



UTSL/NSE/2025-26

Date: 30th May, 2025

To,

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

## **<u>Ref: Scrip Code/Symbol: UNIINFO</u>**

## Subject: Outcome of 2/2025-26 Board Meeting of the company held on 30<sup>th</sup> May, 2025

With reference to the above-mentioned subject this is to inform you that the 2/2025-26 meeting of Board of Directors of Uniinfo Telecom Services Limited has held today i.e., on 30<sup>th</sup> day of May, 2025 at the Registered Office of the Company to inter-alia, transacted the following businesses:

- Considered and approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter/year ended on 31<sup>st</sup> March, 2025 along with the Auditors' Report and Declaration of Unmodified opinion thereon.
- 2. Considered and approved the Standalone and Consolidated Audited Financial Statements. Including the Balance Sheet, as at 31<sup>st</sup> March, 2025, Statement of Profits and Loss Accounts, Cash flow, Statement of change in Equity and notes thereon for the year ended 31<sup>st</sup> March, 2025. along with Auditors' Report thereon by Statutory Auditors for the Year ended on 31<sup>st</sup> March, 2025.

The meeting of the Board of Directors commenced at 4:00 P.M. and concluded at 5:15 P.M.

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

Thank You,

For Uniinfo Telecom Services Limited

Pushpendra Patel Company Secretary & Compliance Officer



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

**Oranch Office** :

103, Shri Laxmi Leela Tower, 240, Sneh Nagar, Near Kalash Mandapam, Sapna Sangita Road, Indore-01

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Independent Auditor's Report on the Quarterly and Year to Date audited 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

#### Report on the audit of the standalone financial results

#### Opinion

We have audited the standalone financial result of Uniinfo Telecom Services Limited (" the company") for the year ended March 31, 2025, the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date which are included in the accompanying 'Standalone Statement of Financial Results for the quarter and year ended March 31', 2025', together with notes thereon, attached herewith (hereinafter referred to as the "Standalone Financial Result") being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing obligation and Disclosure Requirement) Regulations, 2015 as amended (the "Listing Regulation")

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

i. are presented in accordance with the requirements of the Listing Regulations 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the IndAS accounting standards and other accounting principles generally accepted in India, of the Net loss and other comprehensive income and other financial information of the Company for the year ended March 31, 2025. The standalone statement of assets and liabilities and the standalone statement of cash flows as at end for the year ended on that date

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act") and other applicable authoritative pronouncements issued by the institute of chartered accountants of India our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the standalone financial results" 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 together with the ethical requirements that are relevant to our audit of the financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

#### Management's Responsibilities for the standalone financial results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of these standalone financial results that gives a true and fair view of the net loss and other comprehensive income of the Company and other financial information in accordance with the IndAS accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other regularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error these standalone financial results

In preparing the these standalone financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### Auditor's Responsibilities for the audit of the standalone financial results

Our objectives are to obtain reasonable assurance about whether these standalone financial results as a whole is 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 results.

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 Statement, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (q) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 Board of Directors.
- Conclude on the appropriateness of the 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 Company's ability to so continue as a going concern. If we conclude that a material uncertainty exists, we are required

Audited M. No. 411569

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to draw attention in our auditor's report to the related disclosures in the financial results 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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.

#### **Other Matter**

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our report is not modified in respect of the matter specified in paragraph above

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

(Abhay Sharma) Partner Membership Number: 411569 UDIN: 25411569BMHGAS9857 Place: Indore Date: May 30<sup>th</sup>, 2025



## UNIINFO TELECOM SERVICES LIMITED Reg. Office-403, Chetak Center 12/2 R.N.T. Marg Indore Statement of Audited Standalone Financial Results for the Quarter and Year ended March 31, 2025

