

**UNIPRO TECHNOLOGIES LIMITED**

CIN: L72200TG1985PLC005615

**FLAT NO.503B, 5TH FLOOR, MAHESHWARI CHAMBERS, SOMAJIGUDA, HYDERABAD, TG 500082 IN**

**BALANCE SHEET AS AT 30th SEPTEMBER 2021**

| Particulars |  | Note No. | As at Sep 30, 2021 | As at Mar 31, 2021 |
|-------------|--|----------|--------------------|--------------------|
| I           | <b>ASSETS</b>                                      |          |                    |                    |
| 1           | <b>Non-current assets</b>                          |          |                    |                    |
|             | (a) Property, plant and equipment                  | 3        | 5,71,735           | 9,91,265           |
|             | (b) Right to use assets                            |          | -                  | -                  |
|             | (c) Capital work in progress                       |          | 1,79,78,225        | 1,79,78,225        |
|             | (d) Investment properties                          |          | -                  | -                  |
|             | (e) Good will                                      |          | -                  | -                  |
|             | (f) Other intangible Assets                        |          | -                  | -                  |
|             | (g) Intangible Assets under Development            |          | -                  | -                  |
|             | (h) Biological Assets other than Bearer Plants     |          | -                  | -                  |
|             | (d) Financial assets                               |          | -                  | -                  |
|             | (i) Investments                                    | 4        | 8,31,584           | 8,31,584           |
|             | (ii) Trade receivables                             | 5        | -                  | -                  |
|             | (iii) Loans  | 6        | 27,15,069          | 27,15,069          |
|             | (e) Deferred Tax Asset (Net)                       | 7        | -                  | -                  |
|             | (f) Other non-current asset                        | 8        | 8,31,398           | 8,31,398           |
|             | <b>Total non-current assets (A)</b>                |          | <b>2,29,28,011</b> | <b>2,33,47,541</b> |
| 2           | <b>Current assets</b>                              |          |                    |                    |
|             | (a) Inventories                                    | 9        | -                  | -                  |
|             | <b>(a) Financial assets</b>                        |          |                    |                    |
|             | (i) Investments                                    | 4        | -                  | -                  |
|             | (ii) Trade receivables                             | 5        | 3,21,17,543        | 3,21,17,543        |
|             | (iii) Cash and cash equivalents                    | 10       | 2,15,343           | 54,459             |
|             | (iv) Bank Balances other than (iii) above          | 10.1     | -                  | -                  |
|             | (v) Loans  | 6        | 15,05,819          | 15,05,819          |
|             | (b) Current Tax Asset (Net)                        | 7        | -                  | -                  |
|             | (c) Other current assets                           | 11       | 1,44,052           | 1,44,052           |
|             | <b>Total current assets (B)</b>                    |          | <b>3,39,82,757</b> | <b>3,38,21,873</b> |
|             | Non Current Assets Classified as Held for Sale (C) |          |                    |                    |
|             | <b>Total assets (A+B+C)</b>                        |          | <b>5,69,10,768</b> | <b>5,71,69,414</b> |
| II          | <b>EQUITY AND LIABILITIES</b>                      |          |                    |                    |
| 1           | <b>Equity</b>                                      |          |                    |                    |
|             | (a) Equity share capital                           | 12       | 6,08,49,000        | 6,08,49,000        |
|             | (b) Other equity                                   | 13       | (3,76,39,866)      | (3,71,76,220)      |
|             | <b>Total equity (A)</b>                            |          | <b>2,32,09,134</b> | <b>2,36,72,780</b> |
| 2           | <b>Liabilities</b>                                 |          |                    |                    |
| (i)         | <b>Non-current liabilities</b>                     |          |                    |                    |
|             | (a) Financial Liabilities                          |          |                    |                    |
|             | (i) Borrowings                                     | 14       | 72,60,771          | 72,60,771          |
|             | (ii) Trade Payables                                | 15       | -                  | -                  |
|             | (b) Long term provisions                           | 16       | -                  | -                  |
|             | (c) Deferred tax Liabilities(Net)                  | 7        | -                  | -                  |
|             | <b>Total non-current liabilities (B)</b>           |          | <b>72,60,771</b>   | <b>72,60,771</b>   |
| (ii)        | <b>Current liabilities</b>                         |          |                    |                    |
|             | (a) Financial liabilities                          |          |                    |                    |
|             | (i) Borrowings                                     | 14       | -                  | -                  |
|             | (ii) Trade payables                                | 15       | 1,93,05,960        | 1,93,05,960        |
|             | (b) Short term provisions                          | 16       | -                  | -                  |
|             | (c) Other current liabilities                      | 17       | 63,83,124          | 61,78,124          |
|             | (d) Current Tax Laibilities (net)                  | 7        | 7,51,779           | 7,51,779           |
|             | <b>Total current liabilities (C)</b>               |          | <b>2,64,40,863</b> | <b>2,62,35,863</b> |
|             | <b>Total liabilities (D=B+C)</b>                   |          | <b>3,37,01,634</b> | <b>3,34,96,634</b> |
|             | <b>Total equity and liabilities (A+D)</b>          |          | <b>5,69,10,768</b> | <b>5,71,69,414</b> |

