

UTSL/NSE/2024-25

Date: 14th February, 2025

To,

**The Listing Department
The National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G, s
Bandra Kurla Complex,
Bandra (E), Mumbai – 400051**

Ref: Scrip Code/Symbol: UNIINFO

Sub: Integrated Filing (Financial) for the quarter and nine months ended 31st December, 2024

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024 read with NSE Circular No. NSE/CML/2025/02 dated 2nd January, 2025 we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended 31st December, 2024.

The above information will also be hosted on the website of the Company at <https://uni-info.co.in>

You are requested to please take on aforesaid submission for your records and reference.

Thanking you,

For Uniinfo Telecom Services Limited

**Kishore Kumar Bhuradia
Managing Director**



Independent Auditor's Review Report on the Unaudited Standalone Financial Results of the Company for the Quarter and Nine Months Ended December 31, 2024. Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Uniinfo Telecom Services Limited

1. We have reviewed the accompanying statement of unaudited Standalone financial results of Uniinfo Telecom Services Limited (the "Company") for the Quarter and Nine Months ended December 31, 2024 (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 that causes us to believe that the accompanying Statement of Unaudited Standalone financial results, 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 030879C


Abhay Sharma



(Partner)

M. No. 411569

UDIN: 25411569BMHFYX4033

Place: Indore

Date: February 14, 2025

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 Months Ended 31st December, 2024

(Rs. In Lakhs)

	PARTICULARS	Quarter ended			9 Months Ended		Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
I	Income/Revenue from Operations	797.93	882.17	1366.75	2590.36	4170.94	4990.35
II	Other Income	0.16	0.54	5.13	0.78	18.41	18.42
III	Total Income (I+II)	798.09	882.71	1371.89	2591.14	4189.35	5008.77
IV	Expenses						
a	Cost of Materials Consumed	105.92	99.71	85.71	305.27	440.82	521.72
b	Changes in inventories of finished goods stock in trade and work in progress	(6.64)	122.26	(4.45)	256.61	(242.20)	(402.41)
c	Employee benefits expense	361.88	345.75	469.89	1057.97	1428.59	1823.63
d	Finance Costs	14.39	11.15	11.47	31.30	38.71	47.01
e	Depreciation and amortisation expenses	21.80	20.94	26.34	63.33	75.76	98.45
f	Other expense	324.17	307.16	759.10	968.93	2341.19	2854.28
	Total Expense (IV)	821.51	906.97	1348.07	2683.40	4082.86	4942.68
V	Profit/(Loss) before exceptional items and Tax (III-IV)	(23.42)	(24.26)	23.82	(92.26)	106.49	66.09
VI	Exceptional Items						
a	Waiver of Investement in subsidiary-Note no 4	-	-	47.24	-	47.24	47.24
b	Waiver of Loan in subsidiary-Note no 4	-	-	116.38	-	116.38	116.38
	Total	-	-	163.63	-	163.63	163.63
VII	Profit/(Loss) before tax (V-VI)	(23.42)	(24.26)	(139.81)	(92.26)	(57.14)	(97.54)
	Tax expense:						
	(a) Current tax	-	-	-	-	-	-
VIII	(b) Short/(Excess) provision for earlier years	-	-	-	-	-	-
	(c) Deferred tax	(3.22)	(2.94)	(8.40)	(3.37)	(1.34)	(3.74)
	Total Tax Expenses	(3.22)	(2.94)	(8.40)	(3.37)	(1.34)	(3.74)
IX	Corporate Social Responsibility (CSR) Acticities						
X	Profit/(Loss) from discounting Operation						
XI	Profit/(loss) for the period	(20.20)	(21.32)	(131.41)	(88.89)	(55.80)	(93.80)
	Other Comprehensive Income/(Loss)						
	A (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	- Re-measurement gain/(loss) on defined benefit plans	2.17	21.56	9.23	36.73	8.96	30.74
XII	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	(0.55)	(5.43)	(2.32)	(9.24)	(2.25)	(7.74)
	B (i) Items that will be re-classified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Other comprehensive income/(loss) for the period, (Net of tax)	1.62	16.13	6.91	27.48	6.70	23.01
XIII	Total Comprehensive income for the period	(18.58)	(5.18)	(124.50)	(61.41)	(49.10)	(70.79)
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						
	Earning Per Share (for continuing operation-not annualised)						
XVI	Basic	(0.19)	(0.20)	(1.23)	(0.83)	(0.52)	(0.88)
	Diluted	(0.19)	(0.20)	(1.23)	(0.83)	(0.52)	(0.88)

Notes;

- The Unaudited standalone Financial results for the Quarter and Nine Months Ended 31-12-2024, are reviewed and recommended by the Audit Committee and approve by the Board of Directors of the Company in their respective meeting held on Feburary, 14th, 2025
- 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 obligation and Disclosure Requirements) Regulation 2015
- The Company has only one reportable business segment i.e. providing telecom installation and other installation services based on guiding principles given in Ind AS 108 Operating Segments notified pursuant to companies (Indian Accounting Standards) Rules 2015. Accordingly, the disclosure requirements as per Ind AS 108 are not applicable
- During the Year 2023-2024 the Management had, after careful consideration and evaluation of various factors, including the financial performance and market conditions, had written off the investment and loan in its subsidiary Uniinfo Telecom Services (Thailand) Limited. The subsidiary was facing considerable challenges in achieving its operational and financial targets which were initially predicted.
- 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: february, 14th, 2025



Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of the Company for the Quarter and Nine Months Ended December 31, 2024. Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

- 1 We have reviewed the accompanying statement of unaudited Consolidated financial results of Uniinfo Telecom Services Limited (the "Company") for the Quarter and Nine Months ended December 31, 2024 (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 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.
- 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 7 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.