419	PARTICULARS	Quarter ended			Year ended	
Siz S		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
1	Income/Revenue from Operations	743.90	797.93	819.40	3334.25	4990.35
П	Other Income	2.78	0.16	0.01	3.57	18.42
Ш	Total Income (I+II)	746.68	798.09	819.42	3337.82	5008.77
IV.	Expenses					
а	Cost of Materials Consumed	83.81	105.92	80.90	389.08	521.72
b	Changes in inventories of finished goods stock in trade and work in progress	(143.17)	(6.64)	(160.21)	113.44	(402.41)
С	Employee benefits expense	376.64	361.88	395.04	1434.61	1823.63
d	Finance Costs	15.83	14.39	08.30	47.13	47.01
е	Depreciation and amortisation expenses	29.10	21.80	22.69	92.42	98.45
f	Other expense	375.08	324.17	513.09	1344.01	2854.28
	Total Expense (IV)	737.28	821.51	859.81	3420.69	4942.68
v	Profit /(Loss) before exceptional items and Tax (III-IV)	9.40	(23.42)	(40.40)	(82.86)	66.09
	Exceptional Items			()	(01.00)	
a	Waiver of Investement in subsidiary-Note no 4	0.00	0.00	0.00	0.00	47.24
	Waiver of Loan in subsidiary-Note no 4	0.00	0.00	0.00	0.00	116.38
	Total	0.00	0.00	0.00	0.00	163.63
/11	Profit/(Loss) before tax (V-VI)	9.40	(23.42)	(40.40)	(82.86)	(97.54)
	Tax expense:	5110	(25.42)	(40.40)	(02.00)	(57.54)
	(a) Current tax	0.00	0.00	0.00	0.00	0.00
ш	(b) Short/(Excess) provision for earlier years	0.00	0.00	0.00	0.00	0.00
	(c) Deferred tax	(10.25)	(3.22)	(02.40)	(13.62)	(3.74)
	Total Tax Expenses	(10.25)	(3.22)	(02.40)	(13.62)	(3.74)
х	Corporate Social Responsibility (CSR) Acticities	(10.23)	(3.22)	(2.40)	(13.02)	(5.74)
	Profit/(Loss) from discounting Operation	0.00	0.00	0.00	0.00	0.00
	Profit/(loss) for the period	19.65	(20.20)	(37.99)	(69.24)	(93.80)
	Other Comprehensive Income/(Loss)	15.05	(20.20)	(37.33)	(03.24)	(95.80)
	A (i) Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
	- Re-measurement gain/(loss) on defined benefit plans	8.41	2.17	21.79	45.14	30.74
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	(2.12)	(0.55)	(5.48)	(11.36)	(7.74)
Ī	B (i) Items that will be re-classified to Profit or Loss	0.00	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	0.00
	Other comprehensive income/(loss) for the period, (Net of tax)	6.29	1.62	16.30	33.78	23.01
11	Total Comprehensive income for the period	25.94	(18.58)	(21.69)	(35.47)	(70.79)
	Paid up equity share capital (face value of Rs.10/- each)	1069.31	1069.31	1069.31	1069.31	1069.31
	Other Equity			1005.51	1005.51	1009.51
-	Earning Per Share (for continuing operation-not annualised)					
11	Basic	0.18	(0.19)	(0.36)	(0.65)	(0.8
	Diluted	0.18	(0.19)	(0.36)	(0.65)	(0.8)

Notes;

Place: Indore Date: 30th May, 2025



By or on behalf of the Board

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Kishore Kumar Bhuradia Chairman & Managing Director DIN : 03257728

