



Unisys SOFTWARES

& HOLDING INDUSTRIES LIMITED

CIN of the Company : L51909WB1992PLC056742
Regd. Office : 75-C, Park Street, Kolkata-700 016
Tel : +91 33 2229 5359 / 9198, Fax : +91 33 2229 1967
E : Unisys.softwares@gmail.com, W : www.unisyssoftware.com

REF: CSE SCRIP CODE 10013102, BSE SCRIP CODE 531831

SUB: OUTCOME OF BOARD MEETING

For UNISYS SOFTWARES & HOLDING INDUSTRIES LTD

JAGDISH PRASAD PUROHIT
DIN: 00083125
MANAGING DIRECTOR

UNISYS SOFTWARES & HOLDING INDUSTRIES LIMITED

Regd. Office : 75/C, Park Street (Basement), Kolkata - 700016

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

Statement of Audited Standalone Financial Results for the Quarter and Year ended 31st March 2021

Rs. in Lakhs

| Sr. No. | Particulars | 3 Months ended 31.03.2020 | Preceding 3 Months ended 31.12.2020 | Corresponding 3 Months ended 31.03.2020 | Year to date figures as on 31.03.2021 | Year to date figures as on 31.03.2020 |
|---------|--|------------------------------|---|---|---|---|
| | | Un-Audited | | | Audited | |
| I | Revenue from Operations | | | | | |
| | Interest Income | (32.162) | 20.000 | (47.456) | 27.838 | 72.544 |
| | Dividend Income | - | - | - | - | - |
| | Revenue from Sale of Shares | - | - | 2,213.184 | - | 2,213.184 |
| | Net Gain on Fair Value of Changes | 5.720 | - | - | 5.720 | - |
| | Others (Gain from Trading in Shares, FNO Segment) | - | - | - | - | - |
| | Total Revenue from Operations | (26.442) | 20.000 | 2,165.728 | 33.558 | 2,285.728 |
| II | Other Income | | | | | |
| | Others (Please Specify) | - | - | - | - | - |
| III | Total Income (I+II) | (26.442) | 20.000 | 2,165.728 | 33.558 | 2,285.728 |
| IV | Expenses | | | | | |
| | Finance Costs | - | - | - | - | - |
| | Fees & Commission Expenses | - | - | - | - | - |
| | Net loss on Fair Value Changes | (27.500) | 10.200 | 41.349 | - | 41.349 |
| | Impairment on Financial Instruments | - | - | - | - | - |
| | Cost of Material Consumed | - | - | - | - | - |
| | Purchases of Stock-in-trade | - | - | 1,498.128 | - | 1,498.128 |
| | Changes in Inventories of finished goods, stock-in-trade and work-in-progress | - | - | 667.052 | - | 783.932 |
| | Employee Benefits Expenses | 6.000 | 2.500 | 8.320 | 17.000 | 21.820 |
| | Depreciation, Amortization and Impairment | 2.832 | 0.990 | 3.832 | 5.802 | 8.302 |
| | Other Expenses | 35.865 | 1.200 | 12.754 | 45.265 | 21.734 |
| | NPA Provisions | 37.491 | - | 37.760 | 37.491 | 37.760 |
| | Total Expenses (IV) | 54.688 | 14.890 | 2,269.195 | 105.558 | 2,413.025 |
| V | Profit / (Loss) before Tax & Exceptional Items (III-IV) | (81.130) | 5.110 | (103.467) | (72.000) | (127.297) |
| VI | Exceptional Items | | | | | |
| VII | Profit / (Loss) before Tax (V-VI) | (81.130) | 5.110 | (103.467) | (72.000) | (127.297) |
| VIII | Tax Expenses | | | | | |
| | Current | (2.328) | 1.276 | - | - | - |
| | Deferred Tax | - | 0.236 | (1.457) | 0.948 | (1.457) |
| | Total Tax Expenses (VIII) | (2.088) | 1.512 | (1.457) | 0.948 | (1.457) |
| IX | Profit for the Period / Year from continuing operations (VII-VIII) | (79.042) | 3.598 | (102.010) | (72.948) | (125.840) |
| X | Profit/(Loss) from Discontinued Operations | | | | | |
| XI | Tax Expenses Discontinued Operations | | | | | |
| XII | Profit for the Period / Year from continuing operations (X-XI) | | | | | |
| XIII | Profit for the Period (IX-XII) | (79.042) | 3.598 | (102.010) | (72.948) | (125.840) |
| XIV | Other Comprehensive Income | | | | | |
| | 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 | - | - | - | - | - |
| | Sub-Total A | - | - | - | - | - |
| | 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 | - | - | - | - | - |
| | Sub-Total B | - | - | - | - | - |
| | Other Comprehensive Income (A+B) | - | - | - | - | - |
| XV | Total Comprehensive Income for the Period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period) | (79.042) | 3.598 | (102.010) | (72.948) | (125.840) |
| XVI | Paid-up Equity Share Capital (Face Value of Re 1/- each) | 2,300.020 | 2,300.020 | 2,300.020 | 2,300.020 | 2,300.020 |
| XVII | Other Equity | | | | 553.480 | 587.825 |
| XVIII | Earnings per Share from Continuing Operations | | | | | |
| | a) Basic | (0.034) | 0.002 | (0.044) | (0.032) | (0.055) |
| | b) Diluted | (0.034) | 0.002 | (0.044) | (0.032) | (0.055) |
| XVIII | Earnings per Share from Discontinued Operations | | | | | |
| | a) Basic | (0.034) | 0.002 | (0.044) | (0.032) | (0.055) |
| | b) Diluted | (0.034) | 0.002 | (0.044) | (0.032) | (0.055) |
| XVIII | Earnings per Share from Continuing & Discontinued Operations | | | | | |
| | a) Basic | (0.034) | 0.002 | (0.044) | (0.032) | (0.055) |
| | b) Diluted | (0.034) | 0.002 | (0.044) | (0.032) | (0.055) |

