



**A B M S & ASSOCIATES**  
CHARTERED ACCOUNTANTS

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

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

1. We have reviewed the accompanying Standalone Statement of unaudited financial results of Uniinfo Telecom Services Limited (the "Company") for the quarter ended June 30, 2022 and year to date from April 01, 2022 to June 30, 2022 (the "Standalone Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 201-5, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Standalone 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 Standalone Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Standalone Statement based on our review.
3. We conducted our review of the Standalone 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 Standalone 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 Standalone Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting

Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For ABMS & Associates  
Chartered Accountants  
FRN: 030879 C



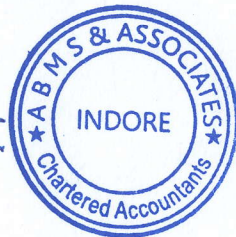
Abhay Sharma  
Partner

M No. 411569

UDIN: 22411569AOWTYN6480

Place: Indore

Date: 12<sup>th</sup> August, 2022





**UNIINFO TELECOM SERVICES LIMITED**

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

**Statement of Unaudited Standalone Financial Results for the Quarter and Year Ended June 30, 2022**

(Rs. In Lakhs)

	PARTICULARS	Quarter ended				Year ended
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
		30-06-2022	31-03-2022	30-06-2021	31-03-2022	31-03-2022
I	Income/Revenue from Operations	813.60	1008.31	964.85		3962.63
II	Other Income	1.51	0.80	6.81		27.75
III	<b>Total Income (I+II)</b>	<b>815.10</b>	<b>1009.11</b>	<b>971.66</b>		<b>3990.39</b>
IV	<b>Expenses</b>					
a	Cost of Materials Consumed	63.72	52.76	59.63		228.56
b	Direct Expenses	332.47	348.91	423.00		1726.00
c	Changes in inventories of finished goods stock in trade and work in progress	58.55	187.00	496.92		695.45
d	Employee benefits expense	275.84	322.12	297.81		1327.15
e	Finance Costs	6.41	14.50	12.16		60.16
f	Depreciation and amortisation expenses	22.26	21.66	19.58		97.90
g	Other expense	32.19	44.53	14.27		143.14
	<b>Total Expense (IV)</b>	<b>791.45</b>	<b>991.48</b>	<b>1323.36</b>		<b>4278.36</b>
V	<b>Profit/(Loss) before exceptional items and Tax (III-IV)</b>	<b>23.66</b>	<b>17.63</b>	<b>-351.70</b>		<b>-287.97</b>
VI	Exceptional Items					
VII	<b>Profit/(Loss) before tax (V-VI)</b>	<b>23.66</b>	<b>17.63</b>	<b>-351.70</b>		<b>-287.97</b>
	<b>Tax expense:</b>					
	(a) Current tax	10.00	0.00	0.00		0.00
	(b) Short/(Excess) provision for earlier years	0.00	0.00	0.00		0.00
	(c) Deferred tax	-2.02	-140.44	0.00		-140.44
	<b>Total Tax Expenses</b>	<b>7.98</b>	<b>-140.44</b>	<b>0.00</b>		<b>-140.44</b>
IX	<b>Corporate Social Responsibility (CSR) Activities</b>					
X	<b>Profit/(Loss) from discounting Operation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
XI	<b>Profit/(loss) for the period</b>	<b>15.67</b>	<b>158.07</b>	<b>-351.70</b>		<b>-147.53</b>
	<b>Other Comprehensive Income/(Loss)</b>					
	A (i) Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00		0.00
	- Re-measurement gain/(loss) on defined benefit plans	22.89	20.71	0.00		20.71
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	5.76	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
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	0.00	0.00	0.00		0.00
	<b>Other comprehensive income/(loss) for the period, (Net of tax)</b>	<b>17.13</b>	<b>20.71</b>	<b>0.00</b>		<b>20.71</b>
XIII	<b>Total Comprehensive income for the period</b>	<b>32.80</b>	<b>178.77</b>	<b>-351.70</b>		<b>-126.83</b>
XIV	<b>Paid up equity share capital (face value of Rs.10/- each)</b>	<b>1069.31</b>	<b>1069.31</b>	<b>1069.31</b>		<b>1069.31</b>
XV	<b>Other Equity</b>					<b>2302.71</b>
	Earning Per Share (for continuing operation-not annualised for Quarter)					
XVI	Basic	0.31	1.67	(3.29)		(1.19)
	Diluted	0.31	1.67	(3.29)		(1.19)

**Notes;**

1 The result for the Quarter Ended 30-06-2022, are reviewed and recommended by the Audit Committee and approve by the Board of Directors of the Comapany in their respective meeting held on August. 12, 2022

2 These financial results are prepared in compliance with indian accounting Standard ("IND-AS") as notified under Section 133 of the compances Act 2013 ("the Act") ( Companies (Indian Accounting Standards) Rules,2015)as amended and regulation 33 of SEBI (Listing obligatgion and Disclosure Requirements) Regulation 2015

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

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

5 The Figure for the quarter ended March, 2022 is the balancing figure between audited figure for the full financial year ended March 31, 2022 and published year to date figure up to third quarter ended December 31, 2021

6 Previous peried figures have been re-grouped wherever neccessary, to conform to the current.period's classification

By or on behalf of the Board



Kishore Kumar Bhuradia  
Chairman & Managing Director

DIN : 03257728

Place: Indore

Date: August 12, 2022



**A B M S & ASSOCIATES**  
CHARTERED ACCOUNTANTS

**Branch Office :**  
103, Shri Laxmi Leela Tower,  
240, Sneh Nagar,  
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**Independent Auditor's Review Report on Unaudited Consolidated Quarterly 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 Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30<sup>th</sup> June, 2022 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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. Our responsibility is to express a conclusion on the Statements 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 financial 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.