## UNIINFO TELECOM SERVICES LIMITED

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

## Statement of Audited Standalone Assets And Liabilities for the Year ended March 31, 2025

PARTICULARS	As at 31st March, 2025	As at 31st March, 202	
	Audited	Audited	
A ASSETS			
(1) Non-Current Assets			
Property, Plant and Equipment	301.08	359.51	
Capital Work-in-Progress			
Right of Use Assets	6.81	12.99	
Financial Assets			
(i) Investment in Equity of Subsidiaries			
(ii) Loans			
(iii) Other Financial Assets	8.79	3.60	
Deferred tax assets (net)	193.06	179.44	
Non Current Tax Assets (net)	107.78	159.74	
Non-Current Assets-(A)	617.52	715.27	
(2) Current Assets			
nventories	2168.41	2281.85	
Financial Assets	2100.41	2201.05	
(i) Trade receivables	1113.66	E00.00	
(ii) Cash and Cash Equivalents	1.61	599.69 1.88	
(iii) Bank Balances other than above	2.79		
(iv) Others Financial Assets	85.44	1.50	
Dther Current Assets	126.13	82.46 81.11	
Current Assets-(B)	3498.04	3048.48	
Fotal Assets-(A+B)	4115.56	3763.75	
3 EQUITY AND LIABILITIES			
L Equity			
quity Share Capital	1069.31	1069.31	
Other Equity	2217.76	2253.23	
otal Equity-(A)	3287.07	3322.54	
	5207.07	3322.34	
iabilities			
Non Current Liabilities			
a) Financial Liabilities			
(i) Borrowings			
(ii)Lease Liabilities	2.66	7.77	
b) Provisions	73.96	82.69	
on Current Liabilities-(B)	76.62	90.46	
Current Liabilities			
a) Financial Liabilities			
(i) Borrowings	489.42	129.57	
ii) Lease Liabilities	5.10	6.25	
(iii) Trade payables	40.19	41.66	
) Other financial liabilities	1.32	4.97	
) Other current liabilities	191.92	143.96	
l) provisions	23.92	24.35	
urrent Liabilities-(C)	751.86	350.76	
otal Equity and Liabilities(A+B+C)	4115.56	3763.75	

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

## Audited Standalone Cash Flow Statement For the Year ended March 31, 2025

Particulars	Particulars 31-03-2025	
	Audited	Audited
A. Cash flow from operating activities		
Profit before tax	(82.86)	(97.54)
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortization expenses	92.42	98.45
Finance Costs	47.13	47.01
Sundry Balance written off	0.63	0.14
Finance Income	(3.57)	(15.27)
Loss from Sale of Scrap of fixed assets	0.00	8.21
Impairment of Trade receivables	2.24	1.46
Waiver of Investement of subsidiary		47.24
Waiver of Loan of subsidiary		116.38
Foreign Exchange (Income)(/Expences		(3.05)
Gratuity Provision	24.61	27.39
Operating profit before working capital changes	80.60	230.43
Changes in Operating Assets and liabilities		
Increase)/Decrease in WIP Services	113.44	(402.41)
Increase)/Decrease in Trade Receivables	(513.97)	472.34
Decrease)/ Increase in Trade Payables & Other Current Liabilities	46.01	(76.36)
Decrease/ (Increase) in other financial assets (Current & Non Current)	(8.17)	(16.46)
Decrease)/ Increase in other financial liability (Current & Non Current)	(0.69)	(2.26)
Decrease/ (Increase) in other current assets	(28.63)	(10.16)
Cash generated from Operations	(311.42)	195.11
ncome Tax Paid (Net of refund)	51.95	113.93
let cash (used in)/flow from operating activities	(259.46)	309.05
. Cash flow from investing activities		
urchase for Property plant and equipment (Including Capital WIP)	(45.50)	(62.11)
roceeds from sale of Property plant and equipment		0.07
nterst Received (Finance Income)	3.57	25.67
oan (Given)/Recevied Subsidiary (Net)		132.74
et cash (used) in investing activities	(41.93)	96.37
. Cash flow from financing activities	(	50.57
ayment of Lease Liabilities obligations	(12.18)	(8.63)
hange in Bank Balances other than Cash & cash equivalent	(1.29)	(0.05)
roceeds from Short Term Borrowings (Net)	359.84	(527.50)
terest Paid	(45.25)	(45.44)
et cash (used in)/flow from financing activities	301.13	(581.57)
et (Decrese)/increase in cash and cash equivalents (A+B+C)	(0.27)	(176.16)
ash and cash equivalents at the beginning of the Year	1.88	174.28
ash and cash equivalents at the end of the Year	1.61	1.88

Statement of cash flows have been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standard) Rules, 2015.

