



To
Department of Corporate Services,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai - 400001

Date : 27th May , 2022

Sub : Outcome of the Board Meeting/ Intimation of the Annual General meeting

Dear Sir/Madam,

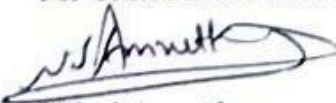
With reference to the captioned subject matter, we would like to inform you that the Board of Directors of United Interactive Limited at their meeting held today, have inter alia, considered and approved the following matters:

1. The Audited standalone & Consolidated Financial Results for the quarter & year ended on March 31, 2022 along with the Audit report of the Statutory Auditor. We hereby confirm Audit report of the Statutory Auditor on the said financials is Unmodified.
2. Approved the notice of the 39th Annual General Meeting (AGM) of the Company through Video Conferencing (VC)/Other Audio Visual Means (OAVM) ONLY, Fixed the date for the same as on July 26th, 2022.
3. Fixed 19th July, 2022 (Tuesday) as the cut-off date to record the entitlement of shareholders to cast their vote for the AGM and
4. Fixed remote e-voting period as a period commencing on July 23, 2022 (9:00 a.m.) and ending on July 25, 2022(5:00 p.m.) and the e-Voting system shall also be made available during the Meeting to the Members attending the Meeting.
5. Register of Members & Share Transfer Books of the Company will remain closed from July 20, 2022 to July 26, 2022 (both days inclusive) for the purpose of 39th AGM.
6. Advocate Smt. Jyoti Pandey, appointed as the Scrutinizer for 39th AGM

Kindly acknowledge receipt and take note of the same.

Thanking You.

For United Interactive Limited


Nilesh Amrutkar
Company Secretary



UNITED INTERACTIVE LIMITED

UNITED INTERACTIVE LIMITED						
CIN: L72900MH1983PLC030920						
Regd. Office : 602, Maker Bhavan III, New Marine Lines, Mumbai 400 020.						
STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2022						
(₹ in Lakhs except per share data)						
PARTICULARS	Quarter Ended			Year Ended		
	31.03.22	31.12.21	31.03.21	31.03.22	31.03.21	
	Audited	Unaudited	Audited	Audited	Audited	
1	Income from operations					
	(a) Revenue from operations	90.25	-	145.73	90.25	145.73
	(b) Other Income	159.35	77.49	47.29	340.32	182.64
	Total Income (a)+(b)	249.60	77.49	193.02	430.57	328.37
2	Expenditure					
	(a) Consumption of raw materials	-	-	-	-	-
	(b) Purchase of stock - in - trade	-	-	111.72	-	208.36
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	96.64	-	(58.97)	96.64	(155.61)
	(d) Employee benefits expenses	34.01	13.86	41.15	84.05	76.45
	(e) Finance Costs	-	-	0.45	-	1.89
	(f) Depreciation and amortisation expenses	8.73	8.37	13.31	39.95	53.52
	(g) Other expenditure	21.79	22.86	13.55	77.53	66.56
	Total Expenses	161.17	45.09	121.21	298.17	251.17
3	Profit/(Loss) before Exceptional items & tax (1-2)	88.43	32.40	71.81	132.40	77.20
4	Exceptional items	-	-	-	-	-
5	Profit before tax (3-4)	88.43	32.40	71.81	132.40	77.20
6	Tax expenses					
	(a) Current tax expenses	-	(0.66)	20.10	-	23.50
	(b) Deferred tax	7.04	0.39	0.19	8.28	0.69
	Tax expenses	7.04	(0.27)	20.29	8.28	24.19
7	Profit/(Loss) for the period from continuing operations (5-6)	81.39	32.67	51.52	124.12	53.01
8	Profit/(Loss) from discontinued operations before tax	-	-	-	-	-
9	Tax expense of discontinued operations	-	-	-	-	-
10	Net Profit/(Loss) from discontinued operations after tax (8-9)	-	-	-	-	-
11	Net Profit/(Loss) for the period (7+10)	81.39	32.67	51.52	124.12	53.01
12	Other Comprehensive Income					
	(a) Items that will not be reclassified to Profit or Loss	(92.58)	(93.92)	259.25	436.57	1,461.19
	Less: Income Tax relating to items that will not be reclassified to Profit or Loss	23.90	16.52	(30.20)	(31.21)	(174.51)
	(b) Items that will be reclassified to Profit or Loss	-	-	-	-	-
	Less: Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
	Total Comprehensive Income for the period	(68.68)	(77.40)	229.05	405.36	1,286.68
13	Total Comprehensive Income for the period comprising profit/(Loss) and other Comprehensive Income for the period (11+12)	12.71	(44.73)	280.57	529.48	1,339.69
14	Profit attributable to:					
	Owner of the equity	40.13	15.61	25.17	56.88	20.99
	Non-controlling interest	41.26	17.06	26.35	67.24	32.02
	Other Comprehensive Income attributable to:					
	Owner of the equity	(35.03)	(39.47)	116.82	206.73	656.21
	Non-controlling interest	(33.65)	(37.93)	112.24	198.63	630.47
	Total Comprehensive Income attributable to:					
	Owner of the equity	5.10	(23.86)	141.99	263.61	677.20
	Non-controlling interest	7.61	(20.87)	138.59	265.87	662.49
15	Paid-up equity share capital (Face value of Rs.10/- per share)	183.10	183.10	183.10	183.10	183.10
16	Earnings per equity share (EPS) (Rs.)					
	Basic & Diluted	2.19	0.85	1.37	3.11	1.15