The notes are an integral part of the financial statements  
As per our Report of even date

**For and on behalf of the Board of Directors  
UNIPRO TECHNOLOGIES LIMITED**



*AP Reddy*  
APARNA REDDY DANDU  
Whole-time Director  
DIN No. 03298728

*D. V. Ramana Reddy*  
D. V. RAMANA REDDY  
Managing Director  
DIN No. 02957936

Place: Hyderabad  
Date : 11.11.2021

**UNIPRO TECHNOLOGIES LIMITED**

CIN: L72200TG1985PLC005615

FLAT NO.503B, 5TH FLOOR, MAHESHWARI CHAMBERS, SOMAJIGUDA, HYDERABAD, TG 500082 IN

Statement of Profit and Loss and for the Period ended Sep 30, 2021

|   | Note No. | As at Sep 30, 2021  | As at Mar 31, 2021 |
|---|----------|---------------------|--------------------|
| <b>Continuing Operations</b>  |          |                     |                    |
| I Revenue from operations   | 18       | -                   | -                  |
| II Other income   | 19       | -                   | -                  |
| III Net gain on de-recognition of financial assets at amortised cost  | 20       | -                   | -                  |
| IV Net gain on reclassification of financial assets   | 21       | -                   | -                  |
| V <b>Total income</b>   |          | -                   | -                  |
| <b>Expenses</b>   |          |                     |                    |
| VI (a) Cost of material Consumed  | 22       | -                   | -                  |
| (b) Changes in stock of finished goods, work-in progress and stock-in-trade   | 23       | -                   | -                  |
| (c) Employee benefits   | 24       | -                   | 1,31,000           |
| (d) Finance cost  | 25       | -                   | 1,785              |
| (e) Depreciation expense  | 26       | 4,19,530            | 8,39,060           |
| (f) Impairment expenses/losses  |          | -                   | -                  |
| (g) Net loss on de-recognition of financial assets at amortized cost  |          | -                   | -                  |
| (h) Net loss on reclassification of financial assets  |          | -                   | -                  |
| (i) Other expenses  | 27       | 44,115              | 11,48,230          |
| <b>Total expenses (VI)</b>  |          | <b>4,63,645</b>     | <b>21,20,075</b>   |
| VII <b>Profit/(loss) before Share of profit/(loss) of associates / joint ventures, exceptional items and tax (V - VI)</b> |          | <b>(4,63,645)</b>   | <b>(21,20,075)</b> |
| VIII Share of profit/(loss) of associates   |          | -                   | -                  |
| Share of profit/(loss) of joint ventures  |          | -                   | -                  |
| IX <b>Profit/(Loss) before exceptional items and tax</b>  |          | <b>(4,63,645)</b>   | <b>(21,20,075)</b> |
| X <b>Exceptional itmes</b>  |          | -                   | -                  |
| XI <b>Profit before Tax</b>   |          | <b>-4,63,645</b>    | <b>(21,20,075)</b> |
| XII <b>Tax expense :</b>  |          |                     |                    |
| a. Current tax  |          | -                   | -                  |
| b. Deferred tax   |          | -                   | -                  |
| XIII <b>Profit/(loss) for the year from continuing operations (XI-XII)</b>  |          | <b>-4,63,645.49</b> | <b>(21,20,075)</b> |
| <b>Discontinued Operations</b>  |          |                     |                    |
| XIV Profit/(loss) from discontinued operations  |          | -                   | -                  |
| XV Tax Expense of discontinued operations   |          | -                   | -                  |
| XVI <b>Profit/(loss) from discontinued operations (XIV +XV)</b>   |          | -                   | -                  |
| XVII <b>XVII Profit/(loss) for the year (XIII+XVI)</b>  |          | <b>-4,63,645.49</b> | <b>(21,20,075)</b> |
| XIX <b>Other comprehensive income(OCI)</b>  |          |                     |                    |
| A (i) Items that will not be recycled to profit or loss   |          | -                   | -                  |
| B (i) Items that may be reclassified to profit or loss  |          | -                   | -                  |
| <b>Total other comprehensive income (OCI)</b>   |          | -                   | -                  |
| XX <b>Total comprehensive income for the year (XVII+XIX)</b>  |          | <b>-4,63,645.49</b> | <b>(21,20,075)</b> |
| XXI <b>Earning per equity share (for Continuing Opertations)</b>  |          |                     |                    |
| (i) Basic   |          | -0.01               | (0.03)             |
| (ii) Diluted.   |          | -0.01               | (0.03)             |
| XXII <b>Earnings per equity share (for discontinued operation):</b>   |          |                     |                    |
| (i) Basic   |          | -                   | -                  |
| (ii) Diluted.   |          | -                   | -                  |
| <b>Earnings per equity share (for Continued and discontinued operation):</b>  |          |                     |                    |
| XXIII (i) Basic   |          | -0.01               | (0.03)             |
| (ii) Diluted.   |          | -0.01               | (0.03)             |