COMPONENT OF CASH & CASH EQUIVALENTS: Balance with banks: On Current Accounts Cash on Hand:

OM S NDOR

 31-03-2025
 31-03-2024

 0.20
 0.24

 1.41
 1.64

#### Notes:

- The above Audited Standalone Financial Results of the Company for the Quarter and year ended on March 31, 2025 have been taken on records by the Audit Committee and approved by the Board of Directors at their meeting held on May 30, 2025. The information presented above is extracted from the audited standalone financial results in terms of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015.
- These financial results are prepared in compliance with Indian Accounting Standards ("'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) Regulations, 2015.
- 3. The quarterly financial results for the period ended March 31, 2025 are the derived figures between the audited figures in respect of the year ended March 31, 2025 and the published year-to-date figures up to December 31, 2024, being the date of the end of the third quarter of the current financial year, which were subjected to limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015
- 4. The Company has only one reportable business segment i.e. Installation, Commissioning, Testing Activities in respect of Telecom &,EVs 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.
- 5. Figures for the previous periods / year have been rearranged / re-grouped, wherever considered necessary to correspond with the figures of the current period / year. All figures of financials have been rounded off to the nearest Lakhs rupees.





## A B M S & ASSOCIATES CHARTERED ACCOUNTANTS

**Oranch Office :** 

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Independent Auditor's Report on the Quarterly and Year to Date audited 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

#### Report on the audit of the consolidated financial results

#### Opinion

We have audited the consolidated financial results of Uniinfo Telecom Services Limited (hereinafter referred to as the 'Holding Company"), its subsidiaries together referred to as "the Group") for the year ended March 31, 2025 and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date which are included in the accompanying 'Consolidated Statement of Financial Results for the quarter and year ended March 31, 2025', for the year ended March 31, 2025', together with notes thereon, attached herewith (herein referred to as the "Consolidated Financial Results"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the unaudited financial statements of the wholly owned foreign subsidiaries controlled by the Holding Company, the aforesaid Consolidated Financial Results:

i. includes the results of the following entities:

Uniinfo Telecom Services Limited - Holding Company Subsidiaries:

- 1. Uniinfo Telecom Services (THAILAND) Limited Thailand –(Which has since been liquidated in previous year i e in 2023-24)
- 2. Uni Info Telecom Services (Private) Limited Sri-Lanka (Unaudited- Business not commenced)-(Wholly owned Foreign Subsidiary)
- 3. Uniinfo Technologies QFZ LLC Qatar (Unaudited Business not commenced)-(Wholly owned Foreign Subsidiary)

ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and

iii. give a true and fair view in conformity with the IndAS accounting standards, and other accounting principles generally accepted in India, of the consolidated net Loss and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2025.



#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the consolidated financial results" 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

## Management's Responsibilities for the consolidated financial results

These consolidated financial results has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net Loss and other comprehensive income and other financial information of the Group in accordance with the IndAS accounting standards prescribed under section 133 of the Act 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 respective Board 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 of 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 the 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 these consolidated financial results 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 these consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing these consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group 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 Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

#### Auditor's Responsibilities for the audit of the consolidated financial results

Our objectives are to obtain reasonable assurance about whether these consolidated financial results as a whole is 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 results.

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 these consolidated financial results, 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 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 with reference to financial statements 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 Board of Directors.
- Conclude on the appropriateness of the 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 these consolidated financial results 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 these consolidated financial results, including the disclosures, and whether these consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on these consolidated financial results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in these consolidated financial results of which we are the independent auditors. For the other entities included in these consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in these consolidated financial results 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.

