

UTSL/NSE/2025-26

Date: 6<sup>th</sup> September, 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

**Ref: Scrip Code/Symbol: UNIINFO**

**Subject: Submission of 15<sup>th</sup> Annual Report along with the Notice of Annual General Meeting to be held on 30<sup>th</sup> September, 2025 at 12:00 P.M. pursuant to Regulation 34(1) of SEBI (LODR) Regulations, 2015.**

Dear Sir/Madam,

We wish to inform you that the 15<sup>th</sup> Annual General Meeting of the Members Uniinfo Telecom Services Limited is scheduled to be held on Tuesday, 30<sup>th</sup> September, 2025 at 12:00 P.M., through Video Conferencing or Other Audio Video Means (OAVM) for which purposes the Registered office of the company situated at 403, Chetak Centre, 12/2 RNT Marg, Indore (M.P.) - 452001 shall be deemed as the venue for the Meeting.

Pursuant to Regulation 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Annual Report of the Company for the Financial Year 2024-25 along with the Notice convening the 15<sup>th</sup> Annual General Meeting to be held on Tuesday, 30<sup>th</sup> September, 2025 at 12.00 P.M through Video Conferencing/Other Audio Visual Means (VC/OAVM).

We request you to please take on record above said information for your reference and further needful.

**Thank You**  
**For Uniinfo Telecom Services Limited**

**Pushpendra Patel**  
**Company Secretary & Compliance Officer**



# ANNUAL REPORT 2024 - 2025

UNIINFO TELECOM SERVICES LIMITED



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### ANNUAL GENERAL MEETING

**Day, Date & Time : Tuesday 30th September, 2025, 12:00 P.M.**

### **EMBRACING TECHNOLOGY FOR SUSTAINABLE GROWTH**

In a fast-changing world, technology has been a disruptive force reshaping business landscape. The telecom industry, a key enabler of global connectivity, is at the forefront of technological evolution. As environmental and energy challenges intensify, telecom operators are increasingly turning to innovative technologies to drive sustainable growth. By embracing digital transformation, green energy, and intelligent infrastructure, telecom companies can achieve operational efficiency while reducing their environmental footprint. The surge in data-driven internet technologies, coupled with the transformative impact of 5G, not only fuels communication advancements but also spurs innovation across diverse industries.

The confluence of factors, including growing demand for high-speed connectivity, the 5G revolution and initiatives like BharatNet, implementation of FTTH, opens promising avenues for growth. Moreover, India's commitment to 5G adoption, network fiberization and the PLI schemes fosters indigenous manufacturing and digital transformation. The telecommunications industry is the backbone of digital transformation, enabling connectivity across every sector of the global economy. As demand for faster, more reliable, and energy-efficient communication surges, telecom companies face mounting pressure to evolve.

Uniinfo Telecom Services Limited (UTSL) is involved in delivering comprehensive end to end solution for Mobile Network connectivity and IT infra integration on pan India basis. We are providing services to technology players ranging from telecom equipment manufacturers (OEM's), telecom operators and IT service providers.

UTSL is also delivering comprehensive EV charging solutions—from designing and planning to installation, commissioning (I&C) and testing. The company actively collaborates with OEM's, CPO's (charging point operators) and electricity distribution companies (Discoms) to establish infrastructure across varied locations like malls, residential complexes, petrol stations, vacant land parcel.

While initially UTSL's core strengths lied in telecom—such as network surveys, installation, commissioning, optimization, managed services and smart city deployments over the period we have strategically expanded into EV charging infrastructure This has positioned UTSL as a versatile engineering and systems integrator.

Leveraging capabilities across electrical, mechanical, and civil domains, combined with our India-wide presence and telecom experience, UTSL is well equipped to deliver turnkey EV charging facilities.

### **INDIAN TELECOM INDUSTRY AND MARKET SIZE**

India remains the world's second-largest telecommunications market with a total telephone subscriber base stood at 1,203.69 million and has registered strong growth in the last decade. The Indian mobile economy is growing rapidly and is significantly contributing to India's Gross Domestic Product (GDP).



**Second highest number of internet users**



**Fastest growing app market**



**Second largest telecom network**

The liberal and reformist policies of the Government of India have been instrumental along with strong consumer demand in the rapid growth of the Indian telecom sector. The Government has enabled easy market access to telecom equipment and a fair and proactive regulatory framework, which has ensured the availability of telecom services to consumers at affordable prices. The deregulation of Foreign Direct Investment (FDI) norms has made the sector one of the fastest growing and the top five employment opportunity generator in the country.

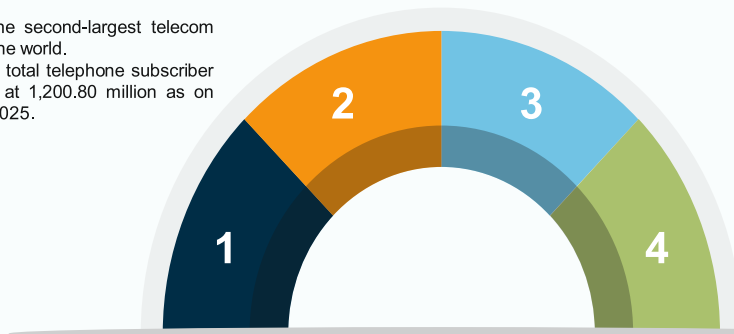


## 2. RISING PENETRATION RATE

- Telecom penetration, also known as tele-density, has grown rapidly over the last few years.
- As of March 2025, tele-density stood at 85.04%.

## 1. SECOND-LARGEST SUBSCRIBER BASE

- India has the second-largest telecom network in the world.
- In India, the total telephone subscriber base stood at 1,200.80 million as on March 31, 2025.



## 3. SECOND-HIGHEST NUMBER OF INTERNET USERS

- India has the second-highest number of internet subscribers globally.
- India's total number of internet subscribers grew marginally to 944.12 million at the end of March 2025, marking a 0.09% increase from 944.04 million in Feb, revealed the Telecom Regulatory Authority of India (TRAI).

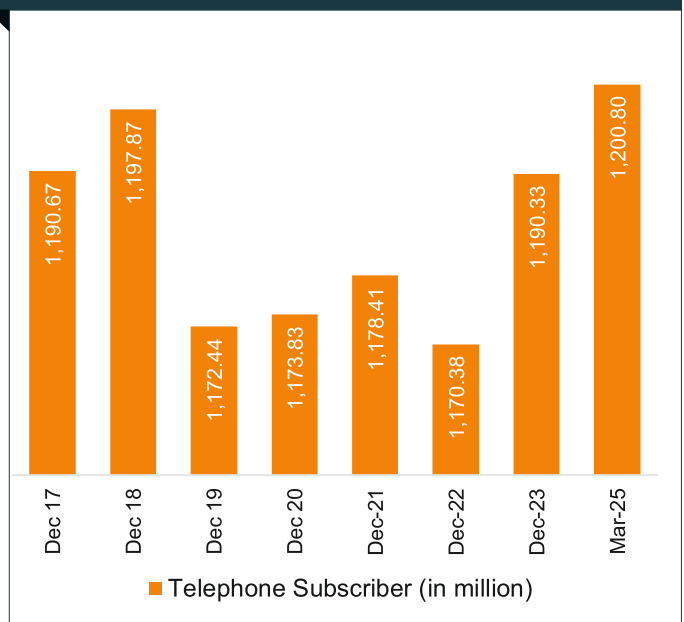
## 4. HIGHER INVESTMENT FROM FOREIGN PLAYERS

- India plans to manufacture mobile phones worth US\$ 126 billion by 2025-26.
- India's Bharat 6G alliance and the European telecom industry organization Industry are planning to establish a partnership. This partnership will facilitate cooperation between the two groups in the development of 6G technology.
- FDI inflow in the telecom sector stood at Rs. 2,40,777 crore (US\$ 40.03 billion) between April 2000-December 2024.

The total subscriber base, wireless subscriptions as well as wired broadband subscriptions have grown consistently. As of March 2025, tele-density stood at 85.04%. In India, the total telephone subscriber base stood at 1,200.80 million as on March 31, 2025. The number of wired broadband subscriptions stood at 41.31 million as of May 2024. India's total number of internet subscribers grew marginally to 944.12 million at the end of March 2025, marking a 0.09% increase from 944.04 million in Feb, revealed the Telecom Regulatory Authority of India (TRAI). As of March 2025, the wireless subscribers base stood at 1,163.76 million. (Source: <https://www.ibef.org/industry/telecommunications>).

- India is currently the second-largest telecommunication market and has the second-highest number of internet users in the world.
- The PLI scheme in telecom and networking products aims to make India a global hub of manufacturing telecom equipment. It is estimated that full utilisation of the scheme funds is likely to lead to incremental production of about Rs. 2.4 lakh crore (US\$ 32.01 billion) with exports of ~Rs. 2 lakh crore (US\$ 26.67 billion) over five years.
- In India, the total telephone subscriber base stood at 1,200.80 million as on March 31, 2025.
- Union Minister of Communications Mr. Jyotiraditya Scindia inaugurated Bharat Telecom 2025 in New Delhi, highlighting India's growing role as a global telecom exporter and innovation hub.
- On November 15 2024, Prime Minister, Mr. Narendra Modi launched the Nyaya Maha Abhiyan, a three-year mission with a Rs. 24,000 crore (US\$ 2.9 billion) project outlay. Over the past three months, projects exceeding Rs. 7,000 crore (US\$ 845.4 million) have been sanctioned, primarily focusing on housing, water, road, electricity, telecom, and Multipurpose Centres.

### Growth in total telephone subscribers



As of March 2025, the wireless subscriber base of Jio stood at 476.58 million, followed by Bharti Airtel 289.31 million, Vodafone Idea 126.41 million, and BSNL 34.57 million. Total broadband subscriptions in the country grew from 149.75 million in CY16 to 944.96 million in CY24. Wired broadband subscribers stood at 41.19 million as of December 2024.

The number of internet subscribers in the country increased marginally to 944.12 million at the end of March '25. Out of 944.12 million internet subscribers, number of Wired Internet subscribers are 41.39 million and number of Wireless Internet subscribers are 902.74 million.

Over the next five years, rise in mobile-phone penetration and decline in data costs will add 500 million new internet users in India, creating opportunities for new businesses.

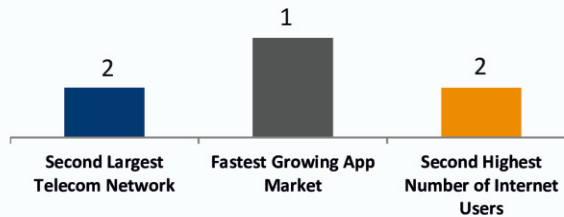
The Indian telecom sector has witnessed significant developments in recent years, setting the stage for a transformative era. India has 99% coverage footprint in 4G and around 4.62 lakhs 5G Base Transceiver Station (BTS).

# TELECOMMUNICATIONS



## MARKET SIZE

### Global Rank

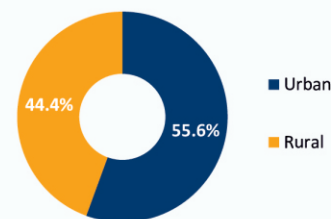
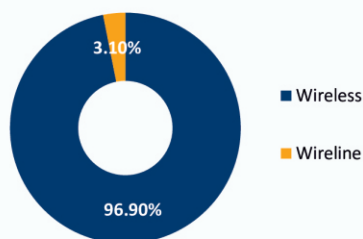


The subscriber base of 1,200.80 million as of March 2025.



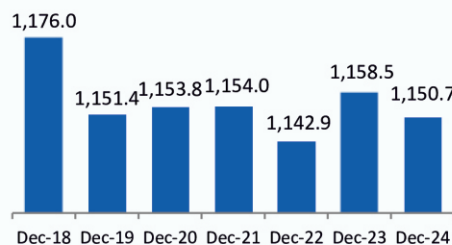
## SECTOR COMPOSITION

### Composition of Telephone Subscribers (December 2024)



## KEY TRENDS

### Wireless Subscription (million)



### Broadband Subscribers (million)



## Investment/Major Development

With daily increasing subscriber base, there have been a lot of investment and development in the sector. FDI inflow in the telecom sector stood at Rs. 2,40,777 crore (US\$ 40.03 billion) between April 2000-December 2024.

Some of the developments in the recent past are:

- India's 5G subscriber base is expected to grow 2.65 times, reaching 770 million by CY28, up from 290 million in CY24, according to Nokia's annual Mobile Broadband Index (MBiT) report.
- The wireless segment accounted for 96.9% of the total telephone subscriptions in March 2025.
- The telecom industry recorded 6.75% sequential growth in adjusted gross revenue (AGR) at Rs. 75,310 crore (US\$ 8.91 billion) in the Q2 FY25 as tariff increases and robust data usage outweighed tepid subscriber additions.
- Independent telecom tower companies are expected to spend Rs 21,000 crore (US\$ 2.42 billion) for the period between FY25 and FY26 in order to support the telecom companies in expanding rural networks and also improving service quality in urban areas, stated a report by CRISIL Ratings.



- Bengaluru-based gear maker Tejas Networks has won a three-year deal from Vodafone Idea (Vi) to supply backhaul equipment for India's third-largest telecom operator's 4G and commercial fifth-generation or 5G networks.
- The Centre for Development of Telematics (C-DOT) and IIT Roorkee have partnered to develop a "Millimetre Wave Transceiver for 5G Rural Connectivity," supported by the Telecom Technology Development Fund. The project aims to improve affordable broadband and mobile services, bridging India's digital divide.
- India's Bharat 6G alliance and the European telecom industry organization Industry are planning to establish a partnership. This partnership will facilitate cooperation between the two groups in the development of 6G technology.
- To make India 5G-ready, there is a push for fiberisation of telecom towers. Currently, 36% of towers are fiberized, and plans involve deploying 12 lakh towers.

### Government Initiatives

The Government has fast-tracked reforms in the telecom sector and continues to be proactive in providing room for growth for telecom companies. Some of the key initiatives taken by the Government are as follows:

On November 15, 2024, Prime Minister, Mr. Narendra Modi launched the Nyaya Maha Abhiyan, a three-year mission with a Rs. 24,000 crore (US\$ 2.9 billion) project outlay. Over the past three months, projects exceeding Rs. 7000 crore (US\$ 845.9 million) have been sanctioned, primarily focusing on housing, water, road, electricity, telecom, and Multipurpose Centres. In the Union Budget FY26 the Department of Telecommunications and IT was allocated Rs. 81,005.24 crore (US\$ 9.27 billion). To drive the development of 6G technology, the Department of Telecommunications (DoT) has developed a sixth generation (6G) innovation group. India has sanctioned over US\$ 35 million for 111+ research projects in 6G, emerging among the top six nations in global 6G patent filings.



### GOVERNMENT INITIATIVES



Satellite-based NB-IoT  
(Narrowband-Internet of Things)



Phased Manufacturing  
Programme (PMP)



100% FDI



### ADVANTAGE INDIA

- **Robust demand:** Tele-density of rural subscribers reached 59.06% as of March 2025. Total volume of wireless data usage increased by more than 2 folds from 47,629 petabytes in Q2, FY24 to 49,543 petabytes in Q3, FY24.
- **Increasing Investment:** In the Union Budget FY26 the Department of Telecommunications and IT was allocated Rs. 81,005.24 crore (US\$ 9.27 billion).
- **Policy support:** The Union Cabinet approved Rs. 12,195 crore (US\$ 1.65 billion) production-linked incentive (PLI) scheme for telecom & networking products under the Department of Telecom. DoT and CDRI launched the DRRAF report to boost telecom resilience against disasters, focusing on risk assessment, preparedness, and cross-sector collaboration for uninterrupted connectivity.
- **Attractive opportunities:** India's 5G subscriber base is expected to grow 2.65 times, reaching 770 million by CY28, up from 290 million in CY24, according to Nokia's annual Mobile Broadband Index (MBIT) report. ServiceNow's research forecasts that India's workforce will grow by 33.89 million, from 423.73 million in 2023 to 457.62 million by 2028, driven by emerging technologies. India's 5G subscriptions to have 350 million by 2026, accounting for 27% of all mobile subscriptions. By 2025, India will need ~22 million skilled workers in 5G-centric technologies such as Internet of Things (IoT), Artificial Intelligence (AI), robotics and cloud computing. Prime Minister Mr. Narendra Modi launched 5G services on October 1, 2022.

### Key Challenges Ahead

Challenge	Implication
Low ARPU and high debt	Limits investment in infra and innovation
Regulatory uncertainty	Slows decision-making and capital flow
Spectrum pricing and litigation	Continues to strain operators
Digital divide	Slower rural adoption if infra is not scaled
Cybersecurity and data theft	Growing with IoT, 5G, and cloud migration

## Way Forward – Strategic Priorities for 2025–2030

Focus Area	Action Needed
Universal Connectivity	Accelerate BharatNet, rural mobile expansion, and satellite internet rollout
Tech Modernization	Encourage Open RAN, indigenous 5G/6G gear manufacturing, and AI in networks
Financial Sustainability	Rationalize tariffs, reduce AGR liabilities, and improve ARPU through value-addition
Cyber Resilience	Enforce national cybersecurity standards and data protection across all operators
Green Telecom	Incentivize solar towers, green energy usage, and sustainable e-waste practices

**References:** Media Reports and Press Releases, Cellular Operators Authority of India (COAI), Telecom Regulatory Authority of India (TRAI), Department of Telecommunication (DoT), Department for Promotion of Industry and Internal Trade (DPIIT), India Services Sector Report by Deloitte, Union Budget 2023-24

## WHY INVEST IN TELECOM

### Second-largest telecom market

A population of over 1.4 Bn people and a rapidly increasing internet penetration rate, the demand for telecom services is bound to increase.

### Growth

Sector's growth is closely linked with the country's thriving and expanding digital economy

### Technological Advancements

Substantial advancements, including the fastest rollout of 5G networks

### Investor-friendly Policies

Schemes like 100% FDI allowed under the automatic route, PLI for Telecom and Networking equipment, reduced license fees, and spectrum liberalization.

### THE IMPERATIVE FOR SUSTAINABLE GROWTH

Sustainable growth in telecom means achieving business expansion while minimizing environmental impact, optimizing resources, and ensuring long-term operational resilience. This involves:

- Enhancing network capacity and reliability
- Improving energy efficiency
- Supporting equitable digital access



## KEY HIGHLIGHTS OF BUDGET 2025 FOR TELECOM INDUSTRY

India's telecom sector continues to be a cornerstone of digital transformation, with significant strides in connectivity, infrastructure, and innovation. The record-breaking 5G rollout and expansion of BharatNet underscore the Government's commitment to bridging the digital divide, particularly in rural and remote areas.

Budget 2025 reinforces this vision with a total outlay of INR81,005 crores, prioritizing BharatNet expansion and domestic telecom manufacturing. The reduction in Basic Customs Duty on Carrier Grade Ethernet Switches from 20% to 10%, along with duty exemptions on inputs, parts / sub-parts used in the manufacture of cellular mobile phones and on-ground installations for satellite, launch vehicles, is expected to boost local manufacturing and enhance new technology in communication.

With India's data centre market poised for exponential growth, telecom remains the backbone for emerging technologies such as AI, IoT, and cloud computing. Domestic Incentivation scheme and duty rationalization measures further incentivize domestic production, supporting India's ambition to become a global telecom manufacturing hub.

Overall, Budget 2025 strengthens India's telecom ecosystem, fostering affordability, infrastructure development, and self-reliance while paving the way for next-gen digital services. The continued emphasis on network expansion, fiscal incentives, and ease of doing business sets the stage for sustained growth and innovation in the sector.

### Key amendments

### Policy updates:

- Significant Investment commitment of INR22,000 crores via Bharatnet Project towards creation of telecom infrastructure for broadband connectivity to Gram Panchayats and rural areas.
- Enhanced allocation to Domestic Industry Incentivisation Scheme (including PLI scheme) to stimulate domestic value addition.
- Allocation of INR20,000 crores to implement private sector driven Research, Development and Innovation initiative.



- Allocation of INR2,000 crores to AI Mission to establish a robust AI ecosystem through strategic programs and partnerships across the public and private sector.
- Enhancement of investment and turnover limits to 2.5 and 2 times respectively for classification of all MSMEs.

#### **Direct Tax:**

- New income tax bill to be introduced
- Rationalisation of TDS and TCS provisions effective 1 April 2025:
  - a. Threshold limit for TDS increased such as for commission or brokerage, fee for professional or technical services, rent.
  - b. TCS on sale of goods to be abolished.
  - c. Delayed payment of TCS to be decriminalised.
  - d. Higher TDS/ TCS rate for non-filers of income tax return to be omitted.
- Presumptive taxation regime for non-resident engaged in providing services or technology, to a resident company which is establishing or operating electronics manufacturing facility or connected facility
- Transactions of non-resident which are confined to purchase of goods in India for the purpose of export not to constitute significant economic presence
- Provision introduced to determine ALP of international transaction for a block period of three years, to align with global best practices.
- Scope of safe harbour rules to be expanded.

#### **Indirect Tax:**

##### **Customs**

- BCD reduced from 20% to 10% on Carrier Grade ethernet switches making it at par with Non-Carrier Grade ethernet switches.
- BCD exempted on various inputs, parts or sub-parts used in the manufacturing of PCBA, camera module, connectors and other specified parts of cellular mobile phones.
- Extension of BCD exemption on goods for manufacture of telecommunication grade optical fibre to 31 March 2027, earlier set to expire on 31 March 2025.
- BCD exemption is being extended to imports of ground installations for satellites and goods used in building of launch vehicles
- BCD exempted on import of certain capital goods for use in manufacturing of lithium-ion battery of mobile phones.
- Time frame under IGCR extended from the existing six (6) months to one (1) year for meeting the end-use conditions.

#### **Goods and Services Tax:**

- Enabling provisions for Invoice Management System ('IMS') proposed.
- Retrospective amendment with effect from 1 July 2017 introduced to block ITC and nullify the Supreme Court judgment pronounced recently in the case of Safari Retreats.

#### **Impact analysis**

The Union Budget 2025-26 presents a pivotal opportunity for India's telecommunications sector, which is the backbone of transformative digital growth for India. According to the Economic Survey 2024-25, India ranks as the second-largest telecommunications market, boasting over 1.8 billion telephone subscribers and a tele-density of 84%. The country's record-breaking 5G rollout, the fastest globally, underscores its technological leadership in the sector.

Though the budgeted receipt of Government in FY26 is 33% lesser as compared to FY25 potentially indicating lower collection of SUC and one-time spectrum fees, nonetheless the continued north trend in allocation towards BharatNet, aimed at connecting Government-run schools and healthcare centers in rural India, will help bridge the digital divide and create inclusive digital growth. The reduction of customs duty on carrier-grade Ethernet switches from existing 20% to 10% will lower costs and accelerate the deployment of high-speed networks. In addition to the same, custom duty rationalisation measures introduced in the Budget shall provide impetus to domestic manufacturing of mobile phones and satellite-based services.

The direct tax measures such as new income tax bill, presumptive taxation regime for non-residents providing services to resident companies involved in electronics manufacturing, and rationalisation of TDS/ TCS shall enhance ease of doing business and tax certainty. Moreover, enhanced allocation of budget towards disbursement of PLI incentives signifies north trend in domestic telecom equipment manufacturing, strengthening India's position as a manufacturing hub in telecom sector.

In a nutshell, the budget strikes a balance between fiscal prudence and industry growth, ensuring that India remains at the forefront of 5G, AI, data centers, and digital connectivity while fostering innovation, local value addition, and investment in telecom infrastructure.

#### **The Indian Telecom Services Yearly Performance Indicators” for the year 2024-25**

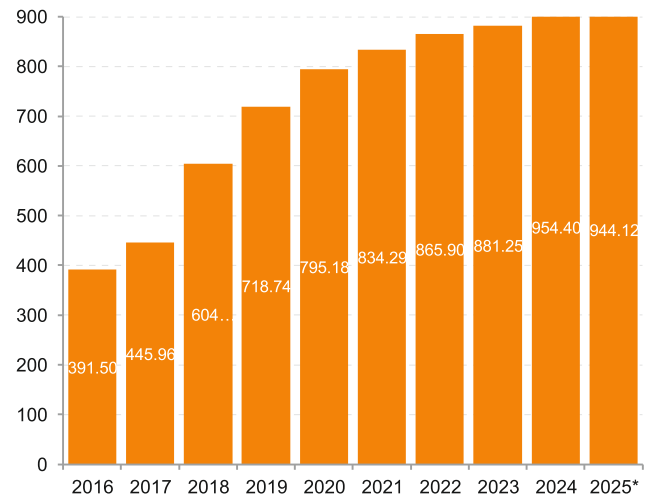
TRAI has released the “The Indian Telecom Services-Yearly Performance Indicators” for the year 2024-25. This Report provides a broad perspective of the Telecom Services in India and presents the key parameters and growth trends of the Telecom Services as well as Cable TV, DTH & Radio Broadcasting services in India for the period covering 1st April, 2024 to 31st March, 2025. This report is compiled mainly on the basis of the information furnished by the Service Providers.

#### **Executive Summary**

Total number of internet subscribers increased from 954.40 million at the end of Mar-24 to 969.10 million at the end of Mar-25 with yearly rate of growth of 1.54%. Out of total 969.10 million internet subscribers, number of broadband subscribers is 944.12 million and number of narrowband subscribers is 24.98 million at the end of Mar-25.

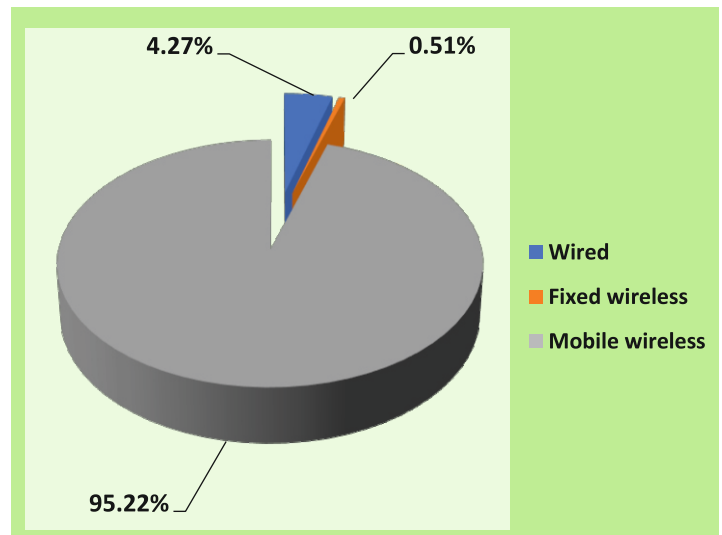
- The number of internet subscribers in the country increased from 944.12 million at the end of March 2025. Out of 944.12 million internet subscribers, number of Wired Internet subscribers are 41.39 million and number of Wireless Internet subscribers are 902.74 million.
- Airtel Payments Bank surpassed one billion transactions in January 2025, reflecting a 47% YoY growth in transaction volume. The achievement highlights the increasing adoption of digital banking solutions and the bank's diverse business model.
- The number of internet subscribers during FY24 stood at 954.40 million.
- India is likely to have 330 million 5G subscribers by 2026.
- India is home to more than 500 million smartphone users and over 100 million users with 5G-ready smartphones.
- Average wireless data usage per wireless data subscriber was 14.6 GB per month in FY21 and is expected to reach to 40 GB by 2026.

Internet subscription (in million)



### Composition of Internet subscription as on 31st March, 2025

Number of Broadband subscribers increased from 924.07 million at the end of Mar-24 to 944.12 million at the end of Mar-25 with yearly rate of growth of 2.17%. The number of Narrowband subscribers decreased from 30.34 million at the end of Mar-24 to 24.98 million at the end of Mar-25 with yearly rate of decline of 17.66%.



Average Revenue Per User (ARPU) per month for wireless service increased from Rs.149.25 in 2023-24 to Rs.174.46 in 2024-25, thereby showing a yearly rate of growth of 16.89%.

Average Revenue Per User (ARPU) per month for prepaid service increased from Rs.146.37 in 2023-24 to Rs.173.84 in 2024-25. However, ARPU per month for postpaid service decreased from Rs.184.63 to Rs.180.86 during the same period.

Average Minutes of Usage (MOUs) per subscriber per month increased from 963 in 2023-24 to 1000 in 2024-25 with yearly rate of growth of 3.91%.

Minutes of Usage (MOUs) per subscriber per month for postpaid services decreased from 544 during the year 2023-24 to 503 in 2024-25. However, MoUs for prepaid services increased from 997 to 1047 during the same period.

Number of wireless data subscribers has increased from 913.34 million at the end of Mar-24 to 939.51 million at the end of Mar-25 with yearly rate of growth of 2.87%. Further, total volume of wireless data usage increased from 1,94,774 PB during the year 2023-24 to 2,28,779 PB during the year 2024-25 with yearly growth of 17.46%.

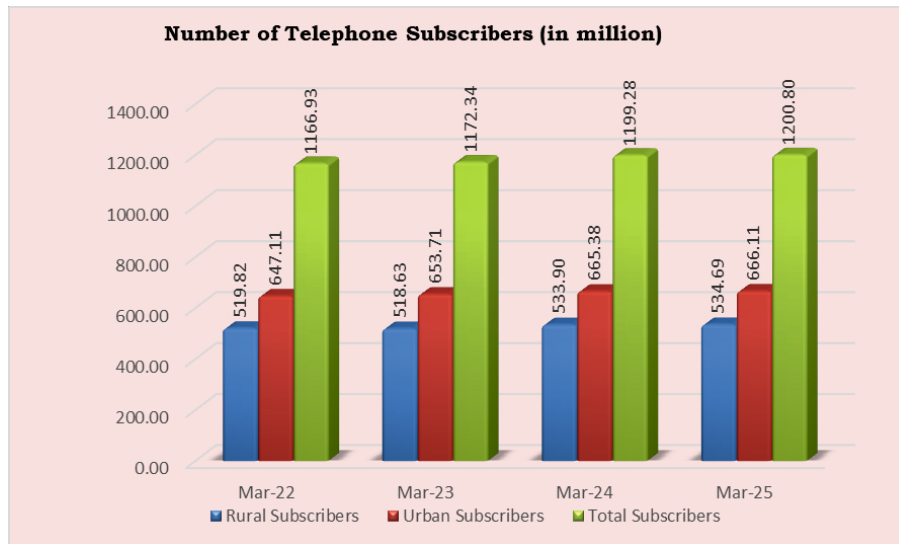
Total revenue from wireless data usage increased from Rs. 1,86,226 crore in the year 2023-24 to Rs.2,15,078 crore in the year 2024-25 with yearly rate of growth of 15.49%.

The total number of telephone subscribers in India increased from 1,199.28 million at the end of Mar-24 to 1,200.80 million at the end of Mar-25, registering a yearly rate of growth 0.13%. The overall Tele-density in India decreased from 85.69% at the end of Mar-24 to 85.04% at the end of Mar-25 at yearly rate of decline 0.75%.

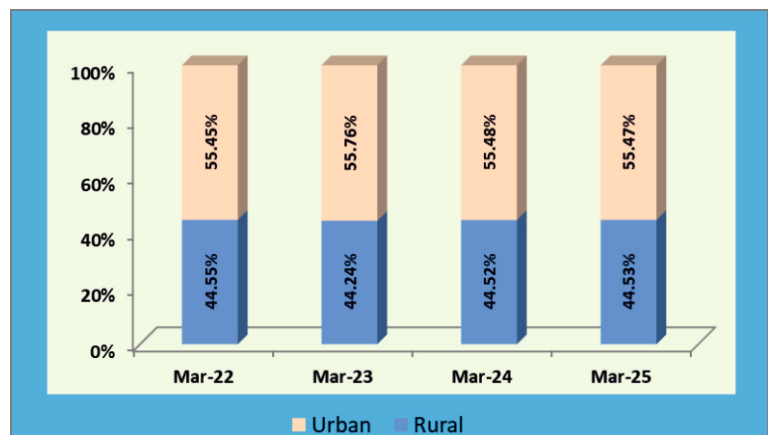
Telephone subscription in Urban Areas increased from 665.38 million at the end of Mar-24 to 666.11 million at the end of Mar-25 at the yearly rate of growth 0.11%. However, Urban Tele-density declined from 133.72% at the end of Mar-24 to 131.45% at the end of Mar-25 with yearly rate of decline of 1.70%.

Rural telephone subscription increased from 533.90 million at the end of Mar-24 to 534.69 million at the end of Mar-25 at the yearly rate of growth of 0.15%. However, Rural Tele-density decreased from 59.19% to 59.06% during the same period of time.



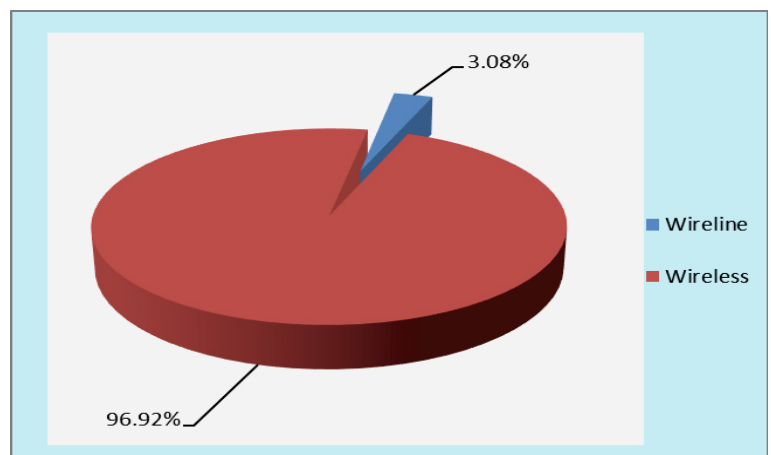


Out of the total telephone subscription, the shares of Rural telephone subscription increased from 44.52% at the end of Mar-24 to 44.53% at the end of Mar-25. The following chart depicts the rural-urban market share of telephone subscribers of the four years.



### Composition of Market Share Wireless & Wireline Subscribers

Out of 1,200.80 million of total telephone subscriber, the number of Wireless (Mobile+5G FWA) Telephone subscribers is 1,163.76 million and the number of Wireline Telephone subscribers is 37.04 million at the end of Mar-25. The following chart depicts the market share of Wireless and Wireline subscribers in India.



Total Wireless subscribers decreased from 1,165.49 million (Mobile) at the end of Mar-24 to 1,163.76 million (Mobile+5G FWA) at the end of Mar-25, thereby showing a yearly rate of decline of 0.15%. During the year 2024-25, net loss of 1.74 million wireless subscribers was recorded.

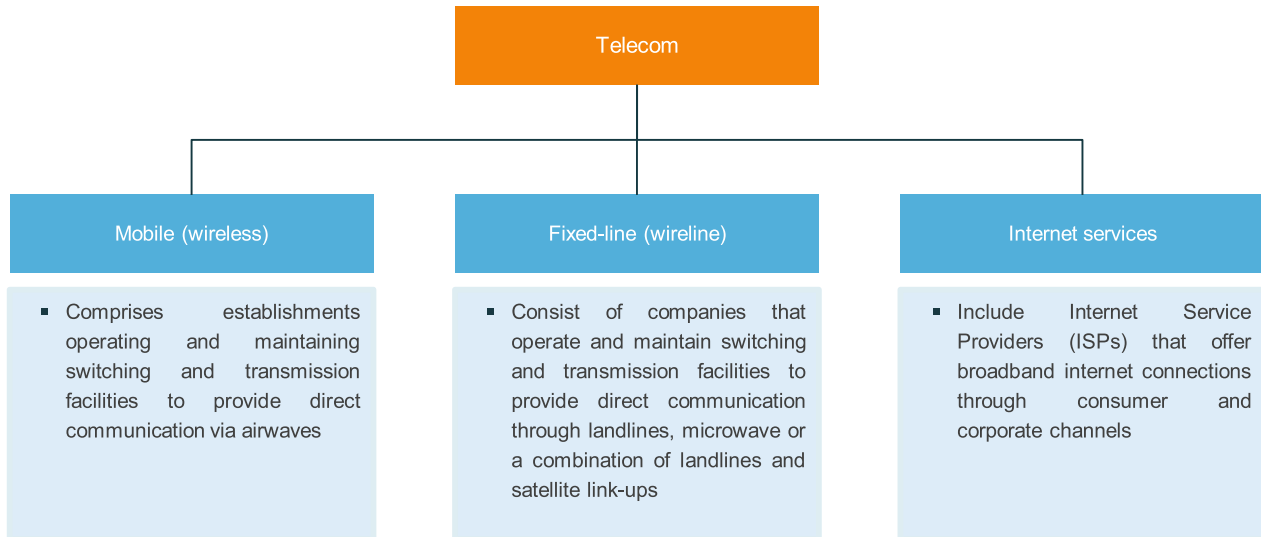
Overall Wireless Teledensity decreased from 83.27% (Mobile) at the end of Mar-24 to 82.42% (Mobile+5G FWA) at the end of Mar-25. Rural wireless Teledensity decreased from 58.87% to 58.67% and Urban wireless Teledensity also decreased from 127.51% to 124.83% at the end of Mar-25.

Wireless (Mobile) subscribers decreased from 1,165.49 million at the end of Mar-24 to 1,156.99 million at the end of Mar-25, thereby showing a yearly rate of decline of 0.73%. During the year 2024-25, net loss of 8.50 million wireless subscribers was recorded.

Wireless (Mobile) Teledensity decreased from 83.27% at the end of Mar-24 to 81.94% at the end of Mar-25. Rural wireless Teledensity decreased from 58.87% to 58.40% and Urban wireless Teledensity also decreased from 127.51% to 123.99% at the end of Mar-25.

Total Wireline subscriber base increased from 33.79 million at the end of Mar-24 to 37.04 million at the end of Mar-25 with yearly rate of growth of 9.62%.

Overall Wireline Tele-density increased from 2.41% at the end of Mar-24 to 2.62% at the end of Mar-25. During the same period Rural wireline tele-density increased from 0.32% to 0.39% and Urban wireline tele-density also increased from 6.21% to 6.62%.

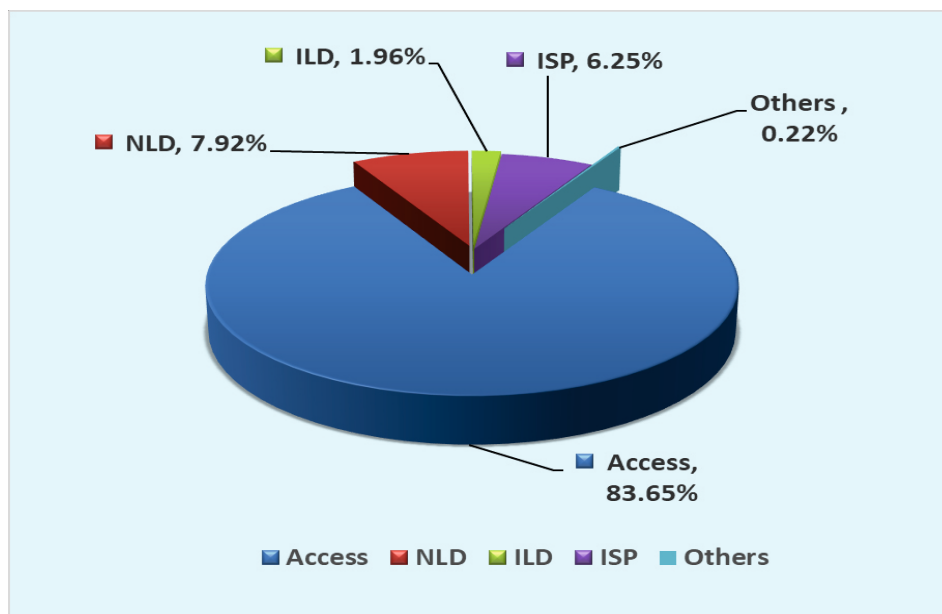


Gross Revenue (GR) increased from Rs.3,36,066 crore in the year 2023-24 to Rs.3,72,097 crore in the year 2024-25 with yearly rate of growth of 10.72% and Applicable Gross Revenue (ApGR) increased from Rs.3,23,142 crore to Rs.3,56,283 crore with yearly growth rate of 10.26% during same period. Adjusted Gross Revenue (AGR) also increased from Rs. 2,70,504 crore in the year 2023-24 to Rs. 3,03,025 crore in the year 2024-25 with yearly rate of growth of 12.02%.

Pass through charges decreased by 1.31% from Rs.53,579 crore in the year 2023-24 to Rs.52,879 crore in the year 2024-25. Pass-through charges as a percentage of Gross Revenue are 14.21% in 2024-25 as against 15.94% in the previous financial year.

Spectrum Usage Charges (SUC) yearly increased by 13.02% from Rs.3,369 crore in the year 2023-24 to Rs.3,807 crore in the year 2024-25 and License Fee also increased by 12.02% from Rs.21,642 crore to Rs.24,242 crore during the same period.

#### Service wise composition of Adjusted Gross Revenue for the year 2024-25



Access services contributed 83.65% of the total Adjusted Gross Revenue of telecom services. In Access services, Gross Revenue (GR), Applicable Gross Revenue (ApGR), Adjusted Gross Revenue (AGR), License Fee (LF) and Spectrum Usage Charges (SUC) increased by 13.77%, 12.88%, 15.52%, 15.57 and 13.11% respectively in the year 2024-25 over the year 2023-24. However, Pass Through Charges decreased by 1.98% during the same period.

(Source: <https://www.pib.gov.in/PressReleasePage.aspx?PRID=2143158>)





# India's Internet Powerhouse



## **ELECTRIC MOBILITY**

India's rapid EV growth, driven by government support, projects 17 Mn annual sales by 2030, enhancing sustainable mobility. Nowadays, energy efficiency is a top priority, boosted by a major concern with climatic changes and by the soaring oil prices in countries that have a large dependency on imported fossil fuels, which leads to the demand of EV charging station in the country.



### **Sector Overview**

Reflecting on India's commitment to address environmental concerns, reduce emission intensity of its gross domestic product (GHG emissions per unit GDP) by 33%–35% over 2005 levels by 2030, and embrace sustainable transportation solutions, electric mobility is emerging as one of the cardinal segments in the automobile industry in India. It is estimated that E-Two Wheelers will reach a market of 5 Mn by 2025, with E-Three Wheelers accounting for 30% of sales.

Growing at a compounded annual growth rate of 49% between 2021 and 2030, the government anticipates the EV segment to cross annual sales of 17 Mn units by 2030. To encourage the adoption of electric vehicles, the Government of India initiated the second phase of Faster Adoption and Manufacturing of (Hybrid &) Electric Vehicles in 2019. This initiative spans a period of 5 years, with a total budgetary support of INR 10,000 Cr. The primary focus is on electrifying public and shared transportation, with the aim of providing subsidies for 7262 e-Buses, 1.6 lakh e-3 Wheelers, 30461 e-4 Wheeler Passenger Cars, and 15 lakh e-2 Wheelers. The overall Electric Vehicle penetration of India is projected to grow 8x by 2030 from the current 5%.

The National Programme on Advanced Chemistry Cell (ACC) Battery Storage, which aims to establish Gigascale ACC and battery manufacturing facilities in India, has incentivized the adoption rate of this segment, leading to a 40% surge in the number of registered EVs in 2023 compared to 2022. With an aim to go fully electric by 2030, automotive players like Tata Nexon EV, Hero Electric Vehicles Pvt Ltd (Hero Electric Eddy), Mahindra Electric Mobility Limited (Mahindra eVerito), etc. have been engaged in research and development, in addition to working towards equipment for EVs, including GPS navigation, remote sensors, anti-theft locking systems, and more.

Bridging the gap of various challenges through the government's initiatives of charging infrastructure for electric vehicles, electric mobility in India is henceforth leaping towards a quantum surge in volumes and technology.

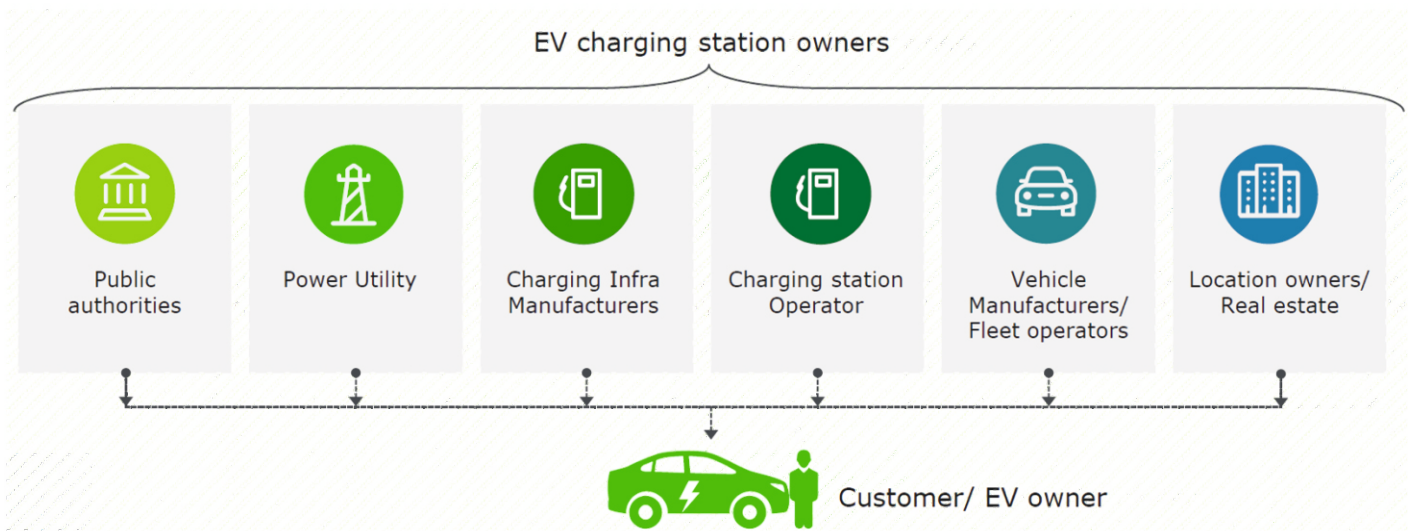
### **Why Invest in Electric Mobility**

#### **Large Market**

India is the 3rd largest automotive market in the world in terms of sales, ahead of both Japan and Germany. A switch to electric vehicles, therefore, opens up potential for sales on a grand scale.

#### **Reduced Tax Rates for EVs**

GST Rate of 5% for EVs compared to 28% for conventional ICE vehicles



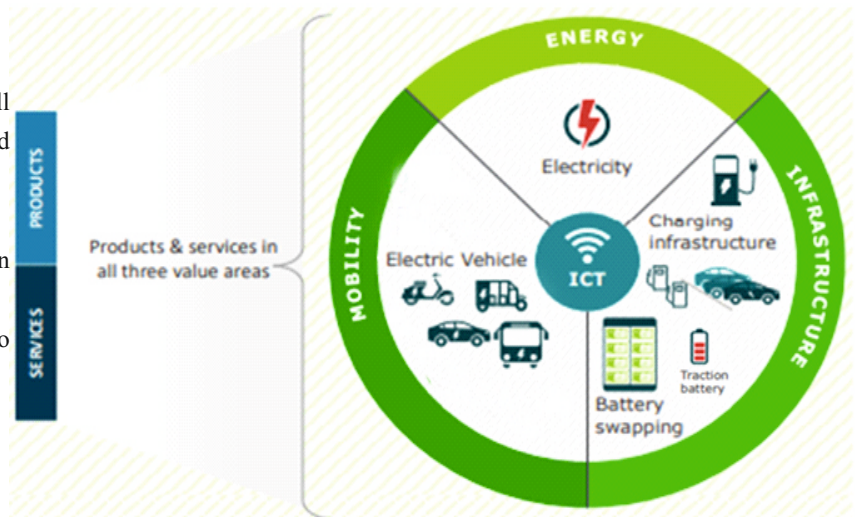
### EV charging infrastructure

The growth in electric vehicles led to the coming up of the charging businesses. International experience suggests that various stakeholders/institutions have engaged themselves in planning and development of electric vehicle charging infrastructure.

Among all these players, you can make the most impact in developing and operating electric vehicle charging stations either by being a charging infrastructure manufacturer or charging station operator.

### Benefits of E-vehicle Charging Station

- Increase in number of charging stations will boost the selling of EV's as their will be reduced range anxiety.
- It is always great for environment.
- It will boost direct and indirect employment in country.
- Good Opportunity for young entrepreneur to install charging station in their locality



### EV Charging station Market Analysis

In the first phase of Electric Vehicles (EV) rollout plan, the power ministry is targeting 4 billion-plus population cities under the EV policy initiative. It plans to cover all the state capitals, union territories, major highways and key cities under the second phase. The electric vehicle charging infrastructure market in India is anticipated to grow at a CAGR of over 40% during the forecast period 2019-2025. Increasing government support is one of the major factors driving the electric vehicle charging infrastructure market in India.

Based on component, the electric vehicle charging infrastructure market in India is segmented into hardware and software & services. Hardware comprises sockets, cables, and charging units. Software & services include installation and maintenance of charging units, platform as a service, and other services. Other services include battery delivery service and towing service, which are in a very nascent stage in India.

### Working of EV Charging station

The electric vehicle charging station is composed of several electrical vehicle charging machines, each electric vehicle charging machine is composed of transformer, capacitor, control unit having a good quality processor with inbuilt memory for software to operate the station. The charging station has a charging cord and plug which connects to the vehicle via an appropriate plug, it is designed with stand dimensions to fit the charging port of the vehicle. The electrical power received from grid is transferred to an electrical vehicle charging machine via an appropriate distribution and control panel which essentially has various safety and fail safe devices required to handle appropriate electric load. The electrical power is supplied to electric vehicle charging machine which utilizes its transformer set to vary the input AC voltage to required value, this value is decided based on level of charging selected by the user.

Level 1 Charging option provides 110-120V AC alternating current at charger point, Level 2 Charging option provides 220 to 240V AC at charging point, while Level 3 charging requires 3 phase input AC supply which is then passed through transformer and then rectifier, followed by the ripple factor reducing circuit so as to obtain the DC power supply which is supplied to charging point.

The various interface and control actions are governed by the control system as per the software feed in the machine based on which its classified into smart or dumb charging machine. The processor present in the control unit processes the data algorithm built in the software as per which the input are requested from the user, based on these input charging of vehicle takes place.

## UTSL AT A GLANCE

### Consistently Offering High-Quality Services to Aspirational Customers

Uniinfo Telecom Services Limited (UTSL) is a prominent Public Limited company listed on the National Stock Exchange (NSE) of India. With our registered office in Indore, Madhya Pradesh, India, we are dedicated to delivering comprehensive support services and solutions that address the complete network life cycle within the Information and Telecommunication Technology sector.

We are one of the leading companies providing comprehensive end to end solution for Mobile Network connectivity & IT Infra Integration on pan India basis. We are providing services to technology players ranging from telecom equipment manufacturers (OEM's), telecom operators and IT service providers. Since the inception of the company, we have managed to build an excellent track record by exceeding the expectations of our clients and have received many awards that stand testimony to this fact.