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Other Matters

- (a) 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 Nil lacs as at December 31, 2024 and Group's share of total revenues of Rs Nil lacs total net profit/(Loss) after tax of Rs. Nil for the quarter ended December 31, 2024 and the Nine-month period ended on that date respectively, and net cash inflows of Rs Nil for the period from April 01, 2024 to December 31, 2024, 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
- (b) 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.

Our conclusion on the Statement is not modified in respect of the above matters.

For ABMS & Associates

Chartered Accountants

Firm Registration No. 030879C



Abhay Sharma



(Partner)

M. No. 411569

UDIN: 25411569BMHFyy8097

Place: Indore

Date: February 14, 2025

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 Months Ended 31st December 2024

(Rs. In Lakhs)

	PARTICULARS	Quarter ended			9 Months Ended		Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
I	Income/Revenue from Operations	797.93	882.17	1366.75	2590.36	4170.94	4990.35
II	Other Income	0.16	0.54	5.16	0.78	17.04	17.03
III	Total Income (I+II)	798.09	882.71	1371.91	2591.14	4187.99	5007.38
IV	Expenses						
a	Cost of Materials Consumed	105.92	99.71	85.71	305.27	440.82	521.72
b	Changes in inventories of finished goods stock in trade and work in progress	(6.64)	122.26	(4.45)	256.61	(242.20)	(402.41)
c	Employee benefits expense	361.88	345.75	471.90	1057.97	1430.60	1825.64
d	Finance Costs	14.39	11.15	11.47	31.30	38.77	47.07
e	Depreciation and amortisation expenses	21.80	20.94	26.34	63.33	75.76	98.45
f	Other expense	324.17	307.16	772.97	968.93	2355.68	2866.43
	Total Expense (IV)	821.51	906.97	1363.95	2683.40	4099.43	4956.91
V	Profit/(Loss) before exceptional items and Tax (III-IV)	(23.42)	(24.26)	7.96	(92.26)	88.56	50.47
VI	Exceptional Items						
VII	Profit/(Loss) before tax (V-VI)	(23.42)	(24.26)	7.96	(92.26)	88.56	50.47
	Tax expense:						
	(a) Current tax	-	-	-	-	-	-
VIII	(b) Short/(Excess) provision for earlier years	-	-	-	-	-	-
	(c) Deferred tax	(3.22)	(2.94)	(8.40)	(3.37)	(1.34)	(3.74)
	Total Tax Expenses	(3.22)	(2.94)	(8.40)	(3.37)	(1.34)	(3.74)
IX	Corporate Social Responsibility (CSR) Activities						
X	Profit/(Loss) from discounting Operation						
XI	Profit/(loss) for the period	(20.20)	(21.32)	16.37	(88.89)	89.89	54.21
	Other Comprehensive Income/(Loss)						
	A (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	- Re-measurement gain/(loss) on defined benefit plans	2.17	21.56	9.23	36.73	8.96	30.74
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	(0.55)	(5.43)	(2.32)	(9.24)	(2.25)	(7.74)
XII	B (i) Items that will be re-classified to Profit or Loss	-	-	-	-	-	-
	Exchange differences in translating the financial statement of foreign Operation	0.00	-	3.42	0.00	0.00	(2.72)
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Other comprehensive income/(loss) for the period, (Net of tax)	01.62	16.13	10.33	27.48	6.70	20.28
XIII	Total Comprehensive income for the period	(18.58)	(5.18)	26.69	(61.41)	96.59	74.50
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						
	Earning Per Share (for continuing operation-not annualised)						
XVI	Basic	(0.19)	(0.20)	0.15	(0.83)	0.84	0.51
	Diluted	(0.19)	(0.20)	0.15	(0.83)	0.84	0.51

Notes;

- The Unaudited Consolidated Financial results for the Quarter and Nine Months Ended 31-12-2024, are reviewed and recommended by the Audit Committee and approve by the Board of Directors of the Company in their respective meeting held on february, 14th, 2025
- 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 obligation and Disclosure Requirements) Regulation 2015
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- During the Year 2023-2024 the Management had, after careful consideration and evaluation of various factors, including the financial performance and market conditions, had written off the investment and loan in its subsidiary Uniinfo Telecom Services (Thailand) Limited. The subsidiary was facing considerable challenges in achieving its operational and financial targets which were initially predicted.
- Previous period figures have been re-grouped wherever necessary, 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: february 14th, 2025

- B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. - Not Applicable.**
- C. Disclosure of outstanding default on loans and debt securities - Not Applicable.**
- D. Disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable**
- E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) submitted along-with Annual Audited Financial Results (standalone and consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable**