	31.88	**29.31**
- Less: Bad Debts written off/ Reversal of allowances no longer required	15.77	13.53
- Closing Balance	**16.10**	**15.77**

Working Capital Borrowings are secured by hypothecation of Book debts of the Company (refer note 19-(a)
Note : (a) Neither trade nor other receivables are due from directors or other officers of the company either severally or jointly with any other person, Nor any trade or other receivables are due from firms or private companies respectively in which any director is a partner, a director or a member.

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Ageing of Trade Receivable : Outstanding for following periods from due date of payment as at March 31, 2026

Particulars	Not due	Less Than 6 Month	6 Month 1 Year	1-2 Year	2-3 Year	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	623.35	287.87	56.53	4.65	0.55	53.59	1,026.54
	634.14	337.89	102.54	3.12	2.28	49.47	1,129.43
Undisputed Trade Receivables-which have significant increase in credit risk	-	-	-	-	-	-	-
Undisputed Trade Receivables-Credit Impared	9.04	4.82	1.46	0.04	0.03	0.71	16.10
	8.86	*4.72*	*1.43*	*0.04*	*0.03*	*0.69*	*15.77*
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-	-
Disputed Trade Receivables-which have significant increase in credit risk	-	-	-	-	-	-	-
Disputed Trade Receivables-Credit Impared	-	-	-	-	-	-	-
Total	**614.31**	**283.05**	**55.07**	**4.60**	**0.52**	**52.89**	**1,010.44**
	625.28	**333.17**	**101.11**	**3.07**	**2.24**	**48.78**	**1,113.66**

Figure in Italic are for previous year

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '9'		
-Cash and Cash Equivalents		
Balance with Banks - With Current Accounts	0.26	0.27
Cash on Hand	2.94	1.41
TOTAL	**3.20**	**1.68**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '10'		
BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS		
Fixed Deposit with Bank -(Maturity More than 3 Months)	6.97	2.79
TOTAL	**6.97**	**2.79**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '11'		
CURRENT FINANCIAL ASSETS - OTHERS		
(Carried at Amortised Cost, except otherwise stated)		
Security Deposits :-		
- Rent deposits with Landlord	2.45	2.94
- Retention Money RIL	30.12	42.43
- Retention Money JIO BP	21.91	37.85
- Retention Money RJIL	0.88	0.88
- Retention Money TP Solapur	11.74	1.35
TOTAL	**67.10**	**85.44**

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '12'		
OTHER CURRENT ASSETS		
Secured Considered Good:		
Balance with Govt. Department :-		
- VAT Receivable	0.51	0.51
- GST Receivable	40.65	11.09
Advances to Employees for Expenses	41.76	38.65
Advances to Suppliers	20.90	20.06
Capital Advance	-	16.40
Other Receivable (Refer Note No. 12.1)	19.78	39.41
TOTAL	**123.61**	**126.13**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '12.1'		
Other Receivable		
Prepaid Expenses	12.34	22.49
Insurance receivable from employee (Net)	7.44	16.93
TOTAL	**19.78**	**39.41**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '13'		
EQUITY SHARE CAPITAL		
1,20,000,00 Equity Shares of Rs. 10/- each	1200.00	1200.00
[Previous Year : 1,20,000,00 Equity Shares of Rs. 10/- each]		
TOTAL	**1200.00**	**1200.00**
Issued		
10693120 Equity Shares of Rs 10/- each fully paid-up.	1069.31	1069.31
[Previous Year : 10693120 Equity Shares of Rs. 10/- each]		
TOTAL	**1069.31**	**1069.31**
Subscribed & fully paid up		
10693120 Equity shares of Rs. 10.00/- par value	1069.31	1069.31
(Previous year 10693120 Equity Shares of Rs. 10/- each fully paid up)		
TOTAL	**1069.31**	**1069.31**

01 - Term / Right Attached to the Equity share

(1) The Company has only one class of equity having at par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held if the dividend proposed by the board of directors is subject to the approval of the share holders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preference amount, in proportion to their shareholding.

(2) In the event of liquidation of the Company, the holders of equity shares shall be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The amount distributed will be in proportion to the number of equity shares held by the shareholders.

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Reconciliation of the number of equity shares outstanding at the beginning and at the end of the year

Particulars	As at 31st March, 2026	As at 31st March, 2025
	Rs. In Lakh	Rs. In Lakh
	(In Nos.)	(In Nos.)
Equity Shares outstanding at the beginning of the year	10,693,120	10,693,120
Equity Share Issued during the Year	-	-
Total	10,693,120	10,693,120
Equity Shares outstanding at the end of the year	10,693,120	10,693,120

(D) The company had issued 66,14,175 Bonus Equity Shares of Rs. 10 each share in the financial year 2017-18, out of securities premium reserve account, in accordance with the provisions of Sec.63 of the Companies Act, 2013.

Details of Shares held by the holding Company / Associate Company and shareholders holding more than 5% shares in the Company

Name Of Shareholders	As at 31st March, 2026	As at 31st March, 2025
	In Nos.	In Nos.
Kishore Bhuradia	46.16	46.16
Pranay Parwal	6.44	6.44
TOTAL	**52.60**	**52.60**
Name Of Shareholders and Holding in Percentage	**(In %)**	**(In %)**
Kishore Bhuradia	43.17%	43.17%
Pranay Parwal	6.02%	6.02%
TOTAL	**49.19%**	**49.19%**

Shares reserved for issue under options and contracts of commitments for the sale of shares or disinvestment, including the terms and amounts

Name Of Shareholders	As at March 31, 2026		As at March 31, 2025	
	No. of shares held	% of Holding	No. of shares held	% of Holding
Nil	Nil	Nil	Nil	Nil

Terms of any securities convertible into equity/preference shares issued along with the earliest date of conversation in descending order starting from the farthest such date.