Our ongoing mission is to advance our capabilities and push the boundaries of technology to deliver superior value in information and communication technology projects. We are committed to enhancing the value of technology investments for telecom service providers, network operators, system integrators, and ICT solution providers, ensuring the highest levels of service delivery. In our constant Endeavour to develop our business in the Technology market; we are continuously pushing the boundaries to deliver enhanced value to our information and communication technology projects.

We are providing solutions to help the Telecom service providers, Network operators, System Integrators and ICT Solution Provider companies to maximize the value of technology investments and deliver the highest service levels to their customers. In our constant Endeavour to develop our business in the Telecom-IT market, we are continuously pushing the boundaries to provide enhanced value to our Telecom-IT projects. Since the inception of the company, we have managed to build an excellent track record by exceeding the expectations of our clients.

UTSL takes great pride in providing our clients with the best-in-class experience and access to Information and telecommunication Technology Services & solutions through rapid execution of projects. All employees in our Company look at the workplace as their second home. This is why you can look forward to an -enthusiastic and stress-free career growth with us.

Uniinfo Telecom Services Limited remains steadfast in its commitment to innovation, excellence, and client satisfaction. Our focus on delivering exceptional solutions, fostering a supportive work environment, and pursuing global expansion underscores our leadership and dedication in the industry.



## OUR CLIENTS

**NOKIA**



**Tech  
Mahindra**



**fortum**

**OKAYA®**



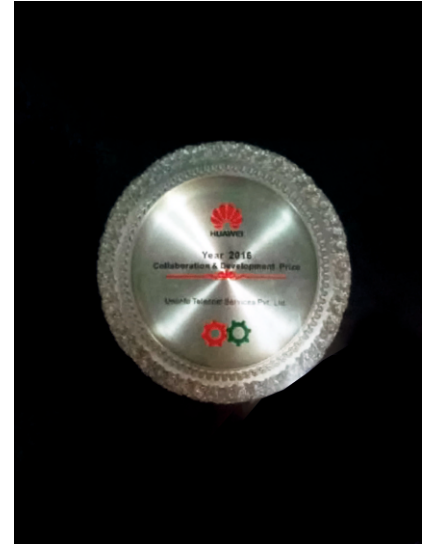
**CHARGE ZONE®**  
— POWERING THE FUTURE —

## OUR JOURNEY OF EVOLUTION



Year	Key Milestones
2010	Incorporation of our Company in the name style of "Uniinfo Telecom Services Private Limited" Started Operations in Telecommunication Network Feasibility Survey
2013	Started Telecom Network Implementation, commissioning and network optimization projects with Telecom network Service providers
2014	Started delivering E 2 E activities on Wireless network Technologies and became preferred partner for our clients; Expansion of business from West to East, South to North in India
2015	Business engagements with all major OEM and started projects for Telecom Operators on 4G-LTE Technology
2016	Strengthen footprints Pan India basis, started Managed services for Clients
2017	Awarded with collaboration and development prize in Huawei Global Engineering Partner Convention at China
2018	1.Conversion of our company from private limited company to public limited company pursuant to which the name of our Company was changed to Uniinfo Telecom Services Limited 2.Listing of the Company on NSE- SME Emerge Platform on 15th March 2018.
2019	Incorporation of our new Subsidiary Company in Thailand for enhancing customer base. Started Operations with American Tower Company, Tech Mahindra for International projects.
2020	Successful completion of Projects with Nokia in Thailand also started Working with leading telecom Operator DTAC (a Telenor Group Company) & incorporated our new Subsidiary Company in Sri-Lanka for the growth of the Business in South Asia Market.
2021	Seeking a good Business Opportunity Company has Incorporated our new Subsidiary Company in Qatar for the growth of Business & enhancing customer base.
2022	Migration of Company from Emerge Platform of National Stock Exchange of India Limited (NSE SME-Emerge Platform) to the Capital Market Segment (Main Board) of National Stock Exchange of India Limited.
2023	Started installing EV charging stations on PAN India basis for highly reputed clients.
2024	Now with enhanced capabilities, the company is actively exploring new business opportunities in passive telecom infrastructure segment.
2025	Have built 360degree capability for end-to-end execution of big EV charging infrastructure projects; all across India.

## ACHIEVEMENTS



## FOURTH TIME IN A ROW





**intertek**  
Total Quality. Assured.

# CERTIFICATE OF REGISTRATION

This is to certify that the management system of  
**UNIINFO TELECOM**

**SERVICES LIMITED**

Main Site: 402-403, Fourth Floor, Chetak Centre, 12/2 R.N.T Marg,  
Indore - 452001, Madhya Pradesh, India

has been registered by Intertek as conforming to the requirements of  
**ISO 45001:2018**

The management system is applicable to:

Providing Services of Mobile Network Survey, Drive Test & Optimization, In Building Solutions, Network Operation & Maintenance, Installation & Commissioning of base Trans-receiver Station (BTS) & Microwave Unit as per the Requirements of Customers in the Telecom Sector. Survey, Installation, Commissioning and Maintenance of Electric Vehicle Charging Stations.

Certificate Number:  
0148124

Initial Certification Date:  
15 October 2020

Date of Certification Decision:  
01 May 2023

Issuing Date:  
03 May 2023

Valid Until:  
02 May 2026



**intertek**

*Calin Moldovean*

Calin Moldovean  
President, Business Assurance

Intertek Certification Limited  
10A Victory Park, Victory Road  
Derby DE24 8ZF, United Kingdom

Intertek Certification Limited is a  
UKAS accredited body under  
schedule of accreditation no. 014.



In the issuance of this certificate, Intertek assumes no liability to any party other than to the Client, and then only in accordance with the agreed upon Certification Agreement. This certificate's validity is subject to the organisation maintaining their system in accordance with Intertek's requirements for systems certification. Validity may be confirmed via email at [certificate.validation@intertek.com](mailto:certificate.validation@intertek.com) or by scanning the code to the right with a smartphone.

The certificate remains the property of Intertek, to whom it must be returned upon request.

CT-ISO 45001\_2018-UKAS-EN 44 22 Jul 23



**intertek**  
Total Quality. Assured.

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Main Site: 402-403, Fourth Floor, Chetak Centre, 12/2 R.N.T Marg,  
Indore - 452001, Madhya Pradesh, India

has been registered by Intertek as conforming to the requirements of:

**ISO 9001:2015**

Certified by Intertek Since: 20/04/2023.

The management system is applicable to:

Providing Services of Mobile Network Survey, Drive Test & Optimization, In Building Solutions, Network Operation & Maintenance, Installation & Commissioning of base Trans-receiver Station (BTS) & Microwave Unit as per the Requirements of Customers in the Telecom Sector. Survey, Installation, Commissioning and Maintenance of Electric Vehicle Charging Stations.

Certificate Number:  
0148120

Initial Certification Date:  
04 May 2017

Date of Certification Decision:  
01 May 2023

Issuing Date:  
03 May 2023

Valid Until:  
02 May 2026



**intertek**

*Calin Moldovean*

Calin Moldovean  
President Business Assurance

Intertek Certification Limited, 10A Victory Park,  
Victory Road, Derby DE24 8ZF, United Kingdom



Intertek Certification Limited is a UKAS accredited body under schedule of accreditation no. 014.

In the issuance of this certificate, Intertek assumes no liability to any party other than to the Client, and then only in accordance with the agreed upon Certification Agreement. This certificate's validity is subject to the organisation maintaining their system in accordance with Intertek's requirements for systems certification. Validity may be confirmed via email at [certificate.validation@intertek.com](mailto:certificate.validation@intertek.com) or by scanning the code to the right with a smartphone. The certificate remains the property of Intertek, to whom it must be returned upon request.

CT-ISO 9001:2015-UKAS-EN 17 P-3 Jul 21





## CHAIRMAN'S MESSAGE

**Dear Shareholders,  
Namaskar !!**

**Hope you are all doing well.**

I am pleased to share with you the Annual Report of UTSL for the financial year ending March 31, 2025. Our revenue stands at Rs. 33.34 crores with a loss of Rs. 0.35 crore. The decline in revenue during FY25 must be viewed temporary, in the context of sectoral tailwinds. Despite decline in revenue, the company has maintained cost discipline.

Several major projects, particularly in network deployment and infrastructure support, reached completion in FY24. While these contributed significantly to top-line growth in the prior year, they were not immediately replaced by projects of similar scale in FY25. A sector-wide slowdown in telecom capex and deferred rollout timelines from key telecom operators, impacted order inflow and execution timelines. Also, as part of our margin-improvement focus, we exited certain low-margin projects and service lines.

It is certain that rising demand will fuel huge capex by telcos to maintain and upgrade quality of services. India has one of the highest mobile data consumption rates globally, driven by video streaming, digital payments, and remote work. 5G requires denser networks and smart cities, industry and connected mobility are pushing demand for low-latency networks and edge computing. Telcos are also expanding private networks and enterprise-grade infrastructure.

The Indian EV charging Infrastructure sector has also faced challenges pertaining to availability of real estate, high grid upgrade costs and premature infrastructure investments outpacing actual vehicle adoption rates. The high cost of DC chargers and electricity is also an impediment to expanding India's charging network.

Though the utilization rate of EV chargers is low currently providing little prospect of an immediate return on the investment by the operators, charging stations

remain a long-term play. High EV penetration in 2W, 3W, and fleet segments is driving urgent need for accessible charging. Cities under the Smart Cities Mission are integrating public EV charging stations. Urban planning rules in many cities now mandate EV charging points in malls, parking complexes, housing societies, new residential and commercial buildings. Government's focus on grid modernization and vision for higher EV adoption will drive further opportunities in this segment.

Your Company is strategically positioned at the intersection of telecom and green infrastructure; two of India's most critical transformation areas. With deep experience in telecom network rollouts and a growing footprint in EV charging solutions, we are creating operational synergies and positioning for long-term infrastructure relevance in two of India's highest-impact sectors. With a leaner operating model and sectoral upthrust expected ahead, UTSL is well-positioned for sustainable growth ahead.

Your company's commitment to the highest standards of Quality, Safety, Data Security, and Statutory compliance remains unwavering. Fourth time in a row we have received a certificate of appreciation from the Central Board of Indirect Taxes and Customs for our timely compliances.

On behalf of the Board of Directors, I extend our sincere gratitude to our shareholders, employees, clients, business associates and bankers for their unwavering support and confidence in UTSL. A special note of thanks to my fellow directors for their invaluable guidance and commitment throughout the year.

Warm Regards.

**Kishore Kumar Bhuradia**  
**Chairman and Managing Director**





## COMPANY INFORMATION

### Board of Directors & Key Managerial Persons

Mr. Kishore Kumar Bhuradia	Chairman and Managing Director
Mr. Pranay Kumar Parwal	Whole Time Director
Mr. Anil Kumar Jain	Whole Time Director
Mr. Prakash Chandra Chhajed	Non-Executive Independent Director
Mrs. Sudha Rathi	Non-Executive Independent Director
Mr. Manish Sharma	Non-Executive Independent Director
Mr. Brijesh Kumar Shrivastava	Chief Financial Officer (CFO)
Mr. Sandeep Patel	Company Secretary & Compliance Officer (Ceased w.e.f. 14/01/2025)
Mr. Pushpendra Patel	Company Secretary & Compliance Officer (Appointed w.e.f. 15/02/2025)

Internal Auditor	Statutory Auditors	Secretarial Auditor
M/s. Rawka Agrawal & Company Chartered Accountants 401 Chetak center, 12/2 R.N.T. Marg Indore (MP) 452001	M/s. ABMS & Associates Chartered Accountants 103, Shri Laxmi Leela Tower, 240, Sneh Nagar, Near Kalash Mandapam, Sapna Sangita Road, Indore-452001	M/s. M. Maheshwari & Associates. Company Secretaries, 301, Shalimar Corporate, 8-B, South Tukoganj, Indore (M.P)-452001
Bankers	Registered Office	Share Transfer Agent
ICICI Bank Ratlam Kothi Branch Swastik House, 21/3, Ratlam Kothi Main Road, Ground Floor, Indore - 452001 (M.P.)	403, Chetak Centre, 12/2 RNT Marg, Indore (MP) 452001 Email: <a href="mailto:compliance@uni-info.co.in">compliance@uni-info.co.in</a> Website: <a href="http://www.uni-info.co.in">www.uni-info.co.in</a>	MUFG Intime India Pvt. Ltd. (Formerly Link Intime India Private Limited) 247, Lal Bahadur Shastri Marg, Surya Nagar, Gandhi Nagar, Vikhroli West, Mumbai, Maharashtra 400083

## NOTICE

NOTICE is hereby given that the 15th Annual General Meeting (AGM) of the Members of Uniinfo Telecom Services Limited will be held on Tuesday the 30th September, 2025 at 12:00 PM through Video Conferencing (VC) or Other Audio Video Means (OAVM) for which purposes the Registered Office of the company situated at 403, Chetak Centre, 12/2 RNT Marg, Indore (M.P.) shall be deemed as the venue, for the Meeting and the proceedings of the Annual General Meeting, to transact the following business: -

### **ORDINARY BUSINESS:-**

#### **1. ADOPTION OF FINANCIAL STATEMENTS:-**

To receive, consider and adopt the Audited Financial Statements (including the Consolidated Financial Statements) of the Company for the year ended 31st March, 2025, including the Audited Balance Sheet as on 31st March, 2025, the statement of Profit and Loss and Cash Flow Statement for the year ended and the Reports of the Board of Directors and Auditors Report thereon and, in this regard, pass the following Resolution as an Ordinary Resolution:

“RESOLVED THAT the Audited Financial Statements of the Company (including the Consolidated Financial Statements) for the financial year ended 31st March, 2025 including Audited Balance Sheet as at 31st March, 2025, the Statement of Profit & Loss Account and the Cash Flow Statement for the year ended together with the Board Reports and Auditors Report thereon be and are hereby considered and adopted.”

#### **2. DIRECTOR LIABLE TO RETIRE BY ROTATION:-**

To appoint a director in place of Mr. Anil Kumar Jain (DIN: 00370633), who retires by rotation and being eligible offer himself for re-appointment, and in this regard, pass the following resolution as an Ordinary Resolution:

“RESOLVED THAT Mr. Anil Kumar Jain (DIN: 00370633), who retires by rotation at this Annual General Meeting and being eligible, who has offered himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation.”

### **SPECIAL BUSINESS:-**

#### **3. TO APPROVE THE APPOINTMENT OF M/S M. MAHESHWARI & ASSOCIATES, COMPANY SECRETARIES, AS THE SECRETARIAL AUDITORS OF THE COMPANY FOR A PERIOD OF FIVE (5) YEARS:**

To consider and if thought fit, to convey assent or dissent to the following Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Regulation 24A and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (‘SEBI Listing Regulations’), Section 204 of the Companies Act, 2013 (“Act”) and other applicable provisions of the Act, if any and the Rules framed thereunder, as amended from time to time, and based on the recommendation of the Audit Committee and the Board of Directors of the Company (hereinafter referred to as the ‘Board’), M/s M. Maheshwari & Associates, Company Secretaries (FCS: 5174 C.P. No.: 3860) be and are hereby appointed as the Secretarial Auditors of the Company for an Audit period of five consecutive years commencing from Financial Year 2025-26 until Financial Year 2029-30, on such remuneration as may be mutually agreed upon between the Board and the Secretarial Auditors.

“RESOLVED FURTHER THAT the Board of Directors of the Company (which term shall be deemed to include any Committee of the Board constituted to exercise its powers, including the powers conferred by this Resolution) be and is hereby authorized to take all such steps as may be necessary, proper and expedient to give effect to this resolution.”

For Uniinfo Telecom Services Limited

Date: 05.09.2025

Place: Indore

Pushpendra Patel  
(Company Secretary)

**Notes:-**

1. As you are aware, in view of the situation arising due to COVID-19 global pandemic, the general meetings of the companies shall be conducted as per the guidelines issued by the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020, Circular No. 20/2020 dated May 05, 2020 and Circular No. 10/2022 dated Dec 28, 2022. The forthcoming AGM/EGM will thus be held through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM/EGM through VC/OAVM.
2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM/EGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the EGM/AGM will be provided by CDSL.
3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
5. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, , the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.
6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at [www.uni-info.co.in](http://www.uni-info.co.in) The Notice can also be accessed from the websites of the National Stock Exchange of India Limited (NSE) at [www.nseindia.com](http://www.nseindia.com). The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM/EGM) i.e. [www.evotingindia.com](http://www.evotingindia.com).
7. The AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020.
8. In continuation to this Ministry's General Circular No. 20/2020 dated 05.05.2020, General Circular No. 02/2022 dated 05.05.2022 and General Circular No. 10/2022 dated 28.12.2022 and after due examination, it has been decided to allow companies whose AGMs are due in the Year 2023 or 2024, to conduct their AGMs through VC or OAVM on or before 30th September, 2024 in accordance with the requirements laid down in Para 3 and Para 4 of the General Circular No. 20/2020 dated 05.05.2020.
9. Since the AGM will be held through VC/OAVM facility, the Route Map is not annexed in this Notice.
10. In case of joint holders, the Member whose name appears as the first holder in the order of the names as per the Register of Members of the Company will be entitled to vote at the meeting.
11. Members joining the meeting through VC, and who have not cast their vote by means of remote e-voting, shall be able to exercise their right to vote through e-voting at the AGM. The Members who have cast their vote by remote e-voting prior to the AGM may also join the AGM through VC but shall not be entitled to cast their vote again.



12. The recorded transcript of the forthcoming AGM shall also be made available on the website of the Company - [www.uni-info.co.in](http://www.uni-info.co.in) as soon as possible after the Meeting is over.
13. Members joining the meeting through VC, who have not already cast their vote by means of remote e-voting, shall be able to exercise their right to vote through e-voting at the AGM. The Members who have cast their vote by remote e-voting prior to the AGM may also join the AGM through VC but shall not be entitled to cast their vote again.
14. The Register of Members and the Share Transfer Books of the Company shall remain closed from Wednesday, 24th September, 2025 to Tuesday 30th September, 2025 (both days inclusive).
15. CS Manish Maheshwari, Practicing Company Secretary (M. No. FCS 5174 & C.P. No. 3860) and Proprietor of M/s. M. Maheshwari & Associates, Company Secretaries, Indore has been appointed as the Scrutinizer for providing facility to the members of the Company to scrutinize the voting at the AGM and remote e-voting process in a fair and transparent manner.
16. Members desirous of obtaining any information concerning Accounts and Operations of the Company are requested to address their questions in writing to the Company at least 7 days before the date of the Meeting at its email ID [compliance@uni-info.co.in](mailto:compliance@uni-info.co.in) so that the information required may be made available at the Meeting.
17. Members are requested to notify immediately changes, if any, pertaining to their name, postal address, email address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DPs and to the Company's Registrar and Share Transfer Agents MUFG Intime India Private Limited (Formerly Link Intime India Private Limited), 247, Lal Bahadur Shastri Marg, Surya Nagar, Gandhi Nagar, Vikhroli West, Mumbai (Maharashtra) - 400083 having email Id [mumbai@in.mpms.mufg.com](mailto:mumbai@in.mpms.mufg.com)
18. The report on the Corporate Governance and Management Discussion and Analysis also form part to the report of the Board Report.
19. The Register of Directors and Key Managerial Personnel and their shareholding, and the Register of Contracts or Arrangements in which the directors are interested, maintained under the Companies Act, 2013 will be available for inspection by the Members electronically during the 15th AGM. Members seeking to inspect such documents can send an email to [compliance@uni-info.co.in](mailto:compliance@uni-info.co.in).

#### THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

**Step 1 :** Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

**Step 2:** Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- (i) The voting period begins on Saturday, 27th September, 2025 at 9.00 a.m. and ends on Monday, 29th September, 2025 at 5.00 p.m. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Tuesday, 23rd September, 2025, may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020**, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

**Step 1:** Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

- (iv) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with <b>CDSL Depository</b>	<ol style="list-style-type: none"> <li>1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are <a href="https://web.cdslindia.com/myeasi/home/login">https://web.cdslindia.com/myeasi/home/login</a> or visit <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on Login icon and select New System My Easi New (Token) Tab.</li> <li>2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers so that the user can visit the e-Voting service providers' website directly.</li> <li>3) If the user is not registered for Easi/Easiest, option to register is available at <a href="https://web.cdslindia.com/myeasi/Registration/EasiRegistration">https://web.cdslindia.com/myeasi/Registration/EasiRegistration</a></li> <li>4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on <a href="http://www.cdslindia.com">www.cdslindia.com</a> home page or click on <a href="https://evoting.cdslindia.com/Evoting/EvotingLogin">https://evoting.cdslindia.com/Evoting/EvotingLogin</a> The system will authenticate the user by sending OTP on registered Mobile &amp; Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.</li> </ol>
Individual Shareholders holding securities in demat mode with <b>NSDL Depository</b>	<ol style="list-style-type: none"> <li>1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a> either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting.</li> <li>2) If the user is not registered for IDeAS e-Services, option to register is available at <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a>. Select "Register Online for IDeAS "Portal or click at <a href="https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp">https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp</a></li> <li>3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <a href="https://www.evoting.nsdl.com/">https://www.evoting.nsdl.com/</a> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as</li> </ol>

	<p>shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting</p> <p>4) For OTP based login you can click on <a href="https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp">https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp</a>. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting</p>
Individual Shareholders (holding securities in demat mode) login through their <b>Depository Participants (DP)</b>	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting.</p>

**Important note:** Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with <b>CDSL</b>	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at <a href="mailto:helpdesk.evoting@cdslindia.com">helpdesk.evoting@cdslindia.com</a> or contact at toll free no. 1800 22 55 33
Individual Shareholders holding securities in Demat mode with <b>NSDL</b>	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at <a href="mailto:evoting@nsdl.co.in">evoting@nsdl.co.in</a> or call at toll free no.: 1800 1020 990 and 1800 22 44 30

**Step 2:** Access through CDSL e-Voting system in case of shareholders holding shares in **physical mode and non-individual shareholders in demat mode.**

(v) Login method for e-Voting and joining virtual meetings for Physical shareholders and shareholders other than individual holding in Demat form.

- 1) The shareholders should log on to the e-voting website [www.evotingindia.com](http://www.evotingindia.com).
- 2) Click on “Shareholders” module.
- 3) Now enter your User ID
  - i) For CDSL: 16 digits beneficiary ID,
  - ii) For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
  - iii) Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 4) Next enter the Image Verification as displayed and Click on Login.
- 5) If you are holding shares in demat form and had logged on to [www.evotingindia.com](http://www.evotingindia.com) and voted on an earlier e-voting of any company, then your existing password is to be used.
- 6) If you are a first-time user follow the steps given below:



	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) <ul style="list-style-type: none"> <li>Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.</li> </ul>
Dividend Bank Details <b>OR</b> Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. <ul style="list-style-type: none"> <li>If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.</li> </ul>

- (vi) After entering these details appropriately, click on “SUBMIT” tab.
- (vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (ix) Click on the EVSN for the relevant <Uniinfo telecom Services limited> on which you choose to vote.
- (x) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xi) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.
- (xii) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- (xiii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (xiv) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.
- (xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xvii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**
- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to [www.evotingindia.com](http://www.evotingindia.com) and register themselves in the “Corporates” module.
  - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com).
  - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
  - The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
  - It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
  - Alternatively Non Individual shareholders are required mandatorily to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; [compliance@uni-info.co.in](mailto:compliance@uni-info.co.in) (designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

#### INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING AREAS UNDER:

- The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for e-voting.
- The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
- Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.

4. Shareholders are encouraged to join the Meeting through Laptops / iPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at (company email id). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at (company email id). These queries will be replied to by the company suitably by email.
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

**PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.**

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhaar Card) by email to Company/RTA email id.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or call toll free no. 1800 21 09911.

20. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date i.e., 23rd September, 2025 (Tuesday) only shall be entitled to avail the facility of remote e-voting as well as e-voting at the AGM.
21. The Chairman shall, at the AGM at the end of discussion on the resolutions on which voting is to be held, allow e-voting to all those members who are present/logged in at the AGM but have not cast their votes by availing the remote e-voting facility.
22. The Results of the voting on the resolutions along with the report of the Scrutinizer shall be declared and placed on the website of the Company – [www.uni-info.co.in](http://www.uni-info.co.in) and on the website of CDSL immediately after the declaration of result by the Chairman or a person authorized by him in writing. The results shall also be immediately forwarded to National Stock Exchange of India Limited.
23. For any other queries relating to the shares of the Company, you may contact the Share Transfer Agents at the following address:

MUFG Intime India Private Limited  
(Formerly Link Intime India Private Limited)  
Address: - 247, Lal Bahadur Shastri Marg,  
Surya Nagar, Gandhi Nagar, Vikhroli West,  
Mumbai (Maharashtra) - 400083  
Email Id [mumbai@in.mpms.mufg.com](mailto:mumbai@in.mpms.mufg.com)

## **ANNEXURE TO THE NOTICE:**

### **BRIEF PROFILE OF THE DIRECTOR SEEKING RE-APPOINTMENT AS PER ITEM NO. 2 OF THE NOTICE OF ENSUING ANNUAL GENERAL MEETING IN PURSUANT TO REGULATION 36(3) OF SEBI (LODR) REGULATION, 2015**

1.	Name of Director	Mr. Anil Kumar Jain
2.	Date of Birth	01st May, 1958
3.	Date of Appointment	1st April, 2016
4.	Qualification	B.E. (Hons.) Mechanical
5.	Brief Profile & Expertise in specific functional areas	Mr. Anil Kumar Jain is Whole Time Director of the Company since 2016, he is B.E. (Hons.) Mechanical and having 37 Years of experience in Tools Manufacturing and he is looking at the Management strategy of Training Management for the Employees of Company.
5.	Directorship held in other Public Listed Companies	NIL
6.	Memberships / Chairmanships of committees of other Public Listed companies	NIL
7.	Chairman/Member of the Committee of Board of the Directors of the Company	NIL
8.	Number of shares held in the Company	184000

**For Uniinfo Telecom Services Limited**

**Date: 05.09.2025**

**Place: Indore**

**Pushpendra Patel  
(Company Secretary)**



## ANNEXURE TO NOTICE EXPLANATORY STATEMENT

*[Pursuant to section 102 of the Companies Act, 2013]*

### ITEM NO. 3:

In accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Third Amendment Regulations dated December 12, 2024 and Regulation 24A (1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, every listed entity shall undertake Secretarial Audit by a Secretarial Auditor who shall be a Peer Reviewed Company Secretary. The Company may appoint an individual as Secretarial Auditor for not more than one term of five consecutive years or a Secretarial Audit firm as Secretarial Auditor for not more than two terms of five consecutive years.

It is proposed to appoint M/s M. Maheshwari & Associates, Company Secretaries (FCS: 5174 C.P. No.: 3860), Practicing Company Secretary, as Secretarial Auditors of the Company for an Audit period of five consecutive years commencing from 2025-26 till 2029-30, at a remuneration not exceeding Rs. 2,00,000 p.a. (Rupees Two Lakh p.a.), excluding applicable GST and out-of-pocket expenses incurred during the course of the Secretarial Audit, payable for the financial year 2025-26, and subject to revision in subsequent years, as may be mutually agreed upon, between the Board of Directors of the Company and the Secretarial Auditors. The firm has confirmed its eligibility and provided the necessary documents, including the consent letter, peer review certificate, and eligibility confirmation.

The Board and the Audit Committee, while considering the appointment of M/s M. Maheshwari & Associates, Company Secretaries as Secretarial Auditors of the Company, evaluated the firm's credentials, expertise to manage secretarial audits in the sector that the Company operates, its professional standing, technical competence, and the diversity of its client portfolio.

Based on this assessment, M/s M. Maheshwari & Associates, Company Secretaries (FCS: 5174 C.P. No.: 3860) was found to be well-qualified to conduct the Secretarial Audit for the Company.

None of the Directors, KMPs and or their respective relatives, are in any way, concerned or interested, financially or otherwise in this Resolution.

Your directors recommend to pass the resolution as set out in the Item No. 3 of the Notice by way of Ordinary resolution.

## BOARD'S REPORT

Dear Members,

Your directors have pleasure in presenting the 15th Annual Report of your Company ('the company' or 'UTSL') along with the Audited Standalone and Consolidated Financial Statements, for the Financial Year ended 31st March, 2025. The performance of the company has been referred to wherever required.

### FINANCIALS HIGHLIGHTS

( Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	Year Ended 31st March 2025	Year Ended 31st March 2024	Year Ended 31st March 2025	Year Ended 31st March 2024
Total Revenue	3337.82	5008.77	3337.82	5007.38
Total Expenses	3420.69	4942.68	3420.69	4956.91
Profit /(Loss) before exceptional items and Tax	(82.86)	66.09	(82.87)	50.47
Exceptional items	0.00	(163.63)	0.00	0.00
Profit /(Loss) before Tax	(82.86)	(97.54)	(82.87)	50.47
Less:				
1. Current Tax	-	-	-	-
2. Deferred Tax	(13.62)	(03.74)	(13.62)	(3.74)
Profit or Loss After Tax	(69.24)	(93.80)	(69.25)	54.21
Other Comprehensive Income	33.78	23.01	33.78	20.28
Profit for the period	(35.47)	(70.79)	(35.47)	74.50
Earning Per Equity Share (EPS)				
(1) Basic	(0.65)	(0.88)	(0.65)	0.51
(2) Diluted	(0.65)	(0.88)	(0.65)	0.51

### COMPANY'S PERFORMANCE

- Standalone Performance highlights**

The total revenue for the year ended March 31, 2025, was Rs. 3337.82 Lakhs, compared to Rs. 5008.77 Lakhs for the previous year. The company incurred a loss of Rs. 35.47 Lakhs. The Earnings per Share (EPS) for the financial year 2024-25 was Rs. (0.65).

- Consolidated Performance highlights**

During the financial year under review, on a consolidated basis, the total revenue was Rs. 3337.82 Lakhs for the year ended March 31, 2025, compared to Rs. 5007.38 Lakhs for the previous year. The company incurred a loss of Rs. 35.47 Lakhs. The Earnings per Share (EPS) for the financial year 2024-25 was Rs. (0.65.).

### FUTURE PROSPECTS

Telecom has been globally recognized as the backbone of all present and future advancements, serving as a critical enabler for digital innovation, smart infrastructure, and seamless connectivity. As a Company engaged in telecom support services, we have developed robust system integration capabilities over the past decade. These capabilities are not only central to our core operations but also provide a strong foundation for strategic business growth.

These capabilities have also been effectively utilized to diversify into fast-growing and technology-intensive Electric Vehicle (EV) charging infrastructure sector which presents significant opportunities; driven by global shift towards sustainable energy and smart mobility.

With a decade-long track record of delivering reliable, scalable, and customized integration solutions, the Company is well-positioned to capitalize on these evolving market opportunities and contribute meaningfully to the advancement of next-generation digital and EV charging infrastructure.

### **DIVIDEND**

The Board of Director to conserve the resources of the Company and maintain the liquidity has decided not to be declaring dividend on Equity Shares for the year ended 31st March 2025.

### **TRANSFER TO RESERVES**

There is no mandatory requirement for transfer of the profits to the general reserves, therefore, to provide an open-ended opportunity to utilize the profits towards the Company activities, during the year under review the Board have not considered appropriate to transfer any amount to the general reserves

### **CHANGE IN CONTROL AND NATURE OF BUSINESS**

There is no change in control and nature of business activities during the period under review.

### **BUSINESS TRANSFER**

There is no transfer of business during the period under review.

### **DEPOSITORY SYSTEM:**

All the equity shares of the Company are in dematerialized form at National Securities Depository Limited and Central Depository Services India Limited.

### **SHARE CAPITAL**

The paid-up Equity Share Capital as on 31st March, 2025 was Rs. 10,69,31,200 divided into 10693120 equity shares of Rs. 10/- each. There is no change in Equity Share Capital of the Company during the year.

### **MANAGEMENT'S DISCUSSION AND ANALYSIS REPORT**

Management Discussion and Analysis Report for the financial year 2024-25, as stipulated under Regulation 34(2)(e) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is presented in a separate section forming part of this Annual Report, is annexed as "Annexure – I" and gives detail of overall industry structure, developments performance and state of affairs of the Company's operations during the year.

### **ANNUAL RETURN**

Pursuant to Section 92 (3) read with Section 134(3)(a) of the Companies Act, 2013, , the Annual Return of the Company for the financial year ended 31st March, 2025 has been uploaded on the website of the Company and the web link of the same <https://uni-info.co.in/investor-relations/>

### **DIRECTORS RESPONSIBILITY STATEMENT**

Pursuant to section 134(3)(c) read with section 134(5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, confirm that: -

- a) In the preparation of the annual accounts for the year ended 31st March, 2025, the applicable accounting standards followed along with proper explanation relating to material departures, if any;
- b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2025 and of the loss of the Company for the year ended on that date;
- c) The proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) The Annual Financial Statements have been prepared on a 'going concern' basis;
- e) The proper internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and
- f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.



Based on the framework of internal financial controls and compliance systems established and maintained by the Company, the work performed by the internal, statutory and secretarial auditors and external consultants, including the audit of internal financial controls over financial reporting by the statutory auditors and the reviews performed by management and the relevant board committees, including the audit committee, the Board is of the opinion that the Company's internal financial controls were adequate and effective during FY 2025

#### **INTERNAL FINANCIAL CONTROLS AND THEIR ADEQUACY**

The Company has adequate financial control procedure commensurate with its size and nature of business. These controls include well defined policies, guidelines, and standard operating procedure, authorization and approval procedures. The internal financial control of the Company is adequate to ensure the accuracy and completeness of the accounting records, timely preparation of reliable financial information, prevention and detection of frauds and errors, safeguarding of the assets, and that the business is conducted in an orderly and efficient manner.

#### **INTERNAL AUDITORS**

Internal Audit for the financial year 2024-25 was conducted by M/s Rawka Agrawal & Co., Chartered Accountants. The idea behind conducting Internal Audit is to examine that the Company is carrying out its operations effectively and performing the processes, procedures and functions as per the prescribed norms. The Internal Auditor reviewed the adequacy and efficiency of the key internal controls guided by the Audit Committee.

The Company has re-appointed M/s Rawka Agrawal & Co., Chartered Accountants, Indore in the Board Meeting held on 30th May, 2025 for financial year 2025-26. The purpose of this Internal Audit is to examine that the process and procedures followed and the operations carried out by the company meet with the requirements prescribed by SEBI, Stock Exchange and Companies Act, 2013.

#### **DIRECTORS AND KEY MANAGERIAL PERSON**

As on March 31, 2025, the Company has six Directors with an optimum combination of Executive and Non-Executive Directors including one women director.

In compliance with the provisions of Sections 149 and 152 read with Schedule IV and all other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) and SEBI (LODR) Regulation 2015, the composition of Board of Directors and Key Managerial Personnel as on March 31, 2025 are as follows:

S. No.	Name of Directors & KMP	DIN	Designation
1.	Mr. Kishore Kumar Bhuradia	03257728	Chairman & Managing Director
2.	Mr. Pranay Kumar Parwal	03257731	Whole time Director
3.	Mr. Anil Kumar Jain	00370633	Whole time Director
4.	Mr. Prakash Chandra Chhajed	08037849	Non-Executive Independent Director
5.	Mrs. Sudha Rathi	00353472	Non-Executive Independent Director
6.	Mr. Manish Sharma	10259255	Non-Executive Independent Director
7.	Mr Brijesh Kumar Shrivastava	-	Chief Financial Officer
8.	Mr. Pushpendra Patel	-	Company Secretary & Compliance Officer

#### **CHANGES IN DIRECTORS & KEY MANAGERIAL PERSONNEL**

##### **- Board of Directors**

There is no Change in Board of Directors of the Company.

##### **- Key Managerial Personnel**

The Change in Key managerial personal of the Company are as follow

S. No.	Name	Designation	Appointment/Cessation	Effective Date
1.	Sandeep Patel	Company Secretary & Compliance Officer	Cessation	14th January, 2025
2.	Pushpendra Patel	Company Secretary & Compliance Officer	Appointment	15th February, 2025

#### **RETIREMENT BY ROTATION**

In accordance with the provisions of Section 152 of the Companies Act, 2013 and in terms of the Articles of Association of the Company, Mr. Anil Kumar Jain (Whole time Director) (DIN: 00370633) is liable to retire by rotation and being eligible, seeks re-appointment at the ensuing Annual General Meeting. Mr. Anil Kumar Jain is not disqualified under Section 164(2) of the Companies Act, 2013. Board of Directors recommends his re-appointment in the best interest of the Company.

**DECLARATION BY INDEPENDENT DIRECTORS**

All the Independent Directors have given their declaration of Independence stating that they meet the criteria of independence as prescribed under section 149(6) of the Companies Act, 2013 and the SEBI (LODR) Regulations, 2015. Your Board of directors is of the opinion that all the Independent Directors fulfill the criteria as laid down under the Companies Act, 2013 and the SEBI (LODR) Regulations, 2015 during the year 2024-25. All the Independent Directors have also registered themselves with Independent Directors' Databank.

**CODE OF CONDUCT FOR INDEPENDENT DIRECTORS**

The Company has also placed the Code of Conduct for Independent Directors. This Code is a guide to professional conduct for Independent Directors. Adherence to these standards by Independent Directors and fulfillment of their responsibilities in a professional and faithful manner will promote confidence of the investment community, particularly minority shareholders, regulators and Companies in the institution of Independent Directors. Further as per the provisions of Regulation 16(1)(b) of the SEBI (LODR) Regulations, 2015 the directors are not aware of any circumstance or situation, which exists or may be reasonable anticipated that could impair or impact his ability to discharge his duties with an objective independent judgment and without any external influence and that they are independent of the management.

**MEETINGS OF THE BOARD OF DIRECTORS**

The Board meets at regular intervals to discuss and decide on Company/business policy and strategy apart from other Board business:

The Board met 05 (Five) Meetings of the Board were held on the following dates during the financial year 2024-25:

1. Monday, 27th May, 2024;
2. Wednesday, 14th August, 2024;
3. Tuesday, 03rd September, 2024;
4. Wednesday, 13th November, 2024;
5. Friday, 14th February, 2025;

Details of such meetings are provided in the Corporate Governance Report, which forms part of this report.

The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013/SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**BOARD EVALUATION**

The Board of Directors has carried out an annual evaluation of its own performance, board committees, and individual directors pursuant to the provisions of the Act and SEBI Listing Regulations.

The performance of the board was evaluated by the Board after seeking inputs from all the directors on the basis of criteria such as the board composition and structure, effectiveness of board processes, information and functioning, etc.

The performance of the committees was evaluated by the Board after seeking inputs from the committee members on the basis of criteria such as the composition of committees, effectiveness of committee meetings, etc.

The above criteria are broadly based on the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India on January 5, 2017. In a separate meeting of Independent Directors, performance of non-independent directors, the Board as a whole and Chairman of the Company was evaluated, taking into account the views of executive directors and non-executive directors.

The Board and the Nomination and Remuneration Committee reviewed the performance of individual directors on the basis of criteria such as the contribution of the individual director to the board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc.

At the board meeting that followed the meeting of the independent directors and meeting of Nomination and Remuneration Committee, the performance of the Board, its Committees, and individual directors was also discussed. Performance evaluation of independent directors was done by the entire Board, excluding the independent director being evaluated.

**MATERIAL CHANGES****Material Changes and Commitments:**

There has been no material changes and commitments affecting the financial position of the Company between the financial year ended on 31st March, 2025 and date of this report. There has been no change in the nature of business of the Company.

**Significant and Material orders passed by the Regulators or Courts or Tribunals impacting the going concern status of the Company:**

There are no significant and material orders passed by the Regulators / Courts / Tribunals, which would impact the going concern status of the Company and its future operation.

**NOMINATION AND REMUNERATION POLICY**

The Company has a policy for selection and appointment of Directors, KMPs and Senior Management Personnel and for determination of their remuneration. The salient features of Nomination & Remuneration Policy are stated in the Corporate Governance Report. In addition, the Chairman was also evaluated on the key aspects of his role. The Nomination & Remuneration Policy duly approved by the Board has been posted on the Company's website <https://uni-info.co.in/wp-content/uploads/2017/11/Nomination-Remuneration-Policy-1.pdf>

**BOARD COMMITTEE**

In accordance with the Companies Act, 2013 and the SEBI (LODR) Regulations, 2015 and other purposes the Board has the following **Four (4)** committees:

1. Audit Committee;
2. Nomination and Remuneration Committee;
3. Stakeholders Relationship Committee and;
4. Corporate Social Responsibility (CSR) Committee

The composition of all Committees has been stated under Corporate Governance Report forms an integral part of Annual Report.

**SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES**

The Company has 2 wholly owned subsidiaries as on 31st March, 2025. There are no associates or joint venture companies with the meaning of Section 2(6) of the Companies Act, 2013 ("Act").

The Board of Directors during the Previous year taken the following decision regarding our subsidiaries, Uni Info Telecom Services (Private) Limited in Sri Lanka and Uniinfo Technologies QFZ LLC in Qatar.

1. **Closure of UniInfo Telecom Services (Private) Limited in Sri Lanka and Uniinfo Technologies QFZ LLC in Qatar** at their meeting held on 04th September, 2023, approved the closure of Uni Info Telecom Services (Private) Limited in Sri Lanka and Uniinfo Technologies QFZ LLC in Qatar. Despite initial plans, no business operations were initiated in these subsidiaries. The closure processes for both entities are currently underway.

**AUDIT COMMITTEE**

The details pertaining to the composition of the Audit Committee are included in the Corporate Governance Report, which is a part of this report.

**LISTING & DEPOSITORY FEE**

The Company has paid Annual Listing Fee for the financial year 2024-25 and 2025-26 to National Stock Exchange of India Ltd. according to the prescribed norms & regulations.

**PARTICULARS OF EMPLOYEES**

In accordance with the provisions of Section 197 of the Companies Act, 2013 ("the Act") read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in respect of employees of the Company, will be provided upon request. In terms of Section 136 of the Act, the Report and Accounts are being sent to the members and others entitled thereto, excluding the information on employees' particulars which is available for inspection by the members at the Registered Office of the Company during business hours on working days of the Company up to the date of the ensuing AGM. If any member is interested in obtaining a copy thereof, such member may write to the Company Secretary of the Company in this regard.

In terms of the provisions of Section 197(12) of the Act read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, a statement showing the names and other particulars of employees drawing remuneration in excess of the limits set out in the said Rules forms part of this report, is annexed herewith as "**Annexure - III**".

**CODE FOR PROHIBITION OF INSIDER TRADING**

In view of the SEBI (Prohibition of Insider Trading) Regulation, 2015 the Company has adopted a Code of Conduct for Prevention of Insider Trading with a view to regulate trading in securities by the Directors and designated employees of the Company and amended Code/Policy were also hosted on the website of Company at the [URL: https://uni-info.co.in/wp-content/uploads/2017/11/Fair-Disclosure-Policy.pdf](https://uni-info.co.in/wp-content/uploads/2017/11/Fair-Disclosure-Policy.pdf).

The Code requires Trading Plan, pre-clearance for dealing in the Company's shares and prohibits the purchase or sale of Company shares by the Directors and the designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed.



**PARTICULARS OF LOANS, GUARANTEES OR AND INVESTMENTS**

Particulars of loans given, investments made, guarantees given and securities provided along with the purpose for which the loan or guarantee or security is proposed to be utilized by the recipient are provided in the Financial Statement (Please refer to Notes of the Financial Statement).

**DISCLOSURE REQUIREMENTS**

- As per the Provisions of the SEBI (LODR) Regulation, 2015, the corporate governance report with auditor's certificate thereon and management discussion and analysis are attached, which form part of this report.
- Details of the familiarization programme of the independent directors are available on the website of the Company <https://uni-info.co.in/wp-content/uploads/2021/07/Familiarization-Programme.pdf>.
- The Company has formulated and published a Whistle Blower Policy to provide Vigil Mechanism for employees including directors of the Company to report genuine concerns. The provisions of this policy are in line with the provisions of the Section 177(9) of the Act; the whistle blowing Policy is available on the company's website <https://uni-info.co.in/wp-content/uploads/2017/11/Vigil-Mechanism.pdf>.

**DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, AND REDRESSAL) ACT, 2013**

UTSL is committed to provide the healthy environment to all its employees, the company has in place a Prevention of the Sexual Harassment Policy and an Internal complaints committee as per the requirements of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, The policy aims at educating employees on conduct that constitute sexual harassment, ways and means to prevent occurrence of any such incident, and the mechanism for dealing with such incident, and the mechanism for dealing with such incident in the unlikely event of its occurrence. The Company has also constituted an Internal Committee as required under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and rules made there under. The Prevention of the Sexual Harassment Policy is available on the company's website <https://uni-info.co.in/wp-content/uploads/2025/08/Prevention-of-Sexual-Harassment-policy-1.pdf>

Internal Complaint Committee comprises the following:

1. Mrs. Swati Deo (Presiding Officer)
2. Mrs. Sudha Rathi (Member)
3. Mr. Rajesh Sahani (Member)
4. Mr. Anil Mundra (Member)

Statement showing the number of complaints filed and the number of complaints pending as on the end of the financial year is shown as under:-

Category	No. of complaints pending at the beginning of F.Y. 2024-25	No. of complaints filed during the F.Y. 2024-25	No. of complaints pending as at the end of F.Y. 2024-25
Sexual Harassment	Nil	Nil	Nil

**MATERNITY BENEFIT ACT:**

The Company confirms compliance with the Maternity Benefit Act, 1961, and has provided statutory benefits to eligible women employees during the year, as applicable.

**RELATED PARTY TRANSACTIONS**

During the period under review, all related party transactions that were entered on an arm's length basis and in the ordinary course of business, there are no materially significant related party transactions made by the Company with Promoters, Directors, KMPs or other designated persons which may have a potential conflict with the interest of the Company at large. Since, there are no material related party transactions in the company. Therefore, the company is not required to attach Form AOC-2 with this report.

The Policy on Related Party Transactions is approved by the Board is available at the web link: <https://uni-info.co.in/wp-content/uploads/2025/06/Policy-on-related-party-transactions.pdf>

**PUBLIC DEPOSITS**

Your Company has not accepted any deposits from the public falling within the purview of Section 73 and 74 of the Companies Act, 2013 read together with the Companies (Acceptance of Deposits) Rules, 2014, and therefore, there was no principal or interest outstanding as on the date of the Balance Sheet.

**CODE OF CONDUCT**

In compliance with Regulation 26(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the Companies Act, 2013 the Company has framed and adopted a Code of Conduct (the "Code"). The Code is applicable to the Members of the Board, the Senior Management, Officers and Employees of the Company.

All the Members of the Board, the Senior Management, Officers and Employees have affirmed compliance to the Code as on 31st March, 2025. Declaration to this effect, signed by Managing Director cum CEO, forms part of the Annual Report.

### **CORPORATE GOVERNANCE**

Your Company's Corporate Governance Practices are a reflection of the value system encompassing culture, Policies and relationships with its stakeholders. Integrity and transparency are a key to Corporate Governance Practices to ensure that the Company gain and retain the trust of its stakeholders at all times. Your Company is committed for highest standard of Corporate Governance in adherence of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Pursuant to Regulation 34(3) read with Schedule V of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 with the Stock Exchanges, a Report on Corporate Governance forms an integral part of this Annual Report.

Uniinfo Telecom Services Limited the Company presents its report on Corporate Governance, in accordance with the Regulation 34 of the SEBI (LODR) Regulations, 2015, ensuring that we follow the corporate governance guidelines and diligently follow best corporate practices.

The particulars of disclosures on the Corporate Governance Report along with the Certificate from a Practicing Company Secretary, certifying compliance with conditions of Corporate Governance, required under Section C of Schedule V of SEBI (LODR) Regulations, 2015 is annexed herewith as “**Annexure - IV**” to this Board's Report.

### **CORPORATE SOCIAL RESPONSIBILITY**

The Company has constituted Corporate Social Responsibility Committee under the Chairmanship of Mrs. Sudha Rathi, Independent Director of the Company, in order to conduct and review Corporate Social Responsibility activities in a prudent manner.

During the financial year 2023-24, the Company incurred a loss of Rs. (97.54) lakhs (Profit/Loss before Tax), which is below the threshold prescribed under Section 135 of the Companies Act, 2013. Accordingly, the provisions relating to Corporate Social Responsibility (CSR) are not applicable to the Company for the financial year 2024-25.

Policy may be accessed on the Company's website at the link: [https://uni-info.co.in/wp-content/uploads/2017/11/CSR-policy\\_-UTSL.pdf](https://uni-info.co.in/wp-content/uploads/2017/11/CSR-policy_-UTSL.pdf)

### **AUDITORS AND AUDIT REPORT**

M/s A B M S & Associates, Indore (M.P.), be and is hereby appointed as Statutory Auditors in Extra Ordinary General Meeting which was held on 01st March, 2021, and is re-appointed as Statutory Auditor of the Company for a period of 5 (Five) consecutive years from the conclusion of the 11th Annual General Meeting till the conclusion of 16th AGM to be held in the year 2026.

The Auditor's Report for the financial year 2024-25 does not contain any material qualification, reservation or adverse remark. The Auditor's report is annexed with financial statements in this annual report for your kind perusal and information.

### **SECRETARIAL AUDITOR & SECRETARIAL AUDIT REPORT**

Pursuant to the provisions of Section 204 of Companies Act, 2013 and rules made thereunder, the Board has appointed CS Manish Maheshwari, Proprietor of M. Maheshwari & Associates, Practicing Company Secretary, to conduct Secretarial Audit for an Audit period of five consecutive years commencing from Financial Year 2025-26 until Financial Year 2029-30. The Secretarial Audit Report for the financial year ended March 31, 2025 is annexed herewith marked as “Annexure - V” in ‘Form No. MR-3 to this Report. The Secretarial Audit Report does not contain any qualification, reservation or adverse remark.

### **REPORTING OF FRAUDS BY THE AUDITORS**

During the year under review, the Statutory Auditor and Secretarial Auditor have not reported any instances of frauds committed in the Company by its Officers or Employees to the Audit Committee under Section 143(12) of the Companies Act, 2013, details of which needs to be mentioned in the Board's Report.

### **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION**

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo as stipulated under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, is set out herewith as “Annexure - VI” to this Report.

### **VIGIL MECHANISM POLICY / WHISTLE BLOWER POLICY**

The Board has adopted Vigil Mechanism/Whistle Blower Policy pursuant to the provisions of Section 177(9) of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 22 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The policy provides for a framework and process whereby concerns can be raised by its Employees and Directors to the management about unethical behavior, actual or suspected fraud or violation of the Code of conduct or legal or regulatory requirements incorrect or misrepresentation of any financial statements and have been outlined in Corporate Governance Report which forms part of this Annual Report. The policy provides for adequate safeguards against victimisation of employees and Directors of the Company.