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UNITED INTERACTIVE LIMITED

CIN: L72900MH1983PLC030920

Consolidated Cash Flow Statement for the Year Ended March 31, 2022

		(Rupees in Lakhs)	
		31-Mar-22 Audited	31-Mar-21 Audited
A.	CASH FLOW FROM OPERATING ACTIVITIES		
1	Profit / (Loss) Before Tax	132.40	77.21
	Adjustments for		
	Depreciation / Amrotisation	39.95	53.52
	Finance Cost	-	1.88
	Interest Income	(46.27)	(73.82)
	Dividend Income	(49.51)	(22.30)
	Rent Income	(95.68)	(86.52)
	(Profit) / Loss on sale of Investment	(147.75)	-
	(Profit) / Loss on sale of Fixed Assets	0.01	-
2	Operating Profit before Working Capital Changes	(166.85)	(50.03)
	Movement in working capital:		
	Change in Inventories	96.64	(155.61)
	Change in Trade receivable	(84.92)	(5.23)
	Change in Other financial assets	(349.40)	0.15
	Change in Other assets	33.69	(2.03)
	Change in Other financial liabilities	(8.00)	1.19
	Change in Other Current Liabilities	(2.59)	2.22
3	Net Cash from Operating Activities	(481.43)	(209.34)
	Less: Direct tax paid	(28.92)	(20.61)
	Net Cash from Operating Activities (A)	(510.35)	(229.95)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	(13.10)	(2.30)
	Purchase of Investment in shares / securities	(324.12)	(887.79)
	Sale of Investment in shares / securities	595.39	-
	Sale of Investment in properties	147.80	-
	Lease Assets adjustments	13.23	-
	Proceeds from Sale of Fixed Assets	0.05	-
	Interest Income	46.27	73.82
	Dividend Income	49.51	22.30
	Rent Income	95.68	86.52
	Net Cash used in Investing Activities (B)	610.71	(707.45)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest on Lease Liabilities	-	(1.88)
	Repayment of Lease Liabilities	(14.55)	(24.10)
	Interim Dividend paid (including Dividend Tax)	(15.01)	(7.51)
	Net cash from/used in Financing Activities (C)	(29.56)	(33.49)
	Net Increase/ (Decrease) in Cash & Cash Equivalents during the year (A+B+C)	70.79	(970.89)
	Cash & Cash Equivalent at the beginning of the year.	751.56	1,722.45
	Cash & Cash Equivalent at the end of the year	822.35	751.56



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INDEPENDENT AUDITOR'S REPORT

To
Board of Directors
UNITED INTERACTIVE LIMITED

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of UNITED INTERACTIVE LIMITED ("Holding company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group"), its associates and jointly controlled entities for the quarter and year ended 31st March 2022 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including relevant circulars issued, as amended as amended time to time ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries, associates and jointly controlled entities, the Statement:

- a. includes the results of the entity: **1. Netesoft India Limited;**
- b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net [profit/loss] and other comprehensive income/ loss) and other financial information of the Group for the corresponding quarter and year ended 31st March 2022

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 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, its associates and jointly controlled entities 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 Companies Act, 2013 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 and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.



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Management's Responsibilities for the Consolidated Financial Results

The statement, which is responsibility of the Holding Company's Board of Directors, is approved by them, and has been prepared on the basis of the consolidated annual audited financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are 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 these consolidated financial results.