Name Of Shareholders	As at March 31, 2026		As at March 31, 2025	
	No. of shares held	% of Holding	No. of shares held	% of Holding
Nil	Nil	Nil	Nil	Nil

Calls unpaid (showing aggregate value of calls unpaid by directors and officers):

Name Of Shareholders	As at March 31, 2026		As at March 31, 2025	
	No. of shares held	% of Holding	No. of shares held	% of Holding
Nil	Nil	Nil	Nil	Nil

shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by subsidiaries or associates of the holding company or the ultimate holding company in aggregate :Nil

Shares hold by Director/Promoters/Relatives of the Company / Associates Company

S.No.	Name of Share Holder	As at 31st March, 2026			As at 31st March, 2025		
		No. of shares	% of holding	% of changes	No. of shares	% of holding	% of changes
1.	Kishore Kumar Bhuradia	46.16	43.17%	0.00%	46.16	43.17%	0.00%
2.	Pranay Kumar Parwal	6.44	6.04%	0.00%	6.44	6.02%	0.00%
3.	Anil Kumar Jain	1.84	1.72%	0.00%	1.84	1.72%	0.00%

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '14'		
Other Equity		
(a) Securities Premium		
Balance at the beginning of the year	1615.74	1615.74
Balance at the end of the year	**1615.74**	**1615.74**
(b) Retained Earnings		
Balance at the beginning of the year	601.89	637.36
Add profit of the year	(119.57)	(69.25)
Remeasurement of the defined benefit plans; (Net)	14.66	33.78
Retained Earnings Total	**496.98**	**601.89**
(c) Other Comprehensive Income/Loss for the year		
Exchange differences in translating the financial statement of foreign Operation	-	-
Balance at the end of the year	**496.98**	**601.89**
Total Reserve & Surplus	**2112.72**	**2217.63**
Total (a+b)	**2112.72**	**2217.63**

Note- Securities Premium is created to recorked premium received on issue of shares. The Reserve is utilised in accordance with the provisions of the Companies Act, 2013.

Retained earnings: Retained earnings represent the amount of accumulated earnings of the Company, re-measurement differences on defined benefits plans, gains / (losses) on common control transactions and any transfer from general reserve.

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '15'		
CURRENT FINANCIAL LIABILITIES - BORROWINGS		
(Carried at Amortised Cost, except otherwise stated)		
-Secured		
From Banks		
- ICICI Bank Limited	34.19	-
TOTAL of (A)	**34.19**	**-**

The Company has availed a secured term loan of 53.35 lakhs from ICICI Bank carrying an interest rate of 8.25% per annum. The loan is repayable in monthly instalments in accordance with the repayment schedule agreed with the Bank. The loan is secured against the assets/security provided to ICICI Bank as stipulated under the terms of the loan agreement. The outstanding loan amount payable within twelve months from the reporting date is classified as Current Borrowings, and the balance payable thereafter is classified as Non-Current Borrowings.

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '16'		
NON-CURRENT PROVISIONS		
Provision For Employee Benefit -		
(Gratuity & Other employee benefits)	115.01	73.96
TOTAL	**115.01**	**73.96**

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '17'		
CURRENT FINANCIAL LIABILITIES - BORROWINGS		
(Carried at Amortised Cost, except otherwise stated)		
Loans Repayable on Demand from Banks		
Secured		
Working Capital Borrowings- Rupee Loans		
- ICICI Bank Limited	486.43	489.42
- Short Term Borrowing Current	11.09	-
(Current maturities of long term Borrowing)		
TOTAL	**497.52**	**489.42**

Terms & conditions of Cash Credit Limit from ICICI Bank Limited :-
Note : There is no default, as at the balance sheet date, in repayment of any of above Loans 6.00+3.00=9.00
a. Cash Credit Loan (Working Capital Loan) from ICICI Bank carries interest @ RR 6.50 +3.00 % i.e. 9.50 % . However, the facilities are available for the period of 12 months subject to review at periodical intervals wherein the facilities may be continued/ cancelled/reduced depending upon the conduct and utilisation of facilities. Further, others conditions, in detailed, are mentioned in the sanction letter issued by the ICICI Bank Limited. Further, the loans have been guaranteed by the by personal guarantee of Directors and their Relatives. the limits has been sanctioned against book debts and other current assets of the company

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '18'		
Current liabilities: Financial liabilities-TRADE PAYABLES		
Total outstanding dues of Micro and Small Enterprises	18.76	4.09
Total outstanding dues of creditors other than Micro and Small Enterprises	63.96	36.10
TOTAL	**82.73**	**40.19**
(b) Information as required to be furnished as per section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) for the year ended March 31, 2026 is given below. This information has been determined to the extent such parties have been identified on the basis of information available with the company.Principal amount and interest due thereon remaining unpaid to any supplier covered under MSMED Act :		
Principal	18.76	4.09
Interest	-	-
The amount of interest paid by the buyer in terms of section 16, of the MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006	-	-
The total dues of Micro and Small Enterprises which were outstanding for more than stipulated period are ` Nil (March 31, 2026 : ` Nil)	-	-

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Ageing Trade Payable :

March 31, 2026	< 1 Year	1-2 Year	2-3 Year	> 3 Year	Total
Undisputed					
MSME	18.76	-	-	-	18.76
	4.09	-	-	-	*4.09*
Other Than MSME	60.84	2.03	0.36	0.73	63.96
	35.36	*0.00*	*0.73*	-	*36.10*
Total	**79.61**	**2.03**	**0.36**	**0.73**	**82.73**
	39.46	**-**	***0.73***	**-**	***40.19***

Figure in Italic are for Previous Year.

Particulars	As at 31st March, 2026 Rupees	As at 31st March, 2025 Rupees
Note No. '19'		
OTHER FINANCIAL LIABILITIES-CURRENT		
Creditors for capital goods	7.74	1.32
TOTAL	**7.74**	**1.32**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '20'		
OTHER CURRENT LIABILITIES		
Accrued Expenses Related to Employees	135.45	111.09
For Statutory Dues	42.90	35.99
Others Payable (Refer Note No. 20.1)	35.42	45.04
TOTAL	**213.76**	**192.12**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '20.1'		
Others Payable		
Director Remuneration Payable	5.19	9.86
Expenses Payable	30.22	35.19
TOTAL	**35.42**	**45.04**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '21'		
CURRENT PROVISIONS		
Provision For Employee Benefit - (Gratuity & Other employee benefits)	45.78	23.92
TOTAL	**45.78**	**23.92**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '22'		
REVENUE FROM OPERATION		
(i) Income from Services (Domestic)	4069.10	3252.53
(ii) Income from Trading of Goods (Domestic)	84.00	81.72
(iii) Income from Services (Export)	198.66	-
TOTAL	**4351.76**	**3334.25**