The Vigil Mechanism/Whistle Blower Policy may be accessed on the Company's website at the link: <https://uni-info.co.in/wp-content/uploads/2017/11/Vigil-Mechanism.pdf>.

Particulars	(Rs. in Lakhs)	
	2024-25	2023-24
The Foreign Exchange earned in terms of actual inflows during the year;	0.00	0.00
And the Foreign Exchange outgo during the year in terms of actual outflows.	0.00	0.00

### **RISK MANAGEMENT**

Risk is an integral part of business and your Company is committed to managing the risks in a proactive and efficient manner. Your Company periodically assesses risks in the internal and external environment along with the cost of treating risks and incorporates risk treatment plans in its strategy, business and operational plans. Policy on Risk Management may be accessed on the Company's website at the link: <https://uni-info.co.in/wp-content/uploads/2017/11/Policy-on-Risk.pdf>.

### **GENERAL**

Your directors state that during the year under review:

- The Company has not issued shares (including sweat equity shares) to employees of the Company under any scheme.
- Neither the Managing Director nor the Whole-time Directors receive any remuneration or commission from its subsidiary.
- The Company has complied with the applicable Secretarial Standards under the Companies Act, 2013.
- There have been no material changes and commitments affecting the financial position of the Company which have occurred between financial year ended on 31st March, 2025, to which the financial statements relate and the date of this report.
- The company has not filed any application or there is no application or proceeding pending against the company under the Insolvency and Bankruptcy Code, 2016 during the year under review;
- There is no requirement to conduct the valuation by the bank and no Valuation done at the time of one-time Settlement during the period under review;
- There are no voting rights exercised by any employee of the Company pursuant to the section 67(3) read with the Rule 16 of the Companies (Share Capital and Debenture) Rules, 2014.

### **DETAILS OF ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016:**

No application has been made or any proceedings are pending under the Insolvency and Bankruptcy Code (IBC), 2016.

### **DETAILS OF DIFFERENCE IN VALUATION:**

The company has never made any one-time settlement against the loans obtained from Banks and Financial Institution during the financial year. Hence this clause is not applicable.

### **GREEN INITIATIVES**

Electronic copies of the Annual report for the year 2025 and the Notice of the 15th Annual General Meeting are sent only to Members whose email addresses are registered with the Company/ depository participant(s). To support the "Green Initiative", Members who have not registered their email addresses are requested to register the same with their DPs in case the shares are held by them in electronics form and with RTA in case the shares are held by them in physical form.

### **ACKNOWLEDGEMENT**

The Board of Directors acknowledges the gratitude for the co-operation and assistance received from National Stock Exchange of India Limited (NSE), Securities Exchange Board of India (SEBI), Reserve Bank of India (RBI), Ministry of Corporate Affairs, Auditors, Advisors and Consultants other Intermediary service provider/s and other Investor/s for their continuous support for the working of the Company.

The Board of Directors also take this opportunity to extend its sincere thanks for co-operation and assistance received by the Company from the Central -State - Local Government and other regulatory Authorities, Bankers, Financial Institutions, Business Associates and Shareholders and Members. The Directors also record their appreciation of the dedication of all the employees at all level for their support and commitment to ensure that the Company continues to grow.

**for and on behalf of the Board of Directors**

**Date : 05.09.2025**

**Place: Indore**

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

**ANNEXURE – I****MANAGEMENT DISCUSSION AND ANALYSIS****FORWARD LOOKING STATEMENT**

This report contains forward-looking statements that reflect the Company's current expectations and projections about future events and performance. These statements may include, but are not limited to, information regarding the Company's strategy, market opportunities, product development, financial outlook, and operational plans. These statements are based on assumptions and estimates that involve inherent risks and uncertainties. Actual results may differ materially from those projected due to a variety of factors, including market conditions, competitive dynamics, regulatory developments, and other risks beyond the Company's control.

The Company undertakes no obligation to update or revise any forward-looking statements, whether as a result of new information, future events, or otherwise, except as required by applicable law. These statements are not guarantees of future performance and should not be relied upon as such.

The following discussions on our financial condition and result of operations should be read together with our audited financial statements and the notes to these statements included in the annual report. Unless otherwise specified or the context otherwise requires, all references herein to "we", "us", "our", "the Company", "Uniinfo", "UTSL" are to Uniinfo Telecom Services Ltd.

**INDIA ECONOMIC GROWTH OVERVIEW FY 2024-25**

India's economy continues to grow at a steady and confident pace, standing out as the fastest growing major economy in the world. Gross Domestic Product (GDP) is a measure of size and health of the economy. It is the total value of all the goods and services produced within a country. In 2024–25, real GDP growth was estimated at 6.5 per cent. The Reserve Bank of India expects the same rate to continue in 2025–26. This performance comes at a time when the global economy faces uncertainty, making India's steady momentum all the more significant.

Supported by strong domestic demand, easing inflation, robust capital markets and rising exports, the broader economic picture is one of resilience and balance. Key indicators such as record foreign exchange reserves, a manageable current account deficit, and increasing foreign investment reflect growing global trust in India's long-term prospects. Together, these trends show an economy that is not only expanding but doing so with strength across sectors (Source: <https://www.pib.gov.in/>)

**INDIAN TELECOM INFRASTRUCTURE INDUSTRY OVERVIEW**

Currently, India is the world's second-largest telecommunications market with a total telephone subscriber base stood at 1,203.69 million and has registered strong growth in the last decade. The Indian mobile economy is growing rapidly and will contribute to India's Gross Domestic Product (GDP) according to a report prepared by GSM Association (GSMA) in collaboration with Boston Consulting Group (BCG).

The liberal and reformist policies of the Government of India have been instrumental along with strong consumer demand in the rapid growth of the Indian telecom sector. The Government has enabled easy market access to telecom equipment and a fair and proactive regulatory framework, which has ensured the availability of telecom services to consumers at affordable prices. The deregulation of Foreign Direct Investment (FDI) norms has made the sector one of the fastest growing and the top five employment opportunity generator in the country. (Source: <https://www.ibef.org/industry/telecommunications>.)

**Evolving EV Charging Infrastructure in India**

The electric mobility (e-mobility) sector in India is rapidly advancing, characterized by the growing availability of Electric Vehicles (EVs) and evolving adoption trends heavily influenced by the development of a robust charging infrastructure, which is crucial given that EVs rely on battery packs with limited energy that necessitate frequent charging; this sector's growth is further supported by the Indian government's ambitious targets to electrify 70% of commercial vehicles, 30% of private cars, 40% of buses, and 80% of two-wheelers and three-wheelers by 2030, accompanied by initiatives such as the Faster Adoption and Manufacturing of Hybrid and Electric Vehicles (FAME I and II) schemes, which focus on enhancing charging infrastructure and incentivizing EV adoption, while industry players, including major OEMs, are actively engaged in advancing EV technologies and expanding the network of charging stations, thus addressing challenges related to infrastructure development and technological integration, and collectively driving the sector towards a sustainable and widespread adoption of electric mobility.

**UNIINFO TELECOM SERVICES LIMITED AN OVERVIEW**

UTSL provides a comprehensive range of solutions to support telecom service providers, network operators, and OEMs in maximizing the return on their technology investments and delivering exceptional service quality to their customers. As part of our ongoing efforts to expand within the telecom sector, we continuously strive to push boundaries and add greater value to our telecom initiatives. Since our establishment in 2010, we have built a strong reputation for consistently exceeding client expectations. This success stands as a testament to our ability to embrace emerging technologies and deploy them swiftly across both Indian and international markets.



## **STRATEGIC RESPONSES TO OPPORTUNITIES AND THREATS (TELECOM)**

### **Opportunities**

#### **1. Adoption of Next Generation Technologies**

The rapid evolution of technology presents significant opportunities for telecommunications companies. Emerging technologies such as 5G, Artificial Intelligence (AI), Robotics, Internet of Things (IoT), Cloud Computing, and Machine-to-Machine (M2M) communication are expected to drive transformative changes in the industry.

#### **2. Continued Densification Driven by 5G**

The rollout of 5G technology presents a substantial opportunity for network growth and densification. As 5G becomes more prevalent, it will drive increased demand for high-capacity networks capable of handling higher data throughput and lower latency.

Over 1.1 billion mobile subscribers, with growing data consumption. High mobile penetration, especially in urban and semi-urban areas. India offers some of the lowest data tariffs in the world, making internet access widely affordable. Integration with fintech, e-commerce, OTT platforms, and digital government services (like Aadhaar and UPI) leading to digital ecosystem growth. The telecommunication sector is poised for significant growth driven by technological advancements and evolving consumer demands.

Growing demand for IoT, cloud, private 5G networks, and edge computing from industries. Massive untapped potential in Tier III and rural areas for both mobile and fixed broadband. Projects like BharatNet, smart cities, and government digital initiatives offer growth avenues. Partnerships with content providers and bundling services can increase ARPU and customer stickiness. Use of AI, network automation, Open RAN, and satellite communication can lower costs and improve service.

By strategically investing in next-generation technologies and expanding network infrastructure to support 5G and increased data consumption, companies can capitalize on these opportunities to enhance their market position and drive long-term success.

### **Threats**

Regulatory uncertainty like changing government policies, spectrum pricing, and litigation risks may lead to adverse impact on financial stability of operators and OEM's. Aggressive pricing strategies by Jio and Airtel can squeeze margins further leading to pricing risks during renewals. Heavy reliance on imports (from China, US, Europe) for telecom hardware creates geopolitical and supply chain vulnerabilities.

#### *Mitigation Strategies:*

- **Negotiation:** We employ a robust approach to contract negotiations, ensuring we secure favourable terms and justify our pricing based on the value we provide.
- **Long-Term Agreements:** We aim to negotiate longer-term contracts to provide revenue stability and predictability.
- **Benchmarking:** Regular benchmarking of our pricing against industry standards helps maintain competitiveness while protecting our profit margins.
- **Value Proposition:** We continuously enhance our value proposition to justify our pricing and secure better terms during contract renewals.

## **RISKS & CONCERNS**

#### **1. Emerging Risks Due to Unforeseen Disruptions**

In the current landscape, unforeseen disruptions continue to present significant risks to businesses worldwide. The ongoing effects of the global recession and ongoing wars among countries coupled with geopolitical tensions, supply chain bottlenecks, and environmental challenges, highlight the need for robust risk management strategies.

#### **2. Government Policies and Regulatory Environment**

Government policies, including licensing, tariffs, and revenue-sharing regulations, significantly impact the telecommunications industry. Additionally, the entry of foreign companies into the market could intensify competition and affect existing players.

#### **3. Changes in Regulatory Environment & Natural Disasters**

The regulatory environment in India remains complex and evolving, with potential implications for the telecommunications sector. Additionally, natural disasters or external factors pose risks to network infrastructure and operations.

## **STRATEGIC RESPONSES TO OPPORTUNITIES AND THREATS (EV CHARGING INFRA)**

### **Opportunities**

EV adoption in India is projected to reach 30% of all vehicle sales by 2030. Demand for public and private charging points is growing exponentially. Policies like FAME-II, PLI for Advanced Chemistry Cells, and state subsidies make EV infra investments viable. Mandates for EV-ready buildings and parking spaces.

High-growth potential from electric delivery fleets, ride-hailing companies, and public transport (e-buses, e-rickshaws). Charging infra integrated with solar + battery storage reduces grid dependency and improves sustainability.

**Threats**

High EV charging demand (especially fast charging) may strain local grids and lead to instability. Lack of Standardization leading to different vehicles use different connectors (CCS2, CHAdeMO, GB/T, Type 2) and power levels. Setting up a fast-charging station can cost high and ROI is often slow due to low utilization. Delays due to municipal approvals, parking availability, and right-of-way challenges. EV charging tech is evolving fast—newer standards (like 800V ultra-fast chargers) may make existing infra outdated.

**Mitigation Strategies:**

Over the period we have created capabilities to provide services right from survey to acquisition to planning to final execution of the project including correct assessment of grid requirements, clarity on requisite government approvals as well as providing our assessment of ROI while choosing a location.

**RISKS & CONCERNS**

High-density fast charging can overload the local electricity grid, especially in peak hours or in areas with weak distribution infrastructure leading to power outages, voltage fluctuations, and increased infrastructure strain.

Inconsistent power supply and energy access as rural and semi-urban areas often suffer from erratic electricity supply leading to unreliable functioning of chargers thereby limiting EV adoption.

Finding suitable land, getting municipal clearances, and negotiating with property owners delay deployments further increasing setup time as well as project cost.

**FINANCIAL PERFORMANCE OVERVIEW**

The discussions in this section relate to the consolidated, Rupee-denominated financial results pertaining to the year that ended 31st March, 2025. The financial statements of UTSL and its subsidiaries are prepared in accordance with the Indian Accounting Standards (referred to as 'Ind AS') prescribed under section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, as amended from time to time. Significant accounting policies used in the preparation of the financial statements are disclosed in the notes to the consolidated financial statements.

The following table gives an overview of the consolidated financial results of the company:

(Rs. in lakhs)

PARTICULARS	Consolidated		
	2024-25	2023-24	Change
<b>Total Revenue</b>	3337.82	5007.38	-33.34%
<b>Total Expenses</b>	3420.69	4956.91	-30.99%
<b>Profit/(Loss) before Tax</b>	(82.87)	50.47	-264.20%
<b>Profit or Loss After Tax</b>	(69.25)	54.21	-227.74%
<b>Earning Per Equity Share (EPS)</b>	(0.65)	0.51	-227.45%

**Analysis of revenue growth and margin performance**

On a consolidated basis, the total revenue declined by 33.34% compared to the previous year. The Company incurred a net loss of ₹ (69.25) lakhs, resulting in a negative Earnings Per Share (EPS) of ₹ (0.65), reflecting the overall performance at the consolidated level.

**RESOURCES AND LIQUIDITY**

- As on 31st March, 2025, the consolidated net worth stood at Rs. 3286.94 Lakhs and the consolidated debt was at Rs. 489.42 Lakhs.
- The cash and cash equivalents at the end of 31st March, 2025 were Rs. 1.68 Lakhs.
- The net debt to equity ratio of the Company stood at 0.15:1 as on 31st March, 2025.

**DETAILS OF SIGNIFICANT CHANGES IN KEY RATIOS AND NUMBERS:**

PARTICULARS	2024-25	2023-24	Variance	Comments for Variation in ratio above 20%
Current Ratio	4.65	8.69	-46%	Better utilization of WC Limit
Debt-Equity Ratio	0.15	0.04	282%	Due to increase in debt
Debt Service Coverage Ratio	(1.28)	2.82	-145%	Due to negative EBIT
Return on Equity Ratio	(0.02)	(0.03)	25%	Mainly due to reduction in net loss
Inventory Turnover Ratio	1.50	2.40	-38%	Due to decrease in turnover as compared to FY 24
Trade Receivables Turnover Ratio	3.89	5.96	-35%	Due to decrease in turnover as compared to FY 24
Trade Payables Turnover Ratio	9.51	9.08	5%	NA
Working Capital Turnover Ratio	1.21	1.85	-34%	Due to decrease in turnover as compared to FY 24
Net Profit Ratio	(0.01)	(0.01)	25%	Mainly due to reduction in net loss
Return on Capital Employed	(0.01)	0.03	-148%	Due to Loss before interest and tax

### **INTERNAL CONTROL SYSTEMS AND ADEQUACY**

The Managing Director (MD) and Chief Financial Officer (CFO) are accountable for financial controls, with their effectiveness measured through objective metrics like accounting hygiene and audit scores, while the Company ensures strong governance through regular investor communication and adherence to regulatory and statutory requirements.

The Company has implemented a robust internal control system to ensure the accurate and timely preparation of financial statements and management reports, maintain regulatory and statutory compliance, and protect investor interests, with the Audit Committee reviewing the system's effectiveness.

A Certificate signed by the MD and CFO, included in the Corporate Governance Report, confirms the presence of effective internal control systems and procedures.

The Company continuously strengthens its internal control systems through background verification of new employees, a whistle-blower policy for reporting unethical behaviour, and enhanced risk management processes for multiple projects. The internal control systems are regularly updated to provide high assurance of operational effectiveness and efficiency, adequate asset protection, reliable financial controls, and compliance with applicable laws and regulations.

This comprehensive approach reflects the Company's commitment to maintaining a high standard of financial and operational integrity, ensuring that its internal control systems are both effective and continually improved to address evolving needs and challenges.

The Company has a Risk Management Policy and adequate Internal Control System in place. The main objective of this Policy is to ensure sustainable business growth with stability and to promote a pro-active approach in reporting, evaluating and in order to achieve the key objective, this Policy establishes a structured and disciplined approach to Risk Management; in order to guide decisions on risk related issues. Internal Control System is commensurate with the size, scale and complexity of its operations. The Company continuously reviews its various types of regulatory, financial, operational, environmental and other business risks. There are adequate systems to ensure compliance of all various statutory and regulatory requirements and review the same from time to time and to take appropriate actions from time to time.

### **HUMAN RESOURCES**

At Uniinfo Telecom Services Limited (UTSL), we recognize that our employees are vital to our success and strive to attract, retain, and develop top talent. Our commitment to our workforce is reflected in our comprehensive human resources strategy, which focuses on talent acquisition, development, and engagement.

Over the years, the Company philosophy has been to build trust, respect and fairness across all levels in the work force. Our work force is the most important aspect of our business and hence encouraging them to work in teams and perform to the best to their abilities, becomes the core of the Company's HR Philosophy. However, on top of all of this integrity is regarded as the ultimate asset in our individual / Company relationship.

Here's a detailed overview of our human resources approach:

#### **1. Talent Acquisition and Retention**

- We seek individuals with specific skill sets, interests, and backgrounds that align with our business needs. This ensures that we bring in talent that adds value to our organization and supports our strategic goals.
- Our recruitment processes are designed to identify and hire candidates who possess the technical expertise and cultural fit necessary for success at UTSL.
- The Company believes in grooming internal talent, as well as sourcing capable resources from the industry. This helps the Company to challenge our internal systems as well as bring about positive changes in the Company.
- The Company is looking at enhancing competencies across all functions. HR is acquiring talent for defined key positions and ensures better customer service, organization goals and business objectives. In this financial year we focused on building the sales and network teams across to meet the customer's needs.
- We have implemented various employee engagement programs to foster a positive work environment and increase job satisfaction.
- Opportunities for career advancement and professional growth are provided to ensure that employees remain motivated and committed to their roles.

#### **2. Organizational Efficiency and Process Improvement**

- We continuously evaluate and improve our organizational structure to enhance efficiency and effectiveness.
- Process changes are supported by various initiatives to streamline operations and boost productivity.
- Employees are our most important asset and helping them to grow professionally is crucial to our success and well-being. The employee engagement initiatives at the Company are undertaken with an objective of shaping a positive experience that drives advocacy, productivity and profitability
- Regular engagement activities are conducted to keep employees connected and involved with the company's mission and values. We utilize feedback mechanisms to gather insights from employees and address any concerns or suggestions.

### 3. Leadership and Skill Development

- Significant efforts are made to develop leadership capabilities through targeted training programs.
- We focus on preparing our leaders for future roles and responsibilities to ensure a smooth transition and continuity of leadership. Technical and functional training programs are conducted to enhance employees' skills and knowledge.
- Future We anticipate future talent needs and provide training to meet these requirements, ensuring our workforce is equipped for upcoming challenges.

### 4. Employee Statistics and Training

- As of March 31, 2025, UTSL has 393 employees on payroll.
- Our workforce includes a range of roles across different departments, contributing to our overall success.
- We are committed to providing necessary training and development programs to imbibe the essential skills required for employees' roles.
- Opportunities for continuous learning and development are offered to ensure employees stay updated with industry trends and advancements.

### 6 Work life balance

Work life balance is about creating and maintaining supportive and healthy work environments, which will enable employees, have a balance between work and personal responsibilities and thus strengthen employee loyalty and productivity. Efforts to help employees improve work life balance can improve morale, increase job satisfaction and strengthen employees' commitment to the Company. Additionally, benefits may be reaped in terms of increased productivity and reduction in absenteeism and employee turnover. Work life balance initiatives offered to our employees are -

- Flexible work arrangements such as flexi time and telecommuting
- Eldercare benefits (Mediclaime Insurance)
- Benefits for family members and domestic partners
- Wellness program (Health Check –ups by reputed doctors/ physicians at the premises)
- The management at UTSL maintains cordial relations with employees at all levels.
- We promote open communication and a collaborative work environment to foster positive relationships and address any issues promptly

### 7. Commitment to Human Capital

- Over the period the company has ensured that all employees are duly covered in life and personal accidental insurance along-with medical insurance for employees and their family members.
- We believe that the dedication and commitment of our employees are crucial to addressing challenges and achieving success.
- Our human capital has played a pivotal role in shaping UTSL into a successful and forward-thinking organization.

### FUTURE OUTLOOK

Uniinfo Telecom Services Limited (UTSL) is strategically positioned to achieve sustained growth and profitability in the coming years. Our proactive approach in adapting to industry trends, investing in technology, and nurturing customer relationships lays a solid foundation for continued success. Here's an overview of our future outlook:

#### 1. Industry Tailwinds and Market Position

##### Positive Industry Environment:

- Both the telecom sector and EV charging infrastructure segment is experiencing favourable industry tailwinds that create a conducive environment for robust business performance. This includes increasing demand for advanced connectivity solutions, the rollout of next-generation technologies and expanding market opportunities.

##### Strategic Positioning:

- UTSL is well-prepared to capitalize on these market dynamics, leveraging our expertise and resources to drive growth and capture new opportunities.

#### 2. Investment in Technological Advancement

##### Technology Upgradation:

- We are committed to investing in cutting-edge technology to enhance our service offerings and operational efficiency. This includes upgrading our infrastructure, adopting new technologies, and integrating innovative solutions.
- Our focus on technological advancement ensures that we remain at the forefront of industry developments and can effectively address the evolving needs of the telecom sector.

##### Manpower Development:

- We continue to invest in the development of our workforce, equipping our team with the skills and knowledge required to support technological advancements and drive business growth.



- Ongoing training and professional development programs are implemented to keep our employees updated with the latest industry trends and technologies.

### 3. Strengthening Customer Relationships

#### Customer Engagement:

- We are dedicated to strengthening our relationships with customers by gaining deeper insights into their evolving network plans and requirements.
- By understanding our customers' needs, we can identify and seize relevant opportunities to provide tailored solutions and add value to their operations.

#### Opportunities Identification:

- Our proactive approach to customer engagement enables us to identify new opportunities and adapt our services to meet changing demands effectively.

### 4. Long-Term Growth and Profitability

#### Sustained Growth:

- UTSL's strategic vision and operational excellence position us for sustained growth and profitability. Our indepth involvement in two critical infrastructure sectors will drive our success in the long term.
- We are optimistic about our ability to deliver strong financial performance and achieve our growth targets through effective execution of our strategies.

### COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS

In the preparation of the financial statements, the Company has followed the Indian Accounting Standards as notified. The significant accounting policies which are consistently applied have been set out in the Notes to the Financial Statements.

### CAUTIONARY STATEMENT

Statements in this report describing the Company's objectives, expectations or predictions may be forward looking within the meaning of applicable laws and regulations. The actual results may differ materially from those expressed in this statement because of many factors like economic condition, availability of labour, price conditions, domestic and international market, changes in Government policies, tax regime, etc. The Company assumes no responsibility to publicly amend, modify or revise any statement on basis of any development, information and event.

**BY ORDER OF THE BOARD OF DIRECTORS  
UNIINFO TELECOM SERVICES LIMITED**

**Date: 05.09.2025**

**Place: Indore**

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

**ANNEXURE -II**  
**Form AOC-I**

[Pursuant to first proviso to sub-section (3) of Section 129 read with Rule 5 of Companies (Accounts) Rules, 2014]

Statement containing salient features of the financial statement of Subsidiaries/Associate Companies.

(Information with respect to each subsidiary to be presented with amounts in Rs. INR, except exchange rate)

**Part “A”: Statement relating to Subsidiary Companies**

(Rs. in Lakhs)

Sr. No.	Particulars	Details
1.	Name of Subsidiary	Uniinfo Telecom Services (Private) Limited – Sri Lanka
2.	Reporting period for the subsidiaries concerned, if different from the holding company’s reporting period	2024-25
3.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	Reporting currency = LKR Exchange Rate – 0.288
4.	Share capital	0.028
5.	Reserves & surplus	(0.131)
6.	Total Assets	0.100
7.	Total Liabilities	0.202
8.	Investments	-
9.	Turnover	-
10.	Profit Before Taxation	(0.0000)
11.	Provision for Taxation	-
12.	Profit After Taxation	(0.0000)
13.	Proposed Dividend	-
14.	% of shareholding	100%

Notes: The following information shall be furnished at the end of the statement:

1. The exchange rate of turnover is calculated as on the date of preparing balance sheet as on 31.03.2025
2. Names of subsidiaries which are yet to commence operations.
3. Names of subsidiaries which have been liquidated or sold during the year.

**For and on behalf of Board of Directors of  
Uniinfo Telecom Services Limited**

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

**Anil Kumar Jain**  
Wholetime Director  
DIN: 00370633

**Date: 05.09.2025**

**Place: Indore**

**Part “A”: Statement relating to Subsidiary Companies**

(Rs. in Lakhs)

Sr. No.	Particulars	Details
1.	Name of Subsidiary	Uniinfo Technologies QFZ LLC Qatar
2.	Reporting period for the subsidiaries concerned, if different from the holding company's reporting period	2024-25
3.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	Reporting currency = QAR Exchange Rate – 23.43
4.	Share capital	-
5.	Reserves & surplus	-
6.	Total Assets	-
7.	Total Liabilities	-
8.	Investments	-
9.	Turnover	-
10.	Profit Before Taxation	-
11.	Provision for Taxation	-
12.	Profit After Taxation	-
13.	Proposed Dividend	-
14.	% of shareholding	100%

Notes: The following information shall be furnished at the end of the statement:

1. The exchange rate of turnover is calculated as on the date of preparing balance sheet as on 31.03.2025
2. Names of subsidiaries which are yet to commence operations.
3. Names of subsidiaries which have been liquidated or sold during the year.

**Part “B”: Associates and Joint Ventures:**

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

**NOT APPLICABLE** - The Company does not have any Associates and Joint Ventures as on 31st March, 2025.

**For and on behalf of Board of Directors of  
Uniinfo Telecom Services Limited**

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

**Anil Kumar Jain**  
Wholetime Director  
DIN: 00370633

**Date: 05.09.2025**

**Place: Indore**

**ANNEXURE -III****Disclosures pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014**

The percentage increase in Remuneration of each Director, Chief Financial Officer and Company Secretary in the financial year 2024-25 and ratio of remuneration of each Key Managerial Personnel (KMP) against the performance are as under: -

Name of the Director	Category	Percentage Increase in Remuneration for the Financial Year 2024-25	Ratio of Remuneration of director to the Median remuneration
Mr. Kishore Kumar Bhuradia	Managing Director	NIL	19.77:1
Mr. Pranay Kumar Parwal	Whole Time Director	NIL.	3.95:1
Mr. Anil Kumar Jain	Whole Time Director	NIL	1.98:1
Mrs. Sudha Rathi	Independent Non-Executive Director	N.A.	N.A
Mr. Prakash Chandra Chhajed	Independent Non-Executive Director	N.A.	N.A.
Mr. Manish Sharma	Independent Non-Executive Director	N.A.	N.A.
Mr. Brijesh Kumar Shrivastava	Chief Financial Officer	N.A.	N.A.
Mr. Pushpendra Patel (W.e.f. 15.02.2025)	Company Secretary	N.A.	N.A.
Mr. Sandeep Patel (w.e.t. 14.01.2025)	Company Secretary	N.A.	N.A.

**NOTE:**

1. All the Non-Executive Independent Directors are paid only sitting fees for attending the meetings of Board of directors or Committees thereof.
2. The aforesaid details are calculated on the basis of remuneration for the financial year 2024-25.
3. The remuneration to Directors is within the overall limits approved by the shareholders of the Company.
- A. The Median Remuneration of Employees of the Company during the financial year was 303528.
- B. Percentage increase in median remuneration of all employees in the financial year 2024-25: -

Due to the change in no. of employees in FY 2023-24 and current FY 2024-25, the accurate percentage increase/decrease in the median of remuneration of the employees cannot be calculated. The approximate percentage increase in the median can be taken as 25.12%.

**Number of permanent employees on the rolls of the company as on 31st March, 2025:**

The Number of permanent employees on the rolls of Uniinfo Telecom Services Limited as at 31st March, 2025 was 393.

- C. Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:  
As the number of employees was not same in FY 2023-24 and FY 2024-25, the accurate percentage increase in the remuneration of the employees cannot be calculated. The approximate percentage increase in the financial year can be taken as 25.12%.
- D. Remuneration is as per the remuneration policy of the Company.



## ANNEXURE IV

### REPORT ON CORPORATE GOVERNANCE

#### INTRODUCTION

Effective corporate governance practices constitute a system of rules, procedures, and internal controls that guide a company's leadership and operations with integrity. This framework is essential for ensuring accountability, transparency, and fairness, which protects stakeholder interests, enhances reputation, and drives long-term, sustainable growth. Corporate Governance refers to the mechanism, process and relation by which corporations are controlled and directed. It essentially involves balancing the interests of the Company's Stakeholder, such as Shareholders, Senior Management Executives, Customers, Suppliers, Financiers, the Government, and the Community. -Since Corporate Governance also provides the framework for attaining a company's objectives, it encompasses practically every sphere of management, from action plans and internal controls to performance measurement and corporate disclosure.

Corporate governance is about commitment towards maximizing stakeholder value on a sustainable basis. Good corporate governance is a key driver of sustainable corporate growth and creating long-term value for stakeholders. Ethical business conduct, integrity and commitment to values, emphasis on transparency and accountability which enhance and retain stakeholders' trust are the hallmark of good corporate governance. The Companies Act, 2013 aims to bring governance standards at par with those in developed nations through several key provisions such as composition and functions of Board of directors, Code of Conduct for independent directors, performance evaluation of directors, class action suits, auditor rotation and independence, and so on. The Companies Act, 2013 emphasizes self-regulation, greater disclosure and strict measures for investor protection. Your company is committed to adopt the best practices in corporate governance and disclosure. It is our constant endeavor to adhere to the highest standard of integrity and to safeguard the interest of all our stakeholders.

#### COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE

The Company's philosophy on Corporate Governance envisages attainment of high level of transparency, accountability, integrity in all its facts, business strategies and ensures fiscal accountability, ethical corporate behaviour and fairness to all stakeholders comprising employees, investors, customers, regulators, suppliers and the society at large. Strong leadership and effective corporate governance practices have been the Company's hallmark inherited from the UTSL culture and ethos.

The Uniinfo telecom Services Limited (UTSL) Corporate Governance is a reflection of our value system encompassing our culture, policies and relationships with our stakeholders. Effective corporate governance practices constitute the strong foundation on which successful commercial enterprises are built to last. Integrity and transparency are key to our Corporate Governance practices and performance, and we ensure that we gain and retain the trust of stakeholders at all times. Our guiding principles and practices are summarized in this Corporate Governance Report. These are articulated through the Company's Code of Conduct, charters of various committees of the Board and Company's disclosure policies. These policies seek to focus on enhancement of long-term stakeholders' value without compromising on Ethical Standards and Corporate Social Responsibilities. We consider stakeholders as partners in our journey forward and we are committed to ensure their wellbeing, despite business challenges and economic volatilities.

We consider it our inherent responsibility to protect the rights of our shareholders and disclose timely, adequate and accurate information regarding our financials and performance, other material events as well as the leadership and governance of the Company.

The Board of Directors of the Company ('Board') is at the core of our Corporate Governance practice and oversees and ensures that the management serves and protects the long-term interests of all our stakeholders.

We believe in adopting the well accepted Corporate Governance practices, benchmark the same to the best governed companies and strive to improve them continuously. Our Corporate Governance philosophy and practices are based on the following principles:

- Well-experienced and diverse Board of Directors;
- Adoption of transparent procedures and practices and arriving at decision on the strength of adequate information;
- Ensuring compliance with regulatory and fiduciary requirements in letter and spirit;
- High level of disclosures for dissemination of corporate, financial and operational information to all its stakeholders;
- Formation of various committees like Audit Committee; Nomination and Remuneration Committee; Stakeholders' Relationship Committee and Corporate Social Responsibility Committee to oversee specific areas and focus on diverse matters;
- Ensuring complete and timely disclosure of relevant operational information to enable the Board to play an effective role in guiding strategy;
- Meeting of Independent Directors without the presence of any Non-Independent Directors or representative of Management to identify areas where they need more clarity or information and put them before the Board;
- Regularly reviewing and establishing effective meeting practices that encourage active participation and contribution of all the Board members;
- Well defined corporate structure that establishes checks and balances and delegates decision making to appropriate levels in the organization, though the Board remains in effective control of the affairs of the Company at all times;

- Providing the Board members an unrestricted access to all Company-related information.

The Company is in compliance with the requirements stipulated under Regulations 17 to 27 read with Schedule V and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), as applicable, with regard to corporate governance.

#### **BOARD OF DIRECTORS**

The Board of Directors (“the Board”) is entrusted with the ultimate responsibility for the management, general affairs, direction, and strategies of the Company. The Board of Directors, along with its committees, provides leadership and guidance to the management and directs and supervises the performance of the Company, thereby enhancing stakeholders’ value. The Board has a fiduciary duty in ensuring that the rights of all stakeholders are protected. The Board composition is in conformity with Regulation 17 and 25 of the SEBI (LODR) Regulations, 2015 read with Sections 149 and 152 of the Companies Act, 2013.

The Board of directors of the company consists of an optimum combination of executive, non-executive and independent directors, ensure the independent functioning of the Board. The composition of the Board also complies with the provisions of the Companies Act, 2013 and the Listing Regulations. As at the end of corporate financial year 2024-25, the total Board consists of Six (6) directors, out of which Three (3) are Non-Executive Directors as well as Independent Directors.

The names and categories of the Directors on the Board, their attendance at Board Meetings during the year under review and at the last Annual General Meeting and also the number of Directorships and Committee Memberships held by them in other companies are given below:

#### **1. Composition:**

As per Regulation 17(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company shall have an optimum combination of Executive and Non-Executive Directors with at least one-Woman Director and not less than fifty percent of the Board of Directors comprising Non-Executive Directors.

Sr. No.	Name of Director	Director Identification Number	Category	No. of Board meetings held	No. of Board meetings attended	Attendance at the last AGM	No. of Memberships / Chairmanship in Committee of Directors in all Companies		Number of shares held in the Company	No. of Directorship in other Public Companies As on 31.03.2025
							Chairman	Members		
1.	Mr. Kishore Kumar Bhuradia	03257728	Promoter Executive Director	5	5	Yes	-	3	4,616,240	Nil
2.	Mr. Pranay Kumar Parwal	03257731	Promoter Executive Director	5	5	Yes	-	-	643,840	Nil
3.	Mr. Anil Kumar Jain	00370633	Promoter Executive Director	5	5	Yes	-	-	184,000	Nil
4.	Mr. Prakash Chandra Chhajed	08037849	Non-Executive Independent Director	5	5	Yes	2	4	Nil	Nil
5.	Mrs. Sudha Rathi	00353472	Non-Executive Independent Director	5	5	Yes	2	4	Nil	Nil
6.	Manish Sharma	10259255	Non-Executive Independent Director	5	5	Yes	-	3	Nil	Nil

Mr. Pushpendra Patel is Company Secretary & Compliance Officer of the Company with effect from 15th February, 2025 due to cessation of Mr. Sandeep Patel as Company Secretary & Compliance Officer with effect from 14th January, 2025.

**2. Disclosure of relationships between directors inter-se:**

This disclosure is not applicable to the company, as none of the directors are inter-se related.

**3. Board Meetings:**

The Board meets at regular intervals to discuss and decide on Company / business policy and strategy apart from other Board business. The Board Meetings are pre-scheduled and a tentative annual calendar of the Board Meetings is circulated to the Directors well in advance to facilitate them to plan their schedule and to ensure meaningful participation in the meetings. During the Financial Year ended 31st March, 2025, Five Board Meetings were held on **27th May, 2024, 14th August, 2024, 03rd September, 2024, 13th November, 2024 and 14th February, 2025**, the maximum interval between any two meetings was well within the maximum allowed gap of 120 days. The notice of Board meeting along with agenda is given well in advance to all the Directors. The meetings of the Board are held in at the registered office of the Company at Indore. The names and categories of the directors on the board, their attendance at board meetings held during the year and none of the Director holds number of directorships and committee chairmanships/memberships held by them in other listed companies as on 31st March, 2025. Other directorships do not include directorships of private limited companies, Section 8 companies and of companies incorporated outside India. Chairmanships/ memberships of -board committees shall include only audit committee, nomination and remuneration committee, stakeholders' relationship committee and Corporate Social Responsibility Committee.

**4. Skills/Expertise/Competencies of the Board of Directors:**

The following is the list of core skills / expertise / competencies identified by the Board of Directors as required in the context of the Company's business and that the said skills are available with the Board Members:

- Knowledge on Company's businesses, policies and business culture major risks / threats and potential opportunities and knowledge of the industry in which the Company operates.
- Behavioral skills - attributes and competencies to use their knowledge and skills to contribute effectively to the growth of the Company,
- Business Strategy, Sales & Marketing, Corporate Governance, Forex Management, Administration, Decision Making, Leadership, Social Responsibility,
- Financial and Management skills,
- Technical / Professional skills and specialized knowledge in relation to Company's business.

**DIRECTORS HAVING SUCH SKILL AND COMPETENCIES**

Skills to be possessed by Directors	Mr. Kishore Kumar Bhuradia	Mr. Pranay Kumar Parwal	Mr. Anil Kumar Jain	Mr. Prakash Chandra Chhajed	Mrs. Sudha Rathi	Mr. Manish Sharma
Knowledge on Company's businesses, policies and business culture major risks / threats and potential opportunities and knowledge of the industry in which the Company operates.	Yes	Yes	Yes	Yes	Yes	Yes
Behavioural skills - attributes and competencies to use their knowledge and skills to contribute effectively to the growth of the Company.	Yes	Yes	Yes	Yes	Yes	Yes
Business Strategy, Sales & Marketing, Corporate Governance, Forex Management, Administration, Decision Making, Leadership, Social Responsibility.	Yes	Yes	Yes	Yes	Yes	Yes
Financial and Management skills.	Yes	Yes	Yes	Yes	Yes	Yes
Technical / Professional skills and specialised knowledge in relation to Company's business.	Yes	Yes	Yes	Yes	Yes	Yes

## 5. **Familiarization Programme For Independent Directors**

In Compliance of SEBI (LODR) Regulation 2015 Company has conducted a familiarization programme for Independent Directors of the Company for familiarizing with their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company, etc. The details of such familiarization programmed for Independent Directors are posted on the website of the Company and can be accessed at <https://uni-info.co.in/wp-content/uploads/2017/11/Familiarization-Programmes.pdf>.

## 6. **Succession planning:**

The Company believes that sound succession plans for the leadership are very important for creating a robust future for the Company. The Nomination and Remuneration Committee coordinates with the Board on the leadership succession plan to ensure orderly succession in appointments to the Board and in Senior Management. The Company strives to maintain an appropriate balance of skills and experience within the organization in an endeavour to introduce new perspectives while maintaining experience and continuity. By integrating workforce planning with strategic business planning, the Company puts the necessary financial and human resources in place so that its objectives can be met. In addition, promoting senior management within the organization fuels the ambitions of the talent force to earn future leadership roles.

## **COMMITTEES OF THE BOARD**

The Board Committees play a crucial role in the governance structure of the Company and have been constituted to deal with specific areas/activities which concern the Company and need a closer review. The Board Committees are set up under the formal approval of the Board to carry out clearly defined roles which are considered to be performed by members of the Board, as a part of good governance practice. The Board supervises the execution of its responsibilities by the Committees and is responsible for their action. The Board Committees can request special invites to join the meeting, as appropriate. The Board has currently established the following statutory and non-statutory Committees.

### 1. **Audit Committee:**

The Board has constituted a well-qualified Audit Committee. Majority of the members of the Committee are Non-Executive Independent Directors including the Chairman. All the members are financially literate and possess sound knowledge on accounts, audit, finance, taxation, internal controls etc.

The Audit Committee of the Board of Directors is in compliance with Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 177 of the Companies Act, 2013 is in place.

The particulars of Members of the Committee, and the number of Meetings attended by them during the year are as follows:

#### **Composition of Audit Committee:**

The particulars of Members of the Committee, and the number of Meetings attended by them during the year are as follows:

S. No.	Name of Director	Category	Designation
1.	Mr. Prakash Chandra Chhajed	Non-Executive Independent Director	Chairman
2.	Mrs. Sudha Rath	Non-Executive Independent Director	Member
3.	Mr. Manish Sharma	Non-Executive Independent Director	Member
4.	Mr. Kishore Kumar Bhuradia	Managing Director	Member

### - **Meeting of Audit Committee**

Total 5 (Five) Audit Committee Meetings were held and the details of attendance of the members at the Meetings during the financial year 2024-25 are as follows:

Name	Designation	Meeting Dates				
		27.05.2024	14.08.2024	03.09.2024	13.11.2024	14.02.2025
Mr. Prakash Chandra Chhajed	Chairman	Attended	Attended	Attended	Attended	Attended
Mrs. Sudha Rath	Member	Attended	Attended	Attended	Attended	Attended
Mr. Manish Sharma	Member	Attended	Attended	Attended	Attended	Attended
Mr. Kishore Kumar Bhuradia	Member	Attended	Attended	Attended	Attended	Attended



- **Power of Audit Committee**

The power of audit committee shall include the following :-

- 1) Investigating any activity within its terms of reference.
- 2) Seeking information from any employee.
- 3) Obtaining outside legal or other professional advice.
- 4) Securing attendance of outsiders with relevant expertise, if it considers necessary. Any other matter as may be required from time to time by the Listing Agreement, Companies Act, 2013 and rules made there under and any other statutory, contractual or other regulatory requirements to be attended to by such committee

- **Roles of Audit Committee**

The role of audit committee shall include the following: -

- 1) Overseeing the Company's financial reporting process and the disclosure of its financial information to ensure that the Financial Statement is correct, sufficient and credible;
- 2) Recommending to the board for appointment (including re-appointment and replacement), remuneration and terms of appointment of auditor of the Company;
- 3) Approval of payment to statutory auditors for any other services rendered by the statutory auditors;
- 4) Reviewing, with the management, the annual Financial Statements and auditor's report thereon before submission to the board for approval, with particular reference to: -
  - a) Matters required being included in the Director's Responsibility Statement to be included in the Board's report in terms of clause I of sub-section 3 of section 134 of the Companies Act, 2013.
  - b) Changes, if any, in accounting policies and practices and reasons for the same.
  - c) Major accounting entries involving estimates based on the exercise of judgment by management.
  - d) Significant adjustments made in the Financial Statements arising out of audit findings
  - e) Compliance with listing and other legal requirements relating to Financial Statements
  - f) Disclosure of any related party transactions
  - g) Qualifications in the draft audit report.
- 5) Reviewing with the management, the quarterly Financial Statements before submission to the board for approval;
- 6) Reviewing, with the management, the statement of uses/application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter;
- 7) Review and monitor the auditor's independence and performance, and effectiveness of audit process;
- 8) Approval or any subsequent modification of transactions of the Company with related parties;
- 9) Scrutiny of inter-corporate loans and investments;
- 10) Valuation of undertakings or assets of the Company, wherever it is necessary;
- 11) Evaluation of internal financial controls and Risk Management systems;
- 12) Reviewing, with the management, performance of statutory and internal auditors, and adequacy of the internal control systems;
- 13) Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
- 14) Discussion with internal auditors of any significant findings and follow up there on;
- 15) Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
- 16) Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
- 17) To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
- 18) Reviewing the functioning of the Whistle Blower mechanism in the case same is existing;
- 19) Overseeing the performance of Company's Risk Management Policy;
- 20) Carrying out any other function as is mentioned in the terms of reference of the Audit Committee.
- 21) Any other function as may be required from time to time by the SEBI (LODR) Regulations, 2015, Companies Act, 2013 and rules made there under and any other statutory, contractual or other regulatory requirements to be attended to by such committee.

- **Information to be Review by Audit Committee:**

The audit committee shall review the following: -

- 1) Management discussion and analysis of financial condition and results of operations;
- 2) Statement of significant related party transactions (as defined by the Audit Committee), submitted by management;
- 3) Management letters/letters of internal control weaknesses issued by the statutory auditors;
- 4) Internal audit reports relating to internal control weaknesses;
- 5) Any other matter as may be required from time to time by the SEBI (LODR) Regulations, 2015, Companies Act, 2013 and rules made there under and any other statutory, contractual or other regulatory requirements to be attended to by such committee.
- 6) The Audit Committee is also responsible for giving guidance and directions under the SEBI (Prohibition of Insider Trading) Regulations, 2015.
- 7) Utilization of loan and advances, if any.

- **Activities by the audit committee during the year**

- 1) Reviewed Management discussion and analysis of financial condition and results of operations; Statement of significant related party transactions (as defined by the Audit Committee), submitted by management;
- 2) Discussion on Internal audit reports relating to internal control weaknesses;
- 3) Reviewed and approved related party transactions and recommended for the approval of the Board wherever necessary.

- **Recommendations of the Audit Committee:**

- 1) The audited financial statements of Uniinfo telecom Services Limited, prepared in accordance with Ind AS, for the year ended 31st March, 2025, be accepted by the Board as a true and fair statement of the financial status of the Company Related Party Transactions;
- 2) Re-appointment of Internal Auditors and Secretarial Auditors of the company.
- 3) Review the status of Closure of both its subsidiaries Uni Info Telecom Services (Private) Limited in Srilanka and Uniinfo Technologies QFZ LLC in Qatar,

2. **Nomination and Remuneration Committee:**

The Nomination and Remuneration Committee of the Board of Directors in compliance with Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 178 of the Companies Act, 2013 is in place.

- **Composition of Nomination and Remuneration Committee:**

The particulars of Members of the Committee, and the number of Meetings attended by them during the year are as follows:

S. No.	Name of Director	Category	Designation
1.	Mr. Prakash Chandra Chhajed	Non-Executive Independent Director	Chairman
2.	Mrs. Sudha Rathi	Non-Executive Independent Director	Member
3.	Mr. Manish Sharma	Non-Executive Independent Director	Member

- **Meeting of Nomination and Remuneration Committee**

Total 2 (Two) Nomination and Remuneration Committee Meetings were held and the details of attendance of the members at the Meetings during the financial year 2024-25 are as follows:

Name of Director	Designation	Meeting Dates	
		03.09.2024	14.02.2025
Mr. Prakash Chandra Chhajed	Chairman	Attended	Attended
Mrs. Sudha Rathi	Member	Attended	Attended
Mr. Manish Sharma	Member	Attended	Attended

- **Role of Nomination and Remuneration Committee:**

The role of the Nomination and Remuneration Committee shall include the followings: -

- 1) Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration of the directors, key managerial personnel and other employees;
- 2) Formulation of criteria for evaluation of Independent Directors and the Board;
- 3) Devising a policy on Board diversity;
- 4) Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the Board their appointment and removal.
- 5) Any other function as may be required from time to time by the Listing Agreement, Companies Act, 2013 and rules made there under and any other statutory, contractual or other regulatory requirements to be attended by such committee.

- **Remuneration Policy:**

The Company has adopted the Policy for Remuneration of Directors, Key Managerial Personnel (KMPs) and other Employees of the Company. The detailed policy is uploaded on the website of the Company and can be accessed at <https://uni-info.co.in/wp-content/uploads/2017/11/Nomination-Remuneration-Policy-1.pdf>

- **Remuneration of Directors:**

Remuneration of Executive Directors is decided by the Board, based on the recommendations of the Nomination and Remuneration Committee as per the remuneration policy of the Company, within the ceilings fixed by the shareholders.

Particulars	Kishore Kumar Bhuradia	Pranay Kumar Parwal	Anil Kumar Jain
Remuneration	60.00	12.00	6.00

- **Remuneration to Non-Executive Directors:**

During the year ended 31st March, 2025, the Company has paid remuneration either in the form of sitting fee to its non-executive Independent Directors.

3. **Stakeholders' Relationship Committee:**

The Company has Stakeholders' Relationship Committee, to look into the redressal of complaints of investors such as transfer or credit of shares, non-receipt of dividend / notices / Annual Reports, etc. The said Committee is also empowered to look into and address Shareholders, Security holders and Investors Grievances in compliance with the SEBI (LODR) Regulations, 2015.

- **Composition of Stakeholders' Relationship Committee:**

The composition of the Stakeholders' Relationship Committee is given below:

S. No.	Name of Director	Category	Designation
1.	Mrs. Sudha Rathi	Non-Executive Independent Director	Chairperson
2.	Mr. Prakash Chandra Chhajed	Non-Executive Independent Director	Member
3.	Mr. Manish Sharma	Non-Executive Independent Director	Member
4.	Mr. Kishore Kumar Bhuradia	Managing Director	Member

- **Meeting of Stakeholder Relationship Committee**

Total 4 (Four) Stakeholder Relationship Committee Meetings were held and the details of attendance of the members at the Meetings during the financial year 2024-25 are as follows:

Name	Designation	Meeting Dates			
		27.05.2024	14.08.2024	13.11.2024	14.02.2025
Mrs. Sudha Rathi	Chairperson	Attended	Attended	Attended	Attended
Mr. Manish Sharma	Member	Attended	Attended	Attended	Attended
Mr. Prakash Chandra Chhajed	Member	Attended	Attended	Attended	Attended
Mr. Kishore Kumar Bhuradia	Member	Attended	Attended	Attended	Attended

- **Role of Stakeholder Relationship Committee**

The roles of the Stakeholder Relationship Committee shall include all the function/s as may be required from time to time by the Listing Agreement, SEBI (LODR) Regulation 2015, Companies Act, 2013 and rules made there under and any other statutory, contractual or other regulatory requirements to be attended to by such committee.

1. The Committee meets regularly for redressing shareholders' / investors' complaints like non-receipt of Balance Sheet transfer of shares, etc. The Committee oversees the performance of the Registrar and Transfer Agents and recommends measures for overall improvement in the quality of investor services. The Board of Directors has delegated power for approving transfer of securities to Directors. The Committee focuses primarily on strengthening investor relations and ensuring rapid resolution of any shareholder or investor concerns. The Committee also monitors implementation and compliance of the Company's code of conduct for Prohibition of Insider Trading in pursuance of SEBI (Prohibition of Insider Trading) Regulations, 2015.
2. The Company addresses all complaints, suggestions and grievances expeditiously and replies have been sent/issues resolved usually within 15 days, except in case of dispute over facts or other legal constraints.
3. The Shareholders'/Investors' Grievance Committee reviews the complaints received and action taken.

