



A B M S & ASSOCIATES
CHARTERED ACCOUNTANTS

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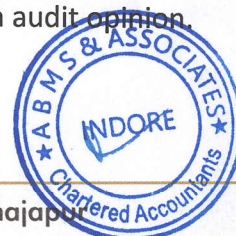
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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Uniinfo Telecom Services Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Uniinfo Telecom Services Limited (the "Company") for the quarter ended December 31, 2022 and year to date from April 01, 2022 to December 31, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

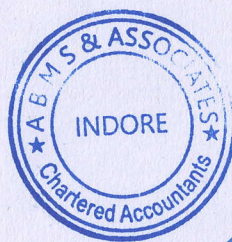


4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Indore

Date:--14th February, 2023

UDIN: 23411569BGQREO1738



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

A handwritten signature in blue ink, appearing to read 'Abhay Sharma', written over a horizontal line.

CA Abhay Sharma
Partner
Membership No. 411569

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

Statement of Unaudited Standalone Financial Results for the Quarter & Nine Month Ended 31st December, 2022

(Rs. In Lakhs)

	PARTICULARS	Quarter ended			9 Month Ended		Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
I	Income/Revenue from Operations	1558.56	799.74	1046.41	2358.30	2954.32	3962.63
II	Other Income	3.47	1.42	12.86	4.89	26.95	27.75
III	Total Income (I+II)	1562.03	801.16	1059.27	2363.19	2981.28	3990.39
IV	Expenses						
a	Cost of Materials Consumed	139.43	108.57	74.16	248.00	175.80	228.56
b	Direct Expenses	800.65	333.30	562.01	1133.94	1377.09	1726.00
c	Changes in inventories of finished goods stock in trade and work in progress	(107.95)	21.04	(55.90)	(86.90)	508.45	695.45
d	Employee benefits expense	631.86	308.57	339.51	940.43	1005.03	1327.15
e	Finance Costs	15.33	8.03	15.02	23.36	45.66	60.16
f	Depreciation and amortisation expenses	49.18	23.29	27.21	72.46	76.25	97.90
g	Other expense	61.15	29.77	49.75	90.92	98.60	143.14
	Total Expense (IV)	1589.65	832.56	1011.76	2422.21	3286.88	4278.36
V	Profit/(Loss) before exceptional items and Tax (III-IV)	(27.62)	(31.40)	47.51	(59.02)	(305.60)	(287.97)
VI	Exceptional Items						
VII	Profit/(Loss) before tax (V-VI)	(27.62)	(31.40)	47.51	(59.02)	(305.60)	(287.97)
	Tax expense:						
VIII	(a) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Short/(Excess) provision for earlier years	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Deferred tax	(9.47)	(1.23)	0.00	(10.69)	0.00	(140.44)
	Total Tax Expenses	(9.47)	(1.23)	0.00	(10.69)	0.00	(140.44)
IX	Corporate Social Responsibility (CSR) Activities						
X	Profit/(Loss) from discounting Operation	0.00	0.00	0.00	0.00	0.00	0.00
XI	Profit/(loss) for the period	(18.15)	(30.18)	47.51	(48.32)	(305.60)	(147.53)
	Other Comprehensive Income/(Loss)						
XII	A (i) Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	- Re-measurement gain/(loss) on defined benefit plans	27.36	(3.67)	0.00	23.69	0.00	20.71
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be re-classified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other comprehensive income/(loss) for the period, (Net of tax)	27.36	(3.67)	0.00	23.69	0.00	20.71
	Total Comprehensive income for the period	9.22	(33.85)	47.51	(24.63)	(305.60)	(126.83)
XIII	Paid up equity share capital (face value of Rs.10/- each)	1069.31	1069.31	1069.31	1069.31	1069.31	1069.31
XIV	Other Equity						2302.71
XVI	Earning Per Share (for continuing operation-not annualised)						
	Basic	(0.17)	(0.28)	0.45	(0.45)	(2.85)	(1.19)
	Diluted	(0.17)	(0.28)	0.45	(0.45)	(2.85)	(1.19)

Notes;

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, at their meeting held on 14-02-2023. The results have been subjected to limited review by the statutory auditors of the Company.

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

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

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

By or on behalf of the Board



Kishore Kumar Bhuradia
Chairman & Managing Director
DIN : 03257728

Place: Indore
Date: 14-02-2023



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

To the Board of Directors of Uniinfo Telecom Services Limited

- 1 We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Uniinfo Telecom Services Limited (the "Holding Company") and its subsidiaries (The Holding company and its subsidiaries together referred to as "the Group"), for the quarter ended December 31, 2022 and year to date from April 01, 2022 to December 31, 2022 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2 The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
- 3 We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

- 4 The statement includes results of the following entities:
 1. **Uniinfo Telecom Services (THAILAND) Limited - Thailand**
 2. **Uni Info Telecom Services (Private) Limited – Sri-Lanka**
 3. **Uniinfo Technologies QFZ LLC - Qatar**