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '23'		
OTHER INCOME		
Interest on Income Tax Refund	4.46	2.96
Interest on FDR	0.70	0.60
Gain on Foreign Exchange rate diff	0.12	-
Misc. income	0.09	-
TOTAL	**5.37**	**3.57**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '24'		
COST OF MATERIAL CONSUMED		
Materials Consumption		
Opening Stock	-	-
Add: Purchases	496.88	389.08
	-	-
	496.88	389.08
Less : Closing Stock	-	-
TOTAL	**496.88**	**389.08**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '25'		
Increase/(Decrease) in WIP of Project		
Closing WIP of Project	2274.10	2168.41
Opening WIP of Project	2168.41	2281.85
TOTAL	**105.69**	**(113.44)**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '26'		
EMPLOYEE BENEFITS EXPENSES		
Salaries, Wages, Bonus etc. *	1428.95	1335.46
Contribution to P.F, E.S.I and Other Statutory Funds	76.38	73.04
Gratuity	31.87	24.61
Staff Welfare expenses	1.51	1.49
TOTAL	**1538.71**	**1434.61**
*Salaries, Wages, Bonus Includes Remuneration to managing director and other whole time director	78.00	78.00

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '27'		
FINANCE COSTS		
Interest on debt and borrowing	56.69	43.33
Finance Cost of Lease Liability	1.03	1.88
Other Borrowing Expenses	1.14	1.92
TOTAL	**58.86**	**47.13**

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '28'		
DEPRECIATION AND AMORTISATION EXPENSE		
Depreciation on Property, Plant and Equipment	69.67	75.53
Amortisation on Lease assets	3.89	6.18
Impairment of PPE	-	10.72
TOTAL	**73.56**	**92.42**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '29'		
OTHER EXPENSES		
Advertisement Charges	0.64	0.39
Auditors' Fees (See Note No : 44)	4.00	4.00
Brokerage	0.26	0.21
Consumable Computer Accessories	0.40	0.35
Consumption of Stores and Spares Parts	4.97	3.08
Conveyance Charges	1.67	1.80
Cost of Services & other operating expenses	2177.59	1162.30
Courier Charges	0.24	0.19
Customer/Supplier Deduction	-	0.97
Director sitting fee	1.20	1.33
Electricity Expenses	3.67	4.28
Foreign Exchange Restatement Difference	-	0.01
Freight & Cartage	36.46	32.47
GST Expenses	2.77	-
Impairment on Trade Receivable	0.33	2.24
Insurance (including Rs. 6.25 of a Director key man insurance)	11.59	12.36
Interest on GST	-	-
Legal & Professional	24.93	21.58
Loss on disposal of assets	8.11	-
Medical Expenses	6.23	5.26
Miscellaneous Expenses	-	0.32
Office Expenses	2.27	2.67
Packaging Charges	-	0.20
Professional Tax	0.03	0.17
Rates & Taxes	0.79	0.10
Rent for Machinery	28.87	15.94
Rent office	25.30	23.84
Repair & Maintenance	17.49	18.38
Roc Filing Fees	0.08	0.08
Site Training Expenses	13.70	12.91
Software Subscription	6.82	6.77
Stationery & Printing	0.65	0.90
Sundry Balance Written Off	-	0.63
Telephone Expenses	1.25	1.47
Travelling Expenses	8.21	6.82
TOTAL	**2390.51**	**1344.01**

Particulars	As at 31st March, 2026 Rs. In Lakh	As at 31st March, 2025 Rs. In Lakh
Note No. '30'		
Exceptional item		
EMPLOYEE BENEFITS EXPENSES	51.79	-
Gratuity-Past Service Cost		
TOTAL	**51.79**	**-**

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

On 21 November 2025, the Government of India notified the provisions of the Labour Codes, which consolidate twenty nine existing labour laws into a unified framework governing employee benefit during and after employment. Among other changes, the Codes introduce a uniform definition of wages and revise certain employee entitlements. The Company has evaluated and disclosed the incremental impact of these changes based on the position presently ascertainable, in line with the guidance issued by the Institute of Chartered Accountants of India. The resulting incremental impact of Rs 51.79 Lakhs, relating to gratuity, has been presented as an exceptional item and primarily arises due to the revised wage definition . The Company continues to monitor the finalisation of Central and State rules, as well as any further clarifications issued by the Government, and will incorporate any additional accounting implications as required in future periods.

Note 31	Contingent liabilities and commitments (to the extent not provided for)	As at 31st March, 2026	As at 31st March, 2025
(i)	Contingent liabilities		
	(a) Claims against the Company not acknowledged as debt (give details)	NIL	NIL
	(b) Guarantees - Perfomance Bank Guarantee issued by the bank	5.64	8.05
	(c) Other money for which the Company is contingently liable (give details)	NIL	NIL
(ii)	Commitments		
	(a) Estimated amount of contracts remaining to be executed and (net of advances) to the extent not provided for	NIL	NIL
	Capital Account	-	48.38
	Revenue Account	NIL	NIL
	(b) Uncalled liability on shares and other investments partly paid	NIL	NIL
(iii)	Income Tax Disputed Demand U/S 143 (1) (a) CPC AY YEAR 2018-19	14.09	14.09
	(c) Other commitments	NIL	NIL

Note 32 **Employee benefit obligations :**

The Company has classified various employee benefits as under:

(b). Defined contribution plans

(i) Provident fund

(ii) State defined contribution plans

(iii) Employee's Pension Scheme, 1995

(iv) Employee Deposit Linked Insurance Scheme

The provident fund and the state defined contribution plan are operated by the regional provident fund commissioner Under the schemes, the Company is required to contribute a specified percentage of payroll cost to the retirement benefit schemes to fund the benefits.

The Company has recognised the following amounts in the Statement of Profit and Loss for the year

(Rs. In Lakh)

Particulars	31-March-26	31-March-25
Contribution to provident fund	69.62	65.05
Gratuity	83.65	24.61

c). Post-employment obligation

Gratuity

The Company has a defined benefit plan, governed by the Payment of Gratuity Act, 1972. The plan entitles an employee, who has rendered at least five years of continuous service, to gratuity at the rate of fifteen days basic salary for every completed years of services or part thereof in excess of six months, based on the rate of basic salary last drawn by the employee concerned.

Note 33 **Significant estimates: actuarial assumptions**

Valuations in respect of gratuity have been carried out on the basis of assumptions made through Actuarial as at March 31st 2026 based on the following assumptions.