The notes are an integral part of the financial statements  
As per our Report of even date

**For and on behalf of the Board of Directors  
UNIPRO TECHNOLOGIES LIMITED**



*AP Reddy*  
APARNA REDDY DANDU  
Whole-time Director  
DIN No.03298728

*D. V. Ramana Reddy*  
D. V. RAMANA REDDY  
Managing Director  
DIN No. 02957936

Place: Hyderabad  
Date : 11.11.2021

## UNIPRO TECHNOLOGIES LIMITED

CIN: L72200TG1985PLC005615

FLAT NO.503B, 5TH FLOOR, MAHESHWARI CHAMBERS, SOMAJIGUDA, HYDERABAD, TG 500082 IN

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED Sep 30, 2021

|  | As at Sep 30,<br>2021 | As at Mar 31,<br>2021 |
|--|-----------------------|-----------------------|
| <b>A</b>   |                       |                       |
| <b>CASH FROM OPERATING ACTIVITIES</b>  |                       |                       |
| (Loss)/Profit before tax and extraordinary items   | (4,63,645)            | (21,20,075)           |
| <b>Adjustment for:</b>   |                       |                       |
| Income tax expense recognised in profit or loss  | -                     | -                     |
| Finance costs recognised in profit or loss   | -                     | -                     |
| Investment income recognised in profit or loss   | -                     | -                     |
| Gain on disposal of property, plant and equipment  | -                     | -                     |
| Gain on disposal of a subsidiary   | -                     | -                     |
| Gain on disposal of interest in former associate   | -                     | -                     |
| Net (gain)/loss recorded in profit or loss on financial liabilities designated as at fair value through profit or loss | -                     | -                     |
| Net (gain)/loss arising on financial assets mandatorily measured at fair value through profit or loss                  | -                     | -                     |
| Net loss/(gain) arising held for trading financial liabilities   | -                     | -                     |
| Hedge ineffectiveness on cash flow hedges  | -                     | -                     |
| Net (gain)/loss on disposal of available-for-sale financial assets   | -                     | -                     |
| Impairment loss recognised on trade receivables  | -                     | -                     |
| Reversal of impairment loss on trade receivables   | -                     | -                     |
| Depreciation and amortisation of non-current assets  | 4,19,530              | 8,39,060              |
| Impairment of non-current assets   | -                     | -                     |
| Net foreign exchange (gain)/loss   | -                     | -                     |
| Expense recognised in respect of equity-settled share-based payments   | -                     | -                     |
| Expense recognised in respect of shares issued in exchange for goods/services  | -                     | -                     |
| Amortisation of financial guarantee contracts  | -                     | -                     |
| <b>Operating Profit before Working Capital Changes</b>   | <b>(44,115)</b>       | <b>(12,81,015)</b>    |
| <b>Movement for Working Capital:</b>   |                       |                       |
| Increase in trade and other receivables  | -                     | -                     |
| (Increase)/decrease in amounts due from customers under construction contracts   | -                     | -                     |
| (Increase)/decrease in inventories   | -                     | -                     |
| (Increase)/decrease in other assets  | -                     | -                     |
| Decrease in trade and other payables   | -                     | -                     |
| Increase/(decrease) in amounts due to customers under construction contracts   | -                     | -                     |
| Increase/(decrease) in provisions  | -                     | -                     |
| (Decrease)/increase in deferred revenue  | -                     | -                     |
| (Decrease)/increase in other liabilities   | 2,05,000              | 1,00,000              |
| <b>Cash generated from operations</b>  | <b>1,60,885</b>       | <b>(11,81,015)</b>    |
| - Income taxes paid  | -                     | -                     |
| <b>Net Cash flow before extraordinary items</b>  |                       |                       |
| - Extraordinary & Prior period items   | -                     | -                     |
| <b>NET CASH FROM OPERATING ACTIVITIES</b>  | <b>1,60,885</b>       | <b>(11,81,015)</b>    |
| <b>B</b>   |                       |                       |
| <b>CASH FLOW FROM INVESTING ACTIVITIES:</b>  |                       |                       |
| Payments to acquire financial assets   | -                     | -                     |
| Proceeds on sale of financial assets   | -                     | -                     |
| Interest received  | -                     | -                     |
| Royalties and other investment income received   | -                     | -                     |
| Dividends received from associates   | -                     | -                     |
| Other dividends received   | -                     | -                     |
| Amounts advanced to related parties  | -                     | (19,08,000)           |
| Repayments by related parties  | -                     | 31,15,621             |
| Payments for property, plant and equipment   | -                     | -                     |
| Proceeds from disposal of property, plant and equipment  | -                     | -                     |
| Payments for investment property   | -                     | -                     |
| Proceeds from disposal of investment property  | -                     | -                     |
| Payments for intangible assets   | -                     | -                     |
| Net cash outflow on acquisition of subsidiaries  | -                     | -                     |
| Net cash inflow on disposal of subsidiary  | -                     | -                     |
| Net cash inflow on disposal of associate   | -                     | -                     |

