



**Auditor's Report On Half Yearly Standalone Financial Results and Standalone Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
**The Board of Directors of  
Uniinfo Telecom Services Limited  
(Formerly Known as Uniinfo Telecom Services Private Limited)**

We have audited the Standalone financial results of **Uniinfo Telecom Services Limited** for the half year and year ended 31<sup>st</sup> March, 2018 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These half yearly standalone financial results as well as the year to date standalone financial results have been prepared on the basis of the related interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these standalone financial results based on our audit of such financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the standalone financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

The comparative standalone financial results for the Half Year i.e. 30th September 2017 and year ended on 31st March 2017 included in the statement, are based on the previously issued standalone financial results of the company, prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013 read with rule 7 of the companies (Accounts) Rules 2014, which were audited by the predecessor auditor M/s NPM & Associates, Chartered Accountants whose report dated December 26, 2017 & dated September 8, 2017 respectively expressed an unmodified opinion on those standalone financial results.

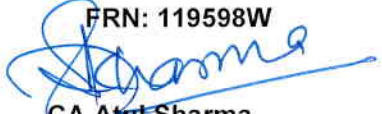
In our opinion and to the best of our information and according to the explanations given to us these half yearly standalone financial results as well as yearly standalone financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the half year as well as the year ended 31<sup>st</sup> March, 2018.

Further, read with paragraph 1 above, we report that the figures for the Half year ended 31st March, 2018 represent the derived figures between the audited figures in respect of the financial year ended 31st March, 2018 and the comparative year-to-date figures up to September 30, 2017, being the date of the end of the Half year of the current financial year, which were subject to a limited review as stated in paragraph 1 above, as required under the Regulation and the Circular.

Place: Indore (M.P.)  
Date: 30-05-2018



**For A.P.G. & Associates  
Chartered Accountants  
FRN: 119598W**  
  
**CA Atul Sharma  
Partner  
M.No. 75615**

Part I						
Statement of Standalone Audited Financial Results for the Half year and Year Ended 31st March 2018						
(Rs. in lakhs)						
S. No.	Particulars		For the Half Year Ended 31-03-18 Audited	For the Half Year Ended 30-09-17 Audited	For the Year Ended 31-03-18 Audited	For the Year Ended 31-03-17 Audited
1	<b>Income from Operations</b>					
	(a) Net sales /Income from operation		1915.69	1692.17	3607.86	2787.66
	(b) Other Operating income		4.80	9.86	14.65	1.89
	<b>Total Revenue</b>	<b>A</b>	<b>1920.48</b>	<b>1702.02</b>	<b>3622.51</b>	<b>2789.55</b>
2	<b>Expenses</b>					
	(a) Cost of materials consumed		36.19	32.58	68.77	99.48
	(b) Purchase of Stock -in- Trade		0.00	0.00	0.00	0.00
	(c) Change in inventories of finished goods, Work - in-progress and stock-in-trade		-22.12	-387.14	-409.26	-987.68
	(d) Employee benefits expense		778.73	833.57	1612.31	1417.45
	(e) Depreciation and amortisation expense		46.51	36.98	83.49	87.53
	(f) Finance Costs		117.93	151.24	269.17	207.72
	(g) Other Expenses		680.62	779.07	1459.69	1784.08
	<b>Total Expenses</b>	<b>B</b>	<b>1637.86</b>	<b>1446.30</b>	<b>3084.16</b>	<b>2608.58</b>
3	Profit/(Loss) before Exceptional & extraordinary items & tax Items (1-2)	<b>C</b>	<b>282.62</b>	<b>255.73</b>	<b>538.34</b>	<b>180.98</b>
4	Exceptional Items		0.00	0.00	0.00	0
5	<b>Profit/ (Loss) before extraordinary items &amp; tax (3-4)</b>		<b>282.62</b>	<b>255.73</b>	<b>538.34</b>	<b>180.98</b>
6	Extraordinary Items		0.00	0.00	0.00	0.00
7	<b>Profit / (Loss) before tax (5-6)</b>		<b>282.62</b>	<b>255.73</b>	<b>538.34</b>	<b>180.98</b>
8	Tax expenses					
	(a) Current Tax		78.38	88.37	166.75	62.53
	(b) Deferred Tax		-21.57	5.41	-16.15	-3.04
9	<b>Net Profit/(Loss) for the period from continuing operations</b>		<b>225.81</b>	<b>161.94</b>	<b>387.75</b>	<b>121.49</b>
10	<b>Profit/(Loss) for the period from discontinuing operations</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
11	Tax Expense of discontinuing Operations		0.00	0.00	0.00	0.00
12	Profit / (Loss) from discontinuing operations (after tax) (10-11)		0.00	0.00	0.00	0.00
13	<b>Profit / Loss for the period</b>		<b>225.81</b>	<b>161.94</b>	<b>387.75</b>	<b>121.49</b>
14	<b>Earning Per Share</b>					
	(a) Basic (Rs. 10 Per share)		2.11	70.96	3.63	53.24
	(b) Diluted (Rs. 10Per Share)		2.11	70.96	3.63	53.24
15	<b>Paid up Equity share Capital (Face value of Rs. 10/- each)</b>		<b>1069.31</b>	<b>22.82</b>	<b>1069.31</b>	<b>22.82</b>
16	<b>Reserves Excluding Revaluation Reserves</b>		<b>2173.62</b>	<b>322.10</b>	<b>2173.62</b>	<b>509.09</b>
10	Profit/(Loss) for the period from discontinuing operations		0.00	0.00	0.00	0.00
11	Tax Expense of discontinuing Operations		0.00	0.00	0.00	0.00
	<b>Restated profit for the period</b>		<b>225.81</b>	<b>161.94</b>	<b>387.75</b>	<b>121.49</b>
	<b>Earning Per Equity Share</b>					
	<b>Basic</b>		<b>2.11</b>	<b>70.96</b>	<b>3.63</b>	<b>53.24</b>
	<b>Diluted</b>		<b>2.11</b>	<b>70.96</b>	<b>3.63</b>	<b>53.24</b>



STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2018			
			(Rs. in lakhs)
S.No.	Particular	As at 31st March 2018	As at 31st March 2017
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Share Holders' Fund</b>		
	(a) Share Capital	1069.31	22.82
	(b) Reserves and Surplus	2173.47	509.09
	(c) Money received against share warrants		
	<b>Sub-total - Shareholders' funds</b>	<b>3242.78</b>	<b>531.91</b>
2	<b>Share application money pending allotment</b>		
3	<b>Minority interest *</b>		
4	<b>Non-current liabilities</b>		
	(a) Long-term borrowings	340.18	879.93
	(b) Deferred tax liabilities (net)	0.00	0.00
	(c) Other long-term liabilities	0.00	2.10
	(d) Long-term provisions	47.96	0.00
	<b>Sub-total - Non-current liabilities</b>	<b>388.14</b>	<b>882.02</b>
5	<b>Current liabilities</b>		
	(a) Short-term borrowings	550.51	726.28
	(b) Trade payables	55.66	374.64
	(c) Other current liabilities	628.54	211.12
	(d) Short-term provisions	11.59	226.83
	<b>Sub-total - Current liabilities</b>	<b>1246.30</b>	<b>1538.87</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>4877.22</b>	<b>2952.81</b>
<b>B</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Fixed assets	274.23	224.90
	(b) Building Work in process		
	(c) Non-current investments		
	(d) Deferred tax assets (net)	18.16	2.01
	(e) Long-term loans and advances	3.82	8.51
	(f) Other non-current assets	0.00	0.00
	<b>Sub-total - Non-current assets</b>	<b>296.21</b>	<b>235.41</b>
2	<b>Current assets</b>		
	(a) Current investments	400.99	0.00
	(b) Inventories	2352.12	1942.86
	(c) Trade receivables	643.36	393.31
	(d) Cash and cash equivalents	960.16	62.65
	(e) Short-term loans and advances	222.15	303.61
	(f) Other current assets	2.22	14.97
	<b>Sub-total - Current assets</b>	<b>4581.01</b>	<b>2717.39</b>
	<b>TOTAL - ASSETS</b>	<b>4877.22</b>	<b>2952.81</b>



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**Notes to Audited Standalone Statement of the Financial Results for the Half Year i.e. 30<sup>th</sup> September 2017 and year ended 31<sup>st</sup> March 2018**

1. The above audited financial results as recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 30, 2018.

2. Financial result for the period ended March 31, 2018 is being prepared in accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

3. These financial results of the Company have been prepared in accordance with the Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

4. During the year the company has issued 212745 Shares on right basis of face value Rs. 10/- per share & premium of Rs. 225/-

5. During the year the company has issued 6614175 Bonus Shares at the ratio of 1:15 to the existing shareholder of the Company amounting to Rs. 66141750/-

6. Company issued Equity 3638000 shares of face value of Rs. 10/- each for a cash price of Rs. 55/- per share during the year under review.

7. The equity shares of the Company were listed on NSE SME platform of National Stock Exchange Limited effective March 15, 2018.

8. The details of utilisation of IPO proceeds Rs. 2000.90 Lakh are as follows:

				(Rs. In Lakh)
Sr. No.	Particulars	As per prospectus	Utilised up to 31-03-2018	Unutilised amount as at 31-03-2018
1.	Working Capital Deployment	835.00	87.37	747.63
2.	Repayment of Unsecured Loans	815.00	512.11	302.89
3.	General Corporate Purposes	175.90	88.13	87.77
4.	Issue related expenses	175.00	148.99	26.01
		<b>2000.90</b>	<b>836.59</b>	<b>1164.31</b>

9. Balance funds of Rs. 1164.31 Lakh, pending utilisation are parked in bank fixed deposits, mutual fund & bank account

10. As at March 31, 2018, the total IPO related expenses has been adjusted against securities premium.

11. The company is engaged in the Business of Rendering Services to telecom operators & OEMs and therefore, there is only one reportable segment in accordance with the Accounting Standard on Segmental Reporting (AS-17)

12. The statement includes results for the Half year ended March 31, 2018 and September 30, 2017 being balancing figures between the Audited figures in respect of half year ended September 30, 2017.

13. The previous period / years' figures are regrouped / rearranged wherever necessary to make it comparable with the current year.

14. As regulation 33 of SEBI (listing obligation & disclosure requirements) Regulations, 2015 is applicable to our company for the first time was listed on EMERGE platform of National Stock Exchange w.e.f. March 15, 2018. Hence the company is unable to furnish results of Six months ended March 31, 2017.

15. The investor's complaints status up to March 31, 2018 is NIL

16. The EPS for the half year ended March 31, 2018 is computed considering the fresh issue of share capital.

Date: 30-05-2018

Place: Indore

For and Behalf of the Board of Directors



*(Signature)*

Kishore Bhuradia  
Chairman cum Managing Director  
DIN: 03257728

**DECLARATION**

**Date: 30<sup>th</sup> May, 2018**

Dear Sir,

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, we, do hereby confirm that the Statutory Auditor of the Company M/S. A.P.G. & Associates, Chartered Accountants have not expressed any modified opinion(s) in the Audit Report pertaining to the Standalone Audited Financial Results for the Half year and financial year ended 31<sup>st</sup> March, 2018.

**For Uniinfo Telecom Services Limited**



**Kishore Bhuradia**  
**Managing Director**  
**Din: 03257728**

