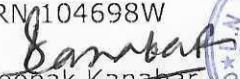


**Limited Review Report on Unaudited Quarterly Standalone financial results of United Interactive Limited pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015**

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 December 31, 2023 and year to date results for the period from April 01, 2023 to December 31, 2023 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  
Proprietor  
Membership No. 041157



Mumbai, February 05, 2024

UDIN: 24041157BKDZMN4079

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 NINE MONTHS ENDED DECEMBER 31, 2023						
(₹ in Lakhs except per share data)						
PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
	31.12.23	30.09.23	31.12.22	31.12.23	31.12.22	31.03.23
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income from operations</b>					
	(a) Revenue from operations	-	-	-	-	-
	(b) Other Income	7.81	-	7.88	15.63	15.73
	<b>Total Income (a)+(b)</b>	<b>7.81</b>	<b>-</b>	<b>7.88</b>	<b>15.63</b>	<b>15.73</b>
2	<b>Expenditure</b>					
	(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	0.81	0.81	0.81	2.44	2.22
	(e) Finance Costs	-	-	-	-	-
	(f) Depreciation and amortisation expenses	-	-	-	-	-
	(g) Other expenditure	2.64	3.05	2.58	8.43	8.16
	<b>Total Expenses</b>	<b>3.45</b>	<b>3.86</b>	<b>3.39</b>	<b>10.87</b>	<b>10.38</b>
3	<b>Profit/(Loss) before Exceptional items &amp; tax (1-2)</b>	<b>4.36</b>	<b>(3.86)</b>	<b>4.48</b>	<b>4.76</b>	<b>5.36</b>
4	Exceptional items	-	-	-	-	-
5	<b>Profit before tax (3-4)</b>	<b>4.36</b>	<b>(3.86)</b>	<b>4.48</b>	<b>4.76</b>	<b>5.36</b>
6	<b>Tax expenses</b>					
	(a) Current tax expenses	1.55	-	-	2.49	-
	(b) Taxes of earlier years	0.14	0.43	-	0.14	0.63
	(c) Deferred tax	-	-	-	-	-
	<b>Tax expenses</b>	<b>1.69</b>	<b>0.43</b>	<b>-</b>	<b>2.63</b>	<b>0.63</b>
7	<b>Profit/(Loss) for the period from continuing operations (5-6)</b>	<b>2.67</b>	<b>(4.29)</b>	<b>4.48</b>	<b>2.13</b>	<b>4.73</b>
8	Profit/(Loss) from discontinued operations before tax	-	-	-	-	-
9	Tax expense of discontinued operations	-	-	-	-	-
10	<b>Net Profit/(Loss) from discontinued operations after tax (8-9)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	<b>Net Profit/(Loss) for the period (7+10)</b>	<b>2.67</b>	<b>(4.29)</b>	<b>4.48</b>	<b>2.13</b>	<b>4.73</b>
12	<b>Other Comprehensive Income</b>					
	(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	-	-	-	-	-
	<b>Total Comprehensive Income for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>Total Comprehensive Income for the period comprising profit/(Loss) and other Comprehensive Income for the period (11+12)</b>	<b>2.67</b>	<b>(4.29)</b>	<b>4.48</b>	<b>2.13</b>	<b>4.73</b>
14	<b>Profit attributable to:</b>					
	Owner of the equity	-	-	-	-	-
	Non-controlling interest	-	-	-	-	-
	<b>Other Comprehensive Income attributable to:</b>					
	Owner of the equity	-	-	-	-	-
	Non-controlling interest	-	-	-	-	-
	<b>Total Comprehensive Income attributable to:</b>					
	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	-	-	-	-	(100.96)
17	<b>Earnings per equity share (EPS) (Rs.)</b>					
	Basic & Diluted	0.15	(0.23)	0.24	0.12	0.26

Date : February 05, 2024  
Place : Mumbai



For and on behalf of the Board

*Sarayu Somaiya*

Sarayu Somaiya  
Director (DIN :00153136)

**Limited Review Report on Unaudited Quarterly Consolidated financial 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 December 31, 2023 and year to date results for the period from April 01, 2023 to December 31, 2023 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.55.12 Lakh, total net profit after tax Rs.11.85 Lakh and total comprehensive Profit (net of tax) of Rs.185.67 Lakh for the quarter ended December 31, 2023 as considered in the statement.



Cont'd 2...

