

UNIPRO TECHNOLOGIES LIMITED
CIN: L72200TG1985PLC005615

FLAT NO.503B, 5TH FLOOR, MAHESHWARI CHAMBERS, SOMAJIGUDA, HYDERABAD, TG 500082 IN
BALANCE SHEET AS AT 30th SEPTEMBER 2024

Particulars		Note No.	As at Sep 30, 2024	As at Mar 31, 2024
I	ASSETS			
1	Non-current assets			
	(a) Property, plant and equipment	3	0.29	0.38
	(b) Right to use assets		-	-
	(c) Capital work in progress		-	-
	(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	8.32	8.32
	(ii) Trade receivables	5	-	-
	(iii) Loans	6	41.10	27.15
	(e) Deferred Tax Asset (Net)	7	-	-
	(f) Other non-current asset	8	8.31	8.31
	Total non-current assets (A)		58.02	44.16
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	0.75	0.46
	(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	1.94	1.44
	Total current assets (B)		338.92	338.14
	Non Current Assets Classified as Held for Sale (C)		-	-
	Total assets (A+B+C)		396.94	382.30
II	EQUITY AND LIABILITIES			
1	Equity			
	(a) Equity share capital	12	608.49	608.49
	(b) Other equity	13	(666.55)	(662.68)
	Total equity (A)		(58.06)	(54.19)
2	Liabilities			
(i)	Non-current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	14	152.19	88.40
	(ii) Trade Payables	15	-	-
	(b) Long term provisions	16	-	-
	(c) Deferred tax Liabilities(Net)	7	-	-
	Total non-current liabilities (B)		152.19	88.40
(ii)	Current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	14	-	-
	(ii) Trade payables	15	193.06	193.06
	(b) Short term provisions	16	1.86	-
	(c) Other current liabilities	17	100.37	147.52
	(d) Current Tax Laibilities (net)	7	7.52	7.52
	Total current liabilities (C)		302.81	348.09
	Total liabilities (D=B+C)		454.99	436.49
	Total equity and liabilities (A+D)		396.94	382.30

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

DANDU VENKATA RAMANA REDDY
DANDU VENKATA RAMANA REDDY
Director
DIN No. 02957936



Place: Hyderabad

Date: 15-11-24

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, 2024

	Note No.	As at Sep 30, 2024	As at Mar 31, 2024
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		-	-
Expenses			
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	1.03	2.10
(d) Finance cost	25	0.01	0.18
(e) Depreciation expense	26	0.10	0.38
(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	2.73	256.61
Total expenses (VI)		3.86	259.27
VII Profit/(loss) before Share of profit/(loss) of associates / joint ventures, exceptional items and tax (V - VI)		(3.86)	(259.27)
VIII Share of profit/(loss) of associates		-	-
IX Share of profit/(loss) of joint ventures		-	-
Profit/(Loss) before exceptional items and tax		(3.86)	(259.27)
X Exceptional itmes		-	-
XI Profit before Tax		(3.86)	(259.27)
XII Tax expense :			
a. Current tax		-	-
b. Deferred tax		-	-
XIII Profit/(loss) for the year from continuing operations (XI-XII)		(3.86)	(259.27)
Discontinued Operations			
XIV Profit/(loss) from discontinued operations		-	-
XV Tax Expense of discontinued operations		-	-
XVI Profit/(loss) from discontinued operations (XIV +XV)		-	-
XVII XVII Profit/(loss) for the year (XIII+XVI)		(3.86)	(259.27)
Other comprehensive income(OCI)			
XIX 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)		(3.86)	(259.27)
Earning per equity share (for Continuing Operations)			
XXI (i) Basic		(0.06)	(4.26)
(ii) Diluted.		(0.06)	(4.26)
Earnings per equity share (for discontinued operation):			
XXII (i) Basic		-	-
(ii) Diluted.		-	-
Earnings per equity share (for Continued and discontinued operation):			
XXIII (i) Basic		(0.06)	(4.26)
(ii) Diluted.		(0.06)	(4.26)

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Whole-time Director
DIN No.03298728

DANDU VENKATA 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, 2024

	As at Sep 30, 2024	As at Mar 31, 2024
A		
CASH FROM OPERATING ACTIVITIES		
(Loss)/Profit before tax and extraordinary items	(3.86)	(259.27)
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	0.10	0.38
Impairment of non-current assets	-	179.78
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	(3.77)	(79.11)
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	(0.50)	-
Decrease in trade and other payables	-	8.34
Increase/(decrease) in amounts due to customers under construction contracts	-	-
Increase/(decrease) in provisions	1.86	-
(Decrease)/increase in deferred revenue	-	-
(Decrease)/increase in other liabilities	(47.15)	71.08
Cash generated from operations	(49.56)	0.32
- Income taxes paid	-	-
Net Cash flow before extraordinary items	-	-
- Extraordinary & Prior period items	-	-
NET CASH FROM OPERATING ACTIVITIES	(49.56)	0.32
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	-	-

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	63.79	-
Payment for debt issue costs	-	-
Proceeds from borrowings	-	-
Repayment of borrowings	-	-
Proceeds from government loans	(13.95)	-
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	49.84	-
NET INCREASE IN CASH & CASH EQUIVALENTS	0.28	0.32
Cash and cash equivalents at the beginning of the year as on 1.04.2024	0.46	0.14
Effects of exchange rate changes on the balance of cash held in foreign currencies	-	-
Cash and cash equivalents at the end of the year as on 30.09.2024	0.75	0.46

Reconciliation of cash and cash equivalents as per the cash flow Statement

Cash and cash equivalents (Note 10)	0.75	0.46
Balance as per statement of cash flows	0.75	0.46

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**For and on behalf of the Board of Directors
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