



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

May 30, 2023

The Deputy Manager

Dept. of Corp. Services

BSE Limited

P. J. Towers, Dalal Street

Fort, Mumbai – 400 001

The Company Secretary

The Calcutta Stock Exchange Association

Ltd.

7, Lyons Range

Kolkata-700 001

Sub: **Submission of Audited Results for FY 2022-23 together with Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015**

Respected Sir or Madam,

With reference to the above and in compliance with Regulation 33(3) of SEBI (LODR) Regulations, 2015, we are enclosing with this letter, Audited Financial Results for the 4th quarter and Year ended on 31st March 2023 together with Cash Flow Statement, Statement of Assets & Liabilities, Audit Report from Statutory Auditors and declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, as amended till date.

The meeting was commenced at 16.35 Hrs. and concluded at 17.00 Hrs.

Kindly take the same on your record & oblige.

This is for the information of Members.

Thanking You,

Yours Faithfully,

For **UNISYS SOFTWARES & HOLDING INDUSTRIES LTD.**

RAMESH DAN

DIN: 08469285

MANAGING DIRECTOR

Enclosed: a/a



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Sub: **Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015**

It is hereby declared and confirmed that the Auditors' Report on Annual Financial Results of the Company for the year ended 31st March 2023 is with unmodified opinion.

This declaration is furnished in reference to the provision of Clause (d) of sub regulation (3) of Regulation 33 of SEBI (LODR) Regulations, 2015 as notified on 25th May 2016.

Thanking You,

Yours Faithfully,

For **UNISYS SOFTWARES & HOLDING INDUSTRIES LTD.**

RAMESH DAN

DIN: 08469285

MANAGING DIRECTOR



C.A. PRABIR MAHATO

B.A., (E.con.), B.Com (Hons)

M.Com, LLB, FCA, ACS, ACMA

E-mail : mahato.prabir@yahoo.in

MAHATO PRABIR & ASSOCIATES

CHARTERED ACCOUNTANTS

E-mail : mahatoprabir@rediffmail.com

16/2G/1B, DOVER TERRACE, KOLKATA - 700 019

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended-

To

The Board of Directors of

UNISYS SOFTWARES & HOLDING INDUSTRIES LIMITED

Report on the audit of the Financial Results

We have audited the accompanying statement of quarterly and year to date financial Results of **M/S. UNISYS SOFTWARES & HOLDING INDUSTRIES LIMITED** (the "Company") for the quarter and year ended March 31, 2023 "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable Indian accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2023 except as stated in basis for qualification paragraph.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matters

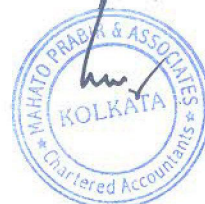
- i. The Company is having investments in some of small cap illiquid stocks where either there is very thin trading or is no trading during the entire financial year. Even trading in some of these shares has been suspended by Stock Exchanges. The Company has valued these shares on last traded price on BSE/CSE and has not made any provision for the possible losses.
- ii. The audited financial statement, valuation of the unquoted investments are subject to the valuation by independent valuer, as per management explanation they are under process to carrying out fair valuation from registered valuer, these are shown its investment value.
- iii. The Company is having Closing Stock worth ₹ 223.00 Lakh of Software (Website Domains) which is unmoved since FY 2018-19. The Company has not provided for any contingent liabilities against the same, thus we are unable to comment on the fair valuation of said Stock of Software as well as its impact on the Company whether financial or any other. However, in the opinion of management the value which has been shown in Statement is fair value and has no impact on Statement of Profit & Loss.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the



accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting Process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material



uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2023 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations

For Mahato Prabir & Associates

Chartered Accountants

ICAI Registration No. 325966E



CA Prabir Mahato

Partner

M. No. 060238

Place: Kolkata

Date: May 30, 2023

UDIN: 23060238 BGYSP1+3083

UNISYS SOFTWARES & HOLDING INDUSTRIES LIMITED

Regd. Office : 75C, 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 2023

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Year to date	Year to date
		31.03.2023	Months ended	Months ended	figures as on	figures as on
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from Operations					
	Interest Income	4.800	-	(17.760)	14.800	15.240
	Dividend Income	-	-	-	-	-
	Revenue from Sale of Shares	-	-	-	-	-
	Net Gain on Fair Value of Changes	(2.733)	-	(30.378)	-	-
	Total Revenue from Operations	2.067	-	(48.138)	14.800	15.240
II	Other Income					
	Others (Please Specify)	-	-	-	-	-
III	Total Income (I+II)	2.067	-	(48.138)	14.800	15.240
IV	Expenses					
	Finance Costs	-	-	-	-	-
	Fees & Commission Expenses	-	-	-	-	-
	Net loss on Fair Value Changes	(401.200)	-	130.234	-	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	401.200	-	-	401.200	-
	Employee Benefits Expenses	4.500	4.500	4.100	18.000	17.000
	Depreciation, Amortization and Impairment	0.441	0.440	0.661	1.761	2.641
	Other Expenses	0.146	1.025	(2.570)	9.377	9.116
	Provision for NPA	25.616	-	37.410	2,441.466	37.410
	Total Expenses (IV)	30.703	5.965	169.835	2,871.804	196.401
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(28.636)	(5.965)	(217.973)	(2,857.004)	(181.161)
VI	Exceptional Items					
VII	Profit / (Loss) before Tax (V-VI)	(28.636)	(5.965)	(217.973)	(2,857.004)	(181.161)
VIII	Tax Expenses					
	Current	-	-	(2.328)	-	-
	Deferred Tax	(0.425)	-	0.240	(0.425)	(0.654)
	Total Tax Expenses (VIII)	(0.425)	-	(2.088)	(0.425)	(0.654)
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(28.211)	(5.965)	(215.885)	(2,856.579)	(180.507)
X	Profit/(Loss) from Discontinued Operations					
XI	Tax Expenses Discontinued Operations					
XII	Profit for the Period / Year from continuing operations (X-IX)	(28.211)	(5.965)	(215.885)	(2,856.579)	(180.507)
XIII	Profit for the Period (IX-XII)	(28.211)	(5.965)	(215.885)	(2,856.579)	(180.507)
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)	(28.211)	(5.965)	(215.885)	(2,856.579)	(180.507)
XVI	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	2,300.020	2,300.020	2,300.020	2,300.020	2,300.020
XVII	Other Equity				(2,407.650)	411.519
XVIII	Earnings per Share from Continuing Operations					
	a) Basic	(0.123)	(0.026)	(0.939)	(12.420)	(0.785)
	b) Diluted	(0.123)	(0.026)	(0.939)	(12.420)	(0.785)
XVIII	Earnings per Share from Discontinued Operations					
	a) Basic	-	-	-	-	-
	b) Diluted	-	-	-	-	-
XVIII	Earnings per Share from Continuing & Discontinued Operations					
	a) Basic	(0.123)	(0.026)	(0.939)	(12.420)	(0.785)
	b) Diluted	(0.123)	(0.026)	(0.939)	(12.420)	(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 May 30, 2023.
- 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) Accounting Rules, 2016.
- The format of above results has been prescribed by SEBI vide their Circular No. CIR/CFD/CMD/IS/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 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 2022.
- Figures for the quarters ended 31st March 2023 and 31st March 2022 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 Auditors of the Company have carried out "Statutory Audit" of the above financial Results.
- Figures for previous quarter/year have been re-stated/re-classified wherever necessary.

Place : Kolkata
 Date : May 30, 2023

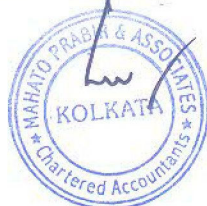
For Unisys Softwares & Holding Industries Limited
 Sd/-
 Ramesh Dan
 Managing Director