#### **Other Matter**

The accompanying Statement includes the unaudited financial results and other financial information, in respect of:

• Two subsidiaries, whose financial results/statements include total assets of Rs 0.10 lakhs as at March 31, 2025, total revenues of Rs. NIL total net Profit/(Loss) after tax of Rs. Nil, total comprehensive income of Rs. NIL as well as Rs. NIL, for the quarter and the year ended pasoc that date respectively, and net cash outflows of Rs 0.07 lakhs for the year ended March 31, 11 and 11 and 12 and 12

2025, as considered in these consolidated financial results which have been not been audited by their respective independent auditors

The independent auditor's report on the financial statements /financial information of these entities did not furnish to us by the Management and our opinion on these consolidated financial results in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the preparation by the Respective Management 'and the procedures performed by us as stated in paragraph.

Our opinion on these consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done for unaudited subsidiaries as referred above.

These consolidated financial results includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For ABMS & Associates Chartered Accountants ICAI Registration No 030879C

(Abhay Sharma)

Partner Membership Number: 411569 UDIN: 25411569BMHGAT5311 Place: Indore Date: May 30<sup>th</sup> May, 2025



## UNIINFO TELECOM SERVICES LIMITED

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

## Statement of Audited Consolidated Financial Results for the Quarter and Year ended March 31, 2025

	PARTICULARS	Quarter ended			Year ended	
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
1	Income/Revenue from Operations	743.90	797.93	819.40	3334.25	4990.35
11	Other Income	2.78	0.16	(0.01)	3.57	17.03
111	Total Income (I+II)	746.68	798.09	819.39	3337.82	5007.38
IV	Expenses		215			
а	Cost of Materials Consumed	83.81	105.92	80.90	389.08	521.72
c	Changes in inventories of finished goods stock in trade and work in progress	(143.17)	(6.64)	(160.21)	113.44	(402.41)
d	Employee benefits expense	376.64	361.88	395.05	1434.61	1825.64
е	Finance Costs	15.83	14.39	08.30	47.13	47.07
f	Depreciation and amortisation expenses	29.10	21.80	22.69	92.42	98.45
g	Other expense	375.09	324.17	510.75	1344.01	2866.43
	Total Expense (IV)	737.29	821.51	857.48	3420.69	4956.91
۷	Profit /(Loss) before exceptional items and Tax (III-IV)	9.39	(23.42)	(38.08)	(82.87)	50.47
VI	Exceptional Items					e de Maria (Maria)
vii	Profit/(Loss) before tax (V-VI)	9.39	(23.42)	(38.08)	(82.87)	50.47
	Tax expense:					
	(a) Current tax	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
	(c) Deferred tax Liablilities/(Assets)	(10.25)	(3.22)	(2.40)	(13.62)	(3.74)
	Total Tax Expenses	(10.25)	(3.22)	(2.40)	(13.62)	(3.74)
IX	Corporate Social Responsibility (CSR) Acticities	•	÷	<u> </u>		
	Profit/(Loss) from discounting Operation	0.00	0.00	0.00	0.00	0.00
	Profit/(loss) for the period	19.64	(20.20)	(35.68)	(69.25)	54.21
	Other Comprehensive Income/(Loss)			i i i		
	A (i) Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
	- Re-measurement gain/(loss) on defined benefit plans	8.41	2.17	21.79	45.14	30.74
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	(2.12)	(.55)	(5.48)	(11.36)	(7.74)
XII	B (i) Items that will be re-classified to Profit or Loss	0.00	0.00	0.00	0.00	0.00 .
	Exchange differences in translating the financial statement of foreign Operation	(0.00)	0.00	(2.72)	0.00	(2.72)
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
	Other comprehensive income/(loss) for the period, (Net of tax)	6.29	1.62	13.58	33.78	20.28
(11)	Total Comprehensive income for the period	25.94	(18.58)	(22.10)	(35.47)	74.50
10000	Paid up equity share capital (face value of Rs.10/- each)	1069.31	1069.31	1069.31	1069.31	1069.31
	Other Equity					
	Earning Per Share (for continuing operation-not annualised )					
0.0228	Basic	0.18	(0.19)	(0.33)	(0.65)	0.51
	Diluted	0.18	(0.19)	(0.33)	(0.65)	0.51

