

UNIPRO TECHNOLOGIES LIMITED

CIN: L72200TG1985PLC005615

FLAT NO.503B, 5TH FLOOR, MAHESHWARI CHAMBERS, SOMAJIGUDA, HYDERABAD, TG 500082 IN
BALANCE SHEET AS AT 30th SEPTEMBER 2022

Particulars		Note No.	As at Sep 30, 2022	As at Mar 31, 2022
I	ASSETS			
1	Non-current assets			
	(a) Property, plant and equipment	3	1.14	1.52
	(b) Right to use assets			-
	(c) Capital work in progress			-
	(d) Investment properties		179.78	179.78
	(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	8.32	8.32
	(ii) Trade receivables	5	-	-
	(iii) Loans	6	27.15	27.15
	(e) Deferred Tax Asset (Net)	7	-	-
	(f) Other non-current asset	8	8.31	8.31
	Total non-current assets (A)		224.70	225.08
2	Current assets			
	(a) Inventories	9	-	-
	(a) Financial assets			
	(i) Investments	4	-	-
	(ii) Trade receivables	5	321.18	321.18
	(iii) Cash and cash equivalents	10	0.14	4.24
	(iv) Bank Balances other than (iii) above	10.1	-	-
	(v) Loans	6	15.06	15.06
	(b) Current Tax Asset (Net)	7	-	-
	(c) Other current assets	11	1.44	1.44
	Total current assets (B)		337.82	341.92
	Non Current Assets Classified as Held for Sale (C)			
	Total assets (A+B+C)		562.52	567.00
II	EQUITY AND LIABILITIES			
1	Equity			
	(a) Equity share capital	12	608.49	608.49
	(b) Other equity	13	(397.13)	(391.79)
2	Liabilities			
(i)	Non-current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	14	80.06	80.06
	(ii) Trade Payables	15	-	-
	(b) Long term provisions	16	-	-
	(c) Deferred tax Liabilities(Net)	7	-	-
	Total non-current liabilities (B)		80.06	80.06
(ii)	Current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	14	-	-
	(ii) Trade payables	15	193.06	193.06
	(b) Short term provisions	16	-	-
	(c) Other current liabilities	17	70.53	69.67
	(d) Current Tax Laibilities (net)	7	7.52	7.52
	Total current liabilities (C)		271.10	270.24
	Total liabilities (D=B+C)		351.16	350.30
	Total equity and liabilities (A+D)		575.86	575.39

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



APARNA 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 :

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, 2022

	Note No.	As at Sep 30, 2022	As at Mar 31, 2022
Continuing Operations			
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 Total income		-	-
VI Expenses			
(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	-	-
(d) Finance cost	25	1.05	2.10
(e) Depreciation expense	26	0.05	0.10
(f) Impairment expenses/losses		0.38	8.39
(g) Net loss on de-recognition of financial assets at amortized cost		-	-
(h) Net loss on reclassification of financial Assets		-	-
(i) Other expenses		-	-
Total expenses (VI)	27	3.86	9.00
VII Profit/(loss) before Share of profit/(loss) of associates / joint ventures, exceptional items and tax (V - VI)		5.34	19.59
VIII Share of profit/(loss) of associates		(5.34)	(19.59)
Share of profit/(loss) of joint ventures		-	-
IX Profit/(Loss) before exceptional items and tax		(5.34)	(19.59)
X Exceptional itmes		-	-
XI Profit before Tax		(5.34)	(19.59)
XII Tax expense :			
a. Current tax		-	-
b. Deferred tax		-	-
XIII Profit/(loss) for the year from continuing operations (XI-XII)		(5.34)	(19.59)
Discontinued Operations			
XIV Profit/(loss) from discontinued operations		-	-
XV Tax Expense of discontinued operations		-	-
XVI Profit/(loss) from discontinued operations (XIV +XV)		-	-
XVII Profit/(loss) for the year (XIII+XVI)		(5.34)	(19.59)
XIX Other comprehensive income(OCI)			
A (i) Items that will not be recycled to profit or loss		-	-
B (i) Items that may be reclassified to profit or loss		-	-
Total other comprehensive income (OCI)		-	-
XX Total comprehensive income for the year (XVII+XIX)		(5.34)	(19.59)
XXI Earning per equity share (for Continuing Operations)			
(i) Basic		(0.09)	(0.27)
(ii) Diluted.		(0.09)	(0.27)
XXII Earnings per equity share (for discontinued operation):			
(i) Basic		-	-
(ii) Diluted.		-	-
XXIII Earnings per equity share (for Continued and discontinued operation):			
(i) Basic		(0.09)	(0.27)
(ii) Diluted.		(0.09)	(0.27)

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
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FLAT NO.503B, 5TH FLOOR, MAHESHWARI CHAMBERS, SOMAJIGUDA, HYDERABAD, TG 500082 IN
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED Sep 30, 2022

		As at Sep 30, 2022	As at Mar 31, 2022
A	CASH FROM OPERATING ACTIVITIES		
	(Loss)/Profit before tax and extraordinary items	(5.34)	(20.03)
	Adjustment for:		
	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		-
	Impairment of non-current assets	0.38	8.39
	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		
	Operating Profit before Working Capital Changes	(4.96)	(11.64)
	Movement for Working Capital:		
	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		-	
Cash generated from operations	0.86	7.89	
- Income taxes paid	(4.10)	(3.75)	
Net Cash flow before extraordinary items		-	
- Extraordinary & Prior period items		-	
NET CASH FROM OPERATING ACTIVITIES	(4.10)	(3.75)	
B	CASH FLOW FROM INVESTING ACTIVITIES:		
	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		
	Repayments by related parties		
	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			

	NET CASH FROM INVESTING ACTIVITIES		
C	CASH FLOW FROM FINANCING ACTIVITIES		
	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 borrowings from related parties	-	-
	Payment for debt issue costs Proceeds from borrowings	-	7.45
	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	-	-
	NET CASH FROM FINANCING ACTIVITIES	-	7.45
	NET INCREASE IN CASH & CASH EQUIVALENTS		
	Cash and cash equivalents at the beginning of the year	(4.10)	3.70
	1.04.2022		
	Effects of exchange rate changes on the balance of cash held in foreign currencies	4.24	0.54
	Cash and cash equivalents at the end of the year as on 30.09.2022	0.14	4.24
	Reconciliation of cash and cash equivalents as per the cash flow Statement		
	Cash and cash equivalents (Note 10)	0.14	4.24
	Balance as per statement of cash flows		
	The notes are an integral part of the financial statements	0.14	4.24
	As per our Report of even date		

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