= 2 =

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, February 05, 2024

UDIN: 24041157BKDZMO6459

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 NINE MONTHS ENDED DECEMBER 31, 2023						
(Rs. in Lakhs except per share data)						
PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
	31.12.23	30.09.23	31.12.22	31.12.23	31.12.22	31.03.23
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income from operations</b>					
	(a) Revenue from operations	4.62	99.38	-	104.00	224.37
	(b) Other Income	50.51	51.65	41.23	167.93	308.72
	<b>Total Income (a)+(b)</b>	<b>55.13</b>	<b>151.03</b>	<b>41.23</b>	<b>271.93</b>	<b>533.09</b>
2	<b>Expenditure</b>					
	(a) Consumption of raw materials	-	-	-	-	-
	(b) Purchase of stock - in - trade	-	299.75	96.09	299.75	491.08
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1.87	(215.86)	(96.09)	(214.00)	(202.27)
	(d) Employee benefits expenses	18.37	17.57	28.63	56.33	91.80
	(e) Finance Costs	-	0.01	0.07	0.04	0.30
	(f) Depreciation and amortisation expenses	6.19	6.18	7.80	18.39	29.48
	(g) Other expenditure	14.55	16.29	14.20	50.60	191.92
	<b>Total Expenses</b>	<b>40.99</b>	<b>123.94</b>	<b>50.70</b>	<b>211.11</b>	<b>602.31</b>
3	<b>Profit/(Loss) before Exceptional items &amp; tax (1-2)</b>	<b>14.14</b>	<b>27.09</b>	<b>(9.47)</b>	<b>60.82</b>	<b>(69.22)</b>
4	Exceptional items	-	-	-	-	-
5	<b>Profit before tax (3-4)</b>	<b>14.14</b>	<b>27.09</b>	<b>(9.47)</b>	<b>60.82</b>	<b>(69.22)</b>
6	<b>Tax expenses</b>					
	(a) Current tax expenses	6.51	10.13	1.45	19.49	67.08
	(b) Taxes of earlier years	0.66	-	-	0.65	0.82
	(c) Deferred tax	0.27	0.30	0.10	0.90	0.37
	<b>Tax expenses</b>	<b>7.44</b>	<b>10.43</b>	<b>1.55</b>	<b>21.04</b>	<b>68.27</b>
7	<b>Profit/(Loss) for the period from continuing operations (5-6)</b>	<b>6.71</b>	<b>16.66</b>	<b>(11.02)</b>	<b>39.78</b>	<b>(137.49)</b>
8	Profit/(Loss) from discontinued operations before tax	-	-	-	-	-
9	Tax expense of discontinued operations	-	-	-	-	-
10	<b>Net Profit/(Loss) from discontinued operations after tax (8-9)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	<b>Net Profit/(Loss) for the period (7+10)</b>	<b>6.71</b>	<b>16.66</b>	<b>(11.02)</b>	<b>39.78</b>	<b>(137.49)</b>
12	<b>Other Comprehensive Income</b>					
	(a) Items that will not be reclassified to Profit or Loss	210.14	130.35	532.20	1,012.42	416.85
	Less: Income Tax relating to items that will not be reclassified to Profit or Loss	(24.48)	(17.70)	(61.99)	(120.45)	25.93
	(b) Items that will be reclassified to Profit or Loss	-	-	-	-	-
	Less: Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
	<b>Total Comprehensive Income for the period</b>	<b>185.67</b>	<b>112.65</b>	<b>470.21</b>	<b>891.97</b>	<b>442.78</b>
13	<b>Total Comprehensive Income for the period comprising profit/(Loss) and other Comprehensive Income for the period (11+12)</b>	<b>192.37</b>	<b>129.31</b>	<b>459.19</b>	<b>931.75</b>	<b>305.29</b>
14	<b>Profit attributable to:</b>					
	Owner of the equity	0.90	6.40	(7.25)	13.67	(77.92)
	Non-controlling interest	5.81	10.26	(3.76)	26.11	(59.57)
	<b>Other Comprehensive Income attributable to:</b>					
	Owner of the equity	94.69	57.45	239.81	454.91	225.82
	Non-controlling interest	90.98	55.20	230.40	437.06	216.96
	<b>Total Comprehensive Income attributable to:</b>					
	Owner of the equity	95.59	63.85	232.56	468.58	147.90
	Non-controlling interest	96.78	65.46	226.64	463.17	157.39
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					2,903.22
17	<b>Earnings per equity share (EPS) (Rs.)</b>					
	Basic & Diluted	0.05	0.35	(0.40)	0.75	(4.26)

Notes

- The above results have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on February 05, 2024.
- 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.
- The above results have been prepared in accordance with the Companies (Accounting Standards) Rule, 2015 (Ind AS) prescribed

For and on behalf of the Board

*Sarayu Somaiya*  
Sarayu Somaiya  
Director (DIN :00153136)

Date : February 05, 2024  
Place : Mumbai