- **Status of Investor Complaints:**

Uniinfo Telecom Services Limited has received no Complaints from Investors during the Financial Year 2024-2025. The Status of Investor Complaints as on March 31, 2025 as reported under Regulation 13(3) of the SEBI (LODR) Regulations, 2015 is as under:

Complaints pending as on April 1, 2024	Nil
Received during the year	Nil
Resolved during the year	Nil
Pending as on March 31, 2025	Nil

The Company has taken various investor-friendly activities like encouraging investors to register their email ids and contact details for the receiving Annual Report and e-Voting alert at the Annual General Meeting are some of the other investor-friendly initiatives undertaken by the Company.

- **Investor Correspondence (Details of Compliance Officer):**

For any assistance regarding dematerialization of share transfer, transmissions, change of address or any query relating to shares of company please write to: -

**COMPANY SECRETARY & COMPLIANCE OFFICER:**

**Mr. Pushpendra Patel**

**Uniinfo Telecom Services Limited**

**403, Chetak Centre, 12/2, RNT Marg, Indore, (M.P.)-452001**

**E-mail Id for Investor's Grievances: [grievance@uni-info.co.in](mailto:grievance@uni-info.co.in)**

**Contact: 8989238448**

4. **Corporate Social Responsibility Committee:**

The role of CSR Committee of the Board is to review, monitor and provide strategic direction to the Company's CSR practices. The Committee seeks to guide the Company in integrating its social and environmental objectives with its business strategies. The Committee has formulated and monitors the CSR policy and recommends to the Board the annual CSR plan comprising the CSR Budget and CSR activities of the Company in terms of Companies Act, 2013.



- **Composition of Corporate Social Responsibility Committee:**

The composition of the Corporate Social Responsibility Committee is given below:

S. No.	Name of Director	Category	Designation
1.	Mrs. Sudha Rathi	Non-Executive Independent Director	Chairperson
2.	Mr. Prakash Chandra Chhajed	Non-Executive Independent Director	Member
4.	Mr. Kishore Kumar Bhuradia	Managing Director	Member

- **Meeting of Corporate Social Responsibility Committee**

Total 1 (One) Corporate Social Responsibility Committee Meetings were held and the details of attendance of the members at the Meetings during the financial year 2024-25 are as follows:

Name	Designation	Meeting Dates
		13.11.2024
Mrs. Sudha Rathi	Chairperson	Attended
Mr. Prakash Chandra Chhajed	Member	Attended
Mr. Kishore Kumar Bhuradia	Member	Attended

- **Role of Corporate Social Responsibility Committee**

The roles of the Corporate Social Responsibility Committee shall include all the function/s as may be required from time to time by the Listing Agreement, SEBI (LODR) Regulation 2015, Companies Act, 2013 and rules made there under and any other statutory, contractual or other regulatory requirements to be attended to by such committee.

- 1) To formulate and recommend to the Board a Corporate Social Responsibility Policy which shall indicate the CSR activities that the Company shall pursue within the framework of activities mentioned in Schedule VII of the Companies Act, 2013 as amended from time to time.
- 2) To recommend the amount of expenditure to be incurred by the Company on the activities proposed to be carried out under the head CSR during the relevant financial year.
- 3) To monitor the Corporate Social Responsibility Policy of the Company from time to time.
- 4) To comply with the directions of the Board as may be given from time to time in connection with pursuing CSR activities, expenditure thereon and such other matters related thereto.

5. **Independent Directors' Meeting:**

The Statutory role of Independent Directors Meeting is to review the performance of Non-Independent Directors, the Board and the Chairman of the Company and also to assess quality, content and timeliness of the flow of information between the Company Management and the Board and its Committees. Meeting of the Independent Directors was held on 13th November, 2024 and all the Independent Directors were present to review the performance of Non-Independent Directors including the Chairman and the Board as a whole and was attended by all the Independent Directors of the Company.

- **Composition of Independent Director's Meeting:**

The composition of the Independent Director's Meeting is given below:

S. No.	Name of Director	Category	Designation
1.	Mr. Prakash Chandra Chhajed	Non-Executive Independent Director	Chairman
2.	Mr. Manish Sharma	Non-Executive Independent Director	Member
3.	Mrs. Sudha Rathi	Non-Executive Independent Director	Member

**DECLARATION BY INDEPENDENT DIRECTORS**

The Company has received necessary declaration from each Independent Director under Section 149(7) of the Companies Act, 2013, that he/she meets the criteria of the independence laid down in Section 149(6) of the Companies Act, 2013 along with Regulation 16(1)(b) and Regulation 25 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**GENERAL BODY MEETINGS:****Annual General Meeting:**

The details of Annual General Meetings held in last 3 years are as under:

AGM/EGM	DATE	TIME	VENUE	Special Resolution Passed
AGM-14th	27.09.2024	12.00P.M.	Video Conferencing /Other Audio-Visual Means (OVAM) & Deemed Venue is 403, Chetak Centre, 12/2 RNT Marg, Indore (M.P.)-452001	2
AGM- 13th	28.09.2023	12.00 P.M.	Video Conferencing /Other Audio-Visual Means (OVAM) & Deemed Venue is 403, Chetak Centre, 12/2 RNT Marg, Indore (M.P.)-452001	1
AGM- 12th	29.09.2022	12.00 P.M.	Video Conferencing /Other Audio-Visual Means (OVAM) & Deemed Venue is 403, Chetak Centre, 12/2 RNT Marg, Indore (M.P.)-452001	5

- **Extra-Ordinary General Meeting:**

No Extraordinary General Meeting of the Members was held during the year 2024-25.

- **Postal Ballot:**

No Resolution was passed by postal ballot during period under the year 2024-25.

**OTHER DISCLOSURES**

**1) Related Party Transactions:** During the year under review, there were no materially significant related party transactions entered into by the Company with Promoters, Directors, KMPs, Senior Management or other designated persons which may have a potential conflict with the interest of the Company at large. Declarations have been received from the Chief Financial Officer to this effect. All related party transactions entered during the year were on arms'-length basis and were in compliance with the applicable provisions of the Act and SEBI (LODR) Regulations, 2015. The Board has approved the policy for Related Party Transactions which has been uploaded on the Company's website: <https://uni-info.co.in/wp-content/uploads/2025/06/Policy-on-related-party-transactions.pdf>.

**2) Statutory Compliance and Penalties:** The Company is in compliance with the requirements of the Stock Exchanges, SEBI and Statutory Authorities on all matters related to the capital markets. No penalty or strictures were imposed on the Company by these authorities during the last three years.

**3) Whistle-blower Policy and Vigil Mechanism:** The Company believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behavior. Towards this end, the Company has framed a Whistle blower Policy. No personnel have been denied access to the Audit Committee. The detail Whistleblower policy has been uploaded on the Company's website: <https://uni-info.co.in/wp-content/uploads/2017/11/Vigil-Mechanism.pdf>.

**4) Discretionary Requirements of SEBI (LODR) Regulations, 2015:**

Regulations: All mandatory requirements of the SEBI (LODR) Regulations, 2015 have been complied with by the Company. The status of compliance with the discretionary requirements as stated under Part E of Schedule II to the SEBI (LODR) Regulations, 2015 are as under:

Modified opinion(s) in Audit Report: During the year under review, there was no audit qualification in the Company's Financial Audited Standalone and Consolidated Financial Statements and Results. The Company continues to adopt best practices to ensure regime of unmodified audit opinion.

**5) Subsidiaries Companies:** As per SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the disclosure requirements shall be as follows:

The Board of Directors during the previous year taken the following decision regarding our subsidiaries, Uni Info Telecom Services (Private) Limited in Sri Lanka and Uniinfo Technologies QFZ LLC in Qatar.

Closure of UniInfo Telecom Services (Private) Limited in Sri Lanka and Uniinfo Technologies QFZ LLC in Qatar at their meeting held on 04th September, 2023, approved the closure of Uni Info Telecom Services (Private) Limited in Sri Lanka and Uniinfo Technologies QFZ LLC in Qatar. Despite initial plans, no business operations were initiated in these subsidiaries. The closure processes for both entities are currently underway.

- 6) **Details of utilization of funds:** The Company has not raised any funds through Preferential Allotment or Qualified Institutional Placement under Regulation 32 (7A) during the year.
- 7) **Acceptance of recommendation of all Committees:** In terms of the SEBI (LODR) Regulations, 2015, there have been no instances during the year when recommendations of any of the Committees were not accepted by the Board.
- 8) **Fees paid to Statutory Auditor:** A total fee of Rs. Rs. 4.00/- Lakhs (Excl taxes) for Statutory Audit was paid by the Company, to M/s ABMS & Associates, Statutory Auditor.
- 9) **Prevention, Prohibition and Redressal of Sexual Harassment at Workplace:** Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013: The Company has place Prevention of the Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees are covered under this policy.

Statement showing the number of complaints filed and the number of complaints pending as on the end of the financial year is shown as under:-

Category	No. of complaints pending at the beginning of F.Y. 2024-25	No. of complaints filed during the F.Y. 2024-25	No. of complaints pending as at the end of F.Y. 2024-25
Sexual Harassment	Nil	Nil	Nil

- 10) **Disclosure of Accounting Treatment:** Where in the preparation of financial statements, the company has followed all relevant Indian Accounting Standards (IND-AS).
- 11) **Disclosure of Demat suspense account:** Company has not declared any Dividend In accordance with the requirement of Regulation 34(3) and Part F of Schedule V to the SEBI Listing Regulations, details of equity shares in the suspense account are as follows:

Particulars	Number of Shareholders	Number of Equity Shares
Aggregate number of shareholders and the outstanding shares in the suspense account lying as on April 1, 2024	NIL	NIL
Shareholders who approached the Company for transfer of shares from suspense account during the year	NIL	NIL
Shareholders to whom shares were transferred from the suspense account during the year	NIL	NIL
Shareholders whose shares are transferred to the demat account of the IEPF Authority as per Section 124 of the Act	NIL	NIL
Aggregate number of shareholders and the outstanding shares in the suspense account lying as on March 31, 2025	NIL	NIL

#### **MEANS OF COMMUNICATION**

##### **Stock Exchange Intimations:**

All price-sensitive information and matters that are material to shareholders are disclosed to the respective Stock Exchanges where the securities of the Company are listed. All submissions to the Exchanges including Shareholding Pattern and Corporate Governance Report are made through the respective electronic filing systems. Material events or information as detailed in Regulation 30 of the SEBI (LODR) Regulations, 2015 are disseminated on the Stock Exchanges by filing them with the National Stock Exchange of India Limited ('NSE') through NEAPS. They are also displayed on the Company's website at [www.uni-info.co.in](http://www.uni-info.co.in) 'Investor Relation'.

##### **Financial Results:**

The quarterly/half-yearly/annual financial results are published within the timeline stipulated under SEBI (LODR) Regulations, 2015. The results are also uploaded on NEAPS of NSE. The financial results are published within the time stipulated under the SEBI (LODR) Regulations, 2015 in newspaper publication. They are also published on the website of the Company at [www.uni-info.co.in](http://www.uni-info.co.in).

The website of the company acts as primary source of information regarding the operations of the company.

#### **PAYMENT OF LISTING FEES**

Annual listing fee for the year 2024-25 has been paid by the Company to NSE Limited where the shares of the Company are listed. Annual Custody/Issuer fee for the year 2024-25 paid by the Company to Depositories.

#### **GENERAL SHAREHOLDER INFORMATION**

- 1) The Company is registered in the State of Madhya Pradesh, India with the Registrar of Companies, Gwalior. The Corporate Identity Number (CIN) allotted to the Company by the Ministry of Corporate Affairs (MCA) is L64202MP2010PLC024569.

**2) Annual General Meeting:**

<b>I</b>	<b>Annual General Meeting:</b>	15th Annual General Meeting of the members of Uniinfo Telecom Services Limited
	<b>Day, Date, Time</b>	Tuesday, 30th September, 2025 12:00 PM
	<b>Venue</b>	Through Video Conferencing for which deemed venue is 403, Chetak Centre, 12/2 RNT Marg Indore (MP) 452001
<b>II</b>	<b>Financial Calendar</b>	01st April, 2024 to 31st March, 2025
<b>III</b>	<b>Date of Book Closure</b>	24/09/2025, Wednesday to 30/09/2025, Tuesday (Both Days Inclusive)
<b>IV</b>	<b>Stock Code</b>	UNIINFO
	<b>ISIN Number</b>	INE481Z01011

**3. Listing:**

At present, the equity shares of the Company are listed at: -

**National Stock Exchange Limited (NSE)**

**Exchange Plaza, C-1, Block G, Bandra Kurla Complex,  
Bandra (East) Mumbai – 400051.**

**4. Market Price Data:**

Company has listed on NSE main Board. The High, Low (based on daily closing prices) and number of equity shares traded during each month in the year 2024-25 on NSE are given below.

Month	NSE		Volume
	High	Low	Shares (Lakhs)
Apr-24	40.15	33.30	1.72
May-24	35.90	29.00	2.53
Jun-24	44.50	28.80	17.05
Jul-24	54.30	34.10	35.93
Aug-24	44.15	35.86	14.58
Sep-24	40.50	35.87	3.81
Oct-24	41.80	33.00	7.29
Nov-24	38.97	30.10	5.36
Dec-24	48.90	32.51	28.41
Jan-25	38.80	30.00	9.65
Feb-25	34.14	23.66	2.35
Mar-25	25.20	14.68	4.41

**5. Registrar & Share Transfer Agent:**

**MUFG Intime India Private Limited (Formerly Link Intime India Private Limited)**  
**C-101, 1st Floor, 247 Park, Lal Bahadur Shastri Marg, Vikhroli (West) Mumbai**  
**Mumbai City Maharashtra – 400083**

**6. Share Transfer System:**

All the transfer received are processed by the Registrars and Transfer Agents and approved by the Board/Share Transfer Committee.

**7. Dematerialization of Shares:**

The equity shares of company are listed are compulsorily traded in electronic form only. As on 31st March, 2025 all the equity shares were dematerialized through depositories viz. National Securities Depository Limited and Central Depository Services (India) Limited, which represents 100% of the total paid up capital of the company. The equity shares of the company were actively traded on National Stock Exchange of India Limited (NSE) Emerge platform and have good liquidity.



- **Shareholding Pattern of the Company as on 31st March, 2025:**

Category	No. of Shares	% of Holding
Promoter & Promoter Group	5444080	50.91
Public	5249040	49.09
Non-Promoter Non-Public	-	-
Shares underlying DRs	-	-
Shares held by employee trust	-	-
<b>Total</b>	<b>10,693,120</b>	<b>100</b>

- **Distribution of Shareholding:**

SHARE HOLDING OF NOMINAL VALUE OF	SHARE HOLDERS		SHARE AMOUNT	
Rs.	Number	% to Total	In Rs.	% to Total
1-5000	4519	81.1165	4518330	4.2255
5001-10000	382	6.8569	3147780	2.9437
10001-20000	394	7.0723	6723430	6.2876
20001-30000	77	1.3822	1957510	1.8306
30001-40000	49	0.8796	1809440	1.6922
40001-50000	38	0.6821	1813250	1.6957
50001-100000	53	0.9514	4055120	3.7923
100001-Above	59	1.0591	82906340	77.5324
<b>Total</b>	<b>5571</b>	<b>100</b>	<b>106931200</b>	<b>100</b>

**OUTSTANDING ADRS / GDRS / WARRANTS OR ANY CONVERTIBLE INSTRUMENTS**

The Company had not issued any GDRs / ADRs / Warrants or any Convertible instruments in the past and hence as on 31st March, 2025 the Company does not have any outstanding GDRs/ ADRs/ Warrants or convertible instruments.

**CREDIT RATINGS HAS BEEN OBTAINED IN THE LAST FISCAL YEAR**

Company has not issued any debenture or accepted deposits so the rating from CRISIL or any other agency was not required to be obtained.

**BUSINESS LOCATIONS**

Company is engaged in the business of Telecom Support services and solutions. The company provides services to telecom industry players ranging from telecom equipment manufacturers (OEM's) to telecom operators. It offers support services and solutions to address the Network Life Cycle requirements of Telecom industry. The business area of the company basically covers states like Goa, Haryana, Maharashtra, Punjab, Andhra Pradesh, Bihar, Delhi, Jharkhand, Telangana, Uttar Pradesh, West Bengal, Daman, Kerala, and Rajasthan.

**ADDRESS FOR CORRESPONDENCE**

Uniinfo Telecom Services Limited  
403, Chetak Centre, 12/2 RNT Marg Indore (M.P.) 452001  
E-mail: [compliance@uni-info.co.in](mailto:compliance@uni-info.co.in)  
CIN: L64202MP2010PLC024569

**REPORTING OF INTERNAL AUDITOR**

The Internal Auditor has direct access to the Audit Committee and presents their Internal Audit observations to the Audit Committee.

**CMD AND CFO CERTIFICATION**

As required by Regulation 17(8) read with Schedule II Part B of the SEBI (LODR) Regulations, 2015, the Chairman & Managing Director and Chief Financial Officer have given appropriate certifications to the Board of Directors.

**DETAILS OF COMPLIANCE WITH MANDATORY REQUIREMENTS & CERTIFICATE FROM PRACTISING COMPANY SECRETARIES ON CORPORATE GOVERNANCE**

The Company has complied with all the mandatory requirements as prescribed under the SEBI (LODR) Regulations, 2015, including Corporate Governance requirements as specified under Regulations 17 to 27 read with Para C and D of Schedule V and clauses (b) to (i) and (t)

of sub-regulation (2) of Regulation 46 of the SEBI (LODR) Regulations, 2015 as applicable to the Company (including relaxation granted by SEBI in the wake of Covid19).

A certificate from M. Maheshwari and Associates, Practicing Company Secretaries, confirming compliance with the conditions of Corporate Governance as specified under Schedule V(E) of the SEBI (LODR) Regulations, 2015 is annexed to this Report in ‘**Annexure A**’. Further, the Company has also complied with all requirements about disclosures in the Corporate Governance Report, as specified in sub paras (2) to (10) of Clause C of Schedule V of the SEBI (LODR) Regulations, 2015.

**CERTIFICATE FROM PRACTISING COMPANY SECRETARIES ON ANNUAL SECRETARIAL COMPLIANCE**

Pursuant to the SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 08, 2019 and Regulation 24(A) of the SEBI (LODR) Regulations, 2015, the Company has obtained annual secretarial compliance report for the FY 2024-25 received from M/s M. Maheshwari and Associates, Practicing Company Secretaries.

**CERTIFICATE FROM PRACTISING COMPANY SECRETARIES ON DEBAR/DISQUALIFICATION OF DIRECTORS**

A certificate from M/s M. Maheshwari and Associates, Practicing Company Secretaries is received and annexed, in ‘Annexure B’, that none of the directors on the Board of the company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authority.

**DECLARATION REGARDING AFFIRMATION OF CODE OF CONDUCT**

In terms of the requirements of SEBI (LODR) Regulation 2015 and the Regulation 34(3) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 entered into with the Stock Exchanges, the Company has received a certificate from its directors confirming and declaring that all the members of the Board of Directors and the senior management personnel have affirmed compliance with the code of conduct, applicable to them for the year ended 31st March, 2025 ‘**Annexure C**’.

**For and on behalf of Board of Directors of**

**Date: 05.09.2025**  
**Place: Indore**

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

**Anil Kumar Jain**  
**Wholetime Director**  
**DIN: 00370633**

**ANNEXURE-A****CERTIFICATE OF COMPLIANCE WITH THE CORPOARTE GOVERNANCE TO THE MEMBERS  
OF UNIINFO TELECOM SERVICES LIMITED**

To,  
The Members,  
**UNIINFO TELECOM SERVICES LIMITED**  
CIN: L64202MP2010PLC024569  
403, CHETAK CENTRE, 12/2 RNT MARG,  
INDORE MP 452001 IN

**Dear Sir(s)/Madam,**

We have examined the compliance of the conditions of Corporate Governance by UNIINFO TELECOM SERVICES LIMITED ('the Company') for the year ended on March 31, 2025 as stipulated under Regulations 17 to 27, clauses (b) to (i) of sub-regulation (2) of Regulation 46 and para C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

The compliance of the conditions of Corporate Governance is the responsibility of the management of the Company. This responsibility includes the design, implementation and maintenance of internal control and procedures to ensure the compliance with the conditions of the Corporate Governance stipulated in Listing Regulations.

Our examination was limited to the review of procedures and implementation thereof, as adopted by the Company for ensuring compliance with conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us, and the representations made by the Directors and the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in regulations 17 to 27 and clauses (b) to (i) of regulation 46(2) and para C and D of Schedule V of the Listing Regulations during the year ended March 31, 2025.

We further state that such compliance is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

This certificate is issued solely for the purposes of complying with the aforesaid Regulations and may not be suitable for any other purpose.

**For M. Maheshwari & Associates**  
**Company Secretaries**  
**Firms U.C.N. I2001MP213000**

**Date : 1st September 2025**  
**Place : Indore**  
**UDIN : F005174G001135138**

**Manish Maheshwari**  
**Proprietor**  
**FCS-5174**  
**CP-3860**  
**PR No. 1191/2021**

**ANNEXURE-B**

**CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS**  
**(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI**  
**(Listing Obligations and Disclosure Requirements) Regulations, 2015)**

To,  
The Members  
**UNIINFO TELECOM SERVICES LIMITED**  
CIN: L64202MP2010PLC024569  
403, Chetak Centre, 12/2 RNT Marg,  
Indore MP 452001 IN

I have examined the following documents: -

Declaration of non-disqualification as required under Section 164 of Companies Act, 2013 ('the Act');

- ii) Disclosure of concern or interests as required under Section 184 of the Act; (hereinafter referred to as 'relevant documents'), as submitted by the Directors of UNIINFO TELECOM SERVICES LIMITED ('the Company') bearing CIN: L64202MP2010PLC024569 and having its Registered Office at 403, Chetak Centre, 12/2 RNT Marg, Indore MP 452001, to the Board of Directors of the Company ('the Board') for the financial year 2024-25. I have considered non-disqualification to include non-debarment.

It is the responsibility of Directors to submit relevant documents with complete and accurate information in accordance with the provisions of the Act.

Based on my examination of relevant documents made available to me by the Company and such other verifications carried out by us as deemed necessary and adequate, in my opinion and to the best of my information and knowledge and according to the explanations provided by the Company, its officers and authorized representatives, I certify that as on date of this Certificate, none of the Directors on the Board of the Company, as listed hereunder, have been debarred or disqualified from being appointed or continuing as Directors of the Company by Securities and Exchange Board of India/ Ministry of Corporate Affairs or any such statutory authority.

Sr. No.	Name of Director	DIN	Date of appointment in Company
1.	Mrs. SUDHA RATHI	00353472	29/12/2017
2.	Mr. ANIL KUMAR JAIN	00370633	01/04/2016
3.	Mr. KISHORE KUMAR BHURADIA	03257728	19/10/2010
4.	Mr. PRANAY KUMAR PARWAL	03257731	19/10/2010
5.	Mr. PRAKASH CHANDRA CHHAJED	08037849	29/12/2017
6.	Mr. MANISH SHARMA	10259255	12/08/2023

This Certificate has been issued at the request of the Company to make disclosure in its Corporate Governance Report of the Financial Year ended 31st March, 2025.

**For M. Maheshwari & Associates**  
**Company Secretaries**  
**Firms U.C.N. I2001MP213000**

**Date: 1st September 2025**  
**Place : Indore**  
**UDIN : F005174G001135094**

**Manish Maheshwari**  
**Proprietor**  
**FCS-5174**  
**CP-3860**  
**PR No. 1191/2021**



**ANNEXURE - C****DECLARATION ON ADHERENCE WITH COMPANY'S CODE OF CONDUCT**

**[Pursuant to Regulation 34(3) and Schedule V of Securities and Exchange Board of India  
(Listing Obligations and Disclosure Requirements) Regulations, 2015]**

This is to confirm that the Company has adopted Code of Conduct for all the members of Board of Directors, Senior Management, Officers and Employees of the Company as stipulated under Regulation 17(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the members of Board of Directors, Senior Management, Officers and Employees of the Company have affirmed compliance with Code of Conduct for the financial year ended on 31st March, 2025.

**For Uniinfo Telecom Services Limited**

**Date: 05.09.2025**  
**Place: Indore**

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

**ANNEXURE V****Form No. MR-3****SECRETARIAL AUDIT REPORT****FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025****[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies  
(Appointment and Remuneration of Managerial Personnel) Rules, 2014]**

To,  
The Members  
**UNIINFO TELECOM SERVICES LIMITED**  
CIN: L64202MP2010PLC024569  
403, Chetak Centre, 12/2 RNT Marg,  
Indore MP 452001 IN

We have conducted the Secretarial Audit of the compliance of applicable statute or provisions and the adherence to good corporate practices by **UNIINFO TELECOM SERVICES LIMITED** (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2025, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by Company for the financial year ended on March 31, 2025 according to the provisions of:

- i. The Companies Act, 2013 (the Act) and the rules made there under read with notifications, exemptions and clarifications thereto;
- ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
  - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 as amended from time to time;
  - b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 as amended from time to time;
  - c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and as amended from time to time. [Not Applicable to the Company, has not issued further share capital during the financial year under review];
  - d. The Securities and Exchange Board of India (Share Based Employee Benefits and sweat Equity) Regulation. (Not Applicable to the Company during the Audit Period)
  - e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008. (Not Applicable to the Company during the Audit Period)
  - f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 as amended from time to time regarding the Companies Act and dealing with client;
  - g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 as amended from time to time. (Not applicable as the Company during the reporting period under Audit)
  - h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018. (Not applicable to the Company during the reporting period under Audit)

- vi. I have relied on the representation made by the Company and its officers for system and mechanism framed by the Company for the compliances under the following applicable Act (if applicable), Law & Regulations to the Company
  - i. Workmen's compensation Act, 1923 and all other allied labor laws,
  - ii. Applicable Direct and Indirect Tax Laws.
  - iii. Prevention of Money Laundering Act, 2002
  - iv. Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

**I have also examined compliance with the applicable clauses of the following:**

- (i) Secretarial Standards with respect to the Meetings of the board of director (SS-1) and General Meetings (SS-2) issued by The Institute of Company Secretaries of India.
- (ii) SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

During the period the company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that, the compliance by the Company of applicable financial laws such as direct and indirect tax laws and maintenance of financial records and books of accounts have not been reviewed in this Audit since the same have been subject to review by the statutory financial auditors, tax auditors, and other designated professionals.

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. There were no changes in the composition of the Board of Directors during the period under review.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

As per the minutes of the meetings duly recorded and signed by the Chairman, the decisions of the Board were unanimous and no dissenting views have been recorded.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

**Note :** This Report is to be read with my letter even date which is annexed as Annexure A and forms and integral part of this report.

**For M. Maheshwari & Associates**  
**Company Secretaries**  
**Firms U.C.N. I2001MP213000**

**Manish Maheshwari**  
**Proprietor**  
**FCS-5174**  
**CP-3860**  
**PR No. 1191/2021**

**Date : 01st Sep, 2025**  
**Place : Indore**  
**UDIN: F005174G001135116**

To,  
The Members  
**UNIINFO TELECOM SERVICES LIMITED**  
CIN: L64202MP2010PLC024569  
403, Chetak Centre, 12/2 RNT Marg,  
Indore MP 452001 IN

Our Secretarial Audit Report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on the test basis to ensure that correct facts are reflected in secretarial records. I believe that the process and practices, I followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever required, I have obtained the Management representation about the compliances of laws, rules, regulations and happening of events etc.
5. The compliances of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy of effectiveness with which the management has conducted the affairs of the company.

**For M. Maheshwari & Associates**  
**Company Secretaries**  
**Firms U.C.N. I2001MP213000**

**Manish Maheshwari**  
**Proprietor**  
**FCS-5174**  
**CP-3860**  
**PR No. 1191/2021**

**Date : 01st Sep, 2025**  
**Place : Indore**  
**UDIN: F005174G001135116**

**ANNEXURE VI**

**Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo**  
**[Section 134(3) (m) of The Companies Act, 2013 read with Rule 8(3)**  
**of The Companies Accounts) Rules, 2014]**

**CONSERVATION OF ENERGY**

S.NO.	PARTICULARS	
(i)	the steps taken or impact on conservation of energy;	NA
(ii)	the steps taken by the company for utilizing alternate sources of energy;	NA
(iii)	the capital investment on energy conservation equipment	NA

**TECHNOLOGY ABSORPTION**

(i)	the efforts made towards technology absorption	NA
(ii)	the benefits derived like product improvement, cost reduction, product development or import substitution	NA
(iii)	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year	NA
	(a) the details of technology imported	NA
	(b) the year of import	NA
	(c) whether the technology been fully absorbed	NA
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and	NA
(iv)	the expenditure incurred on Research and Development	NA

FOREIGN EXCHANGE EARNINGS AND OUTGO		(Rs. In Lakhs)	
		2024-25	2023-24
(i)	The Foreign Exchange earned in terms of actual inflows during the year;	0.00	0.00
(ii)	And the Foreign Exchange outgo during the year in terms of actual outflows.	0.00	0.00

Place: Indore  
Date: 05.09.2025

For and on behalf of the Board

Sd/-  
**Kishore Kumar Bhuradia**  
DIN: 03257728  
**Managing Director**



**COMPLIANCE CERTIFICATE FROM MD & CFO**

**[Pursuant to Regulation 17(8) and Part B of Schedule II of Securities and Exchange Board of India  
(Listing Obligations and Disclosure Requirements) Regulations, 2015]**

**To,  
The Board of Directors,  
Uniinfo Telecom Services Limited**

We, Kishore Kumar Bhuradia (Managing Director), Brijesh Kumar Shrivastava (Chief Financial Officer) of Uniinfo Telecom Services Limited hereby certify that:

- a. We have reviewed financial statements and the cash flow statement for the financial year ended 31 March, 2025 and that to the best of our knowledge and belief:
  - a) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
  - b) These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- b. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's code of conduct.
- c. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
- d. We have indicated to the Auditors and the Audit Committee:
  - a) significant changes in internal control over financial reporting during the year;
  - b) significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
  - c) Instances of significant fraud of which we have become aware and the involvement therein, if any, of them management or an employee having a significant role in the Company's internal control system over financial reporting.

However, during the year there were no such changes and instances.

**For Uniinfo Telecom Services Limited**

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

**Brijesh Kumar Shrivastava**  
Chief Financial officer

**Date: 30.05.2025**  
**Place: Indore**

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF UNIINFO TELECOM SERVICES LIMITED

#### Report on the Audit of the Standalone Financial Statements

##### Opinion

We have audited the accompanying standalone financial statements of Uniinfo Telecom Services Limited (the "Company"), which comprise the Balance Sheet as at March 31, 2025, and the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Statement of Changes in Equity and Cash Flows the and notes to the standalone financial statements including a summary of material accounting policies and other explanatory notes for the year ended on that date (hereinafter referred to as a 'Standalone Financial Statements')

In our opinion and to the best of our information and according to the explanations given to us, , the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS"), and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its Loss, total comprehensive Income, its changes in equity and cash flows for the year ended on that date.

##### Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibility" for the Audit of the Standalone Financial Statements 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

##### Our opinion is not modified in respect of this matter.

##### Key Audit Matters

Key Audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current financial year. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matters described below to be the key audit matters to be communicated in our report.

##### The Key Audit matters

**Accuracy of Revenues Recognition and estimation of Work-in-progress in respect of onerous obligation on service contracts involves significant judgment:**

**Refer Notes 2.08 and 2.14 to the standalone Financial Statements.**

The company is engaged in rendering Contractual technical services relating to Installation, testing and commissioning services to clients in telecom, EV charging infrastructure development and e-surveillance. Such contractual services are complex to determine revenues and liability for onerous obligation. The recognition of Revenue and the estimation of the outcome of service contracts require significant management judgment, in particular with respect to estimation the cost to complete and the amount of variation orders to be recognized.

At the year –end a significant amount of Work in progress (Contract assets and Liabilities) related to these contracts is recognized on the balance sheet date.

We identified the Work-in-progress estimation under various contracts as a Key Audit Matter because of the significant judgment involved in estimating the Work-in-Progress of such contracts.

This estimate has high inherent uncertainties and requires consideration of progress of the contract, efforts incurred to date and estimates of efforts required to complete the remaining contract performance and obligations over the lives of the contract.

This required high degree of Auditor Judgment in evaluating the audit evidence supporting the application of the input method used to recognize the revenue and higher extent of audit effort to evaluate the reasonableness of the total estimated amount of revenue recognized on such contracts.

#### **How our Audit Addressed the Key Audit Matter:**

Our audit approach was a combination of test of internal controls and substantive procedures which included the following:

- Evaluated the design of internal controls relating to recording of efforts incurred and estimation of efforts required to complete the performance obligations.
- Tested the controls that the company has put in place over its process to record service contract costs and contract revenues and the calculation of the stage of completion.
- Selected a sample of service contracts and through inspection of evidence of performance of these controls, tested the operating effectiveness of the internal controls relating to efforts incurred and estimated.
- Assessed the appropriateness of Work-in progress (Contract assets) on balance sheet by evaluating the underlying documentation to identify possible delays in achieving milestones which may require change in estimated costs to complete the remaining performance obligations

#### **Information other than the standalone financial statements and Auditor's Reports thereon**

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Corporate Governance and Shareholder's Information but does not include the Standalone financial statements and our auditors' report thereon. The other information as stated above is expected to be made available to us after the date of this Auditors Reports.

Our opinion on the Standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the Standalone financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work, we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

#### **Management's Responsibility for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 (the "Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company 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 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 standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Board of Directors is also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibility for the Audit of the Standalone Financial Statements**

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are 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 statements.

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 standalone financial statements, 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 financial 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 system 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 management.
- Conclude on the appropriateness of management's 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 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 the standalone financial statements 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### **Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Companies Act 2013, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable
2. As required by Section 143(3) of the Act, based on our audit above we report, to the extent applicable that:
  - a. We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c. The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Changes in Equity and Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account.
  - d. In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.

- e. On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164(2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in “Annexure B”. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company’s internal financial controls over financial reporting.
- g. With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to Us
  - i. The Company has disclosed the Impact of pending litigation on its financial position in its standalone financial statements Refer note no. 30 to the standalone financial statements.
  - ii. The Company did not have any long-term contracts including derivative contract for which there were any material foreseeable losses
  - iii. There was no amount which were, required to be transferred, to the Investor Education and Protection Fund by the Company.
  - iv.
    - a. The Management has represented that, to the best of it’s knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
    - b. The Management has represented, that, to the best of it’s knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person(s) or entity(ies), including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
    - c. Based on the audit procedures that has been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material mis-statement; and
  - v. The Company has not declared or paid any dividend during the year.
  - vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with in respect of the accounting software where audit trail was enabled
- 3. With respect to the other matters to be included in the Auditor’s Report in accordance with the requirements of section 197(16) of the Act, as amended. In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

**For ABMS & Associates**  
**Chartered Accountants**  
**ICAI Firm Registration Number – 030879C**

**Abhay Sharma**  
**Partner**  
**Membership Number: 411569**  
**UDIN: 25411569BMHGDG1287**

**Indore**  
**Date: 30th May 2025**



**“Annexure A” referred to in Paragraph 1 under the heading “Report on other Legal and Regulatory requirements” of our Report of even date.**

**Re: Uniinfo Telecom Services Limited.**

- (i) (a) (A) The Company has maintained proper records showing full particulars including quantitative details and situation of property plant and equipment.  
(B) At Present the Company does not have Intangible Assets.
- (b) According to the information and explanations given by us and on the basis of our examination of the records of the company has a regular program of physical verification of its property plant and equipment. All the property plant and equipment have been physically verified by the management during the year in a phased periodical manner over a period of two to three years, which in our opinion is reasonable having regard to the size of the company and nature on its assets. No material discrepancies were noticed on such Property plant and equipment verification.
- (c) According to the information and explanations provided to us and on the basis of our examination, of the records of the company, There are no any Immovable properties are held by the company as at reporting date, therefore provisions of act are not applicable and hence clause 3 (i) (c) of the order is not applicable to the Company and hence not commented upon by us.
- (d) As informed and explained to us, the management has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (e) According to the information and explanations given to us no proceedings have been initiated or are pending against the company holding any benami property under the Benami Property Transactions Act, 1988 (previously known as Benami Transactions (Prohibition) Act, 1988) and rules made thereunder.
- (ii) (a) In respect of the Inventories in the form of ‘Work in Progress under Service contract’ and having regard to the nature of Inventory, the same has been physically verified during the year by way of Site visits and certification to the extent of work completion by competent persons . No discrepancies of 10% or more in the aggregate for each class of inventories were noticed on such physical verification of inventories when compared with books of account.
- (b) As informed and explained to us by the management, the company has been sanctioned working capital limits in excess of 5 Crores rupees, in aggregate, from ICICI bank. On the basis of our verification of relevant records, the quarterly returns or statements filed by company with the ICICI bank are in agreement with the books of account of the Company.
- (iii). (a) According to the information and explanations given to us, the Company has not granted any loans or Advances, secured or unsecured, made Investments, guarantees provided, security given to companies, firms, Limited Liability partnerships Promoters, related parties as defined in clause (76) of section 2 of the Act or other parties covered in the nature of Loan or Advances. Accordingly, the provisions of clause 3 (iii) (a) to (f) of the Order are not applicable to the Company and hence not commented upon by us.
- (iv) According to the information and explanations given to us the company has not granted any loans or provided any guarantees or security or has not made Investment covered under Section 185 and 186 of the companies Act 2013 therefore provisions of act are not applicable and hence clause 3 (iv) of the order is not applicable to the Company and hence not commented upon by us.
- (v) According to the information and explanations given to us, the Company has not accepted any deposits within the meaning of the directives issued by Reserve Bank of India, provisions of Sections 73 to 76 of the Act, any other relevant provisions of the Act and the relevant rules framed thereunder.
- (vi) According to information and explanation given to us, the Company is not required to maintain cost records under (Cost Records & Audit) Rules, 2014, prescribed by the Central Government under Section 148 (1) of the Companies Act, 2013.
- (vii) (a) According to the information and explanations given to us, the company is generally regular in depositing with appropriate authorities undisputed statutory dues including Goods and Service Tax, Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, Duty of Excise, Value added tax, cess and any other material statutory dues to the extent applicable to it.
- (b) According to the records and information and explanations given to us, the following dues of Income tax have not been deposited by the Company on account of disputes:

Nature of Statute	Nature of Dues	Forum where Matter is Pending	Period to which the Amount relates	Amount (In Lakh)
The Income Tax Act, 1961	Income Tax	Commissioner of Income Tax -Appeals	Asst. Year 2018-19	14.09

- (viii) According to the information and explanations given to us there was no transaction found unrecorded in the books of accounts of the Company which have been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961 (43 of 1961).
- (ix) (a) In our opinion and according to the information and explanation given to us, the company has not defaulted in repayment of loans or borrowings dues to banks.
- (b) In our opinion and according to the information and explanation given to us we report that the company has not been declared willful defaulter by the Bank or Financial Institution or Government or any Government authority.
- (c) The Company has not taken any term loan from the bank during the year and there are no unutilized term loans at the beginning of the year and hence, reporting under clause (ix)(c) of the Order is not applicable.
- (d) In our opinion and according to the information and explanation given to us we report that funds raised on short term basis have not been used during the year for long term purpose by the company
- (e) In our opinion and according to the information and explanation given to us we report that the company has not taken any funds from any entity person on account of or to meet the obligation of its subsidiaries or joint ventures.
- (f) In our opinion and according to the information and explanation given to us we report that the company has not raised loans during the year on the pledge of securities held in its Subsidiaries, Joint ventures or Associate Companies. Hence the requirement to report on Clause (ix) (f) of the order is not applicable to the Company.
- (x) (a) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not raised any monies by way of initial public offer or further public offer (including debt instruments)
- (b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of Shares or fully or partially or optionally Convertible Debentures during the year under audit and hence, the requirement to report on Clause 3 (x) (b) of the order is not applicable to the Company.
- (xi) (a) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.
- (b) According to the information and explanations given to us there is no instance of fraud reportable under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) As represented to us by the management, no whistle blower complaints received by the company during the year.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company and hence reporting under clause (xii) . Accordingly, the paragraph 3 clause (xii) of the Order is not commented upon.
- (xiii) In our opinion and according to the information and explanations given to us in compliance with sections 177 and 188 of the Companies Act 2013 where applicable for all transactions with the related party transactions have been disclosed in the financial statements etc., as required by the applicable Accounting Standards.
- (xiv) (a) In our opinion and based on our examination the company has an Internal audit system commensurate with the size and nature of the business
- (b) We have considered the Internal Audit Report of the Company issued till date for the period under audit.
- (xv) According to the information and explanations given by the Management the Company, has not entered into any non-cash transactions with directors or persons connected with them and hence section 192 of the Act are not applicable.
- (xvi) (a) According to the information and Explanation given to us the company is not required to be registered under 45-IA of the Reserve Bank of India Act, 1934.

- (b) On the basis of examination of records and according to the information and explanation given to us by the Company, the Company has not conducted any Non- Banking Financial or Housing Finance activities hence the reporting requirements under clause xvi(b) of paragraph 3 of the Order is not applicable.
- (c) In our opinion and according to the information and explanation given to us, the Company is not a Core Investment Company as defined in the regulations made by the Reserve Bank of India.
- (d) Company is not a CIC hence the reporting under this clause is not applicable to the Company.
- (xvii) The Company has not incurred cash losses in the current financial year and the immediately preceding financial year
- (xviii) There has been no resignation of Statutory Auditor during the year and accordingly requirement to report on Clause 3 (xviii) of the order is not applicable to the company.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xx) According to the information and explanations, Sec 135 of the Companies Act 2013 relating to CSR Provisions, are presently not applicable for the purpose of reporting requirement of clause 3 (xx) (a) and (b) for the year, hence the same not commented upon by us.
- (xxi) With best of our knowledge and according to the information and explanation given to us the clause 3 (xxi) is not applicable to the company.

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

**Abhay Sharma**  
**Partner**  
**Membership Number: 411569**  
**UDIN: 25411569BMHGDG1287**

**Indore**  
**Date: 30th May 2025**

## ANNEXURE “B” TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph 2(f) under “Report on Other Legal and Regulatory Requirements” section of our report of even date)

### **Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the “Act”)**

We have audited the internal financial controls over financial reporting of Uniinfo Telecom Services Limited (the “Company”) as of March 31, 2025 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date

#### **Management’s Responsibility for Internal Financial Controls**

The Company’s Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (“ICAI”). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### **Auditor’s Responsibility**

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting of the Company and its joint operations company incorporated in India, based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the ICAI and the Standards on Auditing (“SA”s) prescribed under Section 143(10) of the Companies Act, 2013 (the “Act”), to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

#### **Meaning of Internal Financial Controls Over Financial Reporting**

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company’s internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company’s assets that could have a material effect on the financial statements.

#### **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any

evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the criteria for internal financial control over financial reporting established by the respective Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For ABMS & Associates**  
**Chartered Accountants**  
**ICAI Firm Registration Number – 030879C**

**Abhay Sharma**  
**Partner**  
**Membership Number: 411569**  
**UDIN: 25411569BMHGDG1287**

**Indore**  
**Date: 30th May 2025**



**UNIINFO TELECOM SERVICES LIMITED**  
**CIN - L64202MP2010PLC024569**  
**Standalone Balance Sheet As at 31st March, 2025**

	Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
			Rs. In Lakh	Rs. In Lakh
<b>I. ASSETS</b>				
<b>1. Non-Current Assets</b>				
(a) Property, Plant and Equipment	3		301.08	359.51
(b) Right of Use Assets	4		6.81	12.99
(c) Financial Assets				
(i) Investments in Equity of Subsidiaries			-	-
(ii) Loans			-	-
(iii) Other Financial Assets	5		8.79	3.60
(d) Deferred tax assets (net)	6		193.06	179.44
(e) Non Current Tax assets			107.78	159.74
<b>Total-Non-Current Assets</b>			<b>617.52</b>	<b>715.27</b>
<b>2. Current assets</b>				
(a) Inventories	7		2168.41	2281.85
(b) Financial Assets				
(i) Trade receivables	8		1113.66	599.69
(ii) Cash and Cash Equivalents	9		1.61	1.88
(iii) Bank Balances other than above	10		2.79	1.50
(iv) Loans			-	-
(v) Others Financial Assets	11		85.44	82.46
(c) Other current assets	12		126.13	81.11
<b>Total-Current assets</b>			<b>3498.04</b>	<b>3048.48</b>
<b>Total Assets</b>			<b>4115.56</b>	<b>3763.75</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
(a) Equity Share Capital	13		1069.31	1069.31
(b) Other Equity	14		2217.76	2253.23
<b>Total Equity</b>			<b>3287.07</b>	<b>3322.54</b>
<b>1. Liabilities</b>				
<b>(1) Non- current liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings			-	-
(ii) Lease Liabilities			2.66	7.77
(b) Provisions	15		73.96	82.69
<b>Total-Non- current liabilities</b>			<b>76.62</b>	<b>90.46</b>
<b>2. Current Liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	16		489.42	129.57
(ii) Lease Liabilities			5.10	6.25
(iii) Trade payables	17			
(iiiia) Total outstanding dues of micro enterprises and small enterprise			4.09	9.24
(iiib) Total outstanding dues of creditors other than micro enterprises and small enterprises			36.10	32.42
(b) Other financial liabilities	18		1.32	4.97

**UNIINFO TELECOM SERVICES LIMITED**  
**CIN - L64202MP2010PLC024569**  
**Standalone Balance Sheet As at 31st March, 2025**

	Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
			Rs. In Lakh	Rs. In Lakh
	(c) Other current liabilities	19	191.92	143.96
	(d) Provisions	20	23.92	24.35
	Current Tax Liabilities (Net)		-	-
	<b>Total -Current Liabilities</b>		<b>751.86</b>	<b>350.76</b>
	<b>Total Equity and Liabilities</b>		<b>4115.56</b>	<b>3763.75</b>
	<b>The accompanying notes 1 to 54 form an integral part of financial statements</b>	<b>1-56</b>		

For and on behalf of the Board of Directors of  
Uniinfo Telecom Services Limited

Kishore Kumar Bhuradia  
(Managing Director)  
(DIN : 03257728)

Pranay Kumar Parwal  
(Director)  
(DIN : 03257731)

As per our report of even date  
For ABMS & Associates  
Chartered Accountants  
FRN: 030879C

Abhay Sharma  
Partner  
M.NO. 411569  
Date: 30th May 2025  
Place: Indore

Brijesh Kumar Shrivastava  
(Chief Financial Officer)  
(M. No 72402)

Pushpendra Patel  
(Company Secretary)  
(M. No A63682)

## UNIINFO TELECOM SERVICES LIMITED

CIN - L64202MP2010PLC024569

## Standalone Profit and Loss Statement For the Year Ended 31st March, 2025

	Particulars	Note No.	Year ended 31st March, 2025 Rs. in Lakh	Year ended 31st March, 2024 Rs. in Lakh
<b>I</b>	<b>Income</b>	21		
	Revenue from operations :		3334.25	4990.35
			<b>3334.25</b>	<b>4990.35</b>
<b>II</b>	<b>Other Income</b>	22	3.57	18.42
<b>III</b>	<b>Total Income (I + II)</b>		<b>3337.82</b>	<b>5008.77</b>
<b>IV</b>	<b>Expenses</b>			
	Cost of Materials	23	389.08	521.72
	(Increase)/decrease in Work-In-Process	24	113.44	(402.41)
	Employee benefits expense	25	1434.61	1823.63
	Finance Costs	26	47.13	47.01
	Depreciation and Amortisation and Impairment	27	92.42	98.45
	Other expense	28	1344.01	2854.28
	<b>Total Expense</b>		<b>3420.69</b>	<b>4942.68</b>
	<b>Profit Before Exceptional item and Tax</b>		<b>(82.86)</b>	<b>66.09</b>
	Exceptional item	29		
	Waiver of Investement of subsidiary -Ref. Note No. 38		-	47.24
	Waiver of Loan of subsidiary - Ref. Note No. 38		-	116.38
	<b>Total-Exceptional Items</b>		<b>-</b>	<b>163.63</b>
<b>V</b>	<b>Profit (Loss) before tax (III - IV)</b>		<b>(82.86)</b>	<b>(97.54)</b>
<b>VI</b>	<b>Tax expense:</b>			
	(1) Current tax		-	-
	(2) Deferred Tax	6	(13.62)	(3.74)
	Total Tax Expense.		<b>(13.62)</b>	<b>(3.74)</b>
<b>VII</b>	<b>Profit (Loss) for the Year from continuing operations (V - VI)</b>		<b>(69.24)</b>	<b>(93.80)</b>
<b>VIII</b>	<b>Other Comprehensive Income</b>			
<b>A</b>	<b>Items that will not be reclassified to profit or loss :</b>			
(i)	Remeasurement of the defined benefit plans;		45.14	30.74
(ii)	Income tax relating to items that will not be reclassified to profit or loss		(11.36)	(7.74)
<b>B</b>	<b>Items that will be reclassified to profit or loss</b>			
(i)	<b>Items that will be reclassified to P&amp;L</b>		-	-
(ii)	Income Tax relating to items that will be reclassified to profit or loss		-	-
	<b>Other Comprehensive Income for the year net of Tax (A+B)</b>		<b>33.78</b>	<b>23.01</b>
<b>IX</b>	<b>Total Comprehensive Income for the year (VII+VIII)</b>		<b>(35.47)</b>	<b>(70.79)</b>
<b>X</b>	<b>Earnings per equity share of Face Value Rs. 10 each</b>	44		
	(1) Basic (₹)		(0.65)	(0.88)
	(2) Diluted (₹)		(0.65)	(0.88)
	See accompanying notes to the financial statements	1-56		

As per our report of even date  
For ABMS & Associates  
Chartered Accountants  
FRN: 030879C

Abhay Sharma  
Partner  
M.NO. 411569  
Date: 30th May 2025  
Place: Indore

For and on behalf of the Board of Directors of  
Uniinfo Telecom Services Limited

Kishore Kumar Bhuradia  
(Managing Director)  
(DIN : 03257728)

Brijesh Kumar  
Shrivastava  
(Chief Financial Officer)  
(M. No 72402)

Pranay Kumar Parwal  
(Director)  
(DIN : 03257731)

Pushpendra Patel  
(Company Secretary)  
(M. No A63682)

**UNIINFO TELECOM SERVICES LIMITED**  
**CIN - L64202MP2010PLC024569**  
**Standalone Cash Flow Statement for the Year Ended 31st March, 2025**

Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
	Rs. in Lakh	Rs. in Lakh
<b>A. Cash flow from operating activities</b>		
Profit before tax	(82.86)	(97.54)
<b>Adjustments to reconcile profit before tax to net cash flows:</b>		
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)
Impairment of PPE	-	-
Loss from Sale of assets	-	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
<b>Operating profit before working capital changes</b>	<b>80.60</b>	<b>230.43</b>
<b>Changes in Operating Assets and liabilities</b>		
Decrease (Increase ) 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)
<b>Cash generated from Operations</b>	<b>(311.42)</b>	<b>195.11</b>
Income Tax (Paid) /Refund Net	51.95	117.69
<b>Net cash flow from operating activities</b>	<b>(259.46)</b>	<b>312.81</b>
<b>B. Cash flow from investing activities</b>		
Purchase for Property plant and equipment (Including Capital WIP)	(45.50)	(62.11)
Proceeds from sale of Property plant and equipment	-	0.07
Interest Received	3.57	25.67
Loan (Given)/Repayment from Subsidiary (Net)	-	132.74
<b>Net cash flow from investing activities</b>	<b>(41.93)</b>	<b>96.37</b>
<b>C. Cash flow from financing activities</b>		
Payment of Lease Liabilities obligations	(12.18)	(8.63)
Change in Bank Balances other than Cash & cash equivalent	(1.29)	-
Proceeds from Short Term Borrowings (Net)	359.84	(527.50)
Interest Paid	(45.25)	(45.44)
<b>Net cash (used in)/flow from financing activities</b>	<b>301.13</b>	<b>(581.57)</b>
<b>Net (Decrease)/increase in cash and cash equivalents (A+B+C)</b>	<b>(0.27)</b>	<b>(172.40)</b>
<b>Cash and cash equivalents at the beginning of the Year</b>	<b>1.88</b>	<b>174.28</b>
<b>Cash and cash equivalents at the end of the Year</b>	<b>1.61</b>	<b>1.88</b>

\* The above cash flow statement has been prepared under the "Indirect Method" as set out in the IndAs 7, "Statement of Cash Flow".