By or on behalf of the Board

1200 000

Kishore Kumar Bhuradia Chairman & Managing Director DIN : 03257728

Place: Indore Date: 30th May, 2025



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

## Statement of Audited Consolidated Assets And Liabilities for the Year ended March 31, 2025

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024	
	Audited	Audited	
A ASSETS			
(1) Non-Current Assets			
Property, Plant and Equipment	301.08	359.51	
Capital Work-in-Progress		0.00	
Right of Use Assets	6.81	12.99	
Financial Assets			
(i) Investment in Equity of Subsidiaries			
(ii) Loans			
(iii) Other Financial Assets	8.79	3.60	
Deferred tax assets (net)	193.06	179.44	
Non Current Tax Assets (net)	107.78	159.74	
Non-Current Assets-(A)	617.52	715.27	
(2) Current Assets			
(a) Inventories	2168.41	2281.85	
(b) Financial Assets			
(i) Trade receivables	1113.66	599.69	
(ii) Cash and Cash Equivalents	1.68	1.95	
(iii) Bank Balances other than above	2.79	1.50	
(iv) Others Financial Assets	85.44	82.46	
c) Other Current Assets	126.13	81.11	
Current Assets-(B)	3498.11	3048.55	
Fotal Assets-(A+B)	4115.63	3763.82	
	1225105	5705.82	
B EQUITY AND LIABILITIES	1 ×		
. Equity			
quity Share Capital	1069.31	1069.31	
Other Equity	2217.63		
	2217.03	2253.10	
otal Equity-(A)	3286.94	2222.44	
	5280.94	3322.41	
iabilities			
Non Current Liabilities			
a) Financial Liabilities			
(i) Borrowings			
(ii) Lease Liabilities	2.00		
b) Provisions	2.66	7.77	
on Current Liabilities-(B)	73.96	82.69	
	76.62	90.46	
Current Liabilities			
a) Financial Liabilities			
(i) Borrowings			
(ii) Lease Liabilities	489.42	129.57	
(iii) Trade payables	5.10	6.25	
	40.19	41.66	
) Other financial liabilities	1.32	4.97	
) Other current liabilities	192.12	144.15	
) Provisions	23.92	24.35	
urrent Liabilities-(C)	752.07	350.95	
otal Equity and Liabilities(A+B+C)	19		

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#### UNIINFO TELECOM SERVICES LIMITED Reg. Office-403, Chetak Center 12/2 R.N.T. Marg Indore Audited Statement of Consolidated Cash Flow Statement For the Year ended March 31, 2025

Particulars	As at 31st March, 2025	As at 31st March, 2024	
	Audited	Audited	
A. Cash flow from operating activities			
Profit before tax	(82.87)	50.47	
Adjustments to reconcile profit before tax to net cash flows:			
Depreciation and amortization expenses	92.42	98.45	
Finance Costs	47.13	47.07	
Sundry Balance written off	0.63	2.31	
Finance Income	(3.57)	(13.73)	
Loss from Sale of Scrap of fixed assets		8.21	
Impairment of Trade receivables	2.24	1.46	
Foreign Exchange (Income)(/Expences	0.01	(3.05)	
Gratuity Provision	24.61	27.39	
Operating profit before working capital changes	80.60	218.59	
Changes in Operating Assets and liabilities			
Decrease in WIP Services	113.44	(402.41)	
(Increase)/Decrease in Trade Receivables	(513.97)	472.34	
(Decrease)/ Increase in Trade Payables & Other Current Liabilities	46.01	(77.47)	
Decrease/ (Increase) in other financial assets (Current & Non Current)	(8.17)	(16.35)	
(Decrease)/ Increase in other financial liability (Current & Non Current)	(0.69)	(2.26)	
Decrease/ (Increase) in other current assets	(28.63)	(9.82)	
Cash generated from Operations	(311.42)	182.61	
ncome Tax Paid (Net of refund)	51.95	117.83	
Net cash (used in)/flow from operating activities	(259.46)	300.44	
3. Cash flow from investing activities			
Purchase for Property plant and equipment (Including Capital WIP)	(45.50)	(62.11)	
Proceeds from sale of Property plant and equipment		0.07	
nterst Received (Finance Income)	3.57	25.67	
Net cash (used) in investing activities	(41.93)	(36.37)	
C. Cash flow from financing activities			
Payment of principal portion of Lease Liabilities	(12.18)	(8.63)	
Repayment of Long Term Borrowings	(1.29)		
Proceeds from Short Term Borrowings (Net)	359.84	(527.50)	
nterest Paid	(45.25)	(45.50)	
iffect of Exchange Rate on Consolidation of Foreign Subsidiaries		(2.72)	
let cash (used in)/flow from financing activities	301.13	(584.36)	
let (Decrese)/increase in cash and cash equivalents (A+B+C)	(0.27)	(320.29)	
Cash and cash equivalents at the beginning of the Year	1.95	322.23	
Cash and cash equivalents at the end of the Year	1.68	1.95	

