



Date : November 14, 2022

To

Department of Corporate Services,
BSE Limited,
P.J. Towers, Fort, Mumbai – 400001

Sub. : Outcome of the Board Meeting .

Scrip Code: 502893.

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 Unaudited Standalone & Consolidated Financial Results for the quarter/half year ended on September 30, 2022 along with the Unmodified Limited review report of the Statutory Auditor. (enclosed herewith)

Kindly acknowledge receipt and take note of the same.

Thanking You.

For UNITED INTERACTIVE LIMITED



Niles Amrutkar
Company Secretary

UNITED INTERACTIVE LIMITED

602, Maker Bhavan No. III, 21, New Marine Lines, Mumbai - 400 020. Tel No. 22013736 Fax No. 40023307
www.unitedinteractive.in CIN NO: L72900MH1983PLC030920 E-mail : investors@unitedinteractive.in

UNITED INTERACTIVE LIMITED						
CIN: L72900MH1983PLC030920						
Regd. Office : 602, Maker Bhavan III, New Marine Lines, Mumbai 400 020.						
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022						
(₹ in Lakhs except per share data)						
PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	30.09.22	30.06.22	30.09.21	30.09.22	30.09.21	31.03.22
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations					
	(a) Revenue from operations	28.22	79.30	-	107.52	90.25
	(b) Other Income	59.73	46.23	64.86	105.96	340.32
	Total Income (a)+(b)	87.95	125.53	64.86	213.48	430.57
2	Expenditure					
	(a) Consumption of raw materials	-	-	-	-	-
	(b) Purchase of stock - in - trade	54.05	141.74	-	195.79	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(26.14)	(30.78)	-	(56.92)	96.64
	(d) Employee benefits expenses	13.12	12.92	21.70	26.05	84.05
	(e) Finance Costs	0.08	0.10	-	0.18	-
	(f) Depreciation and amortisation expenses	7.68	7.55	10.40	15.23	39.95
	(g) Other expenditure	120.80	28.54	17.02	149.33	32.88
	Total Expenses	169.59	160.07	49.12	329.66	298.17
3	Profit/(Loss) before Exceptional items & tax (1-2)	(81.64)	(34.54)	15.74	(116.18)	132.40
4	Exceptional items	-	-	-	-	-
5	Profit before tax (3-4)	(81.64)	(34.54)	15.74	(116.18)	132.40
6	Tax expenses					
	(a) Current tax expenses	72.75	-	0.66	72.75	0.66
	(b) Taxes of earlier years	0.63	0.01	-	0.65	6.27
	(c) Deferred tax	(0.11)	0.13	0.46	0.01	2.01
	Tax expenses	73.27	0.14	1.12	73.41	8.28
7	Profit/(Loss) for the period from continuing operations (5-6)	(154.91)	(34.68)	14.62	(189.59)	124.12
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)	(154.91)	(34.68)	14.62	(189.59)	124.12
12	Other Comprehensive Income					
	(a) Items that will not be reclassified to Profit or Loss	735.13	(638.19)	402.78	96.93	623.07
	Less: Income Tax relating to items that will not be reclassified to Profit or Loss	4.58	77.53	(45.97)	82.12	(71.63)
	(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	739.71	(560.66)	356.81	179.05	551.44
13	Total Comprehensive Income for the period comprising profit/(Loss) and other Comprehensive Income for the period (11+12)	584.80	(595.34)	371.43	(10.54)	529.48
14	Profit attributable to:					
	Owner of the equity	(80.94)	(19.46)	6.36	(100.40)	1.14
	Non-controlling interest	(73.97)	(15.22)	8.26	(89.19)	8.93
	Other Comprehensive Income attributable to:					
	Owner of the equity	377.25	(285.94)	181.97	91.32	281.23
	Non-controlling interest	362.46	(274.72)	174.84	87.73	270.20
	Total Comprehensive Income attributable to:					
	Owner of the equity	296.31	(305.40)	188.33	(9.08)	282.37
	Non-controlling interest	288.49	(289.94)	183.10	(1.46)	279.13
15	Paid-up equity share capital (Face value of Rs.10/- per share)	183.10	183.10	183.10	183.10	183.10
16	Other Equity					2,771.39
17	Earnings per equity share (EPS) (Rs.)					
	Basic & Diluted	(4.42)	(1.06)	0.35	(5.48)	0.06