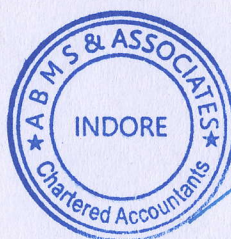


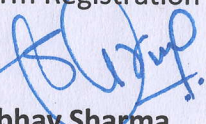
- 5 Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the Unaudited review report in the format of financial data for the period of such Foreign Subsidiaries referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6 The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of three subsidiaries, which have not been reviewed by any auditor(s) and have been approved and furnished to us by the Management whose unaudited interim financial results reflect the Group's share in total assets of Rs 13.97 lacs as at December 31, 2022 and Group's share of total revenues of Rs.0.00 lacs total net profit/(Loss) after tax of Rs. (56.60) lacs for the quarter ended December 31, 2022 and the Nine-month period ended on that date respectively, and net cash inflows of Rs.3.14 lacs for the period from April 01, 2022 to December 31, 2022, as considered in the Statement According to the information and explanations given to us by the Management, these unaudited interim financial results are not material to the Group

All of these subsidiaries are located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been annually audited by other auditors but generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial results of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

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

Place: Indore
Date: 14th February, 2023
UDIN: 23411569BGQREP8579



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

Abhay Sharma
Partner
Membership No. 411569

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

Statement of Unaudited Consolidated Financial Results for the Quarter & Nine Month Ended 31st December 2022

(Rs. In Lakhs)

	PARTICULARS	Quarter ended			9 Month Ended		Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
I	Income/Revenue from Operations	1558.56	799.74	1058.69	2358.30	3146.73	4158.83
II	Other Income	0.40	0.31	4.20	0.71	5.69	6.87
III	Total Income (I+II)	1558.97	800.05	1062.89	2359.01	3152.42	4165.70
IV	Expenses						
a	Cost of Materials Consumed	139.43	108.57	74.68	248.00	206.31	259.62
b	Direct Expenses	800.65	333.30	582.44	1133.94	1496.32	1843.91
c	Changes in inventories of finished goods stock in trade and work in progress	(107.95)	21.04	(55.90)	(86.90)	508.45	695.45
d	Employee benefits expense	662.68	320.44	366.33	983.12	1113.98	1467.20
e	Finance Costs	15.36	8.04	15.08	23.40	46.09	58.47
f	Depreciation and amortisation expenses	49.26	23.32	27.31	72.58	76.39	98.09
g	Other expense	65.77	34.73	48.76	100.50	113.98	168.14
	Total Expense (IV)	1625.20	849.43	1058.71	2474.63	3561.53	4590.89
V	Profit/(Loss) before exceptional items and Tax (III-IV)	(66.24)	(49.39)	4.18	(115.62)	(409.10)	(425.20)
VI	Exceptional Items						
VII	Profit/(Loss) before tax (V-VI)	(66.24)	(49.39)	4.18	(115.62)	(409.10)	(425.20)
	Tax expense:						
	(a) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
VIII	(b) Short/(Excess) provision for earlier years	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Deferred tax Liabilities/(Assets)	(9.47)	(1.23)	0.00	(10.69)	0.00	(140.44)
	Total Tax Expenses	(9.47)	(1.23)	0.00	(10.69)	0.00	(140.44)
IX	Corporate Social Responsibility (CSR) Activities						
X	Profit/(Loss) from discounting Operation	0.00	0.00	0.00	0.00	0.00	0.00
XI	Profit/(loss) for the period	(56.77)	(48.16)	4.18	(104.93)	(409.10)	(284.76)
	Other Comprehensive Income/(Loss)						
	A (i) Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	- Re-measurement gain/(loss) on defined benefit plans	27.36	(3.67)	0.00	23.69	0.00	20.71
XII	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be re-classified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Exchange difference on translation of foreign operation	3.07	0.00	0.00	3.07	0.00	0.00
	(iii) Income Tax relating to items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other comprehensive income/(loss) for the period, (Net of tax)	30.43	(3.67)	0.00	26.76	0.00	20.71
XIII	Total Comprehensive income for the period	(26.33)	(51.83)	4.18	(78.17)	(409.10)	(264.05)
XIV	Paid up equity share capital (face value of Rs.10/- each)	1069.31	1069.31	1069.31	1069.31	1069.31	1069.31
XV	Other Equity						1940.59
	Earning Per Share (for continuing operation-not annualised)						
XVI	Basic	(0.53)	(0.45)	0.04	(0.98)	(3.82)	(2.47)
	Diluted	(0.53)	(0.45)	0.04	(0.98)	(3.82)	(2.47)

Notes;

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, at their meeting held on 14-02-2023 The results have been subjected to limited review by the statutory auditors of the Company
- The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ('Ind AS'), notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.
- The above Statement includes the Results of Foreign Wholly-Owned Subsidiaries:
 - Uniinfo Telecom Services (THAILAND) Limited - Thailand
 - Uni Info Telecom Services (Private) Limited – Sri-Lanka
 - Uniinfo Technologies QFZ LLC - Qatar
- There is no reportable segment pursuant to Ind AS-108.
- The group operates primarily in India and has presence in International markets as well. Its business is accordingly aligned geographically, catering to two markets i.e. Indian and Outside India.

Place: Indore
Date: 14-02-2023



By or on behalf of the Board

Kishore Kumar Bhuradia
Chairman & Managing Director
DIN : 03257728