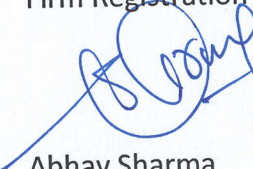
We also performed procedures in accordance with the circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Securities and



Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015, 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 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. We did not review the financial result of a subsidiaries included in the unaudited consolidated financial results, whose financial results reflect total revenue of Rs. 0.01 lakhs, total net loss after tax of Rs. 18.82 Lakhs and total comprehensive loss of Rs. 18.82. Lakhs for the quarter ended-30th June, 2022.  
These financial results have been reviewed by other auditors whose reports have not been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of a subsidiaries, is based solely on the figures furnished by the Management and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the unaudited consolidated quarterly financial results is not modified with respect of the above matter.

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

  
Abhay Sharma

Partner

Membership No.

Place: Indore

Date:--12<sup>th</sup> August, 2022

UDIN: 22411569AOWUUH8633





**UNIINFO TELECOM SERVICES LIMITED**  
**Reg. Office-403, Chetak Center 12/2 R.N.T. Marg Indore**  
**Statement of Unaudited Consolidated Financial Results for the Quarter and Year Ended June 30, 2022**

		(Rs. In Lakhs)			
	PARTICULARS	Quarter ended			Year ended
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		30-06-2022	31-03-2022	30-06-2021	31-03-2022
I	Income/Revenue from Operations	813.60	1012.10	1069.26	4158.83
II	Other Income	0.29	1.18	0.87	6.87
III	<b>Total Income (I+II)</b>	<b>813.89</b>	<b>1013.28</b>	<b>1070.13</b>	<b>4165.70</b>
IV	<b>Expenses</b>				
a	Cost of Materials Consumed	63.72	53.31	76.75	259.62
b	Direct Expenses	332.47	352.25	497.14	1843.91
c	Changes in inventories of finished goods stock in trade and work in progress	58.55	187.00	496.92	695.45
d	Employee benefits expense	290.87	332.51	344.83	1467.20
e	Finance Costs	6.43	12.02	12.39	58.47
f	Depreciation and amortisation expenses	22.30	20.86	19.63	98.09
g	Other expense	34.71	50.57	22.59	168.14
	<b>Total Expense (IV)</b>	<b>809.05</b>	<b>1008.52</b>	<b>1470.23</b>	<b>4590.89</b>
V	<b>Profit/(Loss) before exceptional items and Tax (III-IV)</b>	<b>4.84</b>	<b>4.75</b>	<b>-400.10</b>	<b>-425.20</b>
VI	Exceptional Items				
VII	<b>Profit/(Loss) before tax (V-VI)</b>	<b>4.84</b>	<b>4.75</b>	<b>-400.10</b>	<b>-425.20</b>
	<b>Tax expense:</b>				
	(a) Current tax	10.00	0.00	0.00	0.00
VIII	(b) Short/(Excess) provision for earlier years	0.00	0.00	0.00	0.00
	(c) Deferred tax Liabilities/(Assets)	-2.02	-140.44	0.00	-140.44
	<b>Total Tax Expenses</b>	<b>7.98</b>	<b>-140.44</b>	<b>0.00</b>	<b>-140.44</b>
IX	<b>Corporate Social Responsibility (CSR) Activities</b>				
X	<b>Profit/(Loss) from discounting Operation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XI	<b>Profit/(loss) for the period</b>	<b>-3.14</b>	<b>145.19</b>	<b>-400.10</b>	<b>-284.76</b>
	<b>Other Comprehensive Income/(Loss)</b>				
	A (i) Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00
	- Re-measurement gain/(loss) on defined benefit plans	22.89	20.71	0.00	20.71
XII	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	5.76	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
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00
	<b>Other comprehensive income/(loss) for the period, (Net of tax)</b>	<b>17.13</b>	<b>20.71</b>	<b>0.00</b>	<b>20.71</b>
XIII	<b>Total Comprehensive income for the period</b>	<b>13.99</b>	<b>165.90</b>	<b>-400.10</b>	<b>-264.05</b>
XIV	<b>Paid up equity share capital (face value of Rs.10/- each)</b>	<b>1069.31</b>	<b>1069.31</b>	<b>1069.31</b>	<b>1069.31</b>
XV	<b>Other Equity</b>				<b>1940.59</b>
	<b>Earning Per Share (for continuing operation-not annualised for Quarter)</b>				
XVI	Basic	0.13	1.55	(3.74)	(2.47)
	Diluted	0.13	1.55	(3.74)	(2.47)

Notes;

1 The result for the Quarter Ended 30-06-2022, are reviewed and recommended by the Audit Committee and approve by the Board of Directors of the Company in their respective meeting held on August. 12, 2022

these financial results are prepared in compliance with indian accounting Standard ("IND-AS") as notified under Section 133 of the companies Act 2013 ("the Act") ( Companies (Indian Accounting Standards) Rules,2015)as amended and regulation 33 of SEBI (Listing obligatgion and Disclosure Requirements) Regulation 2015

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

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

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

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

6 The Figure for the quarter ended March, 2022 is the balancing figure between audited figure for the full financial year ended March 31, 2022 and published year to date figure up to third quarter ended December 31, 2021

7 Previous period figures have been re-grouped wherever necessary, to conform to the current period's classification

By or on behalf of the Board



*(Signature)*

**Kishore Kumar Bhuradia**  
**Chairman & Managing Director**  
**DIN : 03257728**

Place: Indore

Date: August 12, 2022