UNITED INTERACTIVE LIMITED		
CIN: L72900MH1983PLC030920		
Consolidated Cash Flow Statement for the Year Ended 30th September 2022		
		(₹ in Lakhs)
	30-Sep-22 Unaudited	30-Sep-21 Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES		
1 Profit / (Loss) Before Tax	(116.18)	11.57
Adjustments for		
Depreciation / Amrotisation	15.23	22.85
Finance Cost	0.18	-
Interest Income	(18.97)	(26.45)
Dividend Income	(36.12)	(24.56)
Rent Income	(46.86)	(52.26)
(Profit) / Loss on sale of Investment	106.40	1.16
(Profit) / Loss on sale of Fixed Assets	0.90	(0.01)
2 Operating Profit before Working Capital Changes	(95.42)	(67.70)
Movement in working capital:		
Change in Inventories	(56.93)	-
Change in Trade receivable	61.96	5.22
Change in Other financial assets	(760.46)	(17.40)
Change in Other assets	(12.35)	(5.57)
Change in Other financial liabilities	-	-
Change in Other Current Liabilities	3.98	4.35
3 Net Cash from Operating Activities	(859.22)	(81.10)
Less: Direct tax paid	(13.58)	(12.48)
Net Cash from Operating Activities (A)	(872.80)	(93.58)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(2.13)	(7.50)
Purchase of Investment in shares / securities	(1,080.23)	(82.26)
Sale of Investment in shares / securities	1,667.29	17.42
Sale of Investment in properties	90.00	-
Lease Assets adjustments	-	13.23
Proceeds from Sale of Fixed Assets	0.35	0.05
Interest Income	18.97	26.45
Dividend Income	36.12	24.56
Rent Income	46.86	52.26
Net Cash used in Investing Activities (B)	777.23	44.21
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest on Lease Liabilities	(0.18)	-
Repayment of Lease Liabilities	(1.32)	(13.30)
Interim Dividend paid (including Dividend Tax)	(7.51)	(7.51)
Net cash from/used in Financing Activities (C)	(9.01)	(20.81)
Net Increase/ (Decrease) in Cash & Cash Equivalents	(104.58)	(70.18)
Cash & Cash Equivalent at the beginning of the period	822.35	751.56
Cash & Cash Equivalent at the end of the period	717.77	681.38



UNITED INTERACTIVE LIMITED				
CIN: L72900MH1983PLC030920				
STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2022 (₹ in Lakhs)				
Particulars	STANDALONE		CONSOLIDATED	
	Year ended		Year ended	
	30.09.22 Unaudited	31.03.22 Audited	30.09.22 Unaudited	31.03.22 Audited
ASSETS				
1) Non-current assets				
a Property, plant & equipment	-	-	386.36	400.70
b Intangible asset	-	-	0.09	0.11
c Investment in properties	-	-	257.19	343.19
d Financial assets			-	-
(i) Investment	78.14	78.14	3,622.76	4,223.28
(ii) Other financial asset	1.78	1.78	19.79	19.55
e Deferred tax assets	-	-	-	-
f Other non-current assets	-	-	54.34	47.90
Total non-current assets	79.92	79.92	4,340.53	5,034.73
2) Current assets				
a Inventories	-	-	169.96	113.03
b Financial assets				
(i) Cash & cash equivalent	1.24	1.93	717.77	822.35
(ii) Trade receivable	-	-	28.18	90.14
(iii) Other financial asset	-	-	1,109.17	348.95
c Other current assets	4.81	2.67	27.84	8.99
	6.05	4.60	2,052.92	1,383.46
TOTAL ASSETS	85.97	84.52	6,393.45	6,418.19
EQUITY AND LIABILITIES				
1) Equity				
a Share capital	183.10	183.10	183.10	183.10
b Other equity	(100.43)	(100.68)	2,754.80	2,771.39
Total Equity	82.67	82.42	2,937.90	2,954.49
2) Non-Controlling Interest	-	-	3,212.59	3,214.05
3) Non-current liabilities				
Financial liability				
Other Long Term Liabilities	-	-	39.76	42.46
4) Deferred tax liabilities	-	-	116.11	198.21
5) Current liabilities				
Other current liabilities	3.30	2.10	87.09	8.98
TOTAL EQUITY AND LIABILITIES	85.97	84.52	6,393.45	6,418.19

Notes:

- The above results have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2022.
- The Company is operating in a single segment. Hence, segment reporting is not applicable to the Company.
- The Auditors of the Company have carried out the Limited Review of the above financial results. The Auditors have an unmodified opinion on these financial results.
- Previous quarters' / years' figures have been regrouped or rearranged wherever necessary.
- There has been sale of investments during the quarter and corresponding realised gain on account of changes in fair value measurement had earlier been recognised in OCI. Accordingly, the said gain on sale of investments is not reclassified through profit and loss account and the same is transferred to retained earnings. Consequently, there is loss in current quarter and half year ended results which would have been reported with profit of corresponding amount, if the same had been reclassified through profit and loss account.
- 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.