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



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- Identify and assess the risks of material misstatement of the consolidated financial results, 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 Holding 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 ability of the Group and its associates and jointly controlled entities 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 consolidated 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 Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



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Other Matters

We did not audit the annual financial statements of subsidiary included in the Statement whose financial information reflects total assets of Rs. 6,412 Lakh as at 31 March 2022, total revenues of Rs. 431 Lakh, total net profit after tax of Rs. 137 Lakh, total comprehensive income of Rs. 543 Lakh and cash outflows (net) of Rs. 70 Lakh for the year ended on that date, as considered in the Statement. These annual financial statements have been audited by other auditors whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the audit reports of such other auditors, and the procedures performed by us as stated above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

The consolidated annual financial results include the results for the quarter ended 31 March 2022 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For J.L. Thakkar & Co.
Firm Regn No. 110898W
Chartered Accountants


J.L. Thakkar – M.No.032318
Proprietor



Mumbai / May 27, 2022

UDIN: 22032318AJRYHE7304

UNITED INTERACTIVE LIMITED					
CIN: L72900MH1983PLC030920					
Regd. Office : 602, Maker Bhavan III, New Marine Lines, Mumbai 400 020.					
STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2022					
(₹ in Lakhs except per share data)					
PARTICULARS	Quarter Ended			Year Ended	
	31.03.22 Audited	31.12.21 Unaudited	31.03.21 Audited	31.03.22 Audited	31.03.21 Audited
1 Income from operations					
(a) Revenue from operations	-	-	-	-	-
(b) Other Income	-	7.81	-	-	-
Total Income (a)+(b)	-	7.81	-	15.63	7.81
2 Expenditure					
(a) Consumption of raw materials	-	-	-	-	-
(b) Purchase of stock - in - trade	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
(d) Employee benefits expenses	0.80	0.65	0.65	2.84	2.69
(e) Finance Costs	-	-	-	-	-
(f) Depreciation and amortisation expenses	-	-	-	-	-
(g) Other expenditure	2.01	1.50	1.62	10.28	9.64
Total Expenses	2.81	2.15	2.27	13.12	12.33
3 Profit/(Loss) before Exceptional items & tax (1-2)	(2.81)	5.66	(2.27)	2.51	(4.52)
4 Exceptional items	-	-	-	-	-
5 Profit before tax (3-4)	(2.81)	5.66	(2.27)	2.51	(4.52)
6 Tax expenses					
(a) Current tax expenses	-	-	-	-	-
(b) Deferred tax	-	-	-	-	-
Tax expenses	-	-	-	-	-
7 Profit/(Loss) for the period from continuing operations (5-6)	(2.81)	5.66	(2.27)	2.51	(4.52)
8 Profit/(Loss) from discontinued operations before tax	-	-	-	-	-
9 Tax expense of discontinued operations	-	-	-	-	-
10 Net Profit/(Loss) from discontinued operations after tax (8-9)	-	-	-	-	-
11 Net Profit/(Loss) for the period (7+10)	(2.81)	5.66	(2.27)	2.51	(4.52)
12 Other Comprehensive Income					
(a) Items that will not be reclassified to Profit or Loss	-	-	-	-	-
Less: Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-
(b) Items that will be reclassified to Profit or Loss	-	-	-	-	-
Less: Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
Total Comprehensive Income for the period	-	-	-	-	-
13 Total Comprehensive Income for the period comprising profit/(Loss) and other Comprehensive Income for the period (11+12)	(2.81)	5.66	(2.27)	2.51	(4.52)
14 Profit attributable to:					
Owner of the equity	-	-	-	-	-
Non-controlling interest	-	-	-	-	-
Other Comprehensive Income attributable to:					
Owner of the equity	-	-	-	-	-
Non-controlling interest	-	-	-	-	-
Total Comprehensive Income attributable to:					
Owner of the equity	-	-	-	-	-
Non-controlling interest	-	-	-	-	-
15 Paid-up equity share capital (Face value of Rs.10/- per share)	183.10	183.10	183.10	183.10	183.10
16 Earnings per equity share (EPS) (Rs.)					
Basic & Diluted	(0.15)	0.31	(0.12)	0.14	(0.25)