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 27th May 2021
- 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 vide 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.
- Figures for the quarters ended 31st March 2021 and 31st March 2020 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of the third quarter of the respective financial years.
- The Company has adopted Ind AS 116 "Leases" as notified by Ministry of Corporate Affairs effective from 1st April, 2019 and its application did not have any material impact on the financial results including the retained earnings as at 1st April 2020.
The Taxation laws (Amendment) Ordinance, 2019 contain substantial amendments in the Income Tax Act, 1961 and the Finance (No. 2) Act, 2019 to provide an option to domestic companies to pay income tax at a concessional rate. The Company has elected to apply the concessional tax rate. Accordingly, the Company has recognised the provision for income tax and re-measured the net deferred tax liabilities at the concessional tax rate for the year ended 31st March 2021
- The Auditors of the Company have carried out "Limited Review" of the above financial Results.
- Figures for previous quarter/year have been re-stated/re-classified wherever necessary.
- The outbreak of COVID-19 pandemic globally and in India substantially impacted businesses and economies. There has been disruption to regular business operations due to measures taken to curb the impact of pandemic. The Company's office was shut post announcement of nationwide lockdown. Covid crises may turn out to be a blessing in disguise for the Company. The Company has considered all information in assessing the impact of COVID-19 on various elements of its financial statements, including recoverability of its Assets as at the Balance Sheet date. Post lockdown, as a measure of abundant caution, all employees have been asked to work from and as such there is no substantial disruption in operations of the Company.

Place : Kolkata
Date : May 25, 2021


Kolkata


Kolkata

For Unisys Softwares & Holding Industries Limited
Sd/-
Jagdish Pd. Purohit
Managing Director

UNISYS SOFTWARES AND HOLDING INDUSTRIES LTD
Statement of Assets & Liabilities

(Rs. In Lakhs)