1: At the request of the above stated entity I have performed actuarial valuation associated with the captioned plan for the above stated period and Accounting Standard, in my independent capacity. I am not related to company any manner. The report has been prepared in accordance with applicable provisions to the extent they are relevant and material under the relevant Actuarial Practice Standard (APS).

2.1 (a): Table Showing Changes in Present Value of Obligations:

Period	**From: 01-04-2025 To: 31-03-2026**	**From: 01-04-2024 To: 31-03-2025**
Present value of the obligation at the beginning of the period	97.88	107.04
Interest cost	6.85	7.76
Current service cost	25.01	16.85
Past Service Cost	51.79	0.00
Benefits paid (if any)	-1.14	0.00
Actuarial (gain)/loss	-19.59	-33.78
Present value of the obligation at the end of the period	160.79	97.88

2.1 (b): Bifurcation of total Actuarial (gain) / loss on liabilities

Period	From: 01-04-2025 To: 31-03-2026	From: 01-04-2024 To: 31-03-2025
Actuarial gain / loss from changes in Demographics assumptions (mortality)	Not Applicable	Not Applicable
Actuarial (gain)/ loss from changes in assumptions	-54.40	0.82
Experience Adjustment (gain)/ loss for Plan liabilities	34.80	-34.60
Total Actuarial (gain)/ loss	-19.59	-33.78

2.2: Key results :

Period	As on: 31-03-2026	As on: 31-03-2025
Present value of the obligation at the end of the period	160.79	97.88
Fair value of plan assets at end of period	0.00	0.00
Net liability/(asset) recognized in Balance Sheet and related analysis	160.79	97.88
Funded Status - Surplus/ (Deficit)	-160.79	-97.88

2.3 (a): Expense recognized in the statement of Profit and Loss:

Period	From: 01-04-2025 To: 31-03-2026	From: 01-04-2024 To: 31-03-2025
Interest cost	6.85	7.76
Current service cost	25.01	16.85
Past Service Cost	51.79	0.00
Expected return on plan asset	0.00	0.00
Expenses to be recognized in P&L	83.65	24.61

2.3 (b): Other comprehensive (income) / expenses (Remeasurement)

Period	From: 01-04-2025 To: 31-03-2026	From: 01-04-2024 To: 31-03-2025
Cumulative unrecognized actuarial (gain)/loss opening. B/F	-154.00	-120.23
Actuarial (gain)/loss - obligation	-19.59	-33.78
Actuarial (gain)/loss - plan assets	0.00	0.00
Total Actuarial (gain)/loss	-19.59	-33.78
Cumulative total actuarial (gain)/loss. C/F	-173.60	-154.00

2.3 (c): Net Interest Cost

Period	From: 01-04-2025 To: 31-03-2026	From: 01-04-2024 To: 31-03-2025
Interest cost on defined benefit obligation	6.85	7.76
Interest income on plan assets	0	0
Net interest cost (Income)	6.85	7.76

2.4: Experience adjustment:

Period	From: 01-04-2025 To: 31-03-2026	From: 01-04-2024 To: 31-03-2025
Experience Adjustment (Gain) / loss for Plan liabilities	34.80	(34.60)
Experience Adjustment Gain / (loss) for Plan assets	0	0

3.1: Summary of membership data at the date of valuation and statistics based thereon:

Period	As on: 31-03-2026	As on: 31-03-2025
Number of employees	375	393
Total monthly salary	81.50	54.06
Average Past Service(Years)	2.9	2.6
Average Future Service (yrs)	25.3	26.8
Average Age(Years)	32.7	31.2
Weighted average duration (based on discounted cash flows) in years	18	20
Average monthly salary	0.22	0.14

3.2: Actuarial assumptions provided by the company and employed for the calculations are tabulated:

Discount rate	7.50 % per annum	7.00 % per annum
Salary Growth Rate	8.00 % per annum	8.00 % per annum
Mortality	IALM 2012-14	IALM 2012-14
Attrition / Withdrawal Rate (per Annum)	20.00% p.a.	20.00% p.a.

3.3: Benefits valued:

Normal Retirement Age	58 Years	58 Years
Salary	Last drawn qualifying salary	Last drawn qualifying salary
Vesting Period	5 Years of service	5 Years of service
Benefits on Normal Retirement	15/26 * Salary * Past Service (yr).	15/26 * Salary * Past Service (yr).
Benefit on early exit due to death and disability	As above except that no vesting conditions apply	As above except that no vesting conditions apply
Limit	20.00	20.00

3.4: Current Liability (*Expected payout in next year as per schedule III of the Companies Act, 2013) :

Period	As on: 31-03-2026	As on: 31-03-2025
Current Liability (Short Term)*	45.78	23.92
Non Current Liability (Long Term)	115.01	73.96
Total Liability	160.79	97.88

3.5: Effect of plan on entity's future cash flows

3.5 (a): Funding arrangements and funding policy

Not Applicable

3.5 (b): Expected contribution during the next annual reporting period

The Company's best estimate of Contribution during the next year	38.02	26.65

3.5 (c): Maturity profile of defined benefit obligation: Weighted Average

Weighted average duration (based on discounted cash flows) in years	18	20

3.5 (d): Maturity Profile of Defined Benefit Obligation: Maturity analysis of benefit obligations.

01 Apr 2026 to 31 Mar 2027	45.78
01 Apr 2027 to 31 Mar 2028	5.48
01 Apr 2028 to 31 Mar 2029	5.54
01 Apr 2029 to 31 Mar 2030	6.42
01 Apr 2030 to 31 Mar 2031	5.60
01 Apr 2031 Onwards	91.98

3.6: Sensitivity Analysis: Significant actuarial assumptions for the determination of the defined benefit obligation are discount rate and expected salary increase rate. Effect of change in mortality rate is negligible. Please note that the sensitivity analysis presented below may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumption would occur in isolation of one another as some of the assumptions may be correlated. The results of sensitivity analysis are given below:

Period	As on: 31-03-2026
Defined Benefit Obligation (Base)	1,60,79,183 @ Salary Increase Rate : 8%, and discount rate :7.5%
Liability with x% increase in Discount Rate	1.55; x=1.00% [Change (4)%]
Liability with x% decrease in Discount Rate	1.67; x=1.00% [Change 4%]
Liability with x% increase in Salary Growth Rate	1.67; x=1.00% [Change 4%]
Liability with x% decrease in Salary Growth Rate	1.55; x=1.00% [Change (4)%]
Liability with x% increase in Withdrawal Rate	1.60; x=1.00% [Change (1)%]
Liability with x% decrease in Withdrawal Rate	1.62; x=1.00% [Change 1%]

