

## UNISYS SOFTWARES & HOLDING INDUSTRIES LIMITED

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CIN : L51909WB1992PLC056742, Email : unisys.softwares@gmail.com, Website : www.unisyssoftwares.com

**Statement of Unaudited Financial Results for the Quarter and Six Months ended 30th September 2022**

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	6 Months ended	Corresponding 6 Months ended	Year to date figures as on
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<b>I</b>	<b>Revenue from Operations</b>						
	Interest Income	5.000	5.000	14.000	10.000	22.000	15.240
	Dividend Income	-	-	-	-	-	-
	Revenue from Sale of Shares	-	-	-	-	-	-
	Net Gain on Fair Value of Changes	-	2.733	(13.530)	2.733	13.460	-
	Others (Gain from Trading in Shares, FNO Segment)	-	-	-	-	-	-
	<b>Total Revenue from Operations</b>	<b>5.000</b>	<b>7.733</b>	<b>0.470</b>	<b>12.733</b>	<b>35.460</b>	<b>15.240</b>
<b>II</b>	<b>Other Income</b>						
	Others (Plesae Specify)	-	-	-	-	-	-
<b>III</b>	<b>Total Income (I+II)</b>	<b>5.000</b>	<b>7.733</b>	<b>0.470</b>	<b>12.733</b>	<b>35.460</b>	<b>15.240</b>
<b>IV</b>	<b>Expenses</b>						
	Finance Costs	-	-	-	-	-	-
	Fees & Commission Expenses	-	-	-	-	-	-
	Net loss on Fair Value Changes	-	401.200	-	401.200	-	130.234
	Impairment on Financial Instruments	-	-	-	-	-	-
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock-in-trade	-	-	-	-	-	-
	Changes in Inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	-	-
	Employee Benefits Expenses	4.500	4.500	4.300	9.000	8.600	17.000
	Depreciation, Amortization and Impairment	0.440	0.440	0.660	0.880	1.320	2.641
	Other Expenses	1.750	6.456	2.730	8.206	9.430	9.116
	NPA Provision	-	2,415.850	-	2,415.850	-	37.410
	<b>Total Expenses (IV)</b>	<b>6.690</b>	<b>2,828.446</b>	<b>7.690</b>	<b>2,835.136</b>	<b>19.350</b>	<b>196.401</b>
<b>V</b>	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>(1.690)</b>	<b>(2,820.713)</b>	<b>(7.220)</b>	<b>(2,822.403)</b>	<b>16.110</b>	<b>(181.161)</b>
<b>VI</b>	<b>Exceptional Items</b>						
	Exceptional Items	-	-	-	-	-	-
<b>VII</b>	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>(1.690)</b>	<b>(2,820.713)</b>	<b>(7.220)</b>	<b>(2,822.403)</b>	<b>16.110</b>	<b>(181.161)</b>
<b>VIII</b>	<b>Tax Expenses</b>						
	Current	-	-	(1.805)	-	4.028	-
	Deferred Tax	(0.152)	(0.152)	(0.159)	(0.304)	(0.318)	(0.654)
	<b>Total Tax Expenses (VIII)</b>	<b>(0.152)</b>	<b>(0.152)</b>	<b>(1.964)</b>	<b>(0.304)</b>	<b>3.710</b>	<b>(0.654)</b>
<b>IX</b>	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>(1.538)</b>	<b>(2,820.562)</b>	<b>(5.256)</b>	<b>(2,822.100)</b>	<b>12.400</b>	<b>(180.507)</b>
<b>X</b>	<b>Profit/(Loss) from Discontinued Operations</b>						
	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
<b>XI</b>	<b>Tax Expenses Discontinued Operations</b>						
	Tax Expenses Discontinued Operations	-	-	-	-	-	-
<b>XII</b>	<b>Profit for the Period / Year from continuing operations (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XIII</b>	<b>Profit for the Period (IX-XII)</b>	<b>(1.538)</b>	<b>(2,820.562)</b>	<b>(5.256)</b>	<b>(2,822.100)</b>	<b>12.400</b>	<b>(180.507)</b>
<b>XIV</b>	<b>Other Comprehensive Income</b>						
	A. Items that will not be classified to Profit or Loss						
	i) Items that will not be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	<b>Sub-Total A</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	B. i) Items that will be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	<b>Sub-Total B</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other Comprehensive Income (A+B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XV</b>	<b>Total Comprehensive Income for the Period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)</b>	<b>(1.538)</b>	<b>(2,820.562)</b>	<b>(5.256)</b>	<b>(2,822.100)</b>	<b>12.400</b>	<b>(180.507)</b>
<b>XVI</b>	<b>Paid-up Equity Share Capital (Face Value of Re 10/- each)</b>	<b>2,300.020</b>	<b>2,300.020</b>	<b>2,300.020</b>	<b>2,300.020</b>	<b>2,300.020</b>	<b>2,300.020</b>
<b>XVII</b>	<b>Other Equity</b>				(2,410.561)		411.519
<b>XVIII</b>	<b>Earnings per Share from Continuing Operations</b>						
	a) Basic	(0.007)	(12.263)	(0.023)	(12.270)	0.054	(0.785)
	b) Diluted	(0.007)	(12.263)	(0.023)	(12.270)	0.054	(0.785)
<b>XVIII</b>	<b>Earnings per Share from Discontinued Operations</b>						
	a) Basic	(0.007)	(12.263)	(0.023)	(12.270)	0.054	(0.785)
	b) Diluted	(0.007)	(12.263)	(0.023)	(12.270)	0.054	(0.785)
<b>XVIII</b>	<b>Earnings per Share from Continuing &amp; Discontinued Operations</b>						
	a) Basic	(0.007)	(12.263)	(0.023)	(12.270)	0.054	(0.785)
	b) Diluted	(0.007)	(12.263)	(0.023)	(12.270)	0.054	(0.785)