|   |  |                  |                  |
|---|--|------------------|------------------|
|   | <b>NET CASH FROM INVESTING ACTIVITIES</b>  |                  | <b>12,07,621</b> |
| <b>C</b>  | <b>CASH FLOW FROM FINANCING ACTIVITIES</b>   |                  |                  |
|   | Proceeds from issue of equity instruments of the Company                                       |                  | -                |
|   | Proceeds from issue of convertible notes   |                  | -                |
|   | Payment for share issue costs  |                  | -                |
|   | Payment for buy-back of shares   |                  | -                |
|   | Payment for share buy-back costs   |                  | -                |
|   | Proceeds from issue of redeemable preference shares  |                  | -                |
|   | Proceeds from issue of perpetual notes   |                  | -                |
|   | Payment for debt issue costs   |                  | -                |
|   | Proceeds from borrowings   |                  | -                |
|   | Repayment of borrowings  |                  | -                |
|   | Proceeds from government loans   |                  | -                |
|   | Proceeds on disposal of partial interest in a subsidiary that does not involve loss of control |                  | -                |
|   | Dividends paid on redeemable cumulative preference shares                                      |                  | -                |
|   | Dividends paid to owners of the Company  |                  | -                |
|   | Interest paid  |                  | -                |
|   | Long Term Provisions   |                  | -                |
|   | <b>NET CASH FROM FINANCING ACTIVITIES</b>  |                  | <b>-</b>         |
|   | <b>NET INCREASE IN CASH &amp; CASH EQUIVALENTS</b>   | <b>1,60,885</b>  | <b>26,606</b>    |
|   | <b>Cash and cash equivalents at the beginning of the year 1.04.2020</b>                        | <b>54,457.90</b> | <b>27,852</b>    |
|   | Effects of exchange rate changes on the balance of cash held in foreign currencies             |                  |                  |
|   | <b>Cash and cash equivalents at the end of the year as on 31.03.2021</b>                       | <b>2,15,342</b>  | <b>54,458</b>    |
| <b>Reconciliation of cash and cash equivalents as per the cash flow Statement</b> |  |                  |                  |
|   | Cash and cash equivalents (Note 10)  | 2,15,343         | 54,459           |
|   | <b>Balance as per statement of cash flows</b>  | <b>2,15,343</b>  | <b>54,459</b>    |

The notes are an integral part of the financial statements  
As per our Report of even date

**For and on behalf of the Board of Directors  
UNIPRO TECHNOLOGIES LIMITED**



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APARNA REDDY DANDU  
Whole-time Director  
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Place: Hyderabad  
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