COMPONENT OF CASH & CASH EQUIVALENTS:	As at 31st March 2025	As at 31st March 2024
<b>Balance with banks:</b>		
On Current Accounts	0.20	0.24
Cash on Hand:	1.41	1.64
	<b>1.61</b>	<b>1.88</b>
Notes forming part of standalone statement 1-56		
<p style="text-align: center;"><b>For and on behalf of the Board of Directors of Uniinfo Telecom Services Limited</b></p> <p>As per our report of even date For ABMS &amp; Associates Chartered Accountants FRN: 030879C</p> <p>Abhay Sharma Partner M.NO. 411569 Date: 30th May 2025 Place: Indore</p> <p style="text-align: center;">Kishore Kumar Bhuradia (Managing Director) (DIN : 03257728)</p> <p style="text-align: center;">Pranay Kumar Parwal (Director) (DIN : 03257731)</p> <p style="text-align: center;">Brijesh Kumar Shrivastava (Chief Financial Officer) (M. No 72402)</p> <p style="text-align: center;">Pushpendra Patel (Company Secretary) (M. No A63682)</p>		



**UNIINFO TELECOM SERVICES LIMITED**  
**Statement of Changes in Equity for the period ended March 2025**

**A. Equity Share Capital**

Balance at the beginning of reporting period as on 1st April 2024	Changes in Equity share capital during the year 2024-25	Balance at the end of reporting period as on 31st March 2025
1069.31	-	1069.31

**B. Other Equity**

(Rupees. In Lakh)

			Reserve and Surplus			Other Comprehensive Income			Total
	Share Application money pending allotment	Equity Component of Compound Financial Instruments	Securities Premium Reserves	Retained Earnings	Debt instruments through other comprehensive Income	Equity instruments through other comprehensive Income	Revaluation Surplus	Exchange Differences on translating the financial statements of a foreign operation	
31st March 2025									
Balance at the beginning of reporting period as on 1st April 2024	-	-	1615.74	637.49					2253.23
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-		-
Restated balance at the beginning of reporting period	-	-	1615.74	637.49	-	-	-		2253.23
Profit / (Loss) for the year				(69.24)					(69.24)
Re-measurement s employee benefits through OCI				33.78					33.78
Dividends									-
Transferred to Retained Earnings									-
Any other change									-
Balance at the end of reporting period as on 31st March 2025	-	-	1615.74	602.02					2217.76

Equity Share Capital									
Balance at the beginning of reporting period as on 1st April 2023			Changes in Equity share capital during the year 2023-24			Balance at the end of reporting period as on 31st March 2024			
1069.31			-			1069.31			
B. Other Equity			(Rupees. In Lakh)						
			Reserve and Surplus			Other Comprehensive Income			Total
	Share Application money pending allotment	Equity Component of Compound Financial Instruments	Securities Premium Reserve	Retained Earnings	Debt instruments through other comprehensive Income	Equity instruments through other comprehensive Income	Revaluation Surplus	Exchange Differences on translating the financial statements of a foreign operation	
31st March 2024									
Balance at the beginning of reporting period as on 1st April 2023	-	-	1615.74	708.28	-	-	-		2324.02
Changes in accounting policy or prior period errors	-	-	-	-					-
Restated balance at the beginning of reporting period	-	-	1615.74	708.28					2324.02
Profit / (Loss) for the year				(93.80)					(93.80)
Re-measurement s employee benefits through OCI				23.01					23.01
Dividends									-
Transferred to Retained Earnings									-
Any other change									-
Balance at the end of reporting period as on 31st March 2024	-	-	1615.74	637.49					2253.23

**UNIINFO TELECOM SERVICES LIMITED**  
**(Uniinfo Telecom Services Private Limited)**  
**Notes forming part of the financial statements**

Note	Particulars
<b>1.00</b>	<p><b>Corporate information</b></p> <p>Uniinfo Telecom Services Limited is a public limited company domicile in India and has also got listed on the National Stock Exchange - SME Emerge Platform on 15th March, 2018, subsequently migrated on main board on 12th January 2022. The Company is engaged in rendering technical services relating to telecom network optimization, network planning, drive test, survey services etc to OEM's and telecom operators. The company has also ventured into EV charging station infrastructure business and E-Surveillance projects.</p> <p>The Company has Three Overseas Subsidiaries namely</p> <ol style="list-style-type: none"> <li>1. Uniinfo Telecom Services (Thailand ) Ltd,</li> </ol> <p>which during the year 2023-2024 has been voluntary liquidated</p> <ol style="list-style-type: none"> <li>2. Uni Info Telecom Services (Private ) Limited Sri Lanka</li> <li>3. Uniinfo Technologies QFZ LLC - Qatar</li> </ol> <p>Uniinfo Telecom Services Thailand is a wholly owned subsidiary which was primarily engaged in providing Engineering and technical services for telecom. Subsidiary has since been liquidated in FY 2024</p> <p>Uniinfo Telecom Services (Private ) Sri lanka was incorporated on 17.08.2020 with a prime object to be Technical Services provider for Information technology industry at Sri Lanka but till 31.03.2025 the company has neither commenced its business nor Parent Company i.e. Uniinfo Telecom Services Limited has made/infused any Capital investment in it. However no business activities operation in the company have started till date.</p> <p>Uniinfo Technologies QFZ LLC - Qatar was incorporated on 16th September 2021 with a prime object to be Technical Services provider for Information technology industry at Qatar but till 31.03.2025 the company has neither commenced its business nor Parent Company i.e. Uniinfo Telecom Services Limited has made/infused any Capital investment in it.However no business activities operation in the company have started till date.</p>
<b>2.01</b>	<p><b>Material Accounting Policies</b></p>
<b>A</b>	<p><b>Statement of Compliance:</b></p> <p>These financial statements of the company have been prepared in accordance with Indian accounting standard (INDAS) notified under companies (Indian Accounting standard ) Rules 2015 as amended from time to time and presentation requirements of division II of schedule III to the Companies Act 2013 (Ind-AS compliant Schedule III)</p>
<b>B</b>	<p><b>Basis of Preparation and Presentation</b></p> <p>The Financial statements have been prepared on the going concern basis at historical cost convention on the accrual basis except for assets and liabilities which have been measured as indicated below :</p> <ol style="list-style-type: none"> <li>(i) Certain financial assets and liabilities at fair value</li> <li>(ii) Employee's defined benefit plan measured as per actuarial valuation</li> </ol>
<b>C</b>	<p><b>Functional and Presentation currency</b></p> <p>These financial statements of the Company are prepared as per Ind-AS financial statements. Company's financial statements are presented in Indian Rupee (INR), which is also its functional currency and all the values are rounded to the nearest lakhs except as otherwise indicated.</p>
<b>2.02</b>	<p><b>Use of estimates /Key sources of estimation:</b></p> <p>The preparation of financial statements in conformity with Ind AS requires that the management of the Company makes estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as of the date of the financial statements. The estimates and underlying assumptions made by management are explained under respective policies. Revisions to accounting estimates include useful lives of property, plant and equipment &amp; intangible assets, allowance for expected credit loss, future obligations in respect of retirement benefit plans, expected cost of completion of contracts etc. Difference, if any, between the actual results and estimates is recognised in the period in which the results are known.</p> <p><b>Classification of Assets and Liabilities as Current and non Current :</b></p> <p>The Company presents assets and liabilities in the balance sheet based on current/non current classification based on operating cycle</p>

**UNIINFO TELECOM SERVICES LIMITED**  
**(Uniinfo Telecom Services Private Limited)**  
**Notes forming part of the financial statements**

Note	Particulars
	<p>An asset is treated as current when it is:</p> <p>a. Expected to be realized or intended to be sold or consumed in normal operating cycle:</p> <p>b. Held primarily for the purpose of Trading</p> <p>c. Expected to be realized within twelve month after the reporting period.</p> <p>or</p> <p>d. Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at lease twelve months after the reporting period</p> <p><b>All other assets are classified as non current</b></p>
<b>A</b>	<p><b>Liability is current when :</b></p> <p>a. it is expected to be settled in normal operating cycle.</p> <p>b. it is held primarily for the purpose of Trading</p> <p>c. it is due to be settled within twelve months after the reporting period</p> <p>or</p> <p>d. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period</p> <p>All other Liabilities are classified as non-current</p> <p>Deferred Tax Assets and Deferred Tax Liabilities are classified as non-Current Assets and Liabilities</p> <p>The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The company has identified twelve months as its operating cycle</p>
<b>2.03</b>	<p><b>Cash and cash equivalents</b></p> <p>Cash comprises cash on hand, demand deposits with banks, Mutual Funds. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.</p>
<b>2.04</b>	<p><b>TRADE RECEIVABLES:</b></p> <p>Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business. If the receivable is expected to be collected within a period of 12 months or less from the reporting date (or in the normal operating cycle of the business, if longer), they are classified as current assets otherwise as non-current assets.</p> <p>Trade receivables are measured at their transaction price unless it contains a significant financing component in accordance with Ind-AS115 or pricing adjustments embedded in the contract.</p> <p>Loss allowance for expected life time is credit loss recognized on initial recognition.</p> <p>For trade receivables Company applies 'simplified approach' which requires expected lifetime losses to be recognized from initial recognition of the receivables. The Company uses historical default rates to determine impairment loss on the portfolio of trade receivables. At every reporting date these historical default rates are reviewed and changes in the forward looking estimates are analyzed.</p> <p>For other assets, the Company uses 12-month ECL to provide for impairment loss where there is no significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used.</p>
<b>2.05</b>	<p><b><u>Financial instruments</u></b></p> <p>A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.</p>
<b>(i)</b>	<p><b><u>Financial assets</u></b></p> <p><b>(i) Initial recognition and measurement</b></p> <p>All financial assets are initially recognised at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets, which are not at fair value through profit or loss are adjusted to the fair value on initial recognition. Purchase and sale of financial asset are recognised using trade date accounting i.e. the date that the Company commits to purchase or sell the asset.</p>

**UNIINFO TELECOM SERVICES LIMITED**  
**(Uniinfo Telecom Services Private Limited)**  
**Notes forming part of the financial statements**

Note	Particulars
	<p><b>(ii) Subsequent measurement</b></p> <p><b>(a) Financial Assets carried at amortised cost (AC)</b></p> <p>A financial asset is subsequently measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect the contractual cash flows and the contractual terms of the financial asset give rise on the specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.</p> <p>After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category applies to Trade and other receivables, Security deposits, Other advance, Loan and advances to related parties, Unbilled Income, Interest Receivable etc.</p> <p><b>(b) Financial Assets at Fair Value through Other Comprehensive Income (FVTOCI)</b></p> <p>A financial asset is subsequently measured at Fair Value through other Comprehensive Income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.</p> <p>The Company does not have any financial assets which are fair valued through Other Comprehensive Income (FVTOCI).</p> <p>The Company does not have any financial assets which are fair valued through Other Comprehensive Income (FVTOCI).</p> <p><b>(c) Financial Assets at Fair Value through profit or loss (FVTPL)</b></p> <p>A financial asset which is not classified in any of the above categories is subsequently fair valued through profit or loss</p> <p><b>(iii) Equity investments</b></p> <p>All equity investments other than investment in Subsidiaries and Associates are measured at fair value, with value changes recognised in Statement of Profit and loss except for those equity investments for which the Company has elected to present the value changes in other comprehensive income</p> <p>The Company does not have any equity investments which are fair value through Other Comprehensive Income (FVTOCI)</p> <p>The Company makes such election on an instrument by-instrument basis. The classification is made on initial recognition and is irrevocable.</p> <p><b>(iv) Derecognition</b></p> <p>A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised when:</p> <p>The rights to receive cash flows from the asset have expired, or</p> <p>The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset</p> <p><b>(v) Impairment of financial assets</b></p> <p>The Company assesses impairment based on expected credit loss (ECL) model to the following</p> <p>Financial assets at amortised cost</p> <p>Financial assets measured at fair value through Profit or Loss Account</p> <p>The Company follows simplified approach for recognition of impairment loss allowance. The application of simplified approach does not require the Company to track changes in credit risks. Rather, it recognises impairment loss allowance based on lifetime ECL at each reporting date, right from its initial recognition.</p> <p>The Company uses historical cost experience to determine the impairment loss allowance on the portfolio of trade receivables. At every reporting date, the historically observed default rates are updated and changes in the forward looking estimates are analysed</p>



**UNIINFO TELECOM SERVICES LIMITED**  
**(Uniinfo Telecom Services Private Limited)**  
**Notes forming part of the financial statements**

Note	Particulars
<b>B</b>	<p>For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the Company reverts to recognising impairment loss allowance based on 12-month ECL.</p> <p><b>Financial liabilities</b></p> <p><b>(i) Initial recognition and measurement</b></p> <p>Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.</p> <p>All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.</p> <p>The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments.</p> <p><b>(ii) Subsequent measurement</b></p> <p>The measurement of financial liabilities depends on their classification, as described below:</p> <p><b>(a) Financial liabilities at fair value through profit or loss</b></p> <p>Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.</p> <p>Gains or losses on financial liabilities held for trading are recognised in the profit or loss.</p> <p>Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk is recognized in OCI. These gains/ loss are not subsequently transferred to Profit and Loss . However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit and loss. The Company has not designated any financial liability as at fair value through profit or loss.</p> <p><b>(b) Loans and borrowings</b></p> <p>After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognized</p> <p>Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.</p>
<b>2.06</b>	<p><b>Trade Payables</b></p> <p>These amounts represent liabilities for goods and services provided to the company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid within 30 to 120 days of recognition. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognized initially at fair value and subsequently measured at amortized cost using effective interest method.</p> <p><b>(c) Financial guarantee contracts</b></p> <p>Financial guarantee contracts issued by the Company are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance</p>

**UNIINFO TELECOM SERVICES LIMITED**  
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**Notes forming part of the financial statements**

Note	Particulars
	<p>determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.</p> <p><b>(iii) Derecognition</b></p> <p>A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another, from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.</p> <p><b>(iv) Reclassification of financial assets</b></p> <p>The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model.</p>
<b>2.07</b>	<p><b>Cash flow statement</b></p> <p>Cash flows are reported using the indirect method, whereby profit/(loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.</p>
<b>2.08</b>	<p><b>Revenue recognition</b></p> <p>Revenue is recognized when the Company satisfies the performance obligation by transferring the promised services to the customers. Services are considered as performed when the customer obtains control, whereby the customer gets the ability to direct the use of such services and substantially obtains all benefits from services. When there is uncertainty as to measurement or ultimate collectability, revenue recognition is postponed until such uncertainty is resolved. Revenue is measured based on the transaction price which is the fair value of the consideration received or receivable, stated net of discounts, returns and taxes. Transaction price is recognised based on the price specified in the contract. Accumulated experience is used to estimate and provide for the discounts / right of return, using the expected value method.</p>
<b>2.09</b>	<p><b>Other income</b></p> <p>Interest income on fixed deposits from banks and wholly owned subsidiary are accounted on accrual basis and other income is accounted on receipt basis.</p>
<b>2.10</b>	<p><b>Property, Plant and Equipment (PPE)</b></p> <p>(i) Property, plant and equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.</p> <p>On transition to Ind-AS, the company has elected to continue with the carrying value of all of its property, plant equipment's recognized as on 12th January 2022 measured as per previous GAAP, AND use that carrying value as the deemed cost of such property, plant and equipment</p> <p>(ii) Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably. In the carrying amount of an item of PPE, the cost of replacing the part of such an item is recognized when that cost is incurred if the recognition criteria are met. The carrying amount of those PPE that are replaced is derecognized in accordance with the derecognition principles.</p> <p>"Expenses incurred relating to project, are considered as pre-operative during the project development stages and disclosed under capital Work in Progress.</p> <p>Advances towards acquisition or construction of PPE outstanding at each reporting date are disclosed as capital advances under</p>

**UNIINFO TELECOM SERVICES LIMITED**  
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**Notes forming part of the financial statements**

Note	Particulars																				
	""Other Current Assets""																				
(iii)	When parts of an item of property, machinery and equipment's have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.																				
(iv)	Gains or losses arising from derecognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.																				
(v)	Spare parts procured along with the Plant & Machinery or subsequently which meet the recognition criteria are capitalized and added in the carrying amount of such item. The carrying amount of those spare parts that are replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other machinery spares are treated as “stores & spares” forming part of the inventory.																				
(vi)	<b>Impairment of Assets:</b> At every reporting date, the company determines whether the provisions should be made for the impairment loss on assets by considering the indications that the carrying amount of the asset exceeds the recoverable amount as per recognition and measurement principles laid down in AS 36 "Impairment of Assets																				
2.11	<b>Intangible assets</b>																				
(i)	Intangible Assets are stated at cost of acquisition net of recoverable taxes, trade discount and rebates less accumulated amortization /depletion and impairment loss, if any. Such cost includes purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets.																				
(ii)	Subsequent costs are included in the asset’s carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.																				
(iii)	Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.																				
2.12	<b>Capital Work in Progress</b>																				
(i)	Expenditure incurred on assets under construction (including a project) is carried at cost under Capital Work in Progress. Such costs comprises purchase price of asset including import duties and non-refundable taxes after deducting trade discounts and rebates and costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.																				
(ii)	Cost directly attributable to projects under construction include costs of employee benefits, expenditure in relation to survey and investigation activities of the projects, cost of site preparation, initial delivery and handling charges, installation and assembly costs, professional fees, expenditure on maintenance and up-gradation etc. of common public facilities, depreciation on assets used in construction of project, interest during construction and other costs if attributable to construction of projects. Such costs are accumulated under “Capital Works in Progress” and subsequently allocated on systematic basis over major assets, other than land and infrastructure facilities, on commissioning of projects.																				
(iii)	Capital expenditure incurred for creation of facilities, over which the Company does not have control but the creation of which is essential principally for construction of the project is capitalized and carried under “Capital work in progress” and subsequently allocated on systematic basis over major assets, other than land and infrastructure facilities, on commissioning of projects, keeping in view the “attributability” and the “Unit of Measure” concepts in Ind AS 16- “Property, Plant & Equipment”. Expenditure of such nature incurred after completion of the project, is charged to Statement of Profit and Loss.																				
2.13	<b>Depreciation and amortization</b>																				
	Depreciation has been provided on the Written Down Value method as per the rates based on useful life as prescribed in 'Part C' of Schedule-II of the Companies Act 2013. Intangible assets are amortized on SLM basis over their estimated useful life's.																				
	<table><tr><th rowspan="2">Assets Block</th><th>Estimated Useful life</th><th>Useful life as per Schedule II</th></tr><tr><th>in year</th><th>in year</th></tr><tr><td>Plant and Machinery</td><td>15</td><td>15</td></tr><tr><td>Furniture &amp; Fixtures</td><td>10</td><td>10</td></tr><tr><td>Office Equipment</td><td>5</td><td>5</td></tr><tr><td>Computer</td><td>3</td><td>3</td></tr><tr><td>Motor Vehicle</td><td>6</td><td>6</td></tr></table>	Assets Block	Estimated Useful life	Useful life as per Schedule II	in year	in year	Plant and Machinery	15	15	Furniture & Fixtures	10	10	Office Equipment	5	5	Computer	3	3	Motor Vehicle	6	6
Assets Block	Estimated Useful life		Useful life as per Schedule II																		
	in year	in year																			
Plant and Machinery	15	15																			
Furniture & Fixtures	10	10																			
Office Equipment	5	5																			
Computer	3	3																			
Motor Vehicle	6	6																			

**UNIINFO TELECOM SERVICES LIMITED**  
**(Uniinfo Telecom Services Private Limited)**  
**Notes forming part of the financial statements**

Note	Particulars
<b>2.14</b>	<p><b>Inventories</b></p> <p>Inventories in respect of raw material, components, construction are valued at lower of cost and net realizable value based on FIFO Basis.</p> <p>Work in progress value is valued at cost and it includes all direct costs and applicable production overheads to bring the goods to the present location and condition.</p> <p>Project inventory forms part of inventory until the time of sale/ installation at the place of customer.</p>
<b>2.15</b>	<p><b>Work in Progress under Service Contracts</b></p> <p>Work in progress are valued at Lower of specifically identifiable cost or net realisable value.</p>
<b>2.16</b>	<p><b>Foreign Currency Transactions</b></p> <p>Foreign transactions denominated in foreign currency are normally recorded at the exchange rate prevailing to at the time of transaction.</p> <p>Monetary items denominated in foreign currency remaining unsold at the end of year are translated at the year end rate. On monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.</p> <p>The exchange differences for the period end balances are recorded at a group level and are reversed at the beginning of the next accounting period..</p> <p>Any income or expenditure on account of exchange rate difference either or unsold or on transaction is recognized in the Profit and Loss Account.</p>
<b>2.17</b>	<p><b>Forward and Options Contract in Foreign Currency</b></p> <p>The Company does not uses Foreign Exchange Forward and Options Contract to hedge its exposure to movements in Foreign Exchange Rates. The use of this Foreign Exchange and Options Contracts reduce the risk or cost to the Company and the company does not use those for trading or speculation purposes. Forward and options contracts are fair valued at each reporting date. The resultant gain or loss from these transactions are recognized in the Statement of Profit and Loss. Forward and Option Contracts are fair valued at each reporting date.</p>
<b>2.18</b>	<p><b>Employee benefits</b></p> <p><b>Short Term Employee Benefits</b></p> <p>The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by the employees are recognised as an expense during the year when the employees render the services.</p> <p><b>Post-Employment Benefits</b></p> <p><b>Defined Contribution Plan</b></p> <p>A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund, Pension Scheme. The Company's contribution is recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service</p> <p><b>Defined Benefit Plan</b></p> <p>The liability in respect of defined benefit plans and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employees 'services.</p> <p>Re-measurement of defined benefit plans in respect of post-employment and other long term benefits are charged to the other Comprehensive Income.</p> <p>Expenses for defined benefit gratuity payments plans are calculated as at the balance sheet date by actuaries appointed by the company in the manner that distributes expenses over the employees working life. The company according to the gratuity liability amount as determined by the actuary account for the said liability in the books and considered as expenditure at the end of the year</p> <p>These commitments are valued at the present value of the expected future payment with consideration for calculate future salary increase using a discounted rate corresponding to the interest rate estimated by the actuary with a remaining term i.e. almost equivalent to the average balance working period of employees.</p>

**UNIINFO TELECOM SERVICES LIMITED**  
**(Uniinfo Telecom Services Private Limited)**  
**Notes forming part of the financial statements**

Note	Particulars
	<p>The service cost and the net interest cost are charged to the statement of profit and loss. Actuaries gain and losses arise due to remeasurement as result of the actual expenses and assumed parameters and changes in the assumptions used for valuation are recognised in the Other Comprehensive Income (OCI)</p>
<b>2.19</b>	<b>Borrowing costs</b>
<b>a.</b>	<p>Borrowing costs, less any income on the temporary investment out of those borrowings, that are directly attributable to acquisition of an asset that necessarily takes a substantial period of time to get ready for its intended use are capitalized as a part of the cost of that asset.</p> <p>Borrowing are initially required at fair value, net of transaction cost incurred. Borrowing are subsequently measured at amortized cost</p> <p>Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.</p>
<b>b.</b>	Other borrowing costs are recognized as expense in the period in which they are incurred.
<b>2.20</b>	<b>Segment reporting</b>
	<p>As per the definition of Business Segment and Geographical Segment contained in (Ind AS)108 “Segment Reporting”, the Company’s operation comprises of Installation, testing and commissioning services to clients in telecom, EV charging infrastructure and E-surveillance and incidental activities thereto, there is neither more than one reportable business segment nor more than one reportable geographical segment, and, therefore, segment information as per (Ind AS) 108 is not required to be disclosed.</p>
<b>2.21</b>	<b>Taxes on income</b>
<b>a.</b>	<p><b>Current Tax:</b> Provision is made for income tax, under the tax payable method, based on the liability as computed after taking credit for allowances, exemptions, and MAT credit entitlement for the year. Adjustments in books are made only after the completion of the assessment. In case of matters under appeal, due to disallowances or otherwise, full provision is made when the Company accepts the said liabilities.</p>
	<b>Taxes on income</b>
<b>a.</b>	<p>Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate. The Company offsets current tax assets and current tax liabilities and presents the same net if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities.</p>
	<b>Deferred tax:</b>
<b>b.</b>	<p>Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the balance sheet and the corresponding tax bases used in the computation of taxable profit and thereafter a deferred tax asset or deferred tax liability is recorded for temporary differences, namely the differences that originate in one accounting period and reverse in another. Deferred tax is measured based on the tax rates and tax laws enacted or substantively enacted at the Balance Sheet date. Deferred tax asset is recognized only to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized. Carrying value of deferred tax asset is adjusted for its appropriateness at each balance sheet date</p>
	Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity
	The Company offsets and the deferred tax assets and deferred tax liabilities and presents the same net if the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority.
<b>2.22</b>	<b>Earnings per share</b>
	<p>Basic earnings per share is computed by dividing the profit /(loss) after tax for the year attributable to equity shareholders of the company (including the post tax effect of extraordinary items, if any) by the number of weighted average equity shares outstanding during the year. Diluted earning per share is calculated by dividing net profit attributable to equity share holders (after adjustment for</p>



**UNIINFO TELECOM SERVICES LIMITED**  
**(Uniinfo Telecom Services Private Limited)**  
**Notes forming part of the financial statements**

Note	Particulars
2.23	<p>diluted earnings ) by average number of weighted equity outstanding during the year</p> <p><b>Provisions contingent Liabilities and Contingent Assets</b></p> <p>Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event. It is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are discounted using equivalent period government securities interest rate. Unwinding of the discount is recognised in the statement of profit and loss as a finance cost. Provisions are reviewed at each balance sheet date and are adjusted to reflect the current best estimate. Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made. Information on contingent liability is disclosed in the Notes to the Financial Statements. Contingent assets are not recognised. However, when the realisation of income is virtually certain, then the related asset is no longer a contingent asset, but it is recognised as an asset.</p> <p>Commitments</p> <p>"Commitments are future liabilities for contractual expenditure, classified and disclosed as follows:</p> <ul style="list-style-type: none"> <li>(i) estimated amount of contracts remaining to be executed on capital account and not provided for;</li> <li>(ii) uncalled liability on shares and other investments partly paid;</li> <li>(iii) funding related commitment to subsidiary, associate and joint venture companies; and</li> <li>(iv) other non-cancellable commitments, if any, to the extent they are considered material and relevant in the opinion of management.</li> </ul> <p>Other commitments related to sales/procurements made in the normal course of business are not disclosed to avoid excessive details."</p>
2.24	<p><b>Leases</b></p> <p>The Company has adopted Ind AS 116 on leases. The Company's lease asset classes primarily consist of leases for Buildings. The Company assesses whether a contract is or contains a lease, at inception of a contract.</p> <p>A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:</p> <ul style="list-style-type: none"> <li>(i) the contract involves the use of an identified asset</li> <li>(ii) the Company has substantially all of the economic benefits from use of the asset through the period of the lease and</li> <li>(iii) the Company has the right to direct the use of the asset.</li> </ul> <p>At the date of commencement of the lease, the Company recognises a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and leases of low value assets. For these short-term and leases of low value assets, the Company recognises the lease payments as an operating expense on a straight-line basis over the term of the lease.</p> <p>The right-of-use assets are initially recognised at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses, if any. Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset.</p> <p>The lease liability is initially measured at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made.</p> <p>A lease liability is remeasured upon the occurrence of certain events such as a change in the lease term or a change in an index or rate used to determine lease payments. The remeasurement normally also adjusts the leased assets</p>

Note	Particulars
2.25	<p>Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.</p> <p><b>Recent Accounting Pronouncements:</b></p> <p>Ministry of Corporate Affairs (“MCA”) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. There is no such notification which would have been applicable from 1st April, 2024.</p>

## UNIINFO TELECOM SERVICES LIMITED

## NOTE NO. '3'

## Property, Plant and Equipment &amp; Capital Work In progress

(Rs. In Lakh)

Sr. No.	Description of Assets	GROSS CARRYING AMOUNT				DEPRECIATION			Impairment		Net Carrying Amount	
		As on 01.04.2024	Additions	Deductions	Total as at 31.03.2025	As at 01.04.2024	During The Year	Disposal	Up to 31.03.2025	Total as at 31.03.2025	As at 31.03.2025	As at 31.03.2024
1	Plant and Equipment	727.21	22.91	34.00	716.11	411.43	59.91	14.52	9.74	447.09	269.03	315.78
2	Furniture and Fixtures	70.37	-	-	70.37	44.70	6.65	-	-	51.35	19.02	25.66
3	Vehicle	22.00	-	-	22.00	20.90	-	-	-	20.90	1.10	1.10
4	Office Equipment	13.96	-	-	13.96	10.95	1.24	-	-	12.18	1.77	3.01
5	Computers	120.24	4.90	19.46	105.68	106.28	7.73	17.51	0.97	95.53	10.16	13.96
	<b>Total Rs.</b>	<b>953.77</b>	<b>27.81</b>	<b>53.46</b>	<b>928.12</b>	<b>594.26</b>	<b>75.53</b>	<b>32.03</b>	<b>10.72</b>	<b>627.04</b>	<b>301.08</b>	<b>359.51</b>
	<b>Previous Year Rs.</b>	<b>981.09</b>	<b>67.68</b>	<b>94.99</b>	<b>953.77</b>	<b>589.10</b>	<b>91.95</b>	<b>86.79</b>	<b>-</b>	<b>594.26</b>	<b>359.51</b>	<b>391.98</b>

## Notes :-

- (i) All property, plant and equipment are held in the name of the company.
- (ii) Plant and machinery, Furniture and Fixtures, Electric installations has been pledged/hypothecated as security by the company {refer note no.18}
- (iii) All the immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the Company.

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. in Lakh	Rs. in Lakh
<b>Note No. '4'</b>		
<b>Right of Use Assets</b>		
Gross Carrying value	12.99	7.82
Addition	-	11.68
Disposal	-	-
<b>Depreciation</b>		
Addition	6.18	6.50
Disposal	-	-
Accumulated Impairment	-	-
<b>Net Carrying value</b>	<b>6.81</b>	<b>12.99</b>
<b>TOTAL</b>	<b>6.81</b>	<b>12.99</b>

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '5'</b>		
<b>Non current Assets: Financial Assets - Others</b>		
<b>Unsecured security deposits, considered good:</b>		
<b>Security Deposit - Govt. Departments :</b>		
- Govt. Departments	3.53	3.60
- Fixed Deposit More than 12 Month -Security	5.26	-
Less Allowance for doubtful advance	-	-
<b>TOTAL</b>	<b>8.79</b>	<b>3.60</b>

**UNIINFO TELECOM SERVICES LIMITED**  
Notes forming part of the financial statements

Particulars		As at 31st March, 2025	As at 31st March, 2024
		Rs. in Lakhs	Rs. in Lakhs
<b>Note No. '6'</b>			
<b>A-DEFERRED TAX ASSETS (NET)</b>			
<b>Tax effect of items constituting Deferred Tax Assets</b>			
- On difference between book balance and tax balance of PPE		29.12	27.73
- Other items giving rise to temporary deductible differences		163.94	151.71
<b>TOTAL DEFERRED TAX ASSETS (A)</b>		<b>193.06</b>	<b>179.44</b>
<b>B-DEFERRED TAX LIABILITIES (NET)</b>		-	-
<b>TOTAL DEFERRED TAX LIABILITIES-B</b>		-	-
<b>NET DEFERRED TAX ASSETS (NET) (A-B)</b>		<b>193.06</b>	<b>179.44</b>
<b>TOTAL</b>		<b>193.06</b>	<b>179.44</b>
<b>NET DEFERRED TAX ASSETS RECOGNIZED IN PROFIT AND LOSS</b>		<b>(13.62)</b>	<b>(3.74)</b>
<b>Disclosure pursuant to to Ind AS 12 "Income Taxes":</b>			
<b>(a) Major components of tax expense/(Income):</b>			<b>(Rs. In Lakh)</b>
S.No.	Particulars	31st March 2025	31st March 2024
<b>1</b>	<b>Profit or Loss section</b>		
i	Current Income Tax	-	-
	Current Income Tax Expenses	-	-
ii	Deferred Tax :		
	<b>Tax expense on origination and reversal of temporary differences</b>	<b>(13.62)</b>	<b>(3.74)</b>
	<b>Income tax expense reported in Profit or Loss [(i)+(ii)]</b>	<b>(13.62)</b>	<b>(3.74)</b>
<b>2</b>	<b>Other comprehensive income (OCI) Selection:</b>		
	Items that will not be reclassified to profit or loss in subsequent periods:		
i	Remeasurement of the defined benefit plans;	-	-
	<b>Income tax relating items that will not be reclassified to Profit of Loss</b>	<b>(11.36)</b>	<b>(7.74)</b>
ii	Items to be reclassified to Profit or Loss in subsequent periods		
	<b>(A) Current Tax (Expense) / Income</b>	-	<b>(2.72)</b>
	<b>(B) Deferred Tax</b>	-	-
	<b>Income tax expense reported in the OCI section [(i)+(ii)]</b>	<b>(11.36)</b>	<b>(7.74)</b>
<b>Components of deferred tax (assets) and liabilities recognised in the Balance Sheet and Statement of Profit and Loss</b>			
S.No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
		Rs. in Lakhs	Rs. in Lakhs
1.	Difference in book depreciation and income tax depreciation	29.12	27.73
2.	Other temporary deductible differences	24.63	26.94
3.	brought forward unobserved losses	139.31	124.77
<b>Total</b>		<b>193.06</b>	<b>179.44</b>

**UNIINFO TELECOM SERVICES LIMITED**  
Notes forming part of the financial statements

S.No.	Particulars	As at 31st March, 2025 Rs. in Lakhs	As at 31st March, 2024 Rs. in Lakhs
<b>Note No. '7'</b>			
<b>Current Assets: Inventories</b>			
WIP of Projects		2168.41	2281.85
<b>TOTAL</b>		<b>2168.41</b>	<b>2281.85</b>
S.No.	Particulars	As at 31st March, 2025 Rs. in Lakhs	As at 31st March, 2024 Rs. in Lakhs
<b>Note No. '8'</b>			
<b>Current Assets: Financial Assets - Trade receivables</b>			
Undisputed Trade Receivable-Considered Good		1113.66	599.69
Credit Impaired		15.77	13.53
		<b>1129.43</b>	<b>613.22</b>
Less Allowance for Credit Impaired		15.77	13.53
<b>TOTAL</b>		<b>1113.66</b>	<b>599.69</b>
<b>Footnote</b>			
<b>1- Allowance for Credit Impaired</b>			
	Particulars	As at 31st March, 2025 Rs. In Lakh	As at 31st March, 2024 Rs. In Lakh
- Opening Balance		13.53	12.07
- Add Allowance during the year		15.77	13.53
		29.31	25.60
- Less: Bad Debts written off/ Reversal of allowances no longer required		13.53	12.07
- Closing Balance		<b>15.77</b>	<b>13.53</b>

**Working Capital Borrowings are secured by hypothecation of Book debts of the Company (refer note 19-(a))**

Note : (a) Neither trade nor other receivables are due from directors or other officers of the company either severally or jointly with any other person, Nor any trade or other receivables are due from firms or private companies respectively in which any director is a partner, a director or a member.



**UNIINFO TELECOM SERVICES LIMITED**  
Notes forming part of the financial statements

**Ageing of Trade Receivable : Outstanding for following periods from due date of payment as at March 31, 2025**

Particulars	Not due	Less Than 6 Month	6 Month 1 Year	1-2 Year	2-3 Year	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	634.14	337.89	102.54	3.12	2.28	49.47	1,129.43
	<i>467.20</i>	<i>7.69</i>	<i>25.88</i>	<i>5.47</i>	<i>3.20</i>	<i>103.79</i>	<i>613.22</i>
Undisputed Trade Receivables-which have significant increase in credit risk	-	-	-	-	-	-	-
Undisputed Trade Receivables-Credit Impaired	8.86	4.72	1.43	0.04	0.03	0.69	15.77
	<i>0.59</i>	<i>0.93</i>	<i>1.36</i>	<i>2.36</i>	<i>3.01</i>	<i>5.28</i>	<i>13.53</i>
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-	-
Disputed Trade Receivables-which have significant increase in credit risk	-	-	-	-	-	-	-
Disputed Trade Receivables-Credit Impaired	-	-	-	-	-	-	-
<b>Total</b>	<b>625.28</b>	<b>333.17</b>	<b>101.11</b>	<b>3.07</b>	<b>2.24</b>	<b>48.78</b>	<b>1,113.66</b>
	<i>466.61</i>	<i>6.76</i>	<i>24.52</i>	<i>3.11</i>	<i>0.19</i>	<i>98.51</i>	<i>599.69</i>

*Figure in Italic are for previous year*

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. in Lakhs	Rs. in Lakhs
<b>Note No. '9'</b>		
<b>-Cash and Cash Equivalents</b>		
Balance with Banks - With Current Accounts	0.20	0.24
Cash on Hand	1.41	1.64
<b>TOTAL</b>	<b>1.61</b>	<b>1.88</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. in Lakhs	Rs. in Lakhs
<b>Note No. '10'</b>		
<b>BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS</b>		
Fixed Deposit with Bank	2.79	1.50
<b>TOTAL</b>	<b>2.79</b>	<b>1.50</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '11'</b>		
<b>CURRENT FINANCIAL ASSETS - OTHERS</b>		
<b>(Carried at Amortised Cost, except otherwise stated)</b>		
<b>Security Deposits :-</b>		
- Rent deposits with Landlord	2.94	4.22
- Retention Money RPPMSL	42.43	52.70
- Retention Money JIO BP	37.85	24.66
- Retention Money RJIL	0.88	0.88
- Retention Money TP Solapur	1.35	-
- Less Allowance for doubtful Deposit	-	-
<b>TOTAL</b>	<b>54.44</b>	<b>82.46</b>

**UNIINFO TELECOM SERVICES LIMITED**  
Notes forming part of the financial statements

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '12'</b>		
<b>OTHER CURRENT ASSETS</b>		
<b>Secured Considered Good:</b>		
<b>Balance with Govt. Department :-</b>		
- VAT Receivable	0.51	0.51
- GST Receivable	11.09	2.56
Advances to Employees for Expenses	38.65	38.06
Advances to Suppliers	20.06	15.16
Capital Advance	16.40	-
Prepaid Expenses	22.49	11.79
Insurance receivable from employee (Net)	16.93	13.03
<b>TOTAL</b>	<b>126.13</b>	<b>81.11</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '13'</b>		
<b>EQUITY SHARE CAPITAL</b>		
<b>Authorised</b>		
12000000.00 Equity Shares of Rs. 10/- each	1200.00	1200.00
[Previous Year : 12000000.00 Equity Shares of Rs. 10/- each]		
<b>TOTAL</b>	<b>1200.00</b>	<b>1200.00</b>
<b>Issued</b>		
10693120 Equity Shares of Rs 10/- each fully paid-up.	1069.31	1069.31
[Previous Year : 10693120 Equity Shares of Rs. 10/- each]		
<b>TOTAL</b>	<b>1069.31</b>	<b>1069.31</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Subscribed &amp; fully paid up</b>		
10693120 Equity shares of Rs. 10.00/- par value	1069.31	1069.31
(Previous year 10693120 Equity Shares of Rs. 10/- each fully paid up)		
<b>TOTAL</b>	<b>1069.31</b>	<b>1069.31</b>
<b>01 - Term / Right Attached to the Equity share</b>		
(1) The Company has only one class of equity having at par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held if the dividend proposed by the board of directors is subject to the approval of the share holders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preference amount, in proportion to their shareholding.		
(2) In the event of liquidation of the Company, the holders of equity shares shall be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The amount distributed will be in proportion to the number of equity shares held by the shareholders.		

**UNIINFO TELECOM SERVICES LIMITED**  
Notes forming part of the financial statements

**Reconciliation of the number of equity shares outstanding at the beginning and at the end of the year**

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh (In Nos.)	Rs. In Lakh (In Nos.)
Equity Shares outstanding at the beginning of the year	10,693,120	10,693,120
Equity Share Issued during the Year	-	-
<b>Total</b>	<b>10,693,120</b>	<b>10,693,120</b>
Equity Shares outstanding at the end of the year	10,693,120	10,693,120

(D) The company had issued 66,14,175 Bonus Equity Shares of Rs. 10 each share in the financial year 2017-18, out of securities premium reserve account, in accordance with the provisions of Sec.63 of the Companies Act, 2013.

**Details of Shares held by the holding Company / Associate Company and shareholders holding more than 5% shares in the Company.**

Name Of Shareholders	As at 31st March, 2025	As at 31st March, 2024
	In Nos.	In Nos.
Kishore Bhuradia	4,616,240	4,616,240
Pranay Parwal	643,840	643,840
<b>TOTAL</b>	<b>5,260,080</b>	<b>5,260,080</b>
Name Of Shareholders and Holding in Percentage	(In %)	(In %)
Kishore Bhuradia	43.17%	43.17%
Pranay Parwal	6.02%	6.02%
<b>TOTAL</b>	<b>49.19%</b>	<b>49.19%</b>

**Shares reserved for issue under options and contracts of commitments for the sale of shares or disinvestment, including the terms and amounts**

Name Of Shareholders	As at March 31, 2025		As at March 31, 2024	
	No. of shares held	% of Holding	No. of shares held	% of Holding
Nil	Nil	Nil	Nil	Nil

**Terms of any securities convertible into equity/preference shares issued along with the earliest date of conversation in descending order starting from the farthest such date**

Name Of Shareholders	As at March 31, 2025		As at March 31, 2024	
	No. of shares held	% of Holding	No. of shares held	% of Holding
Nil	Nil	Nil	Nil	Nil

**Calls unpaid (showing aggregate value of calls unpaid by directors and officers):**

Name Of Shareholders	As at March 31, 2025		As at March 31, 2024	
	No. of shares held	% of Holding	No. of shares held	% of Holding
Nil	Nil	Nil	Nil	Nil

shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by subsidiaries or associates of the holding company or the ultimate holding company in aggregate :Nil

Shares hold by Director/Promoters/Relatives of the Company / Associates Company

S.No.	Name of Share Holder	As at 31st March, 2025			As at 31st March, 2024		
		No. of shares	% of holding	% of changes	No. of shares	% of holding	% of changes
1.	Kishore Kumar Bhuradia	46,16,240	43.17%	0.00%	46,16,240	43.17%	0.00%
2.	Pranay Kumar Parwal	6,43,840	6.02%	0.00%	6,43,840	6.02%	0.00%
3.	Anil Kumar Jain	1,84,000	1.72%	0.00%	1,84,000	1.72%	0.00%

**UNIINFO TELECOM SERVICES LIMITED**  
Notes forming part of the financial statements

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '14'</b>		
<b>Other Equity</b>		
<b>(a) Securities Premium</b>		
Balance at the beginning of the year	1615.74	1615.74
<b>Balance at the end of the year</b>	<b>1615.74</b>	<b>1615.74</b>
<b>(b) Retained Earnings</b>		
Balance at the beginning of the year	637.49	708.28
Add profit of the year	(69.24)	(93.80)
Remeasurement of the defined benefit plans; (Net)	33.78	23.01
<b>Retained Earnings Total</b>	<b>602.02</b>	<b>637.49</b>
<b>Balance at the end of the year</b>	<b>602.02</b>	<b>637.49</b>
<b>Total Reserve &amp; Surplus</b>	<b>2217.76</b>	<b>2253.23</b>
<b>Total (a+b)</b>	<b>2217.76</b>	<b>2253.23</b>

Note- Securities Premium is created to record premium received on issue of shares. The Reserve is utilised in accordance with the provisions of the Companies Act, 2013.

Retained earnings: Retained earnings represent the amount of accumulated earnings of the Company, re-measurement differences on defined benefits plans, gains / (losses) on common control transactions and any transfer from general reserve.

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '15'</b>		
<b>NON-CURRENT PROVISIONS</b>		
For Employee Benefit - (Gratuity & Other employee benefits)	73.96	82.69
<b>TOTAL</b>	<b>73.96</b>	<b>82.69</b>

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '16'</b>		
<b>CURRENT FINANCIAL LIABILITIES - BORROWINGS</b>		
<b>(Carried at Amortised Cost, except otherwise stated)</b>		
<b>Loans Repayable on Demand from Banks</b>		
<b>Secured</b>		
Working Capital Borrowings- Rupee Loans		
- ICICI Bank Limited	489.42	129.57
<b>TOTAL</b>	<b>489.42</b>	<b>129.57</b>

**Terms & conditions of Cash Credit Limit from ICICI Bank Limited :-**

Note : There is no default, as at the balance sheet date, in repayment of any of above Loans

- a. Cash Credit Loan (Working Capital Loan) from ICICI Bank carries interest @ RR 6.50 +3.00 % i.e. 9.50 % . However, the facilities are available for the period of 12 months subject to review at periodical intervals wherein the facilities may be continued/ cancelled/reduced depending upon the conduct and utilisation of facilities. Further, others conditions, in detailed, are mentioned in the sanction letter issued by the ICICI Bank Limited. Further, the loans have been guaranteed by the by personal guarantee of Directors and their Relatives. the limits has been sanctioned against book debts and other current assets of the company

**UNIINFO TELECOM SERVICES LIMITED**  
Notes forming part of the financial statements

Particulars				As at		
				31st March, 2025		
				Rs. In Lakh		
Note No. '17'						
Current liabilities: Financial liabilities-TRADE PAYABLES						
Total outstanding dues of Micro and Small Enterprises				4.09	9.24	
Total outstanding dues of creditors other than Micro and Small Enterprises				36.10	32.42	
TOTAL				40.19	41.66	
(b) Information as required to be furnished as per section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) for the year ended March 31, 2025 is given below. This information has been determined to the extent such parties have been identified on the basis of information available with the company.						
Principal amount and interest due thereon remaining unpaid to any supplier covered under MSMED Act :						
Principal				4.09	9.24	
Interest				-	-	
The amount of interest paid by the buyer in terms of section 16, of the MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year				-	-	
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006				-	-	
The amount of interest accrued and remaining unpaid at the end of each accounting year.				-	-	
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006				-	-	
The total dues of Micro and Small Enterprises which were outstanding for more than stipulated period are ` Nil (March 31, 2025 : Nil)				-	-	
Ageing Trade Payable :						
March 31, 2025		< 1 Year	1-2 Year	2-3 Year	> 3 Year	Total
Undisputed						
MSME		4.09	-	-	-	4.09
		9.24	-	-	-	9.24
Other Than MSME		35.36	-	0.73	-	36.10
		31.68	0.74	-	-	32.42
Total		39.46	0.00	0.73	-	40.19
		40.93	0.74	-	-	41.66
Figure in Italic are for Previous Year.						

**UNIINFO TELECOM SERVICES LIMITED**  
Notes forming part of the financial statements

**Net debt reconciliation**

**Movement of net debt for the year ended 31-03-2025:**

Particulars	Other Assets Cash and Cash Equivalents	Liabilities from financing Activities			
		Non Current Borrowing	Current Borrowing	Lease Liabilities	Supplier Credit
Balance as at 01.04.2024	1.88	-	129.57	14.01	41.66
Addition of lease	-	-	-	-	-
Less repaid lease	-	-	-	(8.13)	-
Interest Charged	-	-	-	1.88	-
Less Repaid of Borrowing*	-	-	359.84	-	-
Cash Flow (Net)	(0.27)	-	-	-	(1.47)
<b>Closing Balance as at 31.03.2025</b>	<b>1.61</b>	<b>-</b>	<b>489.42</b>	<b>7.77</b>	<b>40.19</b>

\*Repaid of the borrowing including interest charged and paid on such short term borrowing during the year.