**Notes :**

- As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- The aforesaid financial Results have been reviewed by Audit Committee and approved by Board of Directors in their meeting held on 10th November 2022
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
- The format of above results has been prescribed by SEBI vides their Circular No.CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with requirement of the SEBI Circular dated 5th July, 2016, Ind AS and in accordance with NBFC (Division III) format of Companies Act, 2013 (Refer MCA Notification dated October 11, 2018) applicable to the Companies those are required to comply with Ind AS.
- The Auditors of the Company have carried out "Limited Review" of the above financial Results.
- Figures for pervious quarter/year have been re-stated/re-classified wherever necessary.

**For Unisys Softwares & Holding Industries Limited**

Sd/-

**Ramesh Dan**  
Managing Director

Place : Kolkata

Date : 10th November, 2022

# UNISYS SOFTWARES & HOLDING INDUSTRIES LIMITED

## Cash Flow Statement for the Half year ended 30 September 2022

(Rs. In Lakhs)

Particulars		As At 30.09.2022	As At 30.09.2021
<b>Cash Flow from/(used in) Operating Activities</b>			
Profit before Tax		(2,822.100)	16.110
<b>Adjustment for:</b>			
Interest Income		10.000	22.000
Dividend Income		-	-
Depreciation and Amortization		0.880	1.320
<b>Operating Profit before Working Capital Changes</b>		<b>(2,811.220)</b>	<b>39.430</b>
<b>Movement in Working Capital:</b>			
Decrease( increase) In Investment		-	-
Decrease( increase) In Trade Receivable		-	-
Decrease( increase) In Loan & Advances		2,430.337	-
Decrease( increase) In Inventories		401.200	(22.000)
Decrease( increase) In other Current assets		-	13.847
Increase (decrease)In Trade Payable		-	-
Increase (decrease)In Short term Borrowings		-	-
Increase (decrease)In Other Current Liabilities & Provisions		(10.032)	(10.032)
<b>Cash Generatedfrom Operations</b>		<b>2,821.505</b>	<b>(18.185)</b>
<b>Income Tax For the Year</b>		-	<b>(4.028)</b>
<b>Deferred Tax Assets</b>		<b>(0.304)</b>	<b>(0.318)</b>
		<b>(0.304)</b>	<b>(4.346)</b>
<b>Cash Generated/(used) in Operations</b>	<b>(A)</b>	<b>9.981</b>	<b>16.899</b>
<b>Cash Flow from/(used) Investing Activities</b>			
Net Purchase of Fixed Assets		-	1.320
Other Non Current Assets		-	-
Interest Income / expences		(10.000)	(22.000)
Dividend Received		-	-
Miscellaneous Expenditure		-	-
(Increase)/decrease in Depreciation and Amortization		-	(1.320)
<b>Cash Generated/(used) in Investing Activities</b>	<b>(B)</b>	<b>(10.000)</b>	<b>(22.000)</b>
<b>Cash Flow Financing Activities</b>			
Purchase/Sale of Fixed Assets		-	-
<b>Net Cash used in Financing Activities</b>	<b>(C)</b>	-	-
<b>Net Increase/(decrease) in Cash and Cash Equivalents</b>	<b>(A+B+C)</b>	<b>(0.019)</b>	<b>(5.101)</b>
Total Cash and Cash Equivalent at beginning of year		0.384	5.485
Total Cash and Cash Equivalent at end of year		0.365	0.384
		<b>0.019</b>	<b>5.101</b>