3.7: Reconciliation of liability in balance sheet

Period	From: 01-04-2025 To: 31-03-2026	From: 01-04-2024 To: 31-03-2025
Opening gross defined benefit liability/ (asset)	97.88	107.04
Expenses to be recognized in P&L	83.65	24.61
OCI- Actuarial (gain)/ loss-Total current period	-19.59	-33.78
Benefits paid (if any)	-1.14	0.00
Closing gross defined benefit liability/ (asset)	160.79	97.88

The above defined benefit gratuity plan is administrated 100% by making Provision Defined benefit liability and employer contribution: The company will pay demand raised by as the employee concerned towards gratuity liability on time to time basis to eliminate the deficit in defined benefit plan

Note 34 **Where the Company is a lessee:**

The Company has taken various assets on lease such as, premises. Generally, leases are renewed only on mutual consent and at a prevalent market price and sub-lease is restricted.

Details with respect to right-of-use assets

(Rs. In Lakh)

Class of assets	Depreciation for the year		Additions during the year		Carrying amount	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Offices premises	3.89	6.18	-	-	2.92	6.81

Note 35 There are no amounts due and outstanding to be credited to Investor Education & Protection Fund as at March 31, 2026 as the company has not declared any dividend

Note 36 Details on derivatives instruments and unhedged foreign currency exposures : **NIL**

Note 37 **Segment information : -** As per the definition of Business Segment and Geographical Segment contained in (Ind AS)108 "Segment Reporting", the Company's operation comprises of Installation, testing and commissioning services to clients in telecom, EV charging infrastructure and E-surveillance and incidental activities thereto, there is neither more than one reportable business segment nor more than one reportable geographical segment, and, therefore, segment information as per (Ind AS) 108 is not required to be disclosed.. (Previous Year-NIl). (Previous Year-NIl)

Information about major customer:-

During the year ended 31st March 2026 and 2025 respectively revenue from transaction with a single external customer amount to 10 percent or more of the Company revenues are as under

31-03-2026 **(Rs. in Lakh)**

S.No.	Name of Customer	Revenue	% of the revenue
1	Nokia Solutions & Networks India Pvt Ltd	1314.02	30.20%
2	Bharti Airtel Limited	1168.80	26.86%
3	Reliance BP Mobility Limited	398.15	9.15%
	Total	**2880.96**	

31-03-2025 **(Rs. in Lakh)**

S.No.	Name of Customer	Revenue	% of the revenue
1	Nokia Solutions & Networks India Pvt Ltd	1140.64	34.21%
2	Reliance BP Mobility Limited	387.86	11.63%
3	Reliance Industries Limited	347.68	10.43%
	Total	**1876.18**	

Note 38 Related party transactions

38.1 Details of related parties:

Description of Relationship	Names of related parties
Key Management Personnel (KMP)	Mr. Kishore Bhuradia-Managing Director Mr. Pranay Parwal-Director Mr. Anil Jain-Director Mr. Brijesh Kumar Shrivastava (CFO) Mr. Pushpendra Patel-Company Secretary
Independent Directors	Mrs. Sudha Rathi-Independent Director Mr. Prakash Chandra Chhajed-Independent Director Mr. Manish Sharma-Independent Director
Relatives of KMP	Mrs. Nirmala Bhuradia Mrs. Rekha Jain

38.2

(Rs. In Lakh)

Particulars	Year Ended 31st March 2026			Year Ended 31st March 2025	
	KMP	Relatives of KMP	Subsidiary of the Company	KMP	Relatives of KMP
Remuneration to Key Managerial Personnel -Short Term Employee Benefit	78.00			78.00	
KMP'S Remuneration	21.79	-	-	21.56	-
Director Sitting Fee	1.20	-	-	1.33	-
Key Man Life Insurance Premium	5.30	-	-	6.25	-
Lease Payments	-	5.10	-	-	4.86
Guarantees and collaterals	-	-	-	489.42	489.42
Balances outstanding at the end of the year	-	-			
Director Remuneration Payable	-	5.19	-	9.86	-
KMP'S Remuneration Payable	-	1.68	-	1.67	-

Note 39 Disclosure as specified in Schedule V of SEBI (listing Obligation and Disclosure Requirements) Regulation 2015:

(Rs. In Lakh)

Name of the Loanee	31-03-2026		31-03-2025	
	Maximum amount During the year	Outstanding as at March 31, 2026	Maximum amount During the year	Outstanding as at March 31, 2025
NIL	-	-	-	-

Note 40 Disclosure u/s 186(4) of the Companies Act, 2013:

(Rs. In Lakh)

Particulars of loans given:- Name of the Loanee	31-03-2026			31-03-2025		
	Loan given During the Financial year	Loan repaid/ waived During the Financial year	Outstanding Balance at The year end	Loan given During the Financial year	Loan repaid During the Financial year	Outstanding Balance at The year end
NIL	-	-	-	-		

Note 41 Disclosure pursuant to Ind AS 27 "Separate Financial Statements Investment in following subsidiaries, associates is accounted at cost.

S. No.	Name of the Subsidiary	Principal Place of Business	Proportion of direct ownership (%)	Proportion of effective ownership Interest (%)	Proportion of effective voting power held (%)	Proportion of direct ownership (%)	Proportion of effective ownership Interest (%)	Proportion of effective voting power held (%)
1	Uni Info Telecom Services (Private) Limited	Sri-Lanka	100	100	100	100	100	100
2	Uniinfo Technologies QFZ LLC	Qatar	100	100	100	100	100	100
	The company has not made any investment in Sr. no 01 and Sr. no 02 till the end of the year							

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Note 42 — **Disclosure pursuant to section 186 of the Companies Act 2013 - Nil**

Note 43

(Rs. in Lakh)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Earnings per share		
Profit/(Loss) for the year as per consolidated statement of Profit and loss	(119.57)	(69.25)
Profit/(Loss) for attributable to the owners of the company	(119.57)	(69.25)
Weighted average number of equity shares	106.93	106.93
Par value per share (₹)	10	10
Earnings per share from continuing operations - Basic (₹)	(1.12)	(0.65)
Earnings per share from continuing operations - Diluted (₹)	(1.12)	(0.65)

Note 44 — **Payment to Statutory Auditor's As :-**

(Rs. in Lakh)

Particulars	As at 31st March, 2026	As at 31st March, 2025
(a) Statutory Audit Fees	3.50	3.50
(b) Tax Audit Fees	0.50	0.50
Total	**4.00**	**4.00**

Note 45 — **Payment to Managerial Remuneration As :-**

(Rs. in Lakh)

Particulars	As at 31st March, 2026	As at 31st March, 2025
(a) Remuneration	78.00	78.00
(b) Sitting Fee	1.33	1.33
Total	**79.33**	**79.33**

Note 46 — No provision for taxes of income has been made due to losses in current year as per the provision of the by opting Section 115BAA of the income tax act 1961.