Particulars		As at 31st March, 2025 Rupees	As at 31st March, 2024 Rupees
<b>Note No. '18'</b>			
<b>OTHER FINANCIAL LIABILITIES-CURRENT</b>			
Advance Insurance claim received		-	0.69
Creditors for capital goods		1.32	4.27
<b>TOTAL</b>		<b>1.32</b>	<b>4.97</b>
Particulars		As at 31st March, 2025 Rs. In Lakh	As at 31st March, 2024 Rs. In Lakh
<b>Note No. '19'</b>			
<b>OTHER CURRENT LIABILITIES</b>			
Accrued Expenses Related to Employees		111.09	92.32
For Statutory Dues		35.99	20.02
Others Payable (Refer Note No. 19.1)		44.84	31.62
<b>TOTAL</b>		<b>191.92</b>	<b>143.96</b>
Particulars		As at 31st March, 2025 Rs. In Lakh	As at 31st March, 2024 Rs. In Lakh
<b>Note No. '19.1'</b>			
<b>Others Payable</b>			
Director Remuneration Payable		9.86	5.43
Expenses Payable		34.99	26.19
<b>TOTAL</b>		<b>44.84</b>	<b>31.62</b>
Particulars		As at 31st March, 2025 Rs. In Lakh	As at 31st March, 2024 Rs. In Lakh
<b>Note No. '20'</b>			
<b>CURRENT PROVISIONS</b>			
For Employee Benefits		23.92	24.35
<b>TOTAL</b>		<b>23.92</b>	<b>24.35</b>



UNIINFO TELECOM SERVICES LIMITED Notes forming part of the financial statements		
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '21'</b>		
<b>REVENUE FROM OPERATION</b>		
<b>Sales and Services</b>		
(i) Revenue from Services (Domestic)	3252.53	4958.64
(ii) Revenue from Trading of Goods (Domestic)	81.72	31.71
<b>TOTAL</b>	<b>3334.25</b>	<b>4990.35</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '22'</b>		
<b>OTHER INCOME</b>		
Foreign exchange diff	-	3.05
Interest on Income Tax Refund	2.96	13.52
Interest on FDR	0.60	0.21
Interest from Subsidiary	-	1.54
Misc. income	-	0.10
<b>TOTAL</b>	<b>3.57</b>	<b>18.42</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '23'</b>		
<b>COST OF MATERIAL CONSUMED</b>		
<b>Materials Consumption</b>		
Opening Stock	-	-
Add: Purchases	389.08	521.72
	-	-
	389.08	521.72
Less : Closing Stock	-	-
<b>TOTAL</b>	<b>389.08</b>	<b>521.72</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '24'</b>		
<b>Increase/(Decrease) in WIP of Project</b>		
Closing WIP of Project	2168.41	2281.85
Opening WIP of Project	2281.85	1879.44
<b>TOTAL</b>	<b>(113.44)</b>	<b>402.41</b>

UNIINFO TELECOM SERVICES LIMITED Notes forming part of the financial statements		
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '25'</b>		
<b>EMPLOYEE BENEFITS EXPENSES</b>		
Salaries, Wages, Bonus etc. *	1335.46	1694.12
Contribution to P.F, E.S.I and Other Statutory Funds	73.04	100.64
Gratuity	24.61	27.39
Staff Welfare expenses	1.49	1.47
<b>TOTAL</b>	<b>1434.61</b>	<b>1823.63</b>
Salaries, Wages, Bonus Includes Remuneration to managing director and other whole time director	<b>78.00</b>	<b>78.00</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '26'</b>		
<b>FINANCE COSTS</b>		
Interest on debt and borrowing	43.33	42.73
Finance Cost of Lease Liability	1.88	1.57
Other Borrowing Expenses	1.92	2.71
<b>TOTAL</b>	<b>47.13</b>	<b>47.01</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '27'</b>		
<b>DEPRECIATION AND AMORTISATION EXPENSE</b>		
Depreciation on Property, Plant and Equipment	75.53	91.95
Amortisation on Lease assets	6.18	6.50
Impairment of PPE	10.72	-
<b>TOTAL</b>	<b>92.42</b>	<b>98.45</b>

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '28'</b>		
<b>OTHER EXPENSES</b>		
Advertisement Charges	0.39	0.37
Auditors' Fees (See Note No : 45)	4.00	4.00
Brokerage	0.21	0.13
Consumable Computer Accessories	0.35	1.76
Consumption of Stores and Spares Parts	3.08	8.67
Conveyance Charges	1.80	1.98
Cost of Services & other operating expenses	1162.30	2579.56
Courier Charges	0.19	0.65
Customer/Supplier Deduction	0.97	0.13
Director sitting fee	1.33	1.33
Electricity Expenses	4.28	4.53
Freight & Cartage	32.47	85.63
Impairment on Trade Receivable	2.24	1.46
Insurance (including Rs. 6.25 of a Director key man insurance)	12.36	15.43
Legal & Professional	21.58	27.81
Loss on sale of assets	-	8.21
Medical Expenses	5.26	11.05
Miscellaneous Expenses	0.32	0.93
Office Expenses	2.67	2.50
Packaging Charges	0.20	-
Professional Tax	0.17	0.14
Rates & Taxes	0.10	3.46
Rent for Machinery	15.94	12.17
Rent office	23.84	26.32
Repair & Maintenance	18.38	7.49
Roc Filing Fees	0.08	0.09
Site Training Expenses	12.91	29.91
Software Subscription	6.77	6.11
Stationery & Printing	0.90	1.06
Sundry Balance Written Off	0.63	0.14
Telephone Expenses	1.47	2.17
Travelling Expenses	6.82	9.10
<b>TOTAL</b>	<b>1344.01</b>	<b>2854.28</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '29'</b>		
<b>Exceptional Expenditure</b>		
Waiver of Investment in wholly owned subsidiary	-	47.24
Waiver of Loans in wholly owned subsidiary	-	-
(Including Rs. 5.70 Lakh of Interest Charged	-	116.38
(Also refer Note no. 38)	-	-
<b>TOTAL</b>	<b>-</b>	<b>163.63</b>

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

Note 30	Contingent liabilities and commitments (to the extent not provided for)	As at 31st March, 2025	As at 31st March, 2024
(i)	Contingent liabilities (a) Claims against the Company not acknowledged as debt (give details) (b) Guarantees - Bank Guarantee (c) Other money for which the Company is contingently liable (give details)	NIL 8.05 NIL	NIL 1.50 NIL
(ii)	Commitments (a) Estimated amount of contracts remaining to be executed and (net of advances) to the extent not provided for Capital Account Revenue Account	NIL 48.38 NIL	NIL - NIL
(iii)	(b) Uncalled liability on shares and other investments partly paid Income Tax Disputed Demand U/S 143 (1) (a) CPC AY YEAR 2018-19 (c) Other commitments	NIL 14.09 NIL	NIL 14.09 NIL
Note 31	<b>Employee benefit obligations :</b> The Company has classified various employee benefits as under: (a) Defined contribution plans (i) Provident fund (ii) State defined contribution plans (iii) Employee’s Pension Scheme, 1995 (iv) Employee Deposit Linked Insurance Scheme The provident fund and the state defined contribution plan are operated by the regional provident fund commissioner Under the schemes, the Company is required to contribute a specified percentage of payroll cost to the retirement benefit schemes to fund the benefits. The Company has recognised the following amounts in the Statement of Profit and Loss for the year		
	(Rs. In Lakh)		
	<b>Particulars</b>	<b>31-March-25</b>	<b>31-March-24</b>
	Contribution to provident fund	65.05	84.96
	Gratuity	24.61	27.39
	<b>c). Post-employment obligation</b> <b>Gratuity</b> The Company has a defined benefit plan, governed by the Payment of Gratuity Act, 1972. The plan entitles an employee, who has rendered at least five years of continuous service, to gratuity at the rate of fifteen days basic salary for every completed years of services or part thereof in excess of six months, based on the rate of basic salary last drawn by the employee concerned.		
Note 32	<b>Significant estimates: actuarial assumptions</b> Valuations in respect of gratuity have been carried out on the basis of assumptions made through Actuarial as at March 31st 2025 based on the following assumptions		
<b>2.1 (a): Table Showing Changes in Present Value of Obligations:</b>			
<b>Period</b>		<b>From: 01-04-2024 To: 31-03-2025</b>	<b>From: 01-04-2023 To: 31-03-2024</b>
Present value of the obligation at the beginning of the period		107.04	102.66
Interest cost		7.76	7.70
Current service cost		16.85	19.69
Past Service Cost		0.00	0.00
Benefits paid (if any)		0.00	0.00
Actuarial (gain)/loss		-33.78	-23.01
Present value of the obligation at the end of the period		97.88	107.04

**2.1 (b): Bifurcation of total Actuarial (gain) / loss on liabilities**

Period	From: 01-04-2024 To: 31-03-2025	From: 01-04-2023 To: 31-03-2024
Actuarial gain / loss from changes in Demographics assumptions (mortality)	Not Applicable	Not Applicable
Actuarial (gain)/ loss from changes in assumptions	0.82	0.91
Experience Adjustment (gain)/ loss for Plan liabilities	-34.60	-23.91
Total Actuarial (gain)/ loss	-33.78	-23.01

**2.2 Key results (The amount to be recognized in the Balance Sheet):**

Period	As on: 31-03-2025	As on: 31-03-2024
Present value of the obligation at the end of the period	97.88	107.04
Fair value of plan assets at end of period	0.00	0.00
Net liability/(asset) recognized in Balance Sheet and related analysis	97.88	107.04
Funded Status - Surplus/ (Deficit)	-97.88	-107.04

**2.3(a) Expense recognized in the statement of Profit and Loss:**

Period	From: 01-04-2024 To: 31-03-2025	From: 01-04-2023 To: 31-03-2024
Interest cost	7.76	7.70
Current service cost	16.85	19.69
Past Service Cost	0.00	0.00
Expected return on plan asset	0.00	0.00

**2.3(b) Other comprehensive (income) / expenses (Remeasurement)**

Period	From: 01-04-2024 To: 31-03-2025	From: 01-04-2023 To: 31-03-2024
Cumulative unrecognized actuarial (gain)/loss opening. B/F	-120.23	-97.22
Actuarial (gain)/loss - obligation	-33.78	-23.01
Actuarial (gain)/loss - plan assets	0.00	0.00
Total Actuarial (gain)/loss	-33.78	-23.01
Cumulative total actuarial (gain)/loss. C/F	-154.00	-120.23

**2.3(c) Net Interest Cost**

Period	From: 01-04-2024 To: 31-03-2025	From: 01-04-2023 To: 31-03-2024
Interest cost on defined benefit obligation	7.76	7.70
Interest income on plan assets	0.00	0.00
Net interest cost (Income)	7.76	7.70

**2.4 Experience adjustment:**

Period	From: 01-04-2024 To: 31-03-2025	From: 01-04-2023 To: 31-03-2024
Experience Adjustment (Gain ) / loss for Plan liabilities	-34.60	-23.91
Experience Adjustment Gain / (loss ) for Plan assets	0	0

**3.1 Summary of membership data at the date of valuation and statistics based thereon:**

Period	As on: 31-03-2025	As on: 31-03-2024
Number of employees	393	441
Total monthly salary	54.06	56.82
Average Past Service(Years)	2.6	2.8
Average Future Service (yrs)	26.8	27.7
Average Age(Years)	31.2	30.3
Weighted average duration (based on discounted cash flows) in years	20	21
Average monthly salary	0.14	0.13

**3.2 Actuarial assumptions provided by the company and employed for the calculations are tabulated:**

Discount rate	7.00 % per annum	7.25 % per annum
Salary Growth Rate	8.00 % per annum	8.00 % per annum
Mortality	IALM 2012-14	IALM 2012-14
Attrition / Withdrawal Rate (per Annum)	20.00% p.a.	20.00% p.a.

**3.3 Benefits valued:**

Normal Retirement Age	58 Years	58 Years
Salary	Last drawn qualifying salary	Last drawn qualifying salary
Vesting Period	5 Years of service	5 Years of service
Benefits on Normal Retirement	15/26 * Salary * Past Service (yr).	15/26 * Salary * Past Service (yr).
Benefit on early exit due to death and disability	As above except that no vesting conditions apply	As above except that no vesting conditions apply
Limit	20.00	20.00

**3.4 Current Liability (\*Expected payout in next year as per schedule III of the Companies Act, 2013) :**

Period	As on: 31-03-2025	As on: 31-03-2024
Current Liability (Short Term)*	23.92	24.35
Non Current Liability (Long Term)	73.96	82.69
Total Liability	97.88	107.04

**3.5 Effect of plan on entity's future cash flows****3.5(a) Funding arrangements and funding policy**

Not Applicable

**3.5(b) Expected contribution during the next annual reporting period**

The Company's best estimate of Contribution during the next year	26.65	28.20
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**3.5 (c) Maturity profile of defined benefit obligation: Weighted Average**

Weighted average duration (based on discounted cash flows) in years	20	21
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**3.5 (d) Maturity Profile of Defined Benefit Obligation: Maturity analysis of benefit obligations.**

01 Apr 2025 to 31 Mar 2026	23.92
01 Apr 2026 to 31 Mar 2027	3.10
01 Apr 2027 to 31 Mar 2028	3.28
01 Apr 2028 to 31 Mar 2029	3.16
01 Apr 2029 to 31 Mar 2030	3.76
01 Apr 2030 Onwards	60.66

**3.6** Sensitivity Analysis: Significant actuarial assumptions for the determination of the defined benefit obligation are discount rate and expected salary increase rate. Effect of change in mortality rate is negligible. Please note that the sensitivity analysis presented below may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumption would occur in isolation of one another as some of the assumptions may be correlated. The results of sensitivity analysis are given below:

Period	As on: 31-03-2025
Defined Benefit Obligation (Base)	97.87; @ Salary Increase Rate : 8%, and discount rate :7%
Liability with x% increase in Discount Rate	93.99; x=1.00% [Change (4)% ]
Liability with x% decrease in Discount Rate	102.12; x=1.00% [Change 4% ]
Liability with x% increase in Salary Growth Rate	102.04; x=1.00% [Change 4% ]
Liability with x% decrease in Salary Growth Rate	93.99; x=1.00% [Change (4)% ]
Liability with x% increase in Withdrawal Rate	97.20; x=1.00% [Change (1)% ]
Liability with x% decrease in Withdrawal Rate	98.58; x=1.00% [Change 1% ]



**3.7 Reconciliation of liability in balance sheet**

Period	From: 01-04-2024 To: 31-03-2025	From: 01-04-2023 To: 31-03-2024
Opening gross defined benefit liability/ (asset)	107.04	102.66
Expenses to be recognized in P&L	24.61	27.39
OCI- Actuarial (gain)/ loss-Total current period	-33.78	-23.01
Benefits paid (if any)	0.00	0.00
Closing gross defined benefit liability/ (asset)	97.88	107.04

The above defined benefit gratuity plan is administrated 100% by making Provision

Defined benefit liability and employer contribution: The company will pay demand raised by as the employee concerned towards gratuity liability on time to time basis to eliminate the deficit in defined benefit plan

<b>Note 33</b>	<b>Where the Company is a lessee:</b> The Company has taken various assets on lease such as, offices premises. Generally, leases are renewed only on mutual consent and at a prevalent market price and sub-lease is restricted. Details with respect to right-of-use assets (Rs. In Lakh)						
	<b>Class of assets</b>	<b>Depreciation for the year</b>		<b>Additions during the year</b>		<b>Carrying amount</b>	
		<b>2024-25</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2023-24</b>
	Offices premises	6.18	6.50	-	11.68	6.81	12.99
<b>Note 34</b>	There are no amounts due and outstanding to be credited to Investor Education & Protection Fund as at March 31, 2025 as the company has not declared any dividend						
<b>Note 35</b>	Details on derivatives instruments and unhedged foreign currency exposures : NIL						
<b>Note 36</b>	<b>Segment information :</b> -As per the definition of Business Segment and Geographical Segment contained in (Ind AS)108 "Segment Reporting", the Company's operation comprises of Installation, testing and commissioning services to clients in telecom, EV charging infrastructure and E-surveillance and incidental activities thereto, there is neither more than one reportable business segment nor more than one reportable geographical segment, and, therefore, segment information as per (Ind AS) 108 is not required to be disclosed.. (Previous Year-NIL)						

**Information about major customers :-**

During the year ended 31st March 2025 and 2024 respectively revenue from transactions with a single external customer amount to 10 percent or more of the Company revenues are as under :

31-03-2025			(Rs. in Lakh)
S.No.	Name of Customer	Revenue	% of the revenue
1	Nokia Solutions & Networks India Pvt. Ltd.	1140.64	34.21%
2	Reliance BP Mobility Limited	387.86	11.63%
3	Reliance Industries Limited	347.68	10.43%
	<b>Total</b>	<b>1876.18</b>	

31-03-2024			(Rs. in Lakh)
S.No.	Name of Customer	Revenue	% of the revenue
1	Ericsson India Pvt. Ltd.	1958.91	39.25%
2	Nokia Solutions & Networks India Pvt. Ltd.	1316.13	26.37%
3	Reliance BP Mobility Limited.	525.31	10.53%
	<b>Total</b>	<b>3800.35</b>	

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

**Note 37 Related party transactions**

**37.1 Details of related parties:**

Description of Relationship	Names of related parties
Key Management Personnel (KMP)	Mr. Kishore Kumar Bhuradia-Managing Director Mr. Pranay Kumar Parwal-Director Mr. Anil Jain-Director Mr. Brijesh Kumar Shrivastava-Chief Financial Officer Mr. Pushpendra Patel-Company Secretary Mr. Sandeep Patel-Company Secretary Resigned
Independent Directors	Mrs. Sudha Rathi-Independent Director Mr. Prakash Chandra Chhajed-Independent Director Mr. Manish Sharma-Independent Director
Relatives of KMP	Mrs. Nirmala Bhuradia Mrs. Rekha Jain
Subsidiaries of the Company	1. Uniinfo Telecom Services (Thailand) Limited (wholly owned subsidiary) which during the year 2023-2024 has been voluntary liquidated 2. Uniinfo Telecom Services (Private) Limited Sri Lanka (wholly owned subsidiary), was incorporated on 17th August 2020. till 31.03.2025 the company has not commenced its business. 3. Uniinfo Technologies QFZ LLC - Qatar (wholly owned subsidiary), was incorporated on 16th September 2021 till 31-03-2025 the company has not commenced its business parents company i.e. Uniinfo Telecom Services Limited has committed of Invest Rs 1000000.

(Rs. In Lakh)

37.2	Particulars	Year Ended 31st March 2025			Year Ended 31st March 2024		
		KMP	Relatives of KMP	Subsidiary of the Company	KMP	Relatives of KMP	Subsidiary of the Company
	Remuneration to Key Managerial Personnel	78.00	-	-	75.50	-	-
	-Short Term Employee Benefit						
	KMP'S Remuneration	21.56	-	-	14.22	-	-
	Director Sitting Fee	1.33	-	-	1.33	-	-
	Key Man Life Insurance Premium	6.25	-	-	6.25	-	-
	Lease Payments	-	4.86	-	-	4.57	-
	Interest from Subsidiary during the Year			-			1.54
	<b>Balances outstanding at the end of the year</b>						
	Director Remuneration Payable	9.86	-	-	5.43	-	-
	KMP'S Remuneration Payable	1.67	-	-	1.58	-	-

**Note 38**

That during FY 2023-24 The Company wholly owned subsidiary viz Uniinfo Telecom Service (Thailand) Limited have faced significant operational challenges, including the non-visibility of desired business opportunities and operational challenges in execution at the ground level resulting in unsustainable business environment, making it impractical for holding Company to continue investing in the subsidiary.

In light of the above, during the year FY 2023-24 the company has completed the process of liquidated of its subsidiary UNIINFO Telecom Services (Thailand) Limited and accordingly written off loan and Interest amount as under:

1. The Overseas Direct Investment (ODI) of Rs. 47.24 Lakhs in Equity Capital
2. Rs. 116.38 Lakhs in Loans and Advances to the Subsidiary including Rs. 5.70 Lakh Interest

UNIINFO TELECOM SERVICES LIMITED Notes forming part of the financial statements								
Note 39	Disclosure as specified in Schedule V of SEBI (listing Obligation and Disclosure Requirements) Regulation 2015: (Rs. In Lakh)							
	Name of the Loanee	31-03-2025			31-03-2024			
		Maximum amount During the year	Outstanding as at March 31, 2025		Maximum amount During the year	Outstanding as at March 31, 2024		
	Uniinfo Telecom Services Thailand Ltd Ref. Note No. 38	-	-		255.08	-		
Note 40	Disclosure u/s 186(4) of the Companies Act, 2013:							
Note 41	(Rs. In Lakh)							
	Particulars of loans given:- Name of the Loanee	31-03-2025			31-03-2024			
		Loan given During the Financial year	Loan repaid/ waived During the Financial year	Outstanding Balance at The year end	Loan given During the Financial year	Loan repaid During the Financial year	Outstanding Balance at The year end	
	1 Uniinfo Telecom Services (Thailand) Ltd.	-	-	-	-	255.08	-	
	Ref. Note No. 38							
Note 42	Disclosure pursuant to Ind AS 27 "Separate Financial Statements" Investment in following subsidiaries, associates is accounted at cost.							
S. No.	Name of the Subsidiary	Principal Place of Business	Proportion of direct ownership (%)	Proportion of effective ownership Interest (%)	Proportion of effective voting power held (%)	Proportion of direct ownership (%)	Proportion of effective ownership Interest (%)	Proportion of effective voting power held (%)
1	Uniinfo Telecom Services (THAILAND) Limited *	Thailand	100	100	100	100	100	100
2	Uni Info Telecom Services (Private) Limited	Sri-Lanka	100	100	100	100	100	100
3	Uniinfo Technologies QFZ LLC	Qatar	100	100	100	100	100	100
	1. The company has not made any investment in Sr. no 02 and Sr. no 03 till the end of the year 2. Ref. Note No. 38 *							
Note 43	Disclosure pursuant to section 186 of the Companies Act 2013 - Nil (Rs. in Lakh)							
Note 44	Particulars				As at 31st March, 2025		As at 31st March, 2024	
	<b>Earnings per share</b> <u>Basic</u> <b>Continuing operations</b> Net profit for the year after taxation Net profit for the year from continuing operations attributable to the equity shareholders Weighted average number of equity shares Par value per share Earnings per share from continuing operations - Basic Earnings per share from continuing operations - Diluted				(69.24) (69.24)  10,693,120 10 (0.65) (0.65)		(93.80) (93.80)  10,693,120 10 (0.88) (0.88)	

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

Note 45	Payment to Statutory Auditor's As :-	As at 31st March, 2025	As at 31st March, 2024		
	(a) Statutory Audit Fees	3.50	3.50		
	(b) Tax Audit Fees	0.50	0.50		
	(c) Other Matters	-	-		
	Total	4.00	4.00		
Note 46	Payment to Managerial Remuneration As:-	As at 31st March, 2025	As at 31st March, 2024		
	(a) Remuneration	78.00	75.50		
	(b) Sitting Fee	1.33	1.33		
	Total	79.33	76.83		
Note 47	No provision for taxes of income has been made due to losses in current year as per the provision of the by opting Section 115BAA of the income tax act 1961.				
Note 48	The fair values of the Financial Assets and Liabilities are included at the amount, at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The Company uses the following hierarchy for determining and disclosing the fair value of financial instruments based on the input that is significant to the fair value measurement as a whole: Set out below, is a comparison by class of the carrying amount and fair value of the company’s financial instruments				
Note 49	FINANCIAL INSTRUMENTS-DISCLOSURE, ACCOUNTING CLASSIFICATIONS AND FAIR VALUE MEASUREMENTS (INDAS 107)				
A	Classification of Financial Assets and Liabilities: (Rs. in Lakh)				
		Carrying Value		Fair Value	
	Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2025	As at 31st March, 2024
	Financial Assets by Category				
	Financial assets valued at amortized cost				
	Cash and Bank Balances	1.61	1.88	1.61	1.88
	Trade Receivables	1113.66	599.69	1113.66	599.69
	Other Financial assets	94.22	86.05	94.22	86.05
		Carrying Value	Fair Value		
	Particulars	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2025	As at 31st March, 2024
	Financial Liabilities valued at amortized cost				
	Trade Payables	40.19	41.66	40.19	41.66
Borrowings (Current )	489.42	129.57	489.42	129.57	
Other Financial Liabilities (Non –Current)	3.98	12.73	3.98	12.73	
B	Fair Value Measurements (Ind AS 113):				
	The Management assessed that Cash and Cash Equivalents, Trade Receivable, Trade Payable, Other Current financial assets and other current financial liabilities approximate their carrying amounts largely due to the Short-Term maturities of these instruments.				
	The Fair value of the other financial asset and liabilities is included at the amount at which the instrument could be exchanged in a Current transaction between willing parties other than forced or Liquidation sale. The following methods and assumptions were used to estimate the fair value:-				
	1) The Fair value of Loans from Banks, other non-current financial assets and other non-current liabilities is estimated by discounting future Cash flows using rates currently available for debt or similar items, Credit Risk and remaining maturities. The Valuation requires management to use unobservable inputs in the model, of which the significant unobservable inputs are disclosed in the Table below. Management regularly assesses a range of reasonably possible alternatives for those significant unobservable inputs and determines their impact on the total fair value.				

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

2) Fair Value hierarchy

The company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:"

Level 1: Quoted (Unadjusted) prices in active markets for identical assets or Liabilities

Level 2: Other techniques for which all inputs that have a significant effect on the recorded fair value are observable, either directly or indirectly

Level 3: Techniques that use inputs that have a significant effect on the recorded fair value that are not based on observable market data

**Quantitative disclosure of Fair Value measurement hierarchy for asset as on March 31, 2025 (Rs. In Lakh)**

Particulars	Carrying Value March 31,2025	Fair Value		
		Level 1	Level 2	Level 3
<b>Assets carried at amortized cost for which Fair value are disclosed</b>				
Other Financial Assets(Non-current )	8.79			8.79
Other Financial assets (Current )	85.44			85.44
Trade Receivables	1113.66			1113.66
<b>Measured at Fair Value through Profit &amp; Loss Account</b>				
<b>Liabilities carried at amortized cost for which Fair value are disclosed</b>				
Trade Payables	40.19			40.19
Borrowings (Non-Current)				
Borrowings (Current)	489.42		489.42	
Other Financial liabilities (non-Current )	2.66			2.66
Other financial liabilities (Current)	1.32			1.32
<b>Particulars</b>	<b>Carrying Value March 31,2024</b>	<b>Fair Value</b>		
		<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
<b>Assets carried at amortized cost for which Fair value are disclosed</b>				
Other Financial Assets(Non-current )	3.60			3.60
Other Financial assets (Current )	82.46			82.46
Trade Receivables	599.69			599.69
<b>Measured at Fair Value through Profit &amp; Loss Account</b>				
<b>Liabilities carried at amortized cost for which Fair value are disclosed</b>				
Trade Payables	41.66			41.66
Borrowings (Non-Current)				
Borrowings (Current)	129.57		129.57	
Other Financial liabilities (non-Current )	7.77			7.77
Other financial liabilities (Current)	4.97			4.97

**Note 50**

**Financial risk management Objectives and Policies**

The company's principal financial liabilities comprise loans and borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets include trade and other receivables and cash and cash equivalents that are derived directly from its operations.

The Company's financial risk management is an internal part of how to plan and execute its business strategies. The company is exposed to market risk, credit risk and liquidity risk.

The company senior management oversees the management of these risks. The senior Professionals working to manage the financial risks and the appropriate financial risk governance framework for the company are accountable to the Board of Directors and Audit Committee. This process provided assurance the Company's senior management that the Company's financial risk-taking activities are governed by appropriate policies and procedures and that financial risk are identified, measured and managed in accordance with Company policies and Company risk objectives. In the event of crises caused due to external factors the management assesses the recoverability of its assets, maturity of its liabilities to factor it in cash flow

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

forecast to ensure there is enough liquidity in these situations through internal and external source of funds. These forecast and assumptions are reviewed by board of directors.

The Board of Directors reviews and agrees policies for managing each of these risks which are summarized as below

- Foreign Exchange Risk
- Interest Rate Risk
- Credit risk
- Liquidity risk and
- Market risk

**I Risk management framework**

The Company's board of directors has overall responsibility for establishment and Oversight of the company's risk management framework. The board of directors has established the processes to ensure that executive management controls risks through the Mechanism of property defined framework.

The Company's risk management policies are established to identify and analyse the risks faced by the company, to set appropriate risk limits and controls and to monitor risks and adherence to limits.

Risk management policies and systems are reviewed by the board annually to reflect changes in market conditions and company's activities. The company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

**II Credit Risk**

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the company's receivables from customers. The carrying amount of financial assets represents the maximum credit exposure. The Company monitor credit risk very closely both in domestic and export market. The management impact analysis shows credit risk and impact assessment as low.

**a Trade and other receivable**

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base, including the default risk of the industry and country in which customers operate.

The company management has established a credit policy under which each new customer is analysed individually for creditworthiness before the Company's standard payment and delivery terms and conditions are offered. The Company's review includes market check, industry feedback, past financials and external ratings, if they are available, and in some cases bank references. Sale limits are established for each customer and reviewed quarterly. Any sales exceeding those limits require approval from the Directors of the company.

About 80% of the Company's customers have been transacting with the company for over Five to Ten years, and no significant impairment loss has been recognized against those customers. In monitoring customer credit risk, Customers are reviewed according to their credit characteristics, including whether they are an individual or a legal entity, their geographic location, industry and existence of previous financial difficulties

The company establishes an allowance for impairment that represents its expected credit losses in respect of trade and other receivables. The management uses a simplified approach for the purpose of computation of expected credit loss for trade receivables.

The carrying amount (net of loss allowances Rs 15.77) of trade receivables is Rs. 1113.66/- (31st March, 2024 Rs. 599.69/-). The Company management also pursues all legal option for recovery of dues wherever necessary based on its internal assessment.

**III Liquidity risk**

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are fallen due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

Prudent liquidity risk management implies maintaining sufficient cash and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due and to close out market positions. Due to the dynamic nature of the underlying businesses, the Company maintains flexibility in funding by maintaining availability under committed credit lines.



**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

a	Management monitors rolling forecasts of the Company’s liquidity position (comprising the undrawn borrowing facilities) and cash and cash equivalents on the basis of expected future cash flows. This is generally carried out and monitored through registered office of the Company in accordance with practice and limits set by the Company.																																																										
	<b>Financing arrangements</b>																																																										
	The company had access to the following undrawn borrowing facilities at the end of the reporting period.																																																										
	<table><tr><th>Particulars</th><th>As at 31 March 2025</th><th>As at 31 March 2024</th></tr><tr><td><b>Floating rate</b></td><td></td><td></td></tr><tr><td>Expiring within &amp; year (credit limit and other facilities)</td><td>675.00</td><td>675.00</td></tr><tr><td>Total Limit Expiring within &amp; Year (credit limit and other facilities)</td><td>489.42</td><td>129.57</td></tr><tr><td>Unused Credit Limit</td><td>185.58</td><td>545.43</td></tr><tr><td>Expiring within one year (term loans)</td><td>-</td><td>-</td></tr></table>	Particulars	As at 31 March 2025	As at 31 March 2024	<b>Floating rate</b>			Expiring within & year (credit limit and other facilities)	675.00	675.00	Total Limit Expiring within & Year (credit limit and other facilities)	489.42	129.57	Unused Credit Limit	185.58	545.43	Expiring within one year (term loans)	-	-																																								
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	Unused Credit Limit	185.58	545.43																																																								
	Expiring within one year (term loans)	-	-																																																								
The credit limit facilities may be drawn at any time and may be terminated by the bank without notice. Subject to the continuance of satisfactory credit ratings, the bank loan facilities may be drawn at any time in INR.																																																											
b	<b>Maturities of financial liabilities</b>																																																										
	The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted, and exclude contractual interest payments and the impact of netting agreements																																																										
	<table><tr><th rowspan="2">Particulars</th><th rowspan="2">Carrying Amounts Mar-25</th><th colspan="4">Contractual Cash Flows</th></tr><tr><th>Less 1 Year</th><th>01 to 05 Year</th><th>More than 5 Years</th><th>Total</th></tr><tr><td>Non- derivative Financial liabilities/Assets</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Borrowings</td><td>-</td><td>-</td><td></td><td></td><td>-</td></tr><tr><td>Other non-current Financial liabilities</td><td>2.66</td><td>-</td><td>2.66</td><td></td><td>2.66</td></tr><tr><td>Short term borrowings</td><td>489.42</td><td>489.42</td><td></td><td></td><td>489.42</td></tr><tr><td>Lease Liabilities</td><td>5.10</td><td>5.10</td><td></td><td></td><td>5.10</td></tr><tr><td>Trade payables</td><td>40.19</td><td>40.19</td><td></td><td></td><td>40.19</td></tr><tr><td>Other current financial liabilities</td><td>1.32</td><td>1.32</td><td></td><td></td><td>1.32</td></tr><tr><td><b>Total non-derivative liabilities</b></td><td><b>538.69</b></td><td><b>536.03</b></td><td><b>2.66</b></td><td><b>-</b></td><td><b>538.69</b></td></tr></table>	Particulars	Carrying Amounts Mar-25	Contractual Cash Flows				Less 1 Year	01 to 05 Year	More than 5 Years	Total	Non- derivative Financial liabilities/Assets						Borrowings	-	-			-	Other non-current Financial liabilities	2.66	-	2.66		2.66	Short term borrowings	489.42	489.42			489.42	Lease Liabilities	5.10	5.10			5.10	Trade payables	40.19	40.19			40.19	Other current financial liabilities	1.32	1.32			1.32	<b>Total non-derivative liabilities</b>	<b>538.69</b>	<b>536.03</b>	<b>2.66</b>	<b>-</b>	<b>538.69</b>
	Particulars			Carrying Amounts Mar-25	Contractual Cash Flows																																																						
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	Borrowings	-	-			-																																																					
	Other non-current Financial liabilities	2.66	-	2.66		2.66																																																					
	Short term borrowings	489.42	489.42			489.42																																																					
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Trade payables	40.19	40.19			40.19																																																						
Other current financial liabilities	1.32	1.32			1.32																																																						
<b>Total non-derivative liabilities</b>	<b>538.69</b>	<b>536.03</b>	<b>2.66</b>	<b>-</b>	<b>538.69</b>																																																						
IV	<b>Market risk</b>																																																										
	Market risk is the risk that the Fair value of future cash flow of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: Currency rate risk, Interest Risk and other price risk, such as equity price risk and commodity price risk. Financial instruments affected by market risks include loans and borrowings, deposits, investments and foreign currency receivables and payables. The sensitivity analysis in the following sections relate to the position as at reporting date. The analysis excludes the impact of movements in market variables on the carrying values of non-financial assets and liabilities. The sensitivity of the relevant Profit and Loss items and equity is the effect of the assumed changes in the respective market risks. This is based on the financial assets and financial liabilities held as of March 31, 2025 and March 31, 2024.																																																										
V	<b>Currency risk</b> The company is exposed to foreign exchange risk arising currency transaction, primarily with respect to the THB and small exposure in QAR. Foreign exchange risk arises from future commercial transactions and recognized assets and liabilities denominated in a currency that is not the Company’s functional currency (INR). The risk is measured through a forecast of highly probable foreign currency cash flows. Currency risks related to the principal amounts of the Company’s foreign currency receivables and payables, taken by the Company.																																																										

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

VI	Un-hedged in foreign currency exposure(Figure in Foreign Currency)-NIL																	
VII	<p><b>Interest rate risk</b></p> <p>The Company’s main interest rate risk arises from long-term borrowings with variable rates, which expose the Company to cash flow interest rate risk. During year ended 31 march 2025 and 31 march 2024, the Company’s borrowings at variable rate were denominated in INR.</p> <p>Currently the Company’s borrowings are within acceptable risk levels, as determined by the management; hence the company has not taken any swaps to hedge the interest rate risk. The Company constantly monitors the credit markets and revisits its financing strategies to achieve an optimal maturity profile and financing cost.</p>																	
VIII	<p><b>Capital management</b></p> <p>The primary objective of the management of the Company’s capital structure is to maintain an efficient mix of debt and equity in order to achieve a low cost of capital, while taking into account the desirability of retaining financial flexibility to purpose the board of directors regularly review the Company’s capital structure in light of the economic conditions, business strategies and future commitments. For the purpose of the company’s capital management, capital includes issued share capital, and all other equity reserves. No significant changes were made in the objectives, policies or processes relating to the management of the company’s capital structure.</p> <p>The Company monitors capital on basis of total equity and debt on a periodic basis. Equity comprises all components of equity including the fair value impact. Debt includes long-term loan and short term loans. The following table summarizes the capital of the Company:</p> <table><tr><td>Particulars</td><td>As at 31 March 2025</td><td>As at 31 March 2024</td></tr><tr><td>Equity</td><td>3287.07</td><td>3322.54</td></tr><tr><td>Debt</td><td>489.42</td><td>129.57</td></tr><tr><td>Total</td><td>3776.49</td><td>3452.11</td></tr></table> <p><b>Note: No changes were made in the objectives, policies or processes for managing capital during the year ended March 31, 2025 and March 31, 2024.</b></p>			Particulars	As at 31 March 2025	As at 31 March 2024	Equity	3287.07	3322.54	Debt	489.42	129.57	Total	3776.49	3452.11			
Particulars	As at 31 March 2025	As at 31 March 2024																
Equity	3287.07	3322.54																
Debt	489.42	129.57																
Total	3776.49	3452.11																
Note 51	<p><b>Disclosure related to confirmation of Balances is as under</b></p> <p>(a) The Company has a system of obtaining periodic confirmation of balances from banks and other parties. There are no unconfirmed balances in respect of bank accounts and borrowings from banks &amp; Financial institutions.</p> <p>(b) The confirmation in respect of Trade Receivables, Trade Payables, Deposits, loans (other than employee ), Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure have been sought for outstanding balances of 1 Lac or above in respect of each party as at 31st March, 2025. Status of confirmation of balances against total outstanding as at March 31, 2025 as well as total outstanding as on 31.03.2025 is as under:</p> <p style="text-align: right;"><b>(Rs. In Lakh)</b></p> <table><tr><td>Particulars</td><td>Outstanding amount as on 31-03-2025</td><td>Amount Confirmed</td></tr><tr><td>Trade receivable (excluding unbilled)*</td><td>1129.43</td><td>1113.66</td></tr><tr><td>Deposits, Loans, Advances to contractors/ suppliers /service providers/ others including for capital expenditure</td><td>20.06</td><td>20.06</td></tr><tr><td>Trade/Other payables</td><td>40.19</td><td>40.19</td></tr><tr><td>Security Deposit/Retention Receivable</td><td>82.49</td><td>82.49</td></tr></table>			Particulars	Outstanding amount as on 31-03-2025	Amount Confirmed	Trade receivable (excluding unbilled)*	1129.43	1113.66	Deposits, Loans, Advances to contractors/ suppliers /service providers/ others including for capital expenditure	20.06	20.06	Trade/Other payables	40.19	40.19	Security Deposit/Retention Receivable	82.49	82.49
Particulars	Outstanding amount as on 31-03-2025	Amount Confirmed																
Trade receivable (excluding unbilled)*	1129.43	1113.66																
Deposits, Loans, Advances to contractors/ suppliers /service providers/ others including for capital expenditure	20.06	20.06																
Trade/Other payables	40.19	40.19																
Security Deposit/Retention Receivable	82.49	82.49																

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

Note 52	Ratios						
	S. No.	Ratio	Numerator /Denominator	Current Period 31.03.2025	Previous Period 31.03.2024	%Variance	Reason For Variance
	1	CURRENT RATIO	CURRENT ASSETS/ CURRENT LIABILITIES	4.65	8.69	-46%	Better utilization of WC Limit
	2	DEBT-EQUITY RATIO	Total Debts /Equity	0.15	0.04	282%	Due to increase in debt
	3	Debt Service Coverage Ratio	Earning available for debts service/ debts service	-1.28	2.82	-145%	Due to negative EBIT
	4	Return on Equity Ratio	Profit after tax / Equity	-0.02	-0.03	25%	Mainly due to reduction in net loss
	5	Inventory Turnover Ratio	Turnover / average Inventory	1.50	2.40	-38%	Due to decrease in turnover as compared to FY 24
	6	Trade Receivables Turnover Ratio	Turnover / Average receivable	3.89	5.96	-35%	Due to decrease in turnover as compared to FY 24
	7	Trade Payables Turnover Ratio	Total purchase / average payable	9.51	9.08	5%	NA
	8	Working Capital Turnover Ratio	Turn over / working capital	1.21	1.85	-34%	Due to decrease in turnover as compared to FY 24
	9	Net Profit Ratio	PAT / Turnover	-0.01	-0.01	25%	Mainly due to reduction in net loss
	10	Return on Capital Employed	PBIT / Capital employed	-0.01	0.03	-148%	Due to Loss before interest and tax
Note-55	<b>Other Statutory information</b> <p>(I) The Company does not have any transaction with struck off Companies</p> <p>(ii) The Company does not have any benami property, where any proceeding has been initiated or pending against the company for holding any benami property</p> <p>(III) As on 31st March, 2025 there is no unutilised amounts in respect of any issue of securities and long term borrowings from banks and financial institutions. The borrowed funds generally utilised for the specific purpose</p>						

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

	<p>for which the funds were raised.</p> <p>(IV) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.</p> <p>(V) Company has not traded or invested in Crypto currency or Virtual Currency during the financial year-Not Applicable</p> <p>(VI) The Company has not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)</p> <p>(VIII) Where the Company has not Complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship or extent of holding of the company in such downstream companies shall be disclosed- Not Applicable</p> <p>(IX) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:</p> <p>(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or</p> <p>(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.</p> <p>The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with</p> <p>(X) The understanding (whether recorded in writing or otherwise) that the Company shall:</p> <p>(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or</p> <p>(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.</p> <p>presently the company not covered under section 135 of the Companies Act under Corporate Social Responsibility (CSR) hence such disclosure requirement is not applicable</p>
<b>Note 54</b>	Contribution to political parties during the year 2024-25 is Nil (previous year: Nil).
<b>Note-55</b>	Figures for the previous year have been regrouped wherever found necessary.
<b>Note-56</b>	Figures have been rounded off to nearest Rupee in Lakhs
<p style="text-align: center;"><b>For and on behalf of the Board of Directors of Uniinfo Telecom Services Limited</b></p> <div style="display: flex; justify-content: space-between; align-items: flex-end; padding-top: 20px;"> <div style="width: 30%;"> <p><b>As per our report of even date For ABMS &amp; Associates Chartered Accountants FRN: 030879C</b></p> <p><b>Abhay Sharma Partner M.NO. 411569 Date: 30th May 2025 Place: Indore</b></p> </div> <div style="width: 30%; text-align: center;"> <p><b>Kishore Bhuradia (Managing Director) (DIN : 03257728)</b></p> <p><b>Brijesh Kumar Shrivastava (Chief Financial Officer) (M. No 72402)</b></p> </div> <div style="width: 30%; text-align: center;"> <p><b>Pranay Parwal (Director) (DIN : 03257731)</b></p> <p><b>Pushpendra Patel (Company Secretary) (M. No A63682)</b></p> </div> </div>	

## INDEPENDENT AUDITORS' REPORT

### TO THE MEMBERS OF UNIINFO TELECOM SERVICES LIMITED

#### Report on the Audit of the Consolidated Financial Statements

##### Opinion

We have audited the accompanying Consolidated Financial Statements of Uniinfo Telecom Services Limited (the "Parent") and its subsidiaries, (the Parent and its subsidiaries together referred to as the "Group") which comprise the Consolidated Balance Sheet as at March 31, 2025, and the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity and Consolidated Statement of Cash Flows the for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of the other auditor on separate financial information of one wholly owned subsidiary, referred to in the Other Matters section below, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS"), and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2025, and their consolidated Loss, their consolidated total comprehensive Income, their consolidated changes in equity and consolidated cash flows their for the year ended on that date.

##### Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing specified under section 143 (10) of the Act ("SA's"). Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Consolidated Financial Statements 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditor in terms of their reports referred to in the Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

##### Key Audit Matters

Key Audit matters are those matters that, in our professional judgement, were of most significance in our audit of the consolidated financial statements of the current financial year. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

**We have determined the matters described below to be the key audit matters to be communicated in our report.**

##### The Key Audit matters

**Accuracy of Revenues Recognition and estimation of Work-in-progress in respect of onerous obligation on service contracts involves significant judgment:**

Refer Notes 2.09 and 2.16 to the Consolidated Financial Statements.

The company is engaged in rendering Contractual technical services relating to Installation, testing and commissioning services to clients in telecom, EV charging infrastructure development and e-surveillance. Such contractual services are complex to determine revenues and liability for onerous obligation. The recognition of Revenue and the estimation of the outcome of service contracts require significant management judgment, in particular with respect to estimation the cost to complete and the amount of variation orders to be recognized.

At the year –end a significant amount of Work in progress (Contract assets and Liabilities) related to these contracts is recognized on the balance sheet date by the holding company.

We identified the Work-in-progress estimation under various contracts as a Key Audit Matter because of the significant judgment involved in estimating the Work-in-Progress of such contracts.

This estimate has high inherent uncertainties and requires consideration of progress of the contract, efforts incurred to date and estimates of efforts required to complete the remaining contract performance and obligations over the lives of the contract.

This required high degree of Auditor Judgment in evaluating the audit evidence supporting the application of the input method used to

recognize the revenue and higher extent of audit effort to evaluate the reasonableness of the total estimated amount of revenue recognized on such contracts.

#### **How our Audit Addressed the Key Audit Matter:**

Our audit approach was a combination of test of internal controls and substantive procedures which included the following:

- Evaluated the design of internal controls relating to recording of efforts incurred and estimation of efforts required to complete the performance obligations.
- Tested the controls that the company has put in place over its process to record service contract costs and contract revenues and the calculation of the stage of completion.
- Selected a sample of service contracts and through inspection of evidence of performance of these controls, tested the operating effectiveness of the internal controls relating to efforts incurred and estimated.
- Assessed the appropriateness of Work-in progress (Contract assets) on balance sheet by evaluating the underlying documentation to identify possible delays in achieving milestones which may require change in estimated costs to complete the remaining performance obligations

#### **Information Other than the Financial Statements and Auditor's Report Thereon**

The Parent Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements, and our auditor's report thereon. The other information as stated above is expected to be made available to us after the date of this Auditors Reports.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available, compare with the financial statements of the subsidiaries audited by the other auditors, to the extent it relates to these entities and, in doing so, place reliance on the work of the other auditors and consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. Other information so far as it relates to the subsidiary is traced from their Consolidated financial statements audited by the other auditor.

If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Management's Responsibility for the Consolidated Financial Statements**

The Parent Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with Ind AS and other accounting principles generally accepted in India.

The respective Boards 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 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 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 financial statements 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 the consolidated financial statements by the Directors of the Parent Company, as aforesaid.

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

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



### Auditor's Responsibility for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are 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 statements.

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 consolidated financial statements, 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 financial 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 Parent Company has adequate internal financial controls system 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 management and board of directors.
- Conclude on the appropriateness of management and 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 the consolidated financial statements 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 the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities or business activities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by the 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. Our responsibilities in this regard are further described in paragraph (a) of the section titled "other matters" in this audit reports.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial statements.

We communicate with those charged with governance of the Parent Company and such other entities included in the consolidated financial statements 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### Other Matters

The Parent Company have 03 wholly owned subsidiaries

- 1- Uniinfo Telecom Services (THAILAND) Limited – Thailand
- 2- Uni Info Telecom Services (Private) Limited – Sri-Lanka
- 3- Uniinfo Technologies QFZ LLC – Qatar

Out of above subsidiaries Uniinfo Telecom Services (Thailand) Limited –Thailand have since been liquidated in the financial year 2023-2024 and regarding other two subsidiaries Uni Info Telecom Services (Private) Limited – Sri-Lanka and Uniinfo Technologies QFZ LLC-Qatar as stated in sr no. 2 & 3 have not commenced its business and operation activity. Also the holding company ((Parent) did not infused any investment by way of share capital in it.

We did not audit the financial information of above referred 03 subsidiaries, whose financial information reflects total assets of Rs 0.10 Lakhs as at March 31, 2025, total revenues of Rs Nil Lakhs , total net Loss after tax of Rs NIL , total comprehensive income of Rs. NIL and net cash outflows to Rs 0.07 Lakhs for the year ended March 31, 2025, as considered in the consolidated financial statements.

These financial statements of the subsidiary companies have been audited or not audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial statement in so far as it relates to the amounts and disclosures included in respect of this subsidiary and our report in terms of sub-section (3) of section 143 of the Act, in so far as it relates to the aforesaid subsidiary, is based solely on the other auditors.

Further of the subsidiary is located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in that respective country and which have been audited by other auditor under generally accepted auditing standards applicable in that respective country. The Holding company's management has converted the financial statements of such subsidiary located outside India from accounting principles generally accepted in that respective country to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding company's management our opinion in so far as relates to the balances and affairs of such subsidiary located outside India is based on the report of other auditor and the conversion adjustments prepared by the management of the Holding Company and audited by us.

Our opinion on the consolidated financial statement is not modified in respect of our report on other legal and regulatory requirements stated below with respect to our reliance on the work done and the reports of the other auditors and the financial statements and other financial information certified by the Management.

Our opinion on the consolidated financial statements above and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Management.

### Report on Other Legal and Regulatory Requirements

1. With respect to the matters specified in clause (xxi) of paragraph (3) and paragraph 4 of the Companies (Auditor's Report) Order, 2020 ("CARO"/ "the Order") issued by the Central Government in terms of Section 143(11) of the Act, according to the information and explanations given to us, and based on the CARO reports issued by us and the auditors of respective companies included in the consolidated financial statements to which reporting under CARO is applicable, as provided to us by the Management of the Parent, we report that the entities included in the consolidated financial statement to whom CARO 2020 is applicable is Nil therefore reporting under paragraph 2 is not applicable.
2. As required by Section 143(3) of the Act, based on our audit and on the consideration of the reports of the other auditors on the separate financial information of the subsidiaries referred to in the Other Matters section above we report, to the extent applicable that:
  - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
  - b. In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.
  - c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including Other Comprehensive Income, the Consolidated Statement of Changes in Equity and Consolidated Statement of Cash Flows the dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
  - d. In our opinion, the aforesaid consolidated financial statements comply with the IndAS specified under Section 133 of the Act.
  - e. On the basis of the written representations received from the directors of the Parent Company as on March 31, 2025 taken on record by the Board of Directors of the Company and the reports of the statutory auditors of its subsidiary companies, none of the directors of the Group companies, is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
  - f. With respect to the adequacy of the internal financial controls over financial reporting and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" which is based on the auditors' reports of the Parent company and subsidiary companies. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of internal financial controls over financial reporting of those companies.
- B With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and

Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

- a) The Company has disclosed the Impact of pending litigation on its financial position in its standalone financial statements Refer note no. 28 to the standalone financial statements.
- b) The group did not have any long term contract including derivative contract for which there were any material foreseeable losses.
- c) There was no amount which were required to be transferred to the investor education and protection fund by the parent company and its subsidiaries companies.
- d)
- i. The respective Managements of the Company whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries respectively that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company or any of such subsidiaries to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- ii. The respective Managements of the Company whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries respectively that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company or any of such subsidiaries from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company or any of such subsidiaries shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- iii. Based on the audit procedures that has been considered reasonable and appropriate in the circumstances performed by us and those performed by the auditors of the subsidiaries which are companies incorporated outside India whose financial statements have been audited under the Act, nothing has come to our or other auditor's notice that has caused us or the other auditors to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material mis- statement.
- e) The Company has not declared or paid any dividend during the year.
- f) Based on our examination, which included test checks and that performed by the respective auditors of subsidiary company, which is incorporated outside in India whose financial statements have been audited under the respect their countries act under the Act, the Group has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software and the respective auditor. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with in respect of the accounting software where audit trail was enabled.

With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Parent Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

**For ABMS & Associates**  
**Chartered Accountants**  
**ICAI Firm Registration Number – 030879C**

**Abhay Sharma**  
**Partner**  
**Membership Number: 411569**  
**UDIN: 25411569BMHGDF7209**

**Indore**  
**Date: 30th May 2025**

**ANNEXURE “A” TO THE INDEPENDENT AUDITORS REPORT****(Referred to in paragraph “(f)” under ‘Report on Other Legal and Regulatory Requirements’ section of our report of even date)****Report on the Internal Financial Controls Over Financial Reporting with reference to Consolidated Financial Statements under Clause (i) of Subsection 3 of Section 143 of the Companies Act, 2013 (the “Act”)**

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2025, we have audited the internal financial controls over financial reporting of UNIINFO TELECOM SERVICES LIMITED (hereinafter referred to as “Parent”)

**Management’s Responsibility for Internal Financial Controls**

The respective Boards of Directors of the Parent are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (“ICAI”). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditor’s Responsibility**

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Parent, based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued ICAI and the Standards on Auditing (“SA”), prescribed under Section 143(10) of the Companies Act, 2013 (the “Act”), to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Parent.