Date : November 14, 2022
Place : Mumbai

For and on behalf of the Board

Sarayu Somaiya
Sarayu Somaiya
Director (DIN :00153136)



UNITED INTERACTIVE LIMITED						
CIN: L72900MH1983PLC030920						
Regd. Office : 602, Maker Bhavan III, New Marine Lines, Mumbai 400 020.						
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022						
(₹ in Lakhs except per share data)						
PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	30.09.22	30.06.22	30.09.21	30.09.22	30.09.21	31.03.22
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations					
	(a) Revenue from operations	-	-	-	-	-
	(b) Other Income	0.04	7.81	-	7.85	7.81
	Total Income (a)+(b)	0.04	7.81	-	7.85	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	0.76	0.65	0.65	1.40	1.39
	(e) Finance Costs	-	-	-	-	-
	(f) Depreciation and amortisation expenses	-	-	-	-	-
	(g) Other expenditure	2.60	2.97	1.60	5.58	6.76
	Total Expenses	3.36	3.62	2.25	6.98	8.15
3	Profit/(Loss) before Exceptional items & tax (1-2)	(3.32)	4.19	(2.25)	0.87	(0.34)
4	Exceptional items	-	-	-	-	-
5	Profit before tax (3-4)	(3.32)	4.19	(2.25)	0.87	(0.34)
6	Tax expenses					
	(a) Current tax expenses	-	-	-	-	-
	(b) Taxes of earlier years	0.63	-	-	0.63	-
	(c) Deferred tax	-	-	-	-	-
	Tax expenses	0.63	-	-	0.63	-
7	Profit/(Loss) for the period from continuing operations (5-6)	(3.95)	4.19	(2.25)	0.24	(0.34)
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)	(3.95)	4.19	(2.25)	0.24	(0.34)
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)	(3.95)	4.19	(2.25)	0.24	(0.34)
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	Other Equity	-	-	-	-	(100.68)
17	Earnings per equity share (EPS) (Rs.)					
	Basic & Diluted	(0.22)	0.23	(0.12)	0.01	(0.02)
						0.14



UNITED INTERACTIVE LIMITED		
CIN: L72900MH1983PLC030920		
Cash Flow Statement for the year ended 30th September, 2022		
(₹ in Lakhs)		
Particulars	30-Sep-22 Unaudited	30-Sep-21 Unaudited
1) CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) Before Tax	0.87	(0.34)
Adjustments for		
Dividend Income	(7.81)	(7.81)
Interest Income	(0.05)	-
Operating Profit before Working Capital Changes	(6.99)	(8.15)
Movement in working capital:		
Change in Other assets	(1.99)	(0.02)
Change in Other Current Liabilities	1.21	1.93
Net Cash used in/ from Operating Activities	(7.77)	(6.24)
Less: Direct tax paid	(0.78)	(0.78)
Net Cash used in/ from Operating Activities (A)	(8.55)	(7.02)
2) CASH FLOW FROM INVESTING ACTIVITIES		
Dividend Income	7.81	7.81
Interest Income	0.05	-
Net Cash used in/ from Investing Activities (B)	7.86	7.81
3) CASH FLOW FROM FINANCING ACTIVITIES		
Net cash used in / from Financing Activities (C)	-	-
Net Increase/ (Decrease) in Cash & Cash Equivalents	(0.69)	0.79
Cash & Cash Equivalent at the beginning of the period	1.93	0.84
Cash & Cash Equivalent at the end of the period	1.24	1.63



Limited Review Report on Unaudited Quarterly Consolidated financial results and Consolidated year-to-date results of United Interactive Limited pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015

To
The Board of Directors
United Interactive Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of United Interactive Limited (the 'Parent') and its subsidiary (the Parent and its subsidiary together referred to as the 'Group') for the quarter ended September 30, 2022 and year to date results for the period from April 01, 2022 to September 30, 2022 together with notes thereon (the 'Statement'), being submitted by the Parent pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. This Statement which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the India Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on this statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the **United Interactive Limited** ("Holding company") and **Netesoft India Limited** (its subsidiary).

The accompanying Statement includes the financial results of the subsidiary above-named whose interim financial results reflect total revenue of Rs.87.91 Lakh, total net loss after tax Rs.150.96 Lakh and total comprehensive income (net of tax) of Rs.588.75 Lakh for the quarter ended September 30, 2022 as considered in the statement.

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5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated financial results, prepared in accordance with the aforesaid Indian Accounting Standards and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D.N. Kanabar & Co.
Chartered Accountants
FRN 104698W

DEEPAK
KANABAR

Deepak Kanabar
Proprietor
Membership No. 041157

Mumbai, November 14, 2022

UDIN: 22041157BCZWVB8325

Limited Review Report on Unaudited Quarterly Standalone financial results and Standalone year-to-date results of United Interactive Limited pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015

To
The Board of Directors
United Interactive Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of United Interactive Limited ("the Company") for the quarter ended September 30, 2022 and year to date results for the period from April 01, 2022 to September 30, 2022 together with notes thereon (the 'Statement'), being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the India Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on this statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results, prepared in accordance with the aforesaid Indian Accounting Standards and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D.N. Kanabar & Co.
Chartered Accountants
FRN 104698W

**DEEPAK
KANABAR**

Deepak Kanabar
Proprietor
Membership No. 041157

Mumbai, November 14, 2022

UDIN: 22041157BCZVIJ8853