| Particulars | For the Year Ended | |
|---|--------------------|------------------|
| | 31st March 2021 | 31st March 2020 |
| | Audited | Audited |
| FINANCIAL ASSETS | | |
| Cash & Cash Equivalent | 0.162 | 0.036 |
| Bank Balances | 5.322 | 5.322 |
| Receivables | | |
| Trade Receivables | 55.486 | 55.486 |
| Other Receivables | - | - |
| Loans | 3,712.584 | 3,740.480 |
| Investments | - | - |
| Other Financial assets | - | - |
| Total Financial Assets | 3,773.555 | 3,801.324 |
| NON-FINANCIAL ASSETS | | |
| Inventories | 747.418 | 741.696 |
| Current Tax Assets (Net) | 132.981 | 131.928 |
| Deferred Tax Assets (Net) | 19.336 | 18.388 |
| Property, Plant & Equipments | 7.924 | 11.886 |
| Investment in Property | - | - |
| Intangible assets under development | - | - |
| Goodwill | - | - |
| Other Intangible Assets | - | - |
| Other Non-Financial Assets (Deferred Revenue Expenditure) | - | 1.840 |
| Total Non Financial Assets | 907.660 | 905.737 |
| TOTAL ASSETS | 4,681.215 | 4,707.062 |
| EQUITY & LIABILITIES | | |
| Equity attributable to Owners of Parents | | |
| Equity Share Capital | 2,300.020 | 2,300.020 |
| Other Equity | 554.536 | 587.825 |
| Total Equity ... | 2,854.556 | 2,887.845 |
| Share Application Money Pending Allotment | - | - |
| LIABILITIES | | |
| Financial Liabilities | | |
| Derivative financial instruments | - | - |
| Payables | | |
| Trade Payables | | |
| Total Outstanding Dues of Micro Enterprises And Small Enterprises | - | - |
| Total Outstanding Dues of Creditors Other than Micro Enterprises | - | - |
| Other Payables | | |
| Total Outstanding Dues of Micro Enterprises And Small Enterprises | - | - |
| Total Outstanding Dues of Creditors Other Than Micro Enterprises | 389.400 | 393.941 |
| Debt Securities | - | - |
| Borrowings (Other than Debt Securities) | 1,361.040 | 1,361.040 |
| Deposits | - | - |
| Subordinated Liabilities | - | - |
| Other financial liabilities | - | - |
| Other Non Current Liabilities | - | - |
| Total Financial Liabilities ... | 1,750.440 | 1,754.981 |
| Non-Financial Liabilities | | |
| Current Tax Liabilities (Net) | - | - |
| Provisions | - | - |
| Deferred Tax Liabilities (Net) | - | - |
| Other Non-Financial Liabilities | - | - |
| Short Term Provisions | - | - |
| Current Tax Liabilities (Net) | 4.779 | - |
| Other Current Liabilities | 71.440 | 64.236 |
| Total Non Financial Liabilities ... | 76.219 | 64.236 |
| Total Liabilities | 1,826.659 | 1,819.217 |
| Total Equity & Liabilities | 4,681.215 | 4,707.062 |



UNISYS SOFTWARES & HOLDING INDUSTRIES LTD

Statement of Cash Flow Annexed to the Balance Sheet as at 31st March, 2021

Rs. In Lakh

| Particulars | 31.03.2021 | 31.03.2020 |
|---|------------------------|------------------------|
| A. Cash Flow from Operating Activities | | |
| <i>Net Profit before Tax and Extraordinary Items</i> | <i>(71.998)</i> | <i>(127.297)</i> |
| <i>Adjustments for</i> | | |
| Interest Received | 27.838 | 58.048 |
| Depreciation | 3.962 | - |
| Dividend Received | - | - |
| <i>Operating Profit before Working Capital Changes</i> | <i>(40.198)</i> | <i>(69.249)</i> |
| <i>Adjustments for Working Capital Changes</i> | | |
| Decrease / (Increase) Investment | - | - |
| Decrease / (Increase) trade receivable | - | 4.470 |
| Decrease / (Increase) Loan & Advances | 27.896 | 895.649 |
| Decrease / (Increase) in Inventories | (5.723) | 825.282 |
| Decrease / (Increase) in other current assets | (1.053) | (1.939) |
| Decrease / (Increase) in Trade payable | (4.541) | (1,639.609) |
| Short-term Borrowings | - | (39.496) |
| (Decrease) / Increase in Other Current Liabilities and Provisions | 11.983 | 27.264 |
| <i>Cash Generated from operations</i> | <i>28.562</i> | <i>71.621</i> |
| <i>Income tax for the year</i> | <i>-</i> | <i>2.215</i> |
| <i>Excess Expenses w/off</i> | <i>37.921</i> | <i>37.760</i> |
| Deferred Tax Assets | - | - |
| <i>Net Cash From Operating Activities</i> | <i>26.285</i> | <i>42.347</i> |
| B. Cash Flow From Investing Activities | | |
| Net Purchase of Fixed Assets | - | - |
| Other Non Current assets | 3.801 | 6.845 |
| Interest Income / (Expense) | (27.838) | (58.048) |
| Depreciation | (3.962) | 5.942 |
| Dividend Received | - | - |
| <i>Net Cash from Investing Activities</i> | <i>(27.999)</i> | <i>(45.261)</i> |
| C. Cash Flow From Financing Activities | | |
| Miscellaneous Expenditure | 1.840 | 2.360 |
| <i>Net Cash used in Financing Activities</i> | <i>0.127</i> | <i>(0.554)</i> |
| Net Decrease in Cash & Cash Equivalents (A+B+C) | (0.127) | 0.554 |
| Opening Balance of Cash & Cash Equivalents | 5.358 | 5.912 |
| Closing Balance of Cash & Cash Equivalents | 5.485 | 5.358 |





S.GATTANI & CO.
CHARTERED ACCOUNTANTS