Statement of cash flows have been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standard) Rules, 2015.

#### COMPONENT OF CASH & CASH EQUIVALENTS: Balance with banks: On Current Accounts Cash on Hand:

As at 31st March, 2025

As at 31st March, 2024

0.27 1.41

0.31 1.64

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## Notes:

- The above Audited Consolidated Financial Results of the Company for the Quarter and year ended on March 31, 2025 have been taken on records by the Audit Committee and approved by the Board of Directors at their meeting held on May 30, 2025. The information presented above is extracted from the audited consolidated financial results in terms of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015.
- These financial results are prepared in compliance with Indian Accounting Standards ("'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) Regulations, 2015
- 3. The above Statement includes the results of Foreign Wholly-Owned Subsidiaries:
  - (a) UniInfo Telecom Services (Private) Limited Sri-Lanka
  - (b) Uniinfo Technologies QFZ LLC Qatar
  - (c) Uniinfo Telecom Services (Thailand) Limited- Thailand-(Which has since been liquidated in previous year i.e. in 2023-24)
- 4 The Company has only one reportable business segment i.e. Installation, Commissioning, Testing Activities in respect of Telecom &,EVs 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.
- 5 Figures for the previous periods / year have been rearranged / re-grouped, wherever considered necessary to correspond with the figures of the current period / year. All figures of financials have been rounded off to the nearest Lakhs rupees.





# **Uniinfo Telecom Services Limited**

ISO 9001:2015 & ISO 45001:2018 Certified Company

UTSL/NSE/2025-26

Date: 30th May, 2025

#### To,

The Secretary - Listing Department The National Stock Exchange of India Limited Exchange Plaza, C-7, Block G, Bandra Kurla Complex, Bandra (E), Mumbai - 400057

#### **Ref: Scrip Code/SYMBOL: UNIINFO**

Subject: Submission of declaration as per Second proviso to the Regulation 33(3)(d) of the SEBI (LODR) Regulation, 2015 for the Annual Audited Standalone and Consolidated Financial Result for the year ended 31<sup>st</sup> March, 2025.

Dear Sir,

We hereby submit the following declaration regarding unmodified Auditors Report on the Standalone and Consolidated Audited Financial Results for the year 31<sup>st</sup> March, 2025 as audited by the Auditors of the Company.

#### DECLARATION

Pursuant to SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 and amendments made therein vide SEBI Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 25<sup>th</sup> May, 2016 and further amendment therein vide SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016, we, the undersigned do hereby declare that in the Audit Report, accompanying the Annual Standalone and Consolidated Audited Financial Statements of the Company for the financial year ended on 31<sup>st</sup> March, 2025, the Auditor has not expressed any Modified Opinion(s) Audit Qualification(s)/or other Reservation(s) and accordingly the statement on impact of audit qualifications is not required to be given.

You are requested to please consider and take on record the same.

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Thanking You

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For Uniinfo Telecom Services Limited

Kishore Kumar Bhuradia Chairman & Managing Director DIN: 03257728



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