**Meaning of Internal Financial Controls Over Financial Reporting**

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company’s internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company’s assets that could have a material effect on the financial statements.

**Inherent Limitations of Internal Financial Controls Over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

**Opinion**

In our opinion to the best of our information and according to the explanations given to us and based on the consideration of, have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the criteria for internal financial controls over financial reporting established by the respective companies considering the essential components of internal control stated in the Guidance Note.

**For ABMS & Associates**

**Chartered Accountants**

**ICAI Firm Registration Number – 030879C**

**Abhay Sharma**

**Partner**

**Membership Number: 411569**

**UDIN: 25411569BMHGDF7209**

**Indore**

**Date: 30th May 2025**

**UNIINFO TELECOM SERVICES LIMITED**  
**CIN - L64202MP2010PLC024569**  
**Consolidated Balance Sheet As at 31st March, 2025**

	Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
			Rs. In Lakh	Rs. In Lakh
<b>I. ASSETS</b>				
<b>1. Non-Current Assets</b>				
(a) Property, Plant and Equipment	3		301.08	359.51
(b) Right of Use Assets	4		6.81	12.99
(c) Financial Assets				
(i) Investments in Equity of Subsidiaries			-	-
(ii) Loans			-	-
(iii) Other Financial Assets	5		8.79	3.60
(d) Deferred tax assets (net)	6		193.06	179.44
(e) Non Current Tax assets			107.78	159.74
<b>Total-Non-Current Assets</b>			<b>617.52</b>	<b>715.27</b>
<b>2. Current assets</b>				
(a) Inventories	7		2168.41	2281.85
(b) Financial Assets				
(i) Trade receivables	8		1113.66	599.69
(ii) Cash and Cash Equivalents	9		1.68	1.95
(iii) Bank Balances other than above	10		2.79	1.50
(iv) Others Financial Assets	11		85.44	82.46
(c) Other current assets	12		126.13	81.11
<b>Total-Current assets</b>			<b>3498.11</b>	<b>3048.55</b>
<b>Total Assets</b>			<b>4115.63</b>	<b>3763.82</b>
<b><u>EQUITY AND LIABILITIES</u></b>				
<b>1. Equity</b>				
(a) Equity Share Capital	13		1069.31	1069.31
(b) Other Equity	14		2217.63	2253.10
<b>Total Equity</b>			<b>3286.94</b>	<b>3322.41</b>
<b>2. Liabilities</b>				
<b>(1) Non- current liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings			-	-
(ii) Lease Liabilities			2.66	7.77
(b) Provisions	15		73.96	82.69
<b>Total-Non- current liabilities</b>			<b>76.62</b>	<b>90.46</b>



**UNIINFO TELECOM SERVICES LIMITED**  
**CIN - L64202MP2010PLC024569**  
**Consolidated Balance Sheet As at 31st March, 2025**

	Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
			Rs. In Lakh	Rs. In Lakh
<b>3</b>	<b>Current Liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings	16	489.42	129.57
	(ii) Lease Liabilities		5.10	6.25
	(iii) Trade payables	17		
	(Iiia) Total outstanding dues of micro enterprises and small enterprise		4.09	9.24
	(IIIb) Total outstanding dues of creditors other than micro enterprises and small enterprises		36.10	32.42
	(b) Other financial liabilities	18	1.32	4.97
	(b) Other current liabilities	19	192.12	144.15
	(c) Provisions	20	23.92	24.35
	Current Tax Liabilities (Net)		-	-
	<b>Total -Current Liabilities</b>		<b>752.07</b>	<b>350.95</b>
	<b>Total Equity and Liabilities</b>		<b>4115.63</b>	<b>3763.82</b>
	<b>The accompanying notes 1 to 55 form an integral part of financial statements</b>	1-55		

For and on behalf of the Board of Directors of  
Uniinfo Telecom Services Limited

**Kishore Kumar Bhuradia**  
(Managing Director)  
(DIN : 03257728)

**Pranay Kumar Parwal**  
(Director)  
(DIN : 03257731)

As per our report of even date  
For ABMS & Associates  
Chartered Accountants  
FRN: 030879C

**Abhay Sharma**  
Partner  
M.NO. 411569  
Date: 30th May 2025  
Place: Indore

**Brijesh Kumar Shrivastava**  
(Chief Financial Officer)  
(M. No 72402)

**Pushpendra Patel**  
(Company Secretary)  
(M. No A63682)

## UNIINFO TELECOM SERVICES LIMITED

CIN - L64202MP2010PLC024569

## Consolidated Profit and Loss Statement For the Year Ended 31st March, 2025

	Particulars	Note No.	Year ended 31st March, 2025 Rs. in Lakh	Year ended 31st March, 2024 Rs. in Lakh
<b>I</b>	<b>Revenue from operations :</b>	21		
	Revenue from operations		3334.25	4990.35
			<b>3334.25</b>	<b>4990.35</b>
<b>II</b>	<b>Other Income</b>	22	<b>3.57</b>	<b>17.03</b>
<b>III</b>	<b>Total Income (I + II)</b>		<b>3337.82</b>	<b>5007.38</b>
<b>IV</b>	<b>Expenses</b>			
	Cost of Materials	23	389.08	521.72
	(Increase)/decrease in Work-In-Process	24	113.44	(402.41)
	Employee benefits expense	25	1434.61	1825.64
	Finance Costs	26	47.13	47.07
	Depreciation and Amortisation and Impairment	27	92.42	98.45
	Other expense	28	1344.01	2866.43
	<b>Total Expense</b>		<b>3420.69</b>	<b>4956.91</b>
	<b>Profit Before Exceptional item and Tax</b>		<b>(82.87)</b>	<b>50.47</b>
	Exceptional item		-	-
<b>V</b>	<b>Profit (Loss) before tax (III - IV)</b>		<b>(82.87)</b>	<b>50.47</b>
<b>VI</b>	<b>Tax expense:</b>			
	(1) Current tax		-	-
	(2) Deferred Tax	6	(13.62)	(3.74)
	<b>Total Tax Exp</b>		<b>(13.62)</b>	<b>(3.74)</b>
<b>VII</b>	<b>Profit (Loss) for the Year from continuing operations (V - VI)</b>		<b>(69.25)</b>	<b>54.21</b>
<b>VIII</b>	<b>Other Comprehensive Income</b>			
<b>A</b>	<b>Items that will not be reclassified to profit or loss :</b>			
(i)	Remeasurement of the defined benefit plans;		45.14	30.74
(ii)	Income tax relating to items that will not be reclassified to profit or loss		(11.36)	(7.74)
<b>B</b>	<b>Items that will be reclassified to profit or loss :</b>			
(i)	Exchange differences in translating the financial statement of foreign Operation		-	(2.72)
(i)	Income Tax relating to items that will be reclassified to profit or loss		-	-
	<b>Other Comprehensive Income for the year net of Tax (A+B)</b>		<b>33.78</b>	<b>20.28</b>
<b>IX</b>	<b>Total Comprehensive Income for the year (VII+VIII)</b>		<b>(35.47)</b>	<b>74.50</b>
<b>X</b>	<b>Earnings per equity share of Face Value Rs. 10 each</b>	42		
	(1) Basic (₹)		(0.65)	0.51
	(2) Diluted (₹)		(0.65)	0.51
	<b>The accompanying notes to the financial statements</b>	1-55		

As per our report of even date  
For ABMS & Associates  
Chartered Accountants  
FRN: 030879C

Abhay Sharma  
Partner  
M.NO. 411569  
Date: 30th May 2025  
Place: Indore

For and on behalf of the Board of Directors of  
Uniinfo Telecom Services Limited

Kishore Kumar Bhuradia  
(Managing Director)  
(DIN : 03257728)

Brijesh Kumar Shrivastava  
(Chief Financial Officer)  
(M. No 72402)

Pranay Kumar Parwal  
(Director)  
(DIN : 03257731)

Pushpendra  
Patel(Company  
Secretary)(M. No A63682)

**UNIINFO TELECOM SERVICES LIMITED**  
**CIN - L64202MP2010PLC024569**  
**Consolidated Cash Flow Statement for the Year Ended 31st March, 2025**

Particulars	As at 31st March 2025	As at 31st March 2024
	Rs. in Lakh	Rs. in Lakh
<b>A. Cash flow from operating activities</b>		
Profit before tax	(82.87)	50.47
<b>Adjustments to reconcile profit before tax to net cash flows:</b>		
Depreciation and amortization expenses	92.42	98.45
Finance Costs	47.13	47.07
Sundry Balance written off	0.63	2.44
Finance Income	(3.57)	(13.73)
Loss from Sale of 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
<b>Operating profit before working capital changes</b>	<b>80.60</b>	<b>218.72</b>
<b>Changes in Operating Assets and liabilities</b>		
Decrease (Increase ) 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)
<b>Cash generated from Operations</b>	<b>(311.42)</b>	<b>182.75</b>
Income Tax (Paid) /Refund Net	51.95	117.69
<b>Net cash (used in)/flow from operating activities</b>	<b>(259.46)</b>	<b>300.44</b>
<b>B. Cash flow from investing activities</b>		
Purchase for Property plant and equipment (Including Capital WIP)	(45.50)	(62.11)
Proceeds from sale of Property plant and equipment	-	0.07
<b>Interest Received</b>	<b>3.57</b>	<b>25.67</b>
<b>Net cash (used) in investing activities</b>	<b>(41.93)</b>	<b>(36.37)</b>
<b>C. Cash flow from financing activities</b>		
Payment of Lease Liabilities obligations	(12.18)	(8.63)
Repayment of Long Term Borrowings	(1.29)	-
Proceeds from Short Term Borrowings (Net)	359.84	(527.50)
Interest Paid	(45.25)	(45.50)
<b>Net cash (used in)/flow from financing activities</b>	<b>301.13</b>	<b>(581.64)</b>
Add: Effect of Exchange Rate on Consolidation of Foreign Subsidiaries	-	(2.72)
<b>Net (Decrease)/increase in cash and cash equivalents (A+B+C)</b>	<b>(0.27)</b>	<b>(320.29)</b>
<b>Cash and cash equivalents at the beginning of the Year</b>	<b>1.95</b>	<b>322.23</b>
<b>Cash and cash equivalents at the end of the period*</b>	<b>1.68</b>	<b>1.95</b>
* The above cash flow statement has been prepared under the "Indirect Method" as set out in the IndAs 7, "Statement of Cash Flow".		

COMPONENT OF CASH & CASH EQUIVALENTS:	As at 31st March 2025	As at 31st March 2024
<b>Balance with banks:</b>		
On Current Accounts	0.27	0.31
Cash on Hand:	1.41	1.64
	<b>1.68</b>	<b>1.95</b>
Notes forming part of standanlone statement 1-55		
<p>As per our report of even date For ABMS &amp; Associates Chartered Accountants FRN: 030879C</p> <p>Abhay Sharma Partner M.NO. 411569 Date: 30th May 2025 Place: Indore</p>		
<p>For and on behalf of the Board of Directors of Uniinfo Telecom Services Limited</p> <p>Kishore Kumar Bhuradia (Managing Director) (DIN : 03257728)</p> <p>Brijesh Kumar Shrivastava (Chief Financial Officer) (M. No 72402)</p> <p>Pranay Kumar Parwal (Director) (DIN : 03257731)</p> <p>Pushpendra Patel (Company Secretary) (M. No A63682)</p>		

**UNIINFO TELECOM SERVICES LIMITED**  
**Statement of Changes in Equity for the period ended March 2025**

**A. Equity Share Capital**

Balance at the beginning of reporting period as on 1st April 2024	Changes in Equity share capital during the year 2024-25	Balance at the end of reporting period as on 31st March 2025
1069.31	-	1069.31

**B. Other Equity**

(Rupees. In Lakh)

			Reserve and Surplus			Other Comprehensive Income			Total
	Share Application money pending allotment	Equity Component of Compound Financial Instruments	Securities Premium Reserves	Retained Earnings	Debt instruments through other comprehensive Income	Equity instruments through other comprehensive Income	Revaluation Surplus	Exchange Differences on translating the financial statements of a foreign operation	
31st March 2025									
Balance at the beginning of reporting period as on 1st April 2024	-	-	1615.74	637.36				-	2253.10
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-		-
Restated balance at the beginning of reporting period	-	-	1615.74	637.36	-	-	-	-	2253.10
Profit / (Loss) for the year				(69.25)					(69.25)
Re-measurement s employee benefits through OCI				33.78					33.78
Other Comprehensive Income								-	-
Dividends									-
Transferred to Retained Earnings									-
Any other change									-
Balance at the end of reporting period as on 31st March 2025	-	-	1615.74	601.89				-	2217.63

**A. Equity Share Capital**

Balance at the beginning of reporting period as on 1st April 2023	Changes in Equity share capital during the year 2023-24	Balance at the end of reporting period as on 31st March 2024
1069.31	-	1069.31

**B. Other Equity****(Rupees. In Lakh)**

			Reserve and Surplus			Other Comprehensive Income			Total
	Share Application money pending allotment	Equity Component of Compound Financial Instruments	Securities Premium Reserves	Retained Earnings	Debt instruments through other comprehensive Income	Equity instruments through other comprehensive Income	Revaluation Surplus	Exchange Differences on translating the financial statements of a foreign operation	
31st March 2024									
Balance at the beginning of reporting period as on 1st April 2023	-	-	1615.74	555.87	-	-	-	7.12	2178.73
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-		-
Restated balance at the beginning of reporting period	-	-	1615.74	555.87	-	-	-	7.12	2178.73
Profit / (Loss) for the year	-	-		54.21	-	-	-		54.21
Re-measurement s employee benefits through OCI	-	-		20.28	-	-	-		20.28
Other Comprehensive Income	-	-			-	-	-		-
Dividends	-	-			-	-	-		-
Transferred to Retained Earnings	-	-			-	-	-		-
Any other change	-	-			-	-	-		-
Balance at the end of reporting period as on 31st March 2024	-	-	1615.74	630.37	-	-	-	7.12	2253.23



**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

Note	Particulars
<b>1.0</b>	<p><b>Group information</b></p> <p>Uniinfo Telecom Services Limited is a public limited company domicile in India and has also got listed on the National Stock Exchange - SME Emerge Platform on 15th March, 2018, subsequently migrated on main board on 12th January 2022. The Group is engaged in rendering technical services relating to telecom network optimization, network planning, drive test, survey services etc to OEM's and telecom operators. The company has also ventured into EV charging station infrastructure business and E-Surveillance projects.</p> <p>The Group has Three Overseas Subsidiaries namely</p> <ol style="list-style-type: none"> <li>1. Uniinfo Telecom Services (Thailand ) Ltd,</li> </ol> <p>which during the year 2023-2024 has been voluntary liquidated</p> <ol style="list-style-type: none"> <li>2. Uni Info Telecom Services (Private ) Limited Sri Lanka</li> <li>3. Uniinfo Technologies QFZ LLC - Qatar</li> </ol> <p>Uniinfo Telecom Services Thailand is a wholly owned subsidiary which was primarily engaged in providing Engineering and technical services for telecom. Subsidiary has since been liquidated in FY 2024</p> <p>Uniinfo Telecom Services (Private ) Sri lanka was incorporated on 17.08.2020 with a prime object to be Technical Services provider for Information technology industry at Sri Lanka but till 31.03.2025 the company has neither commenced its business nor Parent Company i.e. Uniinfo Telecom Services Limited has made/infused any Capital investment in it. However no business activities operation in the company have started till date.</p> <p>Uniinfo Technologies QFZ LLC - Qatar was incorporated on 16th September 2021 with a prime object to be Technical Services provider for Information technology industry at Qatar but till 31.03.2025 the company has neither commenced its business nor Parent Company i.e. Uniinfo Telecom Services Limited has made/infused any Capital investment in it. However no business activities operation in the company have started till date.</p>
<b>2.01</b>	<p><b>Material Accounting Policies</b></p>
<b>A</b>	<p><b>Statement of Compliance:</b></p> <p>These Consolidated financial statements of the company have been prepared in accordance with Indian accounting standard (IND AS) notified under companies (Indian Accounting standard ) Rules 2015 as amended from time to time and presentation requirements of division II of schedule III to the Companies Act 2013 (Ind-AS compliant Schedule III)</p>
<b>B</b>	<p><b>Basis of Preparation and Presentation</b></p> <p>The Consolidated Financial statements have been prepared on the going concern basis at historical cost convention on the accrual basis except for assets and liabilities which have been measured as indicated below :</p> <ol style="list-style-type: none"> <li>(i) Certain financial assets and liabilities at fair value</li> <li>(ii) Employee's defined benefit plan measured as per actuarial valuation</li> </ol>
<b>C</b>	<p><b>Functional and Presentation currency</b></p> <p>these Consolidated financial statements of the Company are prepared as per Ind-AS financial statements. Company's financial statements are presented in Indian Rupee (INR), which is also its functional currency and all the values are rounded to the nearest lakhs excepts as otherwise indicated.</p>
<b>2.02</b>	<p><b>Use of estimates / Key sources of estimation:</b></p> <p>The preparation of consolidated financial statements in conformity with Ind AS requires that the management of the Company makes estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as of the date of the financial statements. The estimates and underlying assumptions made by management are explained under respective policies. Revisions to accounting estimates include useful lives of property, plant and equipment &amp; intangible assets, allowance for expected credit loss, future obligations in respect of retirement benefit plans, expected cost of completion of contracts etc. Difference, if any, between the actual results and estimates is recognised in the period in which the results are known.</p> <p><b>Classification of Assets and Liabilities as Current and non-Current :</b></p> <p>The Group presents assets and liabilities in the balance sheet based on current/non current classification based on operating cycle</p> <p>An asset is treated as current when it is:</p>

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

Note	Particulars
	<p>a. Expected to be realized or intended to be sold or consumed in normal operating cycle:</p> <p>b. Held primarily for the purpose of Trading</p> <p>c. Expected to be realized within twelve month after the reporting period.</p> <p>or</p> <p>d. Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period</p> <p><b>All other assets are classified as non current</b></p>
<b>A</b>	<p><b>Liability is current when :</b></p> <p>a. it is expected to be settled in normal operating cycle.</p> <p>b. it is held primarily for the purpose of Trading</p> <p>c. it is due to be settled within twelve months after the reporting period</p> <p>or</p> <p>d. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period</p> <p>All other Liabilities are classified as non-current</p> <p>Deferred Tax Assets and Deferred Tax Liabilities are classified as non-Current Assets and Liabilities</p> <p>The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The company has identified twelve months as its operating cycle</p>
<b>2.03</b>	<p><b>Principle of Consolidation and Equity Accounting</b></p> <p>Subsidiaries are entities over which the Group has control. The Group controls an entity when the Group is exposed to, or has right to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are deconsolidated from the date that control ceases.</p> <p>The Group combines the financial statement of the subsidiaries line by line adding together like items of assets, liabilities, equity, income, and expenses. Inter Group transactions, balances and unrealized gains on transactions between companies are eliminated. Unrealized losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Group.</p> <p>The consolidated financial statements have been prepared in accordance with Indian Accounting Standard (Ind AS) 110 – ‘Consolidated Financial Statements’</p>
<b>2.04</b>	<p><b>Cash and cash equivalents</b></p> <p>Cash comprises cash on hand, demand deposits with banks, Mutual Funds. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.</p>
<b>2.05</b>	<p><b>Financial instruments</b></p> <p>A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.</p>
<b>(i)</b>	<p><b>Financial assets</b></p> <p><b>(i) Initial recognition and measurement</b></p> <p>All financial assets are initially recognised at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets, which are not at fair value through profit or loss are adjusted to the fair value on initial recognition. Purchase and sale of financial asset are recognised using trade date accounting i.e. the date that the Group commits to purchase or sell the asset.</p> <p><b>(ii) Subsequent measurement</b></p> <p><b>(a) Financial Assets carried at amortised cost (AC)</b></p> <p>A financial asset is subsequently measured at amortised cost if it is held within a business model whose objective is to hold the asset in</p>

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

Note	Particulars
	<p>order to collect the contractual cash flows and the contractual terms of the financial asset give rise on the specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.</p> <p>After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category applies to Trade and other receivables, Security deposits, Other advance, Loan and advances to related parties, Unbilled Income, Interest Receivable etc.</p> <p><b>(b) Financial Assets at Fair Value through Other Comprehensive Income (FVTOCI)</b></p> <p>A financial asset is subsequently measured at Fair Value through other Comprehensive Income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.</p> <p>The Group does not have any financial assets which are fair valued through Other Comprehensive Income (FVTOCI).</p> <p><b>(c) Financial Assets at Fair Value through profit or loss (FVTPL)</b></p> <p>A financial asset which is not classified in any of the above categories is subsequently fair valued through profit or loss</p> <p><b>(iii) Equity investments</b></p> <p>All equity investments other than investment in Subsidiaries and Associates are measured at fair value, with value changes recognised in Statement of Profit and loss except for those equity investments for which the Group has elected to present the value changes in other comprehensive income</p> <p>The Group does not have any equity investments which are fair value through Other Comprehensive Income (FVTOCI)</p> <p>The Group makes such election on an instrument by-instrument basis. The classification is made on initial recognition and is irrevocable.</p> <p><b>(iv) Derecognition</b></p> <p>A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised when:</p> <p>The rights to receive cash flows from the asset have expired, or</p> <p>The Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset</p> <p><b>(v) Impairment of financial assets</b></p> <p>The Company assesses impairment based on expected credit loss (ECL) model to the following</p> <p>Financial assets at amortised cost</p> <p>Financial assets measured at fair value through Profit or Loss Account</p> <p>The Group follows simplified approach for recognition of impairment loss allowance. The application of simplified approach does not require the Company to track changes in credit risks. Rather, it recognises impairment loss allowance based on lifetime ECL at each reporting date, right from its initial recognition.</p> <p>The Group uses historical cost experience to determine the impairment loss allowance on the portfolio of trade receivables. At every reporting date, the historically observed default rates are updated and changes in the forward looking estimates are analysed</p> <p>For recognition of impairment loss on other financial assets and risk exposure, the Group determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the Group reverts to recognising impairment loss allowance based on 12-month ECL</p>

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

Note	Particulars
2.06	<p><b>TRADE RECEIVABLES:</b></p> <p>Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business. If the receivable is expected to be collected within a period of 12 months or less from the reporting date (or in the normal operating cycle of the business, if longer), they are classified as current assets otherwise as non-current assets.</p> <p>Trade receivables are measured at their transaction price unless it contains a significant financing component in accordance with Ind-AS115 or pricing adjustments embedded in the contract.</p> <p>Loss allowance for expected life time is credit loss recognized on initial recognition.</p> <p>For trade receivables Company applies 'simplified approach' which requires expected lifetime losses to be recognized from initial recognition of the receivables. The Company uses historical default rates to determine impairment loss on the portfolio of trade receivables. At every reporting date these historical default rates are reviewed and changes in the forward looking estimates are analyzed.</p> <p>For other assets, the Company uses 12-month ECL to provide for impairment loss where there is no significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used.</p>
B	<p><b>Financial liabilities</b></p> <p><b>(i) Initial recognition and measurement</b></p> <p>Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.</p> <p>All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.</p> <p>The Group's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments.</p> <p><b>(ii) Subsequent measurement</b></p> <p>The measurement of financial liabilities depends on their classification, as described below:</p> <p><b>(a) Financial liabilities at fair value through profit or loss</b></p> <p>Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Group that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.</p> <p>Gains or losses on financial liabilities held for trading are recognised in the profit or loss.</p> <p>Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk is recognized in OCI. These gains/ loss are not subsequently transferred to Profit and Loss. However, the Group may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit and loss. The Group has not designated any financial liability as at fair value through profit or loss.</p> <p><b>(b) Loans and borrowings</b></p> <p>After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognized</p> <p>Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.</p>
2.07	<p><b>Trade Payables</b></p> <p>These amounts represent liabilities for goods and services provided to the company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid within 30 to 120 days of recognition. Trade and other payables are presented as current</p>

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

Note	Particulars
	<p>liabilities unless payment is not due within 12 months after the reporting period. They are recognized initially at fair value and subsequently measured at amortized cost using effective interest method.</p> <p><b>(c) Financial guarantee contracts</b></p> <p>Financial guarantee contracts issued by the Group are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.</p> <p><b>(iii) Derecognition</b></p> <p>A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another, from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.</p> <p><b>(iv) Reclassification of financial assets</b></p> <p>The Group determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Group's operations. Such changes are evident to external parties. A change in the business model occurs when the Group either begins or ceases to perform an activity that is significant to its operations. If the Group reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model.</p>
<b>2.08</b>	<p><b>Cash flow statement</b></p> <p>Cash flows are reported using the indirect method, whereby profit /(loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Group are segregated based on the available information.</p>
<b>2.09</b>	<p><b>Revenue recognition</b></p> <p>Revenue is recognized when the Group satisfies the performance obligation by transferring the promised services to the customers. Services are considered as performed when the customer obtains control, whereby the customer gets the ability to direct the use of such services and substantially obtains all benefits from services. When there is uncertainty as to measurement or ultimate collectability, revenue recognition is postponed until such uncertainty is resolved. Revenue is measured based on the transaction price which is the fair value of the consideration received or receivable, stated net of discounts, returns and taxes. Transaction price is recognised based on the price specified in the contract. Accumulated experience is used to estimate and provide for the discounts / right of return, using the expected value method.</p>
<b>2.10</b>	<p><b>Other income</b></p> <p>Interest income on fixed deposits from banks and wholly owned subsidiary are accounted on accrual basis and other income is accounted on receipt basis.</p>
<b>2.11</b>	<p><b>Property, Plant and Equipment (PPE)</b></p> <p>(i) Property, plant and equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.</p> <p>On transition to Ind-AS, the company has elected to continue with the carrying value of all of its property, plant equipment's recognized as on 12th January 2022 measured as per previous GAAP, AND use that carrying value as the deemed cost of such property, plant and equipment</p> <p>(ii) Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable</p>

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

Note	Particulars
	<p>that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably. In the carrying amount of an item of PPE, the cost of replacing the part of such an item is recognized when that cost is incurred if the recognition criteria are met. The carrying amount of those PPE that are replaced is derecognized in accordance with the derecognition principles.</p> <p>Expenses incurred relating to project, are considered as pre-operative during the project development stages and disclosed under capital Work in Progress.</p> <p>Advances grew towards acquisition or construction of PPE outstanding at each reporting date are disclosed as capital advances under ""Other Current Assets""</p>
(iii)	When parts of an item of property, machinery and equipment's have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.
(iv)	Gains or losses arising from derecognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.
(v)	Spare parts procured along with the Plant & Machinery or subsequently which meet the recognition criteria are capitalized and added in the carrying amount of such item. The carrying amount of those spare parts that are replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other machinery spares are treated as "stores & spares" forming part of the inventory.
(vi)	<p>Impairment of Assets:</p> <p>At every reporting date, the company determines whether the provisions should be made for the impairment loss on assets by considering the indications that the carrying amount of the asset exceeds the recoverable amount as per recognition and measurement principles laid down in AS 36 "Impairment of Assets"</p>
<b>2.12</b>	<b>Intangible assets</b>
(i)	Intangible Assets are stated at cost of acquisition net of recoverable taxes, trade discount and rebates less accumulated amortization /depletion and impairment loss, if any. Such cost includes purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets.
(ii)	Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.
(iii)	Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.
<b>2.13</b>	<b>Capital Work in Progress</b>
(i)	Expenditure incurred on assets under construction (including a project) is carried at cost under Capital Work in Progress. Such costs comprises purchase price of asset including import duties and non-refundable taxes after deducting trade discounts and rebates and costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.
(ii)	Cost directly attributable to projects under construction include costs of employee benefits, expenditure in relation to survey and investigation activities of the projects, cost of site preparation, initial delivery and handling charges, installation and assembly costs, professional fees, expenditure on maintenance and up-gradation etc. of common public facilities, depreciation on assets used in construction of project, interest during construction and other costs if attributable to construction of projects. Such costs are accumulated under "Capital Works in Progress" and subsequently allocated on systematic basis over major assets, other than land and infrastructure facilities, on commissioning of projects.
(iii)	Capital expenditure incurred for creation of facilities, over which the Group does not have control but the creation of which is essential principally for construction of the project is capitalized and carried under "Capital work in progress" and subsequently allocated on systematic basis over major assets, other than land and infrastructure facilities, on commissioning of projects, keeping in view the "attributability" and the "Unit of Measure" concepts in Ind AS 16- "Property, Plant & Equipment". Expenditure of such nature incurred after completion of the project, is charged to Statement of Profit and Loss.
<b>2.14</b>	<b>Right of Use Assets:</b>
	Right of Use assets are fully depreciated from the lease commencement date on a straight line basis over the lease term.



**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

Note	Particulars																					
2.15	<p><b>Depreciation and amortization</b></p> <p>Depreciation has been provided on the Written Down Value method as per the rates based on useful life as prescribed in 'Part C' of Schedule-II of the Companies Act 2013. Intangible assets are amortized on SLM basis over their estimated useful life's.</p> <table><tr><th>Assets Block</th><th>Estimated Useful life</th><th>Useful life as per Schedule II</th></tr><tr><td></td><th>in year</th><th>in year</th></tr><tr><td>Plant and Machinery</td><td>15</td><td>15</td></tr><tr><td>Furniture &amp; Fixtures</td><td>10</td><td>10</td></tr><tr><td>Office Equipment</td><td>5</td><td>5</td></tr><tr><td>Computer</td><td>3</td><td>3</td></tr><tr><td>Motor Vehicle</td><td>6</td><td>6</td></tr></table>	Assets Block	Estimated Useful life	Useful life as per Schedule II		in year	in year	Plant and Machinery	15	15	Furniture & Fixtures	10	10	Office Equipment	5	5	Computer	3	3	Motor Vehicle	6	6
Assets Block	Estimated Useful life	Useful life as per Schedule II																				
	in year	in year																				
Plant and Machinery	15	15																				
Furniture & Fixtures	10	10																				
Office Equipment	5	5																				
Computer	3	3																				
Motor Vehicle	6	6																				
2.16	<p><b>Inventories</b></p> <p>Inventories in respect of raw material, components, construction are valued at lower of cost and net realizable value based on FIFO Basis.</p> <p>Work in progress value is valued at cost and it includes all direct costs and applicable production overheads to bring the goods to the present location and condition.</p> <p>Project inventory forms part of inventory until the time of sale/ installation at the place of customer.</p>																					
2.17	<p><b>Work in Progress under Service Contracts</b></p> <p>Work in progress are valued at Lower of specifically identifiable cost or net realisable value.</p>																					
2.18	<p><b>Foreign Currency Transactions</b></p> <p>Foreign transactions denominated in foreign currency are normally recorded at the exchange rate prevailing to at the time of transaction.</p> <p>Monetary items denominated in foreign currency remaining unsold at the end of year are translated at the year end rate. On monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.</p> <p>The exchange differences for the period end balances are recorded at a group level and are reversed at the beginning of the next accounting period..</p> <p>Any income or expenditure on account of exchange rate difference either or unsold or on transaction is recognized in the Profit and Loss Account.</p> <p>Transactions in foreign currencies are initially recorded in the relevant functional currency at the exchange rate prevailing at the date of the transaction.</p> <p>Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the closing exchange rate prevailing as at the reporting date with the resulting foreign exchange differences,</p> <p>on subsequent re-statement / settlement, recognised in the Statement of Profit and Loss. Non-monetary assets and liabilities denominated in foreign currencies are translated into the functional currency using the exchange rate prevalent, at the date of initial recognition (in case they are measured at historical cost) or at the date when the fair value is determined (in case they are measured at fair value) - the resulting foreign exchange difference, on subsequent re-statement / settlement, recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised in the other comprehensive income ('OCI') or directly in equity</p>																					
2.19	<p><b>Forward and Options Contract in Foreign Currency</b></p> <p>The Group does not uses Foreign Exchange Forward and Options Contract to hedge its exposure to movements in Foreign Exchange Rates. The use of this Foreign Exchange and Options Contracts reduce the risk or cost to the Group and the Group does not use those for trading or speculation purposes. Forward and options contracts are fair valued at each reporting date. The resultant gain or loss from these transactions are recognized in the Statement of Profit and Loss. Forward and Option Contracts are fair valued at each reporting date.</p>																					
2.20	<p><b>Foreign Group Companies</b></p> <p>The results and Financial position of foreign operations (none of which has the currency of a hyper inflationary economy) that have a</p>																					

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

Note	Particulars
	<p>functional currency different from the presentation currency are translated into the presentation currency as follows:</p> <p>(i) Assets and liabilities are translated at closing rate at the date of that balance sheet.</p> <p>(ii) Income and expenses are translated at closing rate at the date of that balance sheet (unless this is not the reasonable approximation of the cumulative effect of the rates prevailing on the transaction date in which case income and expenses are translated at the date of transactions)</p>
<b>2.21</b>	<p><b>Employee benefits</b></p> <p><b>Short Term Employee Benefits</b></p> <p>The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by the employees are recognised as an expense during the year when the employees render the services.</p> <p><b>Post-Employment Benefits</b></p> <p><b>Defined Contribution Plan</b></p> <p>A defined contribution plan is a post-employment benefit plan under which the Group pays specified contributions to a separate entity. The Group makes specified monthly contributions towards Provident Fund, Pension Scheme. The Group's contribution is recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service</p> <p><b>Defined Benefit Plan</b></p> <p>The liability in respect of defined benefit plans and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employees' services.</p> <p>Re-measurement of defined benefit plans in respect of post-employment and other long term benefits are charged to the other Comprehensive Income.</p> <p>Expenses for defined benefit gratuity payments plans are calculated as at the balance sheet date by actuaries appointed by the company in the manner that distributes expenses over the employees working life. The company according to the gratuity liability amount as determined by the actuary account for the said liability in the books and considered as expenditure at the end of the year</p> <p>These commitments are valued at the present value of the expected future payment with consideration for calculate future salary increase using a discounted rate corresponding to the interest rate estimated by the actuary with a remaining term i.e. almost equivalent to the average balance working period of employees.</p> <p>The service cost and the net interest cost are charged to the statement of profit and loss. Actuaries gain and losses arise due to remeasurement as result of the actual expenses and assumed parameters and changes in the assumptions used for valuation are recognised in the Other Comprehensive Income (OCI)</p>
<b>2.22</b>	<p><b>Borrowing costs</b></p>
<b>a.</b>	<p>Borrowing costs, less any income on the temporary investment out of those borrowings, that are directly attributable to acquisition of an asset that necessarily takes a substantial period of time to get ready for its intended use are capitalized as a part of the cost of that asset.</p> <p>Borrowing are initially required at fair value, net of transaction cost incurred. Borrowing are subsequently measured at amortized cost</p> <p>Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.</p>
<b>b.</b>	<p>Other borrowing costs are recognized as expense in the period in which they are incurred.</p>
<b>2.23</b>	<p><b>Segment reporting</b></p> <p>As per the definition of Business Segment and Geographical Segment contained in (Ind AS)108 "Segment Reporting", the Company's operation comprises of Installation, testing and commissioning services to clients in telecom, EV charging infrastructure and E-surveillance and incidental activities thereto, there is neither more than one reportable business segment nor more than one reportable geographical segment, and, therefore, segment information as per (Ind AS) 108 is not required to be disclosed.</p> <p><b>Earnings per share</b></p> <p>Basic earnings per share is computed by dividing the profit/(loss) after tax (including the post tax effect of extraordinary items, if any)</p>

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

Note	Particulars
	<p>by the number of weighted average equity shares outstanding during the year.</p> <p>In the event of issue of bonus shares, or share split the number of equity shares outstanding is increased without an increase in the resources. The number of Equity shares outstanding before the event is adjusted for the proportionate change in the number of equity shares outstanding as if the event had occurred at the beginning of the earliest period reported. Right shares issued during the year is considered while calculating EPS during the current period.</p> <p><b>Taxes on income</b></p> <p><b>Current Tax:</b> Provision is made for income tax, under the tax payable method, based on the liability as computed after taking credit for allowances, exemptions, and MAT credit entitlement for the year. Adjustments in books are made only after the completion of the assessment. In case of matters under appeal, due to disallowances or otherwise, full provision is made when the Company accepts the said liabilities.</p>
<b>2.24</b>	<b>Taxes on income</b>
<b>a.</b>	<p>Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate. The Group offsets current tax assets and current tax liabilities and presents the same net if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities.</p> <p><b>'Deferred tax:</b></p>
<b>b.</b>	<p>Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the balance sheet and the corresponding tax bases used in the computation of taxable profit and thereafter a deferred tax asset or deferred tax liability is recorded for temporary differences, namely the differences that originate in one accounting period and reverse in another. Deferred tax is measured based on the tax rates and tax laws enacted or substantively enacted at the Balance Sheet date. Deferred tax asset is recognized only to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized. Carrying value of deferred tax asset is adjusted for its appropriateness at each balance sheet date</p> <p>Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity</p> <p>The Group offsets and the deferred tax assets and deferred tax liabilities and presents the same net if the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority.</p>
<b>2.25</b>	<b>Earnings per share</b>
	<p>Basic earnings per share is computed by dividing the profit /(loss) after tax for the year attributable to equity shareholders of the company (including the post tax effect of extraordinary items, if any) by the number of weighted average equity shares outstanding during the year. Diluted earning per share is calculated by dividing net profit attributable to equity share holders (after adjustment for diluted earnings ) by average number of weighted equity outstanding during the year</p>
<b>2.26</b>	<b>Provisions contingent Liabilities and Contingent Assets</b>
	<p>Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event. It is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are discounted using equivalent period government securities interest rate. Unwinding of the discount is recognised in the statement of profit and loss as a finance cost. Provisions are reviewed at each balance sheet date and are adjusted to reflect the current best estimate. Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made. Information on contingent liability is disclosed in the Notes to the Financial Statements. Contingent assets are not</p>

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

Note	Particulars
	<p>recognised. However, when the realisation of income is virtually certain, then the related asset is no longer a contingent asset, but it is recognised as an asset.</p> <p><b>Commitments</b></p> <p>Commitments are future liabilities for contractual expenditure, classified and disclosed as follows:</p> <ul style="list-style-type: none"> <li>(i) estimated amount of contracts remaining to be executed on capital account and not provided for;</li> <li>(ii) uncalled liability on shares and other investments partly paid;</li> <li>(iii) funding related commitment to subsidiary, associate and joint venture companies; and</li> <li>(iv) other non-cancellable commitments, if any, to the extent they are considered material and relevant in the opinion of management.</li> </ul> <p>Other commitments related to sales/procurements made in the normal course of business are not disclosed to avoid excessive details.</p>
2.27	<p><b>Leases</b></p> <p>The Group has adopted Ind AS 116 on leases. The Group's lease asset classes primarily consist of leases for Buildings. The Group assesses whether a contract is or contains a lease, at inception of a contract.</p> <p>A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Group assesses whether:</p> <ul style="list-style-type: none"> <li>(i) the contract involves the use of an identified asset</li> <li>(ii) the Group has substantially all of the economic benefits from use of the asset through the period of the lease and</li> <li>(iii) the Group has the right to direct the use of the asset.</li> </ul> <p>At the date of commencement of the lease, the Group recognises a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and leases of low value assets. For these short-term and leases of low value assets, the Group recognises the lease payments as an operating expense on a straight-line basis over the term of the lease.</p> <p>The right-of-use assets are initially recognised at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses, if any. Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset.</p> <p>The lease liability is initially measured at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made.</p>
2.28	<p><b>Recent Accounting Pronouncements:</b></p> <p>Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. There is no such notification which would have been applicable from 1st April, 2024.</p>

## UNIINFO TELECOM SERVICES LIMITED

## NOTE NO. '3'

## Property, Plant and Equipment &amp; Capital Work In progress

(Rs. In Lakh)

Sr. No.	Description of Assets	Gross Carrying Amount				Depreciation			Impairment		Net Carrying Amount	
		As on 01.04.2024	Additions/ During the year	Deletion of Adjustments /Sales	Total as at 31.03.2025	As at 01.04.2024	During The Year	Depo sal	Up to 31.03.2025	Total As at 31.03.2025	As at 31.03.2025	Aa at 31.03.2024
1	PLANT AND EQUIPMENT KIT	727.21	22.91	34.00	716.11	411.43	59.91	14.52	9.74	447.09	269.03	315.78
2	FURNITURE AND FIXTURES	70.37	-	-	70.37	44.70	6.65	-	-	51.35	19.02	25.66
3	OFFICE EQUIPMENT	13.96	-	-	13.96	10.95	1.24	-	-	12.18	1.77	3.01
4	COMPUTERS	120.24	4.90	19.46	105.68	106.28	7.73	17.51	-	96.50	9.19	13.96
5	MOTOR CAR	22.00	-	-	22.00	20.90	-	-	0.97	19.92	2.07	1.10
	<b>TOTAL RS.</b>	<b>953.77</b>	<b>27.81</b>	<b>53.46</b>	<b>928.12</b>	<b>594.26</b>	<b>75.53</b>	<b>32.03</b>	<b>10.72</b>	<b>627.04</b>	<b>301.08</b>	<b>359.51</b>
	<b>PREVIOUS YEAR RS.</b>	<b>981.09</b>	<b>67.68</b>	<b>94.99</b>	<b>953.77</b>	<b>589.10</b>	<b>91.95</b>	<b>86.79</b>	<b>-</b>	<b>594.26</b>	<b>359.51</b>	<b>391.95</b>

Notes :-

- (i) All property, plant and equipment are held in the name of the company.
- (ii) Plant and machinery, Factory Building, Furniture and Fixtures, Electric installations has been pledged/hypothecated as security by the company {refer note no.15}
- (iii) All the immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the Company.

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '4'</b>		
<b>Right of Use Assets</b>		
Gross Carrying value	12.99	7.82
Addition	-	11.68
Disposal	-	-
<b>Depreciation</b>		
Addition	6.18	6.50
Disposal	-	-
<b>Accumulated Impairment</b>		
<b>Net Carrying value</b>	<b>6.81</b>	<b>12.99</b>
	<b>6.81</b>	<b>12.99</b>

Particulars		As at 31st March, 2025	As at 31st March, 2024
		Rs. In Lakh	Rs. In Lakh
<b>Note No. '5'</b>			
<b>Non current Assets: Financial Assets - Others</b>			
<b>Unsecured security deposits, considered good:</b>			
<b>-Security Deposit Govt. Departments :</b>			
- Govt. Departments		3.53	3.60
- Fixed Deposit More than 12 Month -Security		5.26	-
Less Allowance for doubtful advance		-	-
<b>TOTAL</b>		<b>8.79</b>	<b>3.60</b>
Particulars		As at 31st March, 2025	As at 31st March, 2024
		Rs. In Lakh	Rs. In Lakh
<b>Note No. '6'</b>			
<b>A-DEFERRED TAX ASSETS (NET)</b>			
<b>Tax effect of items constituting Deferred Tax Assets</b>			
- On difference between book balance and tax balance of fixed assets		29.12	27.73
- Other items giving rise to temporary deductible differences		163.94	151.71
<b>TOTAL DEFERRED TAX ASSETS (A)</b>		<b>193.06</b>	<b>179.44</b>
<b>B-DEFERRED TAX LIABILITIES (NET)</b>		-	-
<b>TOTAL DEFERRED TAX LIABILITIES-B</b>		-	-
<b>NET DEFERRED TAX ASSETS (NET) (A-B)</b>		<b>193.06</b>	<b>179.44</b>
<b>TOTAL</b>		<b>193.06</b>	<b>179.44</b>
<b>NET DEFERRED TAX ASSETS RECOGNIZED IN PROFIT AND LOSS</b>		<b>(13.62)</b>	<b>(3.74)</b>
<b>Disclosure pursuant to to Ind AS 12 "Income Taxes":</b>			
<b>(a) Major components of tax expense/(Income):</b>			<b>(Rs. In Lakh)</b>
	Particulars	As at 31st March, 2025	As at 31st March, 2024
		Rs. In Lakh	Rs. In Lakh
<b>1</b>	<b>Profit or Loss section</b>		
	i Current Income Tax	-	-
	Current Income Tax Expenses	-	-
	ii Deferred Tax :		
	<b>Tax expense on origination and reversal of temporary differences</b>	<b>(13.62)</b>	<b>(3.74)</b>
	<b>Income tax expense reported in Profit or Loss [(i)+(ii)]</b>	<b>(13.62)</b>	<b>(3.74)</b>
<b>2</b>	<b>Other comprehensive income (OCI) Selection:</b>		
	Items that will not be reclassified to profit or loss in subsequent periods:		
	i Remeasurement of the defined benefit plans;	-	-
	<b>Income tax relating items that will not be reclassified to Profit of Loss</b>	<b>(11.36)</b>	<b>(7.74)</b>
	ii Items to be reclassified to Profit or Loss in subsequent periods		
	(A) Current Tax (Expense) / Income	-	(2.72)
	(B) Deferred Tax	-	-
	<b>Income tax expense reported in the OCI section [(i)+(ii)]</b>	<b>(11.36)</b>	<b>(7.74)</b>
<b>Components of deferred tax (assets) and liabilities recognised in the Balance Sheet and Statement of Profit and Loss</b>			
Particulars		As at 31st March, 2025	As at 31st March, 2024
		Rs. In Lakh	Rs. In Lakh
1.	Difference in book depreciation and income tax depreciation	29.12	27.73
2.	Other temporary deductible differences	24.63	26.94
3.	brought forward unobserved losses	139.31	124.77
<b>Total</b>		<b>193.06</b>	<b>179.44</b>



**UNIINFO TELECOM SERVICES LIMITED**  
Notes forming part of the financial statements

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '7'</b>		
<b>Current Assets: Inventories (Measured at lower of identifiable cost or net realisable value)</b>		
WIP of Projects	2168.41	2281.85
<b>TOTAL</b>	<b>2168.41</b>	<b>2281.85</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '8'</b>		
<b>Current Assets: Financial Assets - Trade receivables</b>		
<b>Undisputed Trade Receivable-Considered Good</b>	1113.66	599.69
<b>Credit Impaired</b>	15.77	13.53
	<b>1129.43</b>	<b>613.22</b>
<b>Less Allowance for Credit Impaired</b>	15.77	13.53
<b>TOTAL</b>	<b>1113.66</b>	<b>599.69</b>
<b>Footnote</b>		
<b>-1- Allowance for Credit Impaired</b>		
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>- Opening Balance</b>	<b>13.53</b>	<b>12.07</b>
<b>- Add Allowance during the year</b>	<b>15.77</b>	<b>13.53</b>
	29.31	25.60
<b>- Less: Bad Debts written off/ Reversal of allowances no longer required</b>	<b>13.53</b>	<b>12.07</b>
<b>- Closing Balance</b>	<b>15.77</b>	<b>13.53</b>
<b>Working Capital Borrowings are secured by hypothecation of Book debts of the Company (refer note 19-(a))</b>		
Note : (a) Neither trade nor other receivables are due from directors or other officers of the company either severally or jointly with any other person, Nor any trade or other receivables are due from firms or private companies respectively in which any director is a partner, a director or a member.		

**UNIINFO TELECOM SERVICES LIMITED**  
Notes forming part of the financial statements

**Ageing of Trade Receivable : Outstanding for following periods from due date of payment as at March 31, 2025**

Particulars	Not due	Less Than 6 Month	6 Month 1 Year	1-2 Year	2-3 Year	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	634.14	337.89	102.54	3.12	2.28	49.47	1,129.43
	467.20	7.69	25.88	5.47	3.20	103.79	613.22
Undisputed Trade Receivables-which have significant increase in credit risk	-	-	-	-	-	-	-
Undisputed Trade Receivables-Credit Impaired	8.86	4.72	1.43	0.04	0.03	0.69	15.77
	0.59	0.93	1.36	2.36	3.01	5.28	13.53
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-	-
Disputed Trade Receivables-which have significant increase in credit risk	-	-	-	-	-	-	-
Disputed Trade Receivables-Credit Impaired	-	-	-	-	-	-	-
<b>Total</b>	<b>625.28</b>	<b>333.17</b>	<b>101.11</b>	<b>3.07</b>	<b>2.24</b>	<b>48.78</b>	<b>1,113.66</b>
	466.61	6.76	24.52	3.11	0.19	98.51	599.69

*Figure in Italic are for previous year*

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '9'</b>		
<b>-Cash and Cash Equivalents</b>		
Balance with Banks - With Current Accounts	0.27	0.31
Cash on Hand	1.41	1.64
<b>TOTAL</b>	<b>1.68</b>	<b>1.95</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '10'</b>		
<b>BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS</b>		
Fixed Deposit with Bank	2.79	1.50
<b>TOTAL</b>	<b>2.79</b>	<b>1.50</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '11'</b>		
<b>CURRENT FINANCIAL ASSETS - OTHERS</b>		
<b>(Carried at Amortised Cost, except otherwise stated)</b>		
<b>Security Deposits :-</b>		
- Rent deposits with Landlord	2.94	4.22
- Retention Money RPPMSL	42.43	52.70
- Retention Money JIO BP	37.85	24.66
- Retention Money RJIL	0.88	0.88
- Retention Money TP Solapur	1.35	-
- Less Allowance for doubtful Deposit	-	-
<b>TOTAL</b>	<b>85.44</b>	<b>82.46</b>

UNIINFO TELECOM SERVICES LIMITED Notes forming part of the financial statements		
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '12'</b>		
<b>OTHER CURRENT ASSETS</b>		
<b>Secured Considered Good:</b>		
<b>Balance with Govt. Department :-</b>		
- VAT Receivable	0.51	0.51
- GST Receivable	11.09	2.56
Advances to Employees for Expenses	38.65	38.06
Advances to Suppliers	20.06	15.16
Capital Advance	16.40	-
Other Receivable (Refer Note No. 12.1)	39.41	24.82
<b>TOTAL</b>	<b>126.13</b>	<b>81.11</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '12.1'</b>		
<b>Other Receivable</b>		
Prepaid Expenses	22.49	11.79
Insurance receivable from employee (Net)	16.93	13.03
<b>TOTAL</b>	<b>39.41</b>	<b>24.82</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '13'</b>		
<b>EQUITY SHARE CAPITAL</b>		
1,20,000,00 Equity Shares of Rs. 10/- each [Previous Year : 1,20,000,00 Equity Shares of Rs. 10/- each]	1200.00	1200.00
<b>TOTAL</b>	<b>1200.00</b>	<b>1200.00</b>
<b>Issued</b>		
10693120 Equity Shares of Rs 10/- each fully paid-up. [Previous Year : 10693120 Equity Shares of Rs. 10/- each]	1069.31	1069.31
<b>TOTAL</b>	<b>1069.31</b>	<b>1069.31</b>
<b>Subscribed &amp; fully paid up</b>		
10693120 Equity shares of Rs. 10.00/- par value (Previous year 10693120 Equity Shares of Rs. 10/- each fully paid up)	1069.31	1069.31
<b>TOTAL</b>	<b>1069.31</b>	<b>1069.31</b>
<b>01 - Term / Right Attached to the Equity share</b>		
(1) The Company has only one class of equity having at par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held if the dividend proposed by the board of directors is subject to the approval of the share holders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preference amount, in proportion to their shareholding.		
(2) In the event of liquidation of the Company, the holders of equity shares shall be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The amount distributed will be in proportion to the number of equity shares held by the shareholders.		

**UNIINFO TELECOM SERVICES LIMITED**  
Notes forming part of the financial statements

**Reconciliation of the number of equity shares outstanding at the beginning and at the end of the year**

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
Equity Shares outstanding at the beginning of the year	(In Nos.) 10,693,120	(In Nos.) 10,693,120
Equity Share Issued during the Year	-	-
<b>Total</b>	10,693,120	10,693,120
<b>Equity Shares outstanding at the end of the year</b>	<b>10,693,120</b>	<b>10,693,120</b>

(D) The company had issued 66,14,175 Bonus Equity Shares of Rs. 10 each share in the financial year 2017-18, out of securities premium reserve account, in accordance with the provisions of Sec.63 of the Companies Act, 2013.

**Details of Shares held by the holding Company / Associate Company and shareholders holding more than 5% shares in the Company.**

Name Of Shareholders	As at 31st March, 2025	As at 31st March, 2024
	In Nos.	In Nos.
Kishore Kumar Bhuradia	4,616,240	4,616,240
Pranay Kumar Parwal	643,840	643,840
<b>TOTAL</b>	<b>5,260,080</b>	<b>5,260,080</b>
<b>Name Of Shareholders and Holding in Percentage</b>	<b>(In %)</b>	<b>(In %)</b>
Kishore Kumar Bhuradia	43.17%	43.17%
Pranay Kumar Parwal	6.02%	6.02%
<b>TOTAL</b>	<b>49.19%</b>	<b>49.19%</b>

**Shares reserved for issue under options and contracts of commitments for the sale of shares or disinvestment, including the terms and amounts**

Name Of Shareholders	As at March 31, 2025		As at March 31, 2024	
	No. of shares held	% of Holding	No. of shares held	% of Holding
Nil	Nil	Nil	Nil	Nil

**Terms of any securities convertible into equity/preference shares issued along with the earliest date of conversation in descending order starting from the farthest such date.**

Name Of Shareholders	As at March 31, 2025		As at March 31, 2024	
	No. of shares held	% of Holding	No. of shares held	% of Holding
Nil	Nil	Nil	Nil	Nil

**Calls unpaid (showing aggregate value of calls unpaid by directors and officers):**

Name Of Shareholders	As at March 31, 2025		As at March 31, 2024	
	No. of shares held	% of Holding	No. of shares held	% of Holding
Nil	Nil	Nil	Nil	Nil

shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by subsidiaries or associates of the holding company or the ultimate holding company in aggregate :Nil

Shares hold by Director/Promoters/Relatives of the Company / Associates Company.

S.No.	Name of Share Holder	As at 31st March, 2025			As at 31st March, 2024		
		No. of shares	% of holding	% of changes	No. of shares	% of holding	% of changes
1.	Kishore Kumar Bhuradia	4616240	43.17%	0.00%	4616240	43.17%	0.00%
2.	Pranay Kumar Parwal	643840	6.02%	0.00%	643840	6.02%	0.00%
3.	Anil Kumar Jain	184000	1.72%	0.00%	184000	1.72%	0.00%

**UNIINFO TELECOM SERVICES LIMITED**  
Notes forming part of the financial statements

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '14'</b>		
<b>Other Equity</b>		
<b>(a) Securities Premium</b>		
Balance at the beginning of the year	1615.74	1615.74
<b>Balance at the end of the year</b>	<b>1615.74</b>	<b>1615.74</b>
<b>(b) Retained Earnings</b>		
Balance at the beginning of the year	637.36	563.00
Add profit of the year	(69.25)	54.21
Remeasurement of the defined benefit plans; (Net)	33.78	20.28
<b>Retained Earnings Total</b>	<b>601.89</b>	<b>637.49</b>
<b>(c) Other Comprehensive Income/Loss for the year</b>		
Exchange differences in translating the financial statement of foreign Operation	-	(0.13)
<b>Balance at the end of the year</b>	<b>601.89</b>	<b>637.36</b>
<b>Total Reserve &amp; Surplus</b>	<b>2217.63</b>	<b>2253.10</b>
<b>Total (a+b)</b>	<b>2217.63</b>	<b>2253.10</b>

Note- Securities Premium is created to recorked premium received on issue of shares. The Reserve is utilised in accordance with the provisions of the Companies Act, 2013.

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '15'</b>		
<b>NON-CURRENT PROVISIONS</b>		
For Employee Benefit - (Gratuity & Other employee benefits)	73.96	82.69
<b>TOTAL</b>	<b>73.96</b>	<b>82.69</b>

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '16'</b>		
<b>CURRENT FINANCIAL LIABILITIES - BORROWINGS</b>		
<b>(Carried at Amortised Cost, except otherwise stated)</b>		
<b>Loans Repayable on Demand from Banks</b>		
<b>Secured</b>		
<b>Working Capital Borrowings- Rupee Loans</b>		
- ICICI Bank Limited	489.42	129.57
<b>TOTAL</b>	<b>489.42</b>	<b>129.57</b>

**Terms & conditions of Cash Credit Limit from ICICI Bank Limited :-**

Note : There is no default, as at the balance sheet date, in repayment of any of above Loans

a. Cash Credit Loan (Working Capital Loan) from ICICI Bank carries interest @ RR 6.50 +3.00 % i.e. 9.50 % . However, the facilities are available for the period of 12 months subject to review at periodical intervals wherein the facilities may be continued/ cancelled/reduced depending upon the conduct and utilisation of facilities. Further, others conditions, in detailed, are mentioned in the sanction letter issued by the ICICI Bank Limited. Further, the loans have been guaranteed by the by personal guarantee of Directors and their Relatives. the limits has been sanctioned against book debts and other current assets of the company

**UNIINFO TELECOM SERVICES LIMITED**  
Notes forming part of the financial statements

Particulars	As at 31st March, 2025	As at 31st March, 2024			
	Rs. In Lakh	Rs. In Lakh			
<b>Note No. '17'</b>					
<b>Current liabilities: Financial liabilities-TRADE PAYABLES</b>					
Total outstanding dues of Micro and Small Enterprises	4.09	9.24			
Total outstanding dues of creditors other than Micro and Small Enterprises	36.10	32.42			
<b>TOTAL</b>	<b>40.19</b>	<b>41.66</b>			
<b>(b) Information as required to be furnished as per section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) for the year ended March 31, 2025 is given below. This information has been determined to the extent such parties have been identified on the basis of information available with the company.</b>					
Principal amount and interest due thereon remaining unpaid to any supplier covered under MSMED Act :					
Principal	4.09	9.24			
Interest	-	-			
The amount of interest paid by the buyer in terms of section 16, of the MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-			
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006	-	-			
The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-			
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006	-	-			
The total dues of Micro and Small Enterprises which were outstanding for more than stipulated period are ` Nil (March 31, 2025 : ` Nil)	-	-			
<b>Ageing Trade Payable :</b>					
<b>March 31, 2025</b>	<b>&lt; 1 Year</b>	<b>1-2 Year</b>	<b>2-3 Year</b>	<b>&gt; 3 Year</b>	<b>Total</b>
<b>Undisputed</b>					
MSME	4.09	-	-	-	4.09
	9.24	-	-	-	9.24
Other Than MSME	35.36	-	0.73	-	36.10
	31.68	0.74	-	-	32.42
<b>Total</b>	<b>39.46</b>	<b>-</b>	<b>0.73</b>	<b>-</b>	<b>40.19</b>
	40.93	0.74	-	-	41.66
<i>Figure in Italic are for Previous Year.</i>					



**UNIINFO TELECOM SERVICES LIMITED**  
Notes forming part of the financial statements

**Net debt reconciliation**

**Movement of net debt for the year ended 31-03-2025:**

Particulars	Other Assets Cash and Cash Equivalents	Liabilities from financing Activities			
		Non Current Borrowing	Current Borrowing	Lease Liabilities	Supplier Credit
Balance as at 01.04.2024	1.95	-	129.57	14.01	41.66
Addition of lease	-	-	-	-	-
Less repaid lease	-	-	-	(8.13)	-
Interest Charged	-	-	-	1.88	-
Less Repaid of Borrowing*	-	-	359.84	-	-
Cash Flow (Net)	(0.27)	-	-	-	(1.47)
<b>Closing Balance as at 31.03.2025</b>	<b>1.68</b>	<b>-</b>	<b>489.42</b>	<b>7.77</b>	<b>40.19</b>

\*Repaid of the borrowing including interest charged and paid on such short term borrowing during the year.

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '18'</b>		
<b>OTHER FINANCIAL LIABILITIES-CURRENT</b>		
Advance claim received	-	0.69
Creditors for capital goods	1.32	4.27
<b>TOTAL</b>	<b>1.32</b>	<b>4.97</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '19'</b>		
<b>OTHER CURRENT LIABILITIES</b>		
Accrued Expenses Related to Employees	111.09	92.32
For Statutory Dues	35.99	20.02
Others Payable (Refer Note No. 19.1)	45.04	31.81
<b>TOTAL</b>	<b>192.12</b>	<b>144.15</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '19.1'</b>		
<b>Others Payable</b>		
Director Remuneration Payable	9.86	5.43
Expenses Payable	35.19	26.38
<b>TOTAL</b>	<b>45.04</b>	<b>31.81</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '20'</b>		
<b>CURRENT PROVISIONS</b>		
For Employee Benefits	23.92	24.35
<b>TOTAL</b>	<b>23.92</b>	<b>24.35</b>

UNIINFO TELECOM SERVICES LIMITED Notes forming part of the financial statements		
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '21'</b>		
<b>REVENUE FROM OPERATION</b>		
(i) Income from Services (Domestic)	3252.53	4958.64
(ii) Income from Trading of Goods (Domestic)	81.72	31.71
<b>TOTAL</b>	<b>3334.25</b>	<b>4990.35</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '22'</b>		
<b>OTHER INCOME</b>		
Insurance claim received	-	3.05
Interest on Income Tax Refund	2.96	13.52
Interest on FDR	0.60	0.21
Interest Received from Bank	-	0.15
Misc. income	-	0.10
<b>TOTAL</b>	<b>3.57</b>	<b>17.03</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '23'</b>		
<b>COST OF MATERIAL CONSUMED</b>		
Opening Stock	-	-
Add: Purchases	389.08	521.72
	-	-
	389.08	521.72
Less : Closing Stock	-	-
<b>TOTAL</b>	<b>389.08</b>	<b>521.72</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '24'</b>		
<b>Increase/(Decrease) in WIP of Project</b>		
Closing WIP of Project	2168.41	2281.85
Opening WIP of Project	2281.85	1879.44
<b>TOTAL</b>	<b>(113.44)</b>	<b>402.41</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '25'</b>		
<b>EMPLOYEE BENEFITS EXPENSES</b>		
Salaries, Wages, Bonus etc. *	1335.46	1696.14
Contribution to P.F, E.S.I and Other Statutory Funds	73.04	100.64
Gratuity	24.61	27.39
Staff Welfare expenses	1.49	1.47
<b>TOTAL</b>	<b>1434.61</b>	<b>1825.64</b>
Salaries, Wages, Bonus Includes Remuneration to managing director and other whole time director	78.00	78.00

UNIINFO TELECOM SERVICES LIMITED Notes forming part of the financial statements		
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '26'</b>		
<b>FINANCE COSTS</b>		
Interest on debt and borrowing	43.33	42.73
Finance Cost of Lease Liability	1.88	1.57
Other Borrowing Expenses	1.92	2.77
<b>TOTAL</b>	<b>47.13</b>	<b>47.07</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '27'</b>		
<b>DEPRECIATION AND AMORTISATION EXPENSE</b>		
Depreciation on Property, Plant and Equipment	75.53	91.95
Amortisation on Lease assets	6.18	6.50
Impairment of PPE	10.72	-
<b>TOTAL</b>	<b>92.42</b>	<b>98.45</b>
Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs. In Lakh	Rs. In Lakh
<b>Note No. '28'</b>		
<b>OTHER EXPENSES</b>		
Advertisement Charges	0.39	0.37
Auditors' Fees (See Note No : 43)	4.00	5.28
Business Promotion	-	-
Consumable Computer Accessories	0.35	1.76
Consumption of Stores and Spares Parts	3.08	8.67
Conveyance Charges	1.80	1.98
Cost of Services & other operating expenses	1162.30	2579.56
Courier Charges	0.19	0.69
Customer/Supplier Deduction	0.97	0.13
Director sitting fee	1.33	1.33
Electricity Expenses	4.28	4.53
Foreign Exchange Restatement Difference	0.01	-
Freight & Cartage	32.47	85.63
Impairment on Trade Receivable	2.24	1.46
Insurance (including Rs. 6.25 of a Director key man insurance)	12.36	15.43
Legal & Professional	21.58	28.37
Loss on sale of assets	-	8.21
Medical Expenses	5.26	11.05
Miscellaneous Expenses	0.32	0.93
Office Expenses	2.67	2.51
Packaging Charges	0.20	-
Professional Tax	0.17	0.14
Rates & Taxes	0.10	3.48
Rent for Machinery	15.94	12.17
Rent office	23.84	26.32
Repair & Maintenance	18.38	7.60
Roc Filing Fees	0.08	0.09
Site Training Expenses	12.91	29.91
Software Subscription	6.77	6.11
Stationery & Printing	0.90	1.06
Sundry Balance Written Off	0.63	10.28
Telephone Expenses	1.47	2.17
Travelling Expenses	6.82	9.10
<b>TOTAL</b>	<b>1344.01</b>	<b>2866.43</b>

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

Note 29	Contingent liabilities and commitments (to the extent not provided for)	As at 31st March, 2025	As at 31st March, 2024
(i)	Contingent liabilities (a) Claims against the Company not acknowledged as deb (give details) (b) Guarantees - Bank Guarantee (c) Other money for which the Company is contingently liable (give details)	NIL 8.05 NIL	NIL 1.50 NIL
(ii)	Commitments (a) Estimated amount of contracts remaining to be executed and (net of advances) to the extent not provided for Capital Account Revenue Account (b) Uncalled liability on shares and other investments partly paid	NIL 48.38 NIL NIL	NIL - NIL NIL
(iii)	Income Tax Disputed Demand U/S 143 (1) (a) CPC AY YEAR 2018-19 (c) Other commitments	14.09 NIL	14.09 NIL
Note 30	<b>Employee benefit obligations :</b> The Company has classified various employee benefits as under: (b). Defined contribution plans (i) Provident fund (ii) State defined contribution plans (iii) Employee’s Pension Scheme, 1995 (iv) Employee Deposit Linked Insurance Scheme The provident fund and the state defined contribution plan are operated by the regional provident fund commissioner Under the schemes, the Company is required to contribute a specified percentage of payroll cost to the retirement benefit schemes to fund the benefits. The Company has recognised the following amounts in the Statement of Profit and Loss for the year		
	(Rs. In Lakh)		
	<b>Particulars</b>	<b>31-March-25</b>	<b>31-March-24</b>
	Contribution to provident fund	65.05	84.96
	Gratuity	24.61	27.39
	<b>c). Post-employment obligation</b>		
	<b>Gratuity</b> The Company has a defined benefit plan, governed by the Payment of Gratuity Act, 1972. The plan entitles an employee, who has rendered at least five years of continuous service, to gratuity at the rate of fifteen days basic salary for every completed years of services or part thereof in excess of six months, based on the rate of basic salary last drawn by the employee concerned.		
Note 31	<b>Significant estimates: actuarial assumptions</b> Valuations in respect of gratuity have been carried out on the basis of assumptions made through Actuarial as at March 31st 2025 based on the following assumptions		
2.1 (a): Table Showing Changes in Present Value of Obligations:			
Period		From: 01-04-2024 To: 31-03-2025	From: 01-04-2023 To: 31-03-2024
Present value of the obligation at the beginning of the period		107.04	102.66
Interest cost		7.76	7.70
Current service cost		16.85	19.69
Past Service Cost		0.00	0.00
Benefits paid (if any)		0.00	0.00
Actuarial (gain)/loss		-33.78	-23.01
Present value of the obligation at the end of the period		97.88	107.04

**2.1 (b): Bifurcation of total Actuarial (gain) / loss on liabilities**

Period	From: 01-04-2024 To: 31-03-2025	From: 01-04-2023 To: 31-03-2024
Actuarial gain / loss from changes in Demographics assumptions (mortality)	Not Applicable	Not Applicable
Actuarial (gain)/ loss from changes in assumptions	0.82	0.91
Experience Adjustment (gain)/ loss for Plan liabilities	-34.60	-23.91
Total Actuarial (gain)/ loss	-33.78	-23.01

**2.2 Key results (The amount to be recognized in the Balance Sheet):**

Period	As on: 31-03-2025	As on: 31-03-2024
Present value of the obligation at the end of the period	97.88	107.04
Fair value of plan assets at end of period	0.00	0.00
Net liability/(asset) recognized in Balance Sheet and related analysis	97.88	107.04
Funded Status - Surplus/ (Deficit)	-97.88	-107.04

**2.3(a) Expense recognized in the statement of Profit and Loss:**

Period	From: 01-04-2024 To: 31-03-2025	From: 01-04-2023 To: 31-03-2024
Interest cost	7.76	7.70
Current service cost	16.85	19.69
Past Service Cost	0.00	0.00
Expected return on plan asset	0.00	0.00

**2.3(b) Other comprehensive (income) / expenses (Remeasurement)**

Period	From: 01-04-2024 To: 31-03-2025	From: 01-04-2023 To: 31-03-2024
Cumulative unrecognized actuarial (gain)/loss opening. B/F	-120.23	-97.22
Actuarial (gain)/loss - obligation	-33.78	-23.01
Actuarial (gain)/loss - plan assets	0.00	0.00
Total Actuarial (gain)/loss	-33.78	-23.01
Cumulative total actuarial (gain)/loss. C/F	-154.00	-120.23

**2.3(c) Net Interest Cost**

Period	From: 01-04-2024 To: 31-03-2025	From: 01-04-2023 To: 31-03-2024
Interest cost on defined benefit obligation	7.76	7.70
Interest income on plan assets	0.00	0.00
Net interest cost (Income)	7.76	7.70

**2.4 Experience adjustment:**

Period	From: 01-04-2024 To: 31-03-2025	From: 01-04-2023 To: 31-03-2024
Experience Adjustment (Gain ) / loss for Plan liabilities	-34.60	-23.91
Experience Adjustment Gain / (loss ) for Plan assets	0	0

**3.1 Summary of membership data at the date of valuation and statistics based thereon:**

Period	As on: 31-03-2025	As on: 31-03-2024
Number of employees	393	441
Total monthly salary	54.06	56.82
Average Past Service(Years)	2.6	2.8
Average Future Service (yrs)	26.8	27.7
Average Age(Years)	31.2	30.3
Weighted average duration (based on discounted cash flows) in years	20	21
Average monthly salary	0.14	0.13

**3.2 Actuarial assumptions provided by the company and employed for the calculations are tabulated:**

Discount rate	7.00 % per annum	7.25 % per annum
Salary Growth Rate	8.00 % per annum	8.00 % per annum
Mortality	IALM 2012-14	IALM 2012-14
Attrition / Withdrawal Rate (per Annum)	20.00% p.a.	20.00% p.a.

**3.3 Benefits valued:**

Normal Retirement Age	58 Years	58 Years
Salary	Last drawn qualifying salary	Last drawn qualifying salary
Vesting Period	5 Years of service	5 Years of service
Benefits on Normal Retirement	15/26 * Salary * Past Service (yr).	15/26 * Salary * Past Service (yr).
Benefit on early exit due to death and disability	As above except that no vesting conditions apply	As above except that no vesting conditions apply
Limit	20.00	20.00

**3.4 Current Liability (\*Expected payout in next year as per schedule III of the Companies Act, 2013) :**

Period	As on: 31-03-2025	As on: 31-03-2024
Current Liability (Short Term)*	23.92	24.35
Non Current Liability (Long Term)	73.96	82.69
Total Liability	97.88	107.04

**3.5 Effect of plan on entity's future cash flows****3.5(a) Funding arrangements and funding policy**

Not Applicable

**3.5(b) Expected contribution during the next annual reporting period**

The Company's best estimate of Contribution during the next year	26.65	28.20
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**3.5 (c) Maturity profile of defined benefit obligation: Weighted Average**

Weighted average duration (based on discounted cash flows) in years	20	21
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**3.5 (d) Maturity Profile of Defined Benefit Obligation: Maturity analysis of benefit obligations.**

01 Apr 2025 to 31 Mar 2026	23.92
01 Apr 2026 to 31 Mar 2027	3.10
01 Apr 2027 to 31 Mar 2028	3.28
01 Apr 2028 to 31 Mar 2029	3.16
01 Apr 2029 to 31 Mar 2030	3.76
01 Apr 2030 Onwards	60.66

**3.6 Sensitivity Analysis:** Significant actuarial assumptions for the determination of the defined benefit obligation are discount rate and expected salary increase rate. Effect of change in mortality rate is negligible. Please note that the sensitivity analysis presented below may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumption would occur in isolation of one another as some of the assumptions may be correlated. The results of sensitivity analysis are given below:

Period	As on: 31-03-2025
Defined Benefit Obligation (Base)	97.87; @ Salary Increase Rate : 8%, and discount rate :7%
Liability with x% increase in Discount Rate	93.99; x=1.00% [Change (4)% ]
Liability with x% decrease in Discount Rate	102.12; x=1.00% [Change 4% ]
Liability with x% increase in Salary Growth Rate	102.04; x=1.00% [Change 4% ]
Liability with x% decrease in Salary Growth Rate	93.99; x=1.00% [Change (4)% ]
Liability with x% increase in Withdrawal Rate	97.20; x=1.00% [Change (1)% ]
Liability with x% decrease in Withdrawal Rate	98.58; x=1.00% [Change 1% ]



**UNIINFO TELECOM SERVICES LIMITED**  
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**3.7 Reconciliation of liability in balance sheet**

Period	From: 01-04-2024 To: 31-03-2025	From: 01-04-2023 To: 31-03-2024
Opening gross defined benefit liability/ (asset)	107.04	102.66
Expenses to be recognized in P&L	24.61	27.39
OCI- Actuarial (gain)/ loss-Total current period	-33.78	-23.01
Benefits paid (if any)	0.00	0.00
Closing gross defined benefit liability/ (asset)	97.88	107.04

The above defined benefit gratuity plan is administrated 100% by making Provision

Defined benefit liability and employer contribution: The company will pay demand raised by as the employee concerned towards gratuity liability on time to time basis to eliminate the deficit in defined benefit plan

<b>Note 32</b>	<p><b>Where the Company is a lessee:</b>  The Company has taken various assets on lease such as, premises. Generally, leases are renewed only on mutual consent and at a prevalent market price and sub-lease is restricted.  Details with respect to right-of-use assets (Rs. In Lakh)</p>						
	Class of assets	Depreciation for the year		Additions during the year		Carrying amount	
		2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
	Offices premises	6.18	6.50	-	11.68	6.81	12.99
<b>Note 33</b>	There are no amounts due and outstanding to be credited to Investor Education & Protection Fund as at March 31, 2025 as the company has not declared any dividend						
<b>Note 34</b>	Details on derivatives instruments and unhedged foreign currency exposures : <b>NIL</b>						
<b>Note 35</b>	<p>Segment information : - As per the definition of Business Segment and Geographical Segment contained in (Ind AS)108 "Segment Reporting", the Company's operation comprises of Installation, testing and commissioning services to clients in telecom, EV charging infrastructure and E-surveillance and incidental activities thereto, there is neither more than one reportable business segment nor more than one reportable geographical segment, and, therefore, segment information as per (Ind AS) 108 is not required to be disclosed.. (Previous Year-NII). (Previous Year-NII)</p> <p><b>Information about major customer</b>  During the year ended 31st March 2025 and 2024 respectively revenue from transaction with a single external customer amount to 10 percent or more of the Company revenues are as under</p>						

31-03-2025			(Rs. in Lakh)
S.No.	Name of Customer	Revenue	% of the revenue
1	Nokia Solutions & Networks India Pvt. Ltd.	1140.64	34.21%
2	Reliance BP Mobility Limited	387.86	11.63%
3	Reliance Industries Limited	347.68	10.47%
	<b>Total</b>	<b>1876.18</b>	

31-03-2024			(Rs. in Lakh)
S.No.	Name of Customer	Revenue	% of the revenue
1	Ericsson India Pvt. Ltd.	1958.91	39.25%
2	Nokia Solutions & Networks India Pvt. Ltd.	1316.13	26.37%
3	Reliance BP Mobility Limited	525.31	10.53%
	<b>Total</b>	<b>3800.35</b>	

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

**Note 36 Related party transactions**

**36.1 Details of related parties:**

Description of Relationship	Names of related parties
Key Management Personnel (KMP)	Mr. Kishore Kumar Bhuradia-Managing Director Mr. Pranay Parwal-Director Mr. Anil Jain-Director Mr. Brijesh Kumar Shrivastava-Chief Financial Officer Mr. Pushpendra Patel-Company Secretary Mr. Sandeep Patel-Company Secretary- Resigned
Independent Directors	Mrs. Sudha Rathi-Independent Director Mr. Prakash Chandra Chhajed-Independent Director Mr. Manish Sharma-Independent Director
Relatives of KMP	Mrs. Nirmala Bhuradia Mrs. Rekha Jain

36.2	Particulars	(Rs. In Lakh)					
		Year Ended 31st March 2025			Year Ended 31st March 2024		
		KMP	Relatives of KMP	Subsidiary of the Company	KMP	Relatives of KMP	Subsidiary of the Company
	Remuneration to Key Managerial Personnel -Short Term Employee Benefit	78.00			75.50		
	KMP'S Remuneration	21.56	-	-	14.22	-	
	Director Sitting Fee	1.33	-	-	1.33	-	
	Key Man Life Insurance Premium	6.25	-	-	6.25	-	
	Lease Payments	-	4.86	-	-	4.57	
	Guarantees and collaterals	489.42	489.42	-	129.57	129.57	
	Balances outstanding at the end of the year						
	Director Remuneration Payable	9.86	-	-	5.43	-	
	KMP'S Remuneration Payable	1.67	-	-	1.58	-	

- Note 37** That during FY 2023-24 The Company wholly owned subsidiary viz Uniinfo Telecom Service (Thailand) Limited have faced significant operational challenges, including the non-visibility of desired business opportunities and operational challenges in execution at the ground level resulting in unsustainable business environment, making it impractical for holding Company to continue investing in the subsidiary.  
In light of the above, during the year FY 2023-24 the company has completed the process of liquidated of its subsidiary UNIINFO Telecom Services (Thailand) Limited and accordingly written off loan and Interest amount as under:  
1. The Overseas Direct Investment (ODI) of Rs. 47.24 Lakhs in Equity Capital  
2. Rs. 116.38 Lakhs in Loans and Advances to the Subsidiary including Rs. 5.70 Lakh Interest

**Note 38 Disclosure as specified in Schedule V of SEBI (listing Obligation and Disclosure Requirements) Regulation 2015:**  
(Rs. In Lakh)

Name of the Loanee	31-03-2025		31-03-2024	
	Maximum amount During the year	Outstanding as at March 31, 2025	Maximum amount During the year	Outstanding as at March 31, 2024
Uniinfo Telecom Services Thailand Ltd	-	-	255.08	-

Ref. Note No. 36

**Note 39 Disclosure u/s 186(4) of the Companies Act, 2013:**

1	Particulars of loans given:- Name of the Loanee	(Rs. In Lakh)					
		31-03-2025			31-03-2024		
		Loan given During the Financial year	Loan repaid/ waived During the Financial year	Outstanding Balance at The year end	Loan given During the Financial year	Loan repaid During the Financial year	Outstanding Balance at The year end
	Uniinfo Telecom Services Thailand Ltd	-	-	-	-	255.08	-

Ref. Note No. 36

**UNIINFO TELECOM SERVICES LIMITED**  
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Note 40	Disclosure pursuant to Ind AS 27 “Separate Financial Statements Investment in following subsidiaries, associates is accounted at cost.							
S. No.	Name of the Subsidiary	Principal Place of Business	Proportion of direct ownership (%)	Proportion of effective ownership Interest (%)	Proportion of effective voting power held (%)	Proportion of direct ownership (%)	Proportion of effective ownership Interest (%)	Proportion of effective voting power held (%)
1	Uniinfo Telecom Services (THAILAND) Limited *	Thailand	100	100	100	100	100	100
2	Uni Info Telecom Services (Private) Limited	Sri-Lanka	100	100	100	100	100	100
3	Uniinfo Technologies QFZ LLC	Qatar	100	100	100	100	100	100
	1. The company has not made any investment in Sr. no 02 and Sr. no 03 till the end of the year 2. Ref. Note No. 36*							
Note 41	Disclosure pursuant to section 186 of the Companies Act 2013 - Nil							
Note 42	(Rs. in Lakh)							
	Particulars					As at 31st March, 2025		As at 31st March, 2024
	Earnings per share							
	Profit/(Loss) for the year as per consolidated statement of Profit and loss					(69.25)		54.21
	Profit/(Loss) for attributable to the owners of the company					(69.25)		54.21
	Weighted average number of equity shares					10,693,120		10,693,120
	Par value per share (₹)					10		10
	Earnings per share from continuing operations - Basic (₹)					(0.65)		0.51
Earnings per share from continuing operations - Diluted (₹)					(0.65)		0.51	
Note 43	Payment to Statutory Auditor's As :-							(Rs. in Lakh)
	Particulars					As at 31st March, 2025		As at 31st March, 2024
	(a) Statutory Audit Fees					3.50		3.50
	(b) Tax Audit Fees					0.50		0.50
	Total					4.00		4.00
Note 44	Payment to Managerial Remuneration As :-							(Rs. in Lakh)
	Particulars					As at 31st March, 2025		As at 31st March, 2024
	(a) Remuneration					78.00		75.50
	(b) Sitting Fee					1.33		1.33
	Total					79.33		76.83
Note 45	No provision for taxes of income has been made due to losses in current year as per the provision of the by opting Section 115BAA of the income tax act 1961.							
Note 46	The fair values of the Financial Assets and Liabilities are included at the amount, at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.  The Company uses the following hierarchy for determining and disclosing the fair value of financial instruments based on the input that is significant to the fair value measurement as a whole: Set out below, is a comparison by class of the carrying amount and fair value of the company’s financial instruments							

UNIINFO TELECOM SERVICES LIMITED Notes forming part of the financial statements				
<b>Note 47</b>	<b>FINANCIAL INSTRUMENTS-DISCLOSURE, ACCOUNTING CLASSIFICATIONS AND FAIR VALUE MEASUREMENTS (IND AS 107)</b>			
<b>A</b>	<b>Classification of Financial Assets and Liabilities:</b> (Rs. in Lakh)			
		<b>Carrying Value</b>		<b>Fair Value</b>
	<b>Particulars</b>	<b>As at 31st March, 2025</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2025</b> <b>As at 31st March, 2024</b>
	<b>Financial Assets by Category</b>			
	<b>Financial assets valued at amortized cost</b>			
	Cash and Bank Balances	1.68	1.95	1.68 1.95
	Trade Receivables	1113.66	599.69	1113.66 599.69
	Other Financial assets	94.22	86.05	94.22 86.05
				(Rs. In Lakh)
		<b>Carrying Value</b>		<b>Fair Value</b>
	<b>Particulars</b>	<b>As at 31st March, 2025</b>	<b>As at 31st March, 2024</b>	<b>As at 31st March, 2025</b> <b>As at 31st March, 2024</b>
	<b>Financial Liabilities valued at amortized cost</b>			
	Trade Payables	40.19	41.66	40.19 41.66
	Borrowings (Current )	489.42	129.57	489.42 129.57
	Other Financial Liabilities (Non –Current)	3.98	12.73	3.98 12.73
<b>B</b>	<b>Fair Value Measurements (Ind AS 113):</b>			
	The Management assessed that Cash and Cash Equivalents, Trade Receivable, Trade Payable, Other Current financial assets and other current financial liabilities approximate their carrying amounts largely due to the Short-Term maturities of these instruments.			
	The Fair value of the other financial asset and liabilities is included at the amount at which the instrument could be exchanged in a Current transaction between willing parties other than forced or Liquidation sale. The following methods and assumptions were used to estimate the fair value:-			
	1) The Fair value of Loans from Banks, other non-current financial assets and other non-current liabilities is estimated by discounting future Cash flows using rates currently available for debt or similar items, Credit Risk and remaining maturities. The Valuation requires management to use unobservable inputs in the model, of which the significant unobservable inputs are disclosed in the Table below. Management regularly assesses a range of reasonably possible alternatives for those significant unobservable inputs and determines their impact on the total fair value.			
	2) Fair Value hierarchy			
	The company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:			
	<b>Level 1:</b> Quoted (Unadjusted) prices in active markets for identical assets or Liabilities			
	<b>Level 2:</b> Other techniques for which all inputs that have a significant effect on the recorded fair value are observable, either directly or indirectly			
	<b>Level 3:</b> Techniques that use inputs that have a significant effect on the recorded fair value that are not based on observable market data			
	Quantitative disclosure of Fair Value measurement hierarchy for asset as on March 31, 2025			

**UNIINFO TELECOM SERVICES LIMITED**  
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<b>Quantitative disclosure of Fair Value measurement hierarchy for asset as on March 31, 2025 (Rs. In Lakh)</b>					
Particulars	Carrying Value March 31,2025	Fair Value			
		Level 1	Level 2	Level 3	
<b>Assets carried at amortized cost for which Fair value are disclosed</b>					
Other Financial Assets(Non-current )	8.79			8.79	
Other Financial assets (Current )	85.44			85.44	
Trade Receivables	1113.66			1113.66	
<b>Measured at Fair Value through Profit &amp; Loss Account</b>					
<b>Liabilities carried at amortized cost for which Fair value are disclosed</b>					
Trade Payables	40.19			40.19	
Borrowings (Non-Current)			489.42		
Borrowings (Current)	489.42				
Other Financial liabilities (non-Current )	2.66			2.66	
Other financial liabilities (Current)	1.32			1.32	
<b>Particulars</b>	<b>Carrying Value March 31,2024</b>	<b>Fair Value</b>			
		<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	
<b>Assets carried at amortized cost for which Fair value are disclosed</b>					
Other Financial Assets(Non-current )	3.60			3.60	
Other Financial assets (Current )	82.46			82.46	
Trade Receivables	599.69			599.69	
<b>Measured at Fair Value through Profit &amp; Loss Account</b>					
<b>Liabilities carried at amortized cost for which Fair value are disclosed</b>					
Trade Payables	41.66			41.66	
Borrowings (Non-Current)			129.57		
Borrowings (Current)	129.57				
Other Financial liabilities (non-Current )	7.77			7.77	
Other financial liabilities (Current)	4.97			4.97	
<b>Note 48</b>	<p>Financial risk management Objectives and Policies</p> <p>The company's principal financial liabilities comprise loans and borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets include trade and other receivables and cash and cash equivalents that are derived directly from its operations.</p> <p>The Company's financial risk management is an internal part of how to plan and execute its business strategies. The company is exposed to market risk, credit risk and liquidity risk.</p> <p>The company senior management oversees the management of these risks. The senior Professionals working to manage the financial risks and the appropriate financial risk governance framework for the company are accountable to the Board of Directors and Audit Committee. This process provided assurance the Company's senior management that the Company's financial risk-taking activities are governed by appropriate policies and procedures and that financial risk are identified, measured and managed in accordance with Company policies and Company risk objectives. In the event of crises caused due to external factors the management assesses the recoverability of its assets, maturity of its liabilities to factor it in cash flow forecast to ensure there is enough liquidity in these situations through internal and external source of funds. These forecast and assumptions are reviewed by board of directors.</p> <p>The Board of Directors reviews and agrees policies for managing each of these risks which are summarized as below</p> <ul style="list-style-type: none"> <li>- Foreign Exchange Risk</li> <li>- Interest Rate Risk</li> <li>- Credit risk</li> <li>-Liquidity risk and</li> <li>-Market risk</li> </ul>				

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

<b>I</b>	<p><b>Risk management framework</b></p> <p>The Company's board of directors has overall responsibility for establishment and Oversight of the company's risk management framework. The board of directors has established the processes to ensure that executive management controls risks through the Mechanism of property defined framework.</p> <p>The Company's risk management policies are established to identify and analyse the risks faced by the company, to set appropriate risk limits and controls and to monitor risks and adherence to limits.</p> <p>Risk management policies and systems are reviewed by the board annually to reflect changes in market conditions and company's activities. The company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.</p>
<b>II</b>	<p><b>Credit Risk</b></p> <p>Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the company's receivables from customers. The carrying amount of financial assets represents the maximum credit exposure. The Company monitor credit risk very closely both in domestic and export market. The management impact analysis shows credit risk and impact assessment as low.</p>
<b>a</b>	<p><b>Trade and other receivable</b></p> <p>The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base, including the default risk of the industry and country in which customers operate.</p> <p>The company management has established a credit policy under which each new customer is analysed individually for creditworthiness before the Company's standard payment and delivery terms and conditions are offered. The Company's review includes market check, industry feedback, past financials and external ratings, if they are available, and in some cases bank references. Sale limits are established for each customer and reviewed quarterly. Any sales exceeding those limits require approval from the Directors of the company.</p> <p>About 80% of the Company's customers have been transacting with the company for over Five to Ten years, and no significant impairment loss has been recognized against those customers. In monitoring customer credit risk, Customers are reviewed according to their credit characteristics, including whether they are an individual or a legal entity, their geographic location, industry and existence of previous financial difficulties</p> <p>The company establishes an allowance for impairment that represents its expected credit losses in respect of trade and other receivables. The management uses a simplified approach for the purpose of computation of expected credit loss for trade receivables.</p> <p>The carrying amount (net of loss allowances Rs 15.77) of trade receivables is Rs. 1113.66/- (31st March, 2024 Rs. 599.69/-). The Company management also pursues all legal option for recovery of dues wherever necessary based on its internal assessment.</p>
<b>III</b>	<p><b>Liquidity risk</b></p> <p>Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are fallen due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.</p> <p>Prudent liquidity risk management implies maintaining sufficient cash and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due and to close out market positions. Due to the dynamic nature of the underlying businesses, the Company maintains flexibility in funding by maintaining availability under committed credit lines.</p> <p>Management monitors rolling forecasts of the Company's liquidity position (comprising the undrawn borrowing facilities) and cash and cash equivalents on the basis of expected future cash flows. This is generally carried out and monitored through registered office of the Company in accordance with practice and limits set by the Company.</p>



**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

a	<b>Financing arrangements</b> The company had access to the following undrawn borrowing facilities at the end of the reporting period.					
<b>Particulars</b>		<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>			
<b>Floating rate</b>						
Expiring within & year (credit limit and other facilities)		675.00	675.00			
Total Limit Expiring within & Year (credit limit and other facilities)		489.42	129.57			
Unused Credit Limit		185.58	545.43			
Expiring within one year (term loans)		-	-			
The credit limit facilities may be drawn at any time and may be terminated by the bank without notice. Subject to the continuance of satisfactory credit ratings, the bank loan facilities may be drawn at any time in INR.						
b	<b>Maturities of financial liabilities</b> The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted, and exclude contractual interest payments and the impact of netting agreements.					
<b>Particulars</b>		<b>Carrying Amounts Mar-25</b>	<b>Contractual Cash Flows</b>			
			<b>Less 1 Year</b>	<b>01 to 05 Year</b>	<b>More than 5 Years</b>	<b>Total</b>
Non- derivative Financial liabilities/Assets						
Borrowings		-	-		-	
Other non-current Financial liabilities		2.66		2.66	2.66	
Short term borrowings		489.42	489.42		489.42	
Lease Liabilities		5.10	5.10		5.10	
Trade payables		40.19	40.19		40.19	
Other current financial liabilities		1.32	1.32		1.32	
<b>Total non-derivative liabilities</b>		<b>538.69</b>	<b>536.03</b>	<b>2.66</b>	<b>-</b>	<b>538.69</b>
IV	<b>Market risk</b>  Market risk is the risk that the Fair value of future cash flow of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: Currency rate risk, Interest Risk and other price risk, such as equity price risk and commodity price risk. Financial instruments affected by market risks include loans and borrowings, deposits, investments and foreign currency receivables and payables. The sensitivity analysis in the following sections relate to the position as at reporting date. The analysis excludes the impact of movements in market variables on the carrying values of non-financial assets and liabilities. The sensitivity of the relevant Profit and Loss items and equity is the effect of the assumed changes in the respective market risks. This is based on the financial assets and financial liabilities held as of March 31, 2025 and March 31, 2024.					
V	<b>Currency risk</b>  The company is exposed to foreign exchange risk arising currency transaction, primarily with respect to the THB and small exposure in QAR. Foreign exchange risk arises from future commercial transactions and recognized assets and liabilities denominated in a currency that is not the Company’s functional currency (INR). The risk is measured through a forecast of highly probable foreign currency cash flows. Currency risks related to the principal amounts of the Company’s foreign currency receivables and payables, taken by the Company.					

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

VI	Un-hedged in foreign currency exposure(Figure in Foreign Currency)-NIL		
VII	<b>Interest rate risk</b> The Company’s main interest rate risk arises from long-term borrowings with variable rates, which expose the Company to cash flow interest rate risk. During year ended 31 march 2025 and 31 march 2024, the Company’s borrowings at variable rate were denominated in INR. Currently the Company’s borrowings are within acceptable risk levels, as determined by the management; hence the company has not taken any swaps to hedge the interest rate risk. The Company constantly monitors the credit markets and revisits its financing strategies to achieve an optimal maturity profile and financing cost.		
VIII	<b>Capital management</b> The primary objective of the management of the Company’s capital structure is to maintain an efficient mix of debt and equity in order to achieve a low cost of capital, while taking into account the desirability of retaining financial flexibility to purpose the board of directors regularly review the Company’s capital structure in light of the economic conditions, business strategies and future commitments. For the purpose of the company’s capital management, capital includes issued share capital, and all other equity reserves. No significant changes were made in the objectives, policies or processes relating to the management of the company’s capital structure. The Company monitors capital on basis of total equity and debt on a periodic basis. Equity comprises all components of equity including the fair value impact. Debt includes long-term loan and short term loans. The following table summarizes the capital of the Company:		
	Particulars	As at 31 March 2025	As at 31 March 2024
	Equity	3286.94	3322.41
	Debt	489.42	129.57
	Total	3776.36	3451.99
	Note: No changes were made in the objectives, policies or processes for managing capital during the year ended March 31, 2025 and March 31, 2024.		
Note 49	<b>Disclosure related to confirmation of Balances is as under</b> (a) The Company has a system of obtaining periodic confirmation of balances from banks and other parties. There are no unconfirmed balances in respect of bank accounts and borrowings from banks & Financial institutions. (b) The confirmation in respect of Trade Receivables, Trade Payables, Deposits, loans (other than employee ), Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure have been sought for outstanding balances of ` 1 Lac or above in respect of each party as at 31st March, 2025. Status of confirmation of balances against total outstanding as at March 31, 2025 as well as total outstanding as on 31.03.2025 is as under: <div>(Rs. In Lakh)</div>		
	Particulars	Outstanding amount as on 31-03-2025	Amount Confirmed
	Trade receivable (excluding unbilled)*	1129.43	1113.66
	"Deposits, Loans, Advances to contractors/ suppliers /service providers/ others including for capital expenditure"	20.06	20.06
	Trade/Other payables	40.19	40.19
	Security Deposit/Retention receivable	82.49	82.49

**UNIINFO TELECOM SERVICES LIMITED**  
Notes forming part of the financial statements

**Note 50 Additional Information as required by paragraph 2 of the General instruction for preparation of CFS as per Schedule III of the Companies Act, 2013**

<b>Year Ended 31st March 2025</b>												(Rs. In Lakh)
S. No.	Name of Entity	Net Assets (Total Assets minus Total Liabilities)			Share in Profit or Loss			Share in Other Comprehensive Income (OCI)			Share in Other Comprehensive Income (OCI)	
		As % of Consolidated Net Assets	Amount (in Lakh)	As % of Consolidated Profit or Loss	Amount (in Lakh)	As % of Consolidated OCI	Amount (in Lakh)	As % of Consolidated TCI	Amount (in Lakh)	As % of Consolidated TCI	Amount (in Lakh)	Amount (in Lakh)
<b>A</b>	<b>Parent</b>											
	Uniinfo Telecom Services Limited	100.00%	3287.07	99.99%	(69.24)	100.00%	33.78	99.99%	(35.47)	99.99%	(35.47)	(35.47)
	<b>Subtotal (A)</b>	<b>100.00%</b>	<b>3287.07</b>	<b>99.99%</b>	<b>(69.24)</b>	<b>100.00%</b>	<b>33.78</b>	<b>99.99%</b>	<b>(35.47)</b>	<b>99.99%</b>	<b>(35.47)</b>	<b>(35.47)</b>
<b>B</b>	<b>Subsidiaries-Foreign</b>											
	1 Uniinfo Telecom Services (THAILAND) Limited - Thailand	-	-	-	-	-	-	-	-	-	-	-
	2 Uni Info Telecom Services (Private) Limited – Sri-Lanka	-	-	-	-	-	-	-	-	-	-	-
	3 Uniinfo Technologies QFZ LLC - Qatar	-	-	-	-	-	-	-	-	-	-	-
	<b>Subtotal (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Consolidation Adjustments and Eliminations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL (A+B+C+D+E)</b>	<b>100.00%</b>	<b>3286.94</b>	<b>100.00%</b>	<b>(69.25)</b>	<b>100.00%</b>	<b>33.78</b>	<b>100.00%</b>	<b>(35.47)</b>	<b>100.00%</b>	<b>(35.47)</b>	<b>(35.47)</b>

<b>Year Ended 31st March 2024</b>												(Rs. In Lakh)
S. No.	Name of Entity	Net Assets (Total Assets minus Total Liabilities)			Share in Profit or Loss#			Share in Other Comprehensive Income (OCI)#			Share in Other Comprehensive Income (OCI)#	
		As % of Consolidated Net Assets	Amount (in Lakh)	As % of Consolidated Profit or Loss	Amount (in Lakh)	As % of Consolidated OCI	Amount (in Lakh)	As % of Consolidated TCI	Amount (in Lakh)	As % of Consolidated TCI	Amount (in Lakh)	Amount (in Lakh)
<b>A</b>	<b>Parent</b>											
	Uniinfo Telecom Services Limited	100.00%	3322.54	-173.03%	(93.80)	113.42%	23.01	-95.03%	(70.79)	-95.03%	(70.79)	(70.79)
	<b>Subtotal (A)</b>	<b>100.00%</b>	<b>3322.54</b>	<b>-173.03%</b>	<b>(93.80)</b>	<b>113.42%</b>	<b>23.01</b>	<b>-95.03%</b>	<b>(70.79)</b>	<b>-95.03%</b>	<b>(70.79)</b>	<b>(70.79)</b>
<b>B</b>	<b>Subsidiaries-Foreign</b>											
	1 Uniinfo Telecom Services (THAILAND) Limited - Thailand	0.00%	-	268.01%	145.29	0.00%	-	132.16%	98.45	132.16%	98.45	98.45
	2 Uni Info Telecom Services (Private) Limited – Sri-Lanka	-	-	-	-	-	-	-	-	-	-	-
	3 Uniinfo Technologies QFZ LLC - Qatar	-	-	-	-	-	-	-	-	-	-	-
	<b>Subtotal (B)</b>	<b>0.00%</b>	<b>-</b>	<b>181.61%</b>	<b>98.45</b>	<b>0.00%</b>	<b>-</b>	<b>132.16%</b>	<b>98.45</b>	<b>132.16%</b>	<b>98.45</b>	<b>98.45</b>
	<b>Consolidation Adjustments and Eliminations</b>	<b>0.00%</b>	<b>-</b>	<b>2.84%</b>	<b>1.54</b>	<b>-</b>	<b>-</b>	<b>2.07%</b>	<b>1.54</b>	<b>2.07%</b>	<b>1.54</b>	<b>1.54</b>
	<b>TOTAL (A+B+C+D+E)</b>	<b>100.00%</b>	<b>3322.41</b>	<b>100.00%</b>	<b>54.21</b>	<b>100.00%</b>	<b>20.28</b>	<b>100.00%</b>	<b>74.50</b>	<b>100.00%</b>	<b>74.50</b>	<b>74.50</b>

**UNIINFO TELECOM SERVICES LIMITED**  
**Notes forming part of the financial statements**

<b>Note 51</b>	Other Statutory information
(I)	The Group does not have any transaction with struck off Companies
(ii)	The Group does not have any benami property, where any proceeding has been initiated or pending against the company for holding any benami property
(III)	As on 31st March, 2025 there is no unutilised amounts in respect of any issue of securities and long term borrowings from banks and financial institutions. The borrowed funds generally utilised for the specific purpose for which the funds were raised."
(IV)	The Group does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
(V)	The Group has not traded or invested in Crypto currency or Virtual Currency during the financial year-Not Applicable
(VI)	The Group has not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)"
(VII)	Where The Group has not Complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship or extent of holding of the company in such downstream companies shall be disclosed- Not Applicable
(VIII)	The Group have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:" (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
(IX)	The Group has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with The understanding (whether recorded in writing or otherwise) that the Company shall:" (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries. presently the company not covered under section 135 of the Companies Act under Corporate Social Responsibility (CSR) hence such disclosure requirement is not applicable
<b>Note 52</b>	Contribution to political parties during the year 2024-25 by Group is Nil (previous year: Nil).
<b>Note 53</b>	Balance outstanding with struck off companies with Group: Nil
<b>Note-54</b>	Figures for the previous year have been regrouped wherever found necessary.
<b>Note-55</b>	Figures have been rounded off to nearest Rupee in Lakhs
<p style="text-align: center;"><b>For and on behalf of the Board of Directors of Uniinfo Telecom Services Limited</b></p> <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <p><b>As per our report of even date For ABMS &amp; Associates Chartered Accountants FRN: 030879C</b></p> <p><b>Abhay Sharma Partner M.NO. 411569 Date: 30th May 2025 Place: Indore</b></p> </div> <div style="width: 30%; text-align: center;"> <p><b>Kishore Kumar Bhuradia (Managing Director) (DIN : 03257728)</b></p> <p><b>Brijesh Kumar Shrivastava (Chief Financial Officer) (M. No 72402)</b></p> </div> <div style="width: 30%; text-align: center;"> <p><b>Pranay Kumar Parwal (Director) (DIN : 03257731)</b></p> <p><b>Pushpendra Patel (Company Secretary) (M. No A63682)</b></p> </div> </div>	