Note 47 — The fair values of the Financial Assets and Liabilities are included at the amount, at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The Company uses the following hierarchy for determining and disclosing the fair value of financial instruments based on the input that is significant to the fair value measurement as a whole: Set out below, is a comparison by class of the carrying amount and fair value of the company's financial instruments.

Note 48 — **FINANCIAL INSTRUMENTS-DISCLOSURE, ACCOUNTING CLASSIFICATIONS AND FAIR VALUE MEASUREMENTS (IND AS 107)**

A — **Classification of Financial Assets and Liabilities:** **(Rs. in Lakh)**

	Carrying Value		Fair Value	
Particulars	**As at 31st March, 2026**	**As at 31st March, 2025**	**As at 31st March, 2026**	**As at 31st March, 2025**
Financial Assets by Category				
Financial assets valued at amortized cost				
Cash and Bank Balances	3.20	1.68	3.20	1.68
Trade Receivables	1010.48	1113.66	1010.48	1113.66
Other Financial assets	70.87	94.22	70.87	94.22

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

(Rs. In Lakh)

Particulars	Carrying Value		Fair Value	
	As at 31st March, 2026	As at 31st March, 2025	As at 31st March, 2026	As at 31st March, 2025
Financial Liabilities valued at amortized cost				
Trade Payables	82.73	40.19	82.73	40.19
Borrowings (Current)	497.52	489.42	497.52	489.42
Borrowings (Non-Current)	34.19	-	34.19	-
Other Financial Liabilities (Non –Current)	7.74	3.98	7.74	3.98

B **Fair Value Measurements (Ind AS 113):**

The Management assessed that Cash and Cash Equivalents, Trade Receivable, Trade Payable, Other Current financial assets and other current financial liabilities approximate their carrying amounts largely due to the Short-Term maturities of these instruments.

The Fair value of the other financial asset and liabilities is included at the amount at which the instrument could be exchanged in a Current transaction between willing parties other than forced or Liquidation sale. The following methods and assumptions were used to estimate the fair value:-

1) The Fair value of Loans from Banks, other non-current financial assets and other non-current liabilities is estimated by discounting future Cash flows using rates currently available for debt or similar items, Credit Risk and remaining maturities. The Valuation requires management to use unobservable inputs in the model, of which the significant unobservable inputs are disclosed in the Table below. Management regularly assesses a range of reasonably possible alternatives for those significant unobservable inputs and determines their impact on the total fair value.

2) Fair Value hierarchy

The company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:"

Level 1: Quoted (Unadjusted) prices in active markets for identical assets or Liabilities

Level 2: Other techniques for which all inputs that have a significant effect on the recorded fair value are observable, either directly or indirectly

Level 3: Techniques that use inputs that have a significant effect on the recorded fair value that are not based on observable market data

Quantitative disclosure of Fair Value measurement hierarchy for asset as on March 31, 2026

Quantitative disclosure of Fair Value measurement hierarchy for asset as on March 31, 2026 **(Rs. In Lakh)**

-

Particulars	Carrying Value March 31,2026	Fair Value		
		Level 1	Level 2	Level 3
Assets carried at amortized cost for which Fair value are disclosed				
Other Financial Assets(Non-current)	3.77			3.77
Other Financial assets (Current)	67.10			67.10
Trade Receivables	1010.48			1010.48
Measured at Fair Value through Profit & Loss Account				
Liabilities carried at amortized cost for which Fair value are disclosed				
Trade Payables	82.73			82.73
Borrowings (Non-Current)	34.19		34.19	-
Borrowings (Current)	497.52		497.52	
Other Financial liabilities (non-Current)	-			-
Other financial liabilities (Current)	7.74			7.74

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Particulars	Carrying Value March 31,2025	Fair Value		
		Level 1	Level 2	Level 3
Assets carried at amortized cost for which Fair value are disclosed				
Other Financial Assets(Non-current)	8.79			8.79
Other Financial assets (Current)	85.44			85.44
Trade Receivables	1113.66			1113.66
Measured at Fair Value through Profit & Loss Account				
-				
Liabilities carried at amortized cost for which Fair value are disclosed				
Trade Payables	40.19			40.19
Borrowings (Non-Current)	34.19		34.19	
Borrowings (Current)	489.42		489.42	
Other Financial liabilities (non-Current)	2.66			2.66
Other financial liabilities (Current)	1.32			1.32

Note 49 Financial risk management Objectives and Policies

The company's principal financial liabilities comprise loans and borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets include trade and other receivables and cash and cash equivalents that are derived directly from its operations.

The Company's financial risk management is an internal part of how to plan and execute its business strategies. The company is exposed to market risk, credit risk and liquidity risk.

The company senior management overseas the management of these risks. The senior Professionals working to manage the financial risks and the appropriate financial risk governance framework for the company are accountable to the Board of Directors and Audit Committee. This process provided assurance the Company's senior management that the Company's financial risk-taking activities are governed by appropriate policies and procedures and that financial risk are identified, measured and managed in accordance with Company policies and Company risk objectives. In the event of crises caused due to external factors the management assesses the recoverability of its assets, maturity of its liabilities to factor it in cash flow forecast to ensure there is enough liquidity in these situations through internal and external source of funds. These forecast and assumptions are reviewed by board of directors.