**UNISYS SOFTWARES AND HOLDING INDUSTRIES LTD**  
**Statement of Assets & Liabilities**

(Rs. In Lakhs)

Particulars	As At	
	30th September 2022	31st March 2022
	Un-Audited	Audited
<b>FINANCIAL ASSETS</b>		
Cash & Cash Equivalent	0.043	0.043
Bank Balances	0.322	5.315
<b>Receivables</b>		
Trade Receivables	55.486	59.886
Other Receivables	-	-
Loans	1,290.382	3,723.586
Investments	-	-
Other Financial assets	-	-
<b>Total Financial Assets .....</b>	<b>1,346.233</b>	<b>3,788.830</b>
<b>NON-FINANCIAL ASSETS</b>		
Inventories	215.984	617.184
Current Tax Assets (Net)	133.069	133.069
Deferred Tax Assets (Net)	20.294	19.990
Property, Plant & Equipments	4.403	5.283
Investment in Property	-	-
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Other Non-Financial Assets	-	-
<b>Total Non Financial Assets .....</b>	<b>373.750</b>	<b>775.526</b>
<b>TOTAL ASSETS ....</b>	<b>1,719.983</b>	<b>4,564.356</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity attributable to Owners of Parents</b>		
Equity Share Capital	2,300.020	2,300.020
Other Equity	(2,410.561)	411.519
<b>Total Equity ...</b>	<b>(110.541)</b>	<b>2,711.539</b>
<b>Share Application Money Pending Allotment</b>	-	-
<b>LIABILITIES</b>		
<b>Financial Liabilities</b>		
Derivative financial instruments	-	-
<b>Payables</b>		
<b>Trade Payables</b>		
Total Outstanding Dues of Micro Enterprises And Small Enterprises	-	-
Total Outstanding Dues of Creditors Other than Micro Enterprises And Small Enterprises	-	-
<b>Other Payables</b>		
Total Outstanding Dues of Micro Enterprises And Small Enterprises	-	-
Total Outstanding Dues of Creditors Other Than Micro Enterprises And Small Enterprises	389.566	389.566
Debt Securities	-	-
Borrowings (Other than Debt Securities)	1,361.040	1,361.040
Deposits	-	-
Subordinated Liabilities	-	-
Other financial liabilities	-	-
Other Non Current Liabilities	-	-
<b>Total Financial Liabilities ...</b>	<b>1,750.606</b>	<b>1,750.606</b>
<b>Non-Financial Liabilities</b>		
Current Tax Liabilities (Net)	-	-
Provisions	1.052	4.779
Deferred Tax Liabilities (Net)	-	-
Other Non-Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	78.866	97.432
<b>Total Non Financial Liabilities ...</b>	<b>79.918</b>	<b>102.211</b>
<b>Total Liabilities .....</b>	<b>1,830.524</b>	<b>1,852.817</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>1,719.983</b>	<b>4,564.356</b>