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UNITED INTERACTIVE LIMITED		
CIN: L72900MH1983PLC030920		
Cash Flow Statement for the year ended March 31, 2022		
(Rupees in Lakhs)		
Particulars	31-Mar-22 Audited	31-Mar-21 Audited
1) CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) Before Tax	2.51	(4.52)
<u>Adjustments for</u>		
Dividend Income	(15.63)	(7.81)
Operating Profit before Working Capital Changes	(13.12)	(12.33)
<u>Movement in working capital:</u>		
Change in Other assets	(1.56)	(0.58)
Change in Other Current Liabilities	0.15	0.66
Net Cash used in/ from Operating Activities (A)	(14.54)	(12.25)
2) CASH FLOW FROM INVESTING ACTIVITIES		
Dividend Income	15.63	7.81
Net Cash used in/ from Investing Activities (B)	15.63	7.81
3) CASH FLOW FROM FINANCING ACTIVITIES		
Net cash used in / from Financing Activities (C)	-	-
Net Increase/ (Decrease) in Cash & Cash Equivalents during the year (A+B+C)	1.09	(4.44)
Cash & Cash Equivalent at the beginning of the year.	0.84	5.28
Cash & Cash Equivalent at the end of the year	1.93	0.84



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INDEPENDENT AUDITOR'S REPORT

To
Board of Directors
UNITED INTERACTIVE LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of UNITED INTERACTIVE LIMITED ('the Company') for the quarter and year ended 31st March 2022, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including relevant circulars issued, as amended time to time ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results :

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter and year ended 31st March 2022.

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 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone 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 results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement has been prepared on the basis of the standalone annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS 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



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irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are 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 these standalone financial results.

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

- Identify and assess the risks of material misstatement of the standalone financial results, 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 through a separate report on the complete set of financial statements 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.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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



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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 standalone financial results, including the disclosures, and whether the financial results represent 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 standalone annual financial results include the results for the quarter ended 31 March 2022 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For J.L. Thakkar & Co.
Firm Regn No. 110898W
Chartered Accountants



J.L. Thakkar – M.No.032318
Proprietor



Mumbai / May 27, 2022

UDIN: 22032318AJRYFP8459

UNITED INTERACTIVE LIMITED				
CIN: L72900MH1983PLC030920				
STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2022 (Rupees in Lakhs)				
Particulars	STANDALONE		CONSOLIDATED	
	Year ended		Year ended	
	31.03.22 Audited	31.03.21 Audited	31.03.22 Audited	31.03.21 Audited
ASSETS				
1) Non-current assets				
a Property, plant & equipment	-	-	400.70	440.78
b Intangible asset	-	-	0.11	0.15
c Investment in properties	-	-	343.19	489.19
d Financial assets				
(i) Investment	78.14	78.14	4,223.28	3,912.04
(ii) Other financial asset	1.78	1.78	19.55	18.77
e Other non-current assets	-	-	47.90	53.91
Total non-current assets	79.92	79.92	5,034.73	4,914.84
2) Current assets				
a Inventories	-	-	113.03	209.66
b Financial assets				
(i) Cash & cash equivalent	1.93	0.84	822.35	751.56
(ii) Trade receivable	-	-	90.14	5.22
(iii) Other financial asset	-	-	348.95	0.34
c Other current assets	2.67	1.10	8.99	14.04
	4.60	1.94	1,383.46	980.82
TOTAL ASSETS	84.52	81.86	6,418.19	5,895.66
EQUITY AND LIABILITIES				
1) Equity				
a Share capital	183.10	183.10	183.10	183.10
b Other equity	(100.68)	(103.19)	2,771.39	2,522.80
Total Equity	82.42	79.91	2,954.49	2,705.90
2) Non-Controlling Interest	-	-	3,214.05	2,948.17
3) Non-current liabilities				
Financial liability				
Other Long Term Liabilities	-	-	42.46	63.92
4) Deffered tax liability				
			198.21	165.00
5) Current liabilities				
Other current liabilities	2.10	1.95	8.98	12.67
TOTAL EQUITY AND LIABILITIES	84.52	81.86	6,418.19	5,895.66

Notes:

- The above results have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on May 27, 2022.
- The Company is operating in a single segment. Hence, segment reporting is not applicable to the Company.
- The financial results for the year ended March 31, 2022 have been audited by the statutory auditors of the Company. The statutory auditor has expressed an unmodified opinion.
- The above results have been prepared in accordance with the Companies (Accounting Standards) Rule, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practises and policies to the extent applicable.
- Previous quarters' / years' figures have been regrouped or rearranged wherever necessary.

For and on behalf of the Board

Sarayu Somaiya

Sarayu Somaiya
Director (DIN :00153136)

Date : May 27, 2022
Place : Mumbai