The Board of Directors reviews and agrees policies for managing each of these risks which are summarized as below

- Foreign Exchange Risk
- Interest Rate Risk
- Credit risk
- Liquidity risk and
- Market risk

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

I	**Risk management framework** The Company's board of directors has overall responsibility for establishment and Oversight of the company's risk management framework. The board of directors has established the processes to ensure that executive management controls risks through the Mechanism of property defined framework. The Company's risk management policies are established to identify and analyse the risks faced by the company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed by the board annually to reflect changes in market conditions and company's activities. The company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.
II	**Credit Risk** Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the company's receivables from customers. The carrying amount of financial assets represents the maximum credit exposure. The Company monitor credit risk very closely both in domestic and export market. The management impact analysis shows credit risk and impact assessment as low.
a	**Trade and other receivable** The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base, including the default risk of the industry and country in which customers operate. The company management has established a credit policy under which each new customer is analysed individually for creditworthiness before the Company's standard payment and delivery terms and conditions are offered. The Company's review includes market check, industry feedback, past financials and external ratings, if they are available, and in some cases bank references. Sale limits are established for each customer and reviewed quarterly. Any sales exceeding those limits require approval from the Directors of the company. About 80% of the Company's customers have been transacting with the company for over Five to Ten years, and no significant impairment loss has been recognized against those customers. In monitoring customer credit risk, Customers are reviewed according to their credit characteristics, including whether they are an individual or a legal entity, their geographic location, industry and existence of previous financial difficulties The company establishes an allowance for impairment that represents its expected credit losses in respect of trade and other receivables. The management uses a simplified approach for the purpose of computation of expected credit loss for trade receivables. The carrying amount (net of loss allowances Rs 16.10) of trade receivables is Rs. 1010.48/- (31st March, 2025 Rs. 1113.66/-). The Company management also pursues all legal option for recovery of dues wherever necessary based on its internal assessment.
III	**Liquidity risk** Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as for as possible, that it will have sufficient liquidity to meet its liabilities when they are fallen due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. Prudent liquidity risk management implies maintaining sufficient cash and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due and to close out market positions. Due to the dynamic nature of the underlying businesses, the Company maintains flexibility in funding by maintaining availability under committed credit lines. Management monitors rolling forecasts of the Company's liquidity position (comprising the undrawn borrowing facilities) and cash and cash equivalents on the basis of expected future cash flows. This is generally carried out and monitored through registered office of the Company in accordance with practice and limits set by the Company.

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

a **Financing arrangements**

The company had access to the following undrawn borrowing facilities at the end of the reporting period.

Particulars	As at 31 March 2026	As at 31 March 2025
Floating rate		
Expiring within & year (credit limit and other facilities)	675.00	675.00
Total Limit Expiring within & Year (credit limit and other facilities)	486.43	489.42
Unused Credit Limit	188.57	185.58
Expiring within one year (term loans)	-	-

The credit limit facilities may be drawn at any time and may be terminated by the bank without notice. Subject to the continuance of satisfactory credit ratings, the bank loan facilities may be drawn at any time in INR.

b **Maturities of financial liabilities**

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted, and exclude contractual interest payments and the impact of netting agreements.

Particulars	Carrying Amounts Mar-26	Contractual Cash Flows			
		Less 1 Year	01 to 05 Year	More than 5 Years	Total
Non- derivative Financial liabilities/Assets					
Borrowings	34.19		34.19		34.19
Other non-current Financial liabilities	-		-		-
Short term borrowings	497.52	497.52			497.52
Lease Liabilities	3.70	3.70			3.70
Trade payables	82.73	82.73			82.73
Other current financial liabilities	7.74	7.74			7.74
Total non-derivative liabilities	**625.88**	**591.69**	**34.19**	**-**	**625.88**

IV **Market risk**

Market risk is the risk that the Fair value of future cash flow of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: Currency rate risk, Interest Risk and other price risk, such as equity price risk and commodity price risk. Financial instruments affected by market risks include loans and borrowings, deposits, investments and foreign currency receivables and payables. The sensitivity analysis in the following sections relate to the position as at reporting date. The analysis excludes the impact of movements in market variables on the carrying values of non-financial assets and liabilities. The sensitivity of the relevant Profit and Loss items and equity is the effect of the assumed changes in the respective market risks. This is based on the financial assets and financial liabilities held as of March 31, 2026 and March 31, 2025.

V **Currency risk**

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company's operations are conducted primarily in Indian Rupees (INR). As of March 31, 2026, the Company's exposure to foreign currency risk is limited solely to a single unhedged export trade receivable denominated in US Dollars (USD).

The carrying amount of the Company's foreign currency denominated financial asset at the end of the reporting period is as follows:

Financial Asset	Amount in Foreign Currency(USD)	Revalued carrying Amount (INR)
Trade Receivables	2.10	198.77
Net Unhedged Exposure	2.10	198.77

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

VI **Un-hedged in foreign currency exposure(Figure in Foreign Currency)-NIL**

VII **Interest rate risk**

The Company's main interest rate risk arises from long-term borrowings with variable rates, which expose the Company to cash flow interest rate risk. During year ended 31 march 2026 and 31 march 2025, the Company's borrowings at variable rate were denominated in INR.

Currently the Company's borrowings are within acceptable risk levels, as determined by the management; hence the company has not taken any swaps to hedge the interest rate risk. The Company constantly monitors the credit markets and revisits its financing strategies to achieve an optimal maturity profile and financing cost.

VIII **Capital management**

The primary objective of the management of the Company's capital structure is to maintain an efficient mix of debt and equity in order to achieve a low cost of capital, while taking into account the desirability of retaining financial flexibility to purpose the board of directors regularly review the Company's capital structure in light of the economic conditions, business strategies and future commitments. For the purpose of the company's capital management, capital includes issued share capital, and all other equity reserves. No significant changes were made in the objectives, policies or processes relating to the management of the company's capital structure.

The Company monitors capital on basis of total equity and debt on a periodic basis. Equity comprises all components of equity including the fair value impact. Debt includes long-term loan and short term loans. The following table summarizes the capital of the Company:

Particulars	As at 31 March 2026	As at 31 March 2025
Total Borrowing	531.71	489.42
Less-Cash and Cash Equivalents	3.20	1.68
Net Debt	528.51	487.73
Total Equity	3182.03	3286.94
Total -Equity and Net Debt	**3713.74**	**3776.36**
Gearing Ratio	**0.14**	**0.13**

Note: No changes were made in the objectives, policies or processes for managing capital during the year ended March 31, 2026 and March 31, 2025.