UNISYS SOFTWARES & HOLDING INDUSTRIES LIMITED
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	For the Year Ended	
	31st March 2023	31st March 2022
	Audited	Audited
FINANCIAL ASSETS		
Cash & Cash Equivalent	0.269	0.043
Bank Balances	5.513	5.315
Receivables		
Trade Receivables	81.425	59.886
Other Receivables	-	-
Short Term Loans & Advances	1,306.596	3,723.586
Investments	-	-
Other Financial assets	-	-
Total Financial Assets	1,393.803	3,788.830
NON-FINANCIAL ASSETS		
Inventories	215.984	617.184
Current Tax Assets (Net)	134.103	133.069
Deferred Tax Assets (Net)	20.415	19.990
Property, Plant & Equipments	3.522	5.283
Investment in Property	-	-
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Other Non-Financial Assets (Deferred Revenue Expenditure)	-	-
Total Non Financial Assets	374.024	775.526
TOTAL ASSETS	1,767.827	4,564.356
EQUITY & LIABILITIES		
Equity attributable to Owners of Parents		
Equity Share Capital	2,300.020	2,300.020
Other Equity	(2,407.650)	411.519
Total Equity ...	(107.630)	2,711.539
Share Application Money Pending Allotment	-	-
LIABILITIES		
Financial Liabilities		
Derivative financial instruments	-	-
Payables		
Trade Payables		
Total Outstanding Dues of Micro Enterprises And Small	-	-
Total Outstanding Dues of Creditors Other than Micro Enterprises	-	-
Other Payables		
Total Outstanding Dues of Micro Enterprises And Small	-	-
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
Other financial liabilities	-	-
Other Non Current Liabilities	-	-
Total Financial Liabilities ...	1,750.606	1,750.606
Non-Financial Liabilities		
Current Tax Liabilities (Net)	-	-
Provisions	5.229	4.779
Deferred Tax Liabilities (Net)	-	-
Other Non-Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	119.622	97.432
Total Non Financial Liabilities ...	124.851	102.211
Total Liabilities	1,875.457	1,852.817
Total Equity & Liabilities	1,767.827	4,564.356



UNISYS SOFTWARES & HOLDING INDUSTRIES LIMITED

Statement of Cash Flow Annexed to the Balance Sheet as at 31st March, 2023

₹ In Lakh

Particulars	31.03.2023	31.03.2022
A. Cash Flow from Operating Activities		
<i>Net Profit before Tax and Extraordinary Items</i>	(2,857.004)	(181.161)
<i>Adjustments for</i>		
Interest Received	14.800	15.240
Dividend Received	-	-
Depreciation & Amortization Expenses	1.761	2.641
Loss/(Profit) on Sale of Assets	-	-
Loss/(Profit) on Sale of Investments	-	-
Fair Value Measurement	-	-
<i>Operating Profit before Working Capital Changes</i>	(2,840.443)	(163.280)
<i>Adjustments for Working Capital Changes</i>		
Decrease / (Increase) Investment	-	-
Decrease / (Increase) Loan & Advances	2,416.990	(11.002)
Decrease / (Increase) trade Receivable	(21.539)	(4.400)
Decrease / (Increase) in Inventories	401.200	130.234
Decrease / (Increase) in other Current Assets	0.302	-
Increase/(Decrease) in Trade Payables	-	0.166
Increase/(Decrease) in Other Financial Liabilities		
Increase/(Decrease) in Non Financial Liabilities	22.640	25.991
<i>Cash Generated from operations</i>	2,819.593	140.989
Income Tax for the year	-	-
Extra-Ordinary Items	37.410	37.491
Deferred Tax Assets	0.425	0.654
<i>Net Cash From Operating Activities</i>	16.985	15.854
B. Cash Flow From Investing Activities		
Decrease / (Increase) in None Current Assets	-	1.900
Purchase/sale of Assets	-	-
<i>Net Cash from Investing Activities</i>	-	1.900
C. Cash Flow From Financing Activities		
Adjustments for Interest	(14.800)	(15.240)
Depreciation & Amortization Expenses	(1.761)	(2.641)
Miscellaneous Expenditures	-	-
<i>Net Cash used in Financing Activities</i>	(16.561)	(17.881)
Net Decrease in Cash & Cash Equivalents (A+B+C)	0.425	(0.127)
Opening Balance of Cash & Cash Equivalents	5.358	5.485
Closing Balance of Cash & Cash Equivalents	5.782	5.358