Note 50 **Disclosure under para 44A as set out in Ind AS 7 on cash flow statement under companies (Indian Accounting Standard) Rules.**

Net debt reconciliation

Movement of net debt for the year ended 31-03-2026:

Particulars	Other Assets Cash and Cash Equivalents	Liabliities from financing Activities			
		Non Current Borrowing	Current Borrowing	Lease Liabilities	Supplier Credit
Balance as at 01-04-2025	1.61		- 489.42	7.77	40.19
Additon of Lease	-	-	-	-	-
Less Repaid of Lease	-	-	-	(5.10)	-
Interest Charged	-	-	-	1.03	-
Additon of Borrowing	-	53.36			
Less Repaid of Borrowing*	-	-	(2.98)	-	-
Cash Flow (Net)	1.52	8.08	-	-	42.54
Closing Balance as at 31-03-2026	3.13	45.28	486.43	3.70	82.73

*Repaid of the borrowing including interest charged and paid on such short term borrowing during the year

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Note 51 Additional Information as required by paragraph 2 of the General instruction for preparation of CFS as per Schedule III of the Companies Act, 2013

Year Ended 31st March 2026

(Rs. In Lakh)

		Net Assets (Total Assets minus Total Liabilities		Share in Profit or Loss		Share in Other Comprehensive Income (OCI)		Share in Other Comprehensive Income (OCI)	
S. No.	Name of Entity	As % of Consolidated Net Assets	Amount (in Lakh)	As % of Consolidated Profit or Loss	Amount (in Lakh)	As % of Consolidated OCI	Amount (in Lakh)	As % of Consolidated TCI	Amount (in Lakh)
A	**Parent**								
	Uniinfo Telecom Services Limited	100.00%	3182.16	100.00%	(119.57)	100.00%	14.66	100.00%	(104.91)
	Subtotal (A)	**100.00%**	**3182.16**	**100.00%**	**(119.57)**	**100.00%**	**14.66**	**100.00%**	**(104.91)**
B	**Subsidiaries-Foreign**								
1	Uni Info Telecom Services (Private) Limited – Sri-Lanka	-	-	-	-	-	-	-	-
2	Uniinfo Technologies QFZ LLC - Qatar	-	-	-	-	-	-	-	-
	Subtotal (B)	-	-	-	-	-	-	-	-
	Consolidation Adjustments and Eliminations	-	-	-	-	-	-	-	-
	TOTAL (A+B+C+D+E)	**100.00%**	**3182.16**	**100.00%**	**(119.57)**	**100.00%**	**14.66**	**100.00%**	**(104.91)**

Year Ended 31st March 2025

	Current Year								
		Net Assets (Total Assets minus Total Liabilities		Share in Profit or Loss#		Share in Other Comprehensive Income (OCI)#		Share in Other Comprehensive Income (OCI)#	
S. No.	Name of Entity	As % of Consolidated Net Assets	Amount (in Lakh)	As % of Consolidated Profit or Loss	Amount (in Lakh)	As % of Consolidated OCI	Amount (in Lakh)	As % of Consolidated TCI	Amount (in Lakh)
A	**Parent**								
	Uniinfo Telecom Services Limited	100.00%	3287.07	99.99%	(69.24)	100%	33.78	99.99%	(35.47)
	Subtotal (A)	**100.00%**	**3287.07**	**99.99%**	**(69.24)**	**100%**	**33.78**	**99.99%**	**(35.47)**
B	**Subsidiaries-Foreign**								
1	Uniinfo Telecom Services (THAILAND) Limited - Thailand	-	-	-	-	-	-	-	-
2	Uni Info Telecom Services (Private) Limited – Sri-Lanka	-	-	-	-	-	-	-	-
3	Uniinfo Technologies QFZ LLC - Qatar	-	-	-	-	-	-	-	-
	Subtotal (B)	-	-	-	-	-	-	-	-
	Consolidation Adjustments and Eliminations	-	-	-	-	-	-	-	-
	TOTAL (A+B+C+D+E)	**100.00%**	**3286.94**	**100.00%**	**(69.25)**	**100.00%**	**33.78**	**100.00%**	**(35.47)**

UNIINFO TELECOM SERVICES LIMITED
Notes forming part of the financial statements

Note 52	**Other Statutory information**
(I)	The Group does not have any transaction with struck off Companies
(II)	The Group does not have any benami property, where any proceeding has been initiated or pending against the company for holding any benami property
(III)	As on 31st March, 2026 there is no unutilised amounts in respect of any issue of securities and long term borrowings from banks and financial institutions. The borrowed funds generally utilised for the specific purpose for which the funds were raised.
(IV)	The Group does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
(V)	The Group has not traded or invested in Crypto currency or Virtual Currency during the financial year-Not Applicable
(VI)	The Group has not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)"
(VIII)	Where The Group has not Complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship or extent of holding of the company in such downstream companies shall be disclosed- Not Applicable
(IX)	The Group have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
	(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
	(b)provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
	The Group has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with
(X)	The understanding (whether recorded in writing or otherwise) that the Company shall:
	(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
	(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries presently the company not covered under section 135 of the Companies Act under Corporate Social Responsibility (CSR) hence such disclosure requirement is not applicable
Note 53	Contribution to political parties during the year 2025-26 by Group is Nil (previous year: Nil).
Note 54	Balance outstanding with struck off companies with Group: Nil
Note 55	Figures for the previous year have been regrouped wherever found necessary.
Note 56	Figures have been rounded off to nearest Rupee in Lakhs

For and on behalf of the Board of Directors of
Uniinfo Telecom Services Limited

Kishore Kumar Bhuradia
(Managing Director)
(DIN : 03257728)

Pranay Kumar Parwal
(Director)
(DIN : 03257731)

As per our report of even date
For ABMS & Associates
Chartered Accountants
FRN: 030879C

Abhay Sharma
Partner
M.NO. 411569
Date: 30th May 2026
Place: Indore

Brijesh Kumar Shrivastava
(Chief Financial Officer)
(M. No 72402)

Pushpendra Patel
(Company Secretary)
(M. No A63682)

Uniinfo

Communicating Ideas

UNIINFO TELECOM SERVICES LIMITED

403 CHETAK CENTER, 12/2, RNT MARG,
INDORE - 452001, MADHYA PRADESH, INDIA

www.uni-info.co.in info@uni-info.co.in