

Date: 14th August, 2024

To,
The Corporate Relationship Department
Bombay Stock Exchange Limited
PJ Tower, Dalal Street,
Fort, Mumbai - 400001

Ref: Scrip Code - 531867

Sub: Outcome of the Board Meeting held on 14th August, 2024

Dear Sir,

This is to inform you that the Company's Board convened its meeting on 14th August, 2024 at its registered office at 4.00 p.m. and concluded at 7:30 p.m. has approved the following agendas by the Board of Directors and taken on record

1. Considered & approved the Unaudited Financial Results along with Limited Review Report of the Company for the quarter ended June 30, 2024 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.
2. Considered and approved appointment of M/s. SARK & Associates LLP, Practicing Company Secretaries as a Secretarial Auditor for the financial year 2024-2025.

Kindly take the same on records and acknowledge the receipt.

For Unitech International Limited




Joseph Mathoor
Director & CFO
(DIN: 02087812)



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

Review Report to
The Board of Directors
Unitech International Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Unitech International Limited (the "Company")**, for the Quarter & Three Month Ended 30th June, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, as amended (the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Standalone financial statements 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 provides 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 financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. Emphasis of Matter

We draw attention to the fact the forensic audit initiated against the company by the bank of Maharashtra for the period from 1st April, 2017 to 5th March, 2024. Outcome of forensic audit is still pending. In the absence of adequate information about the extent and volume of such transactions, the consequential effect on ind-AS financial statements of the company, if any, is presently not ascertainable.

6. Other Matter

- a. Balances of Trade Receivables, Trade Payables, Advances and deposits received/ given, from/to customers are subject to confirmations and subsequent reconciliation.
- b. Borrowings from banks and financial institutions have been classified as non-performing assets by the lenders. Balance confirmation of the outstanding loan has not been provided by the management. As the borrowings have been considered as NPA, no interest has been charged by the banks.
- c. Attention is drawn to the fact that the figures for the 3 months ended 31st March, 2024 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date unaudited figures up to end of the third quarter of the previous financial year which were subjected to limited review by us. Our conclusion is not modified in respect of this matter.

For and on behalf of
ADV & Associates
Chartered Accountants
FRN: 128045W

Prakash Mandhaniya

Prakash Mandhaniya

Partner

Membership No. 421679

Date: 14.08.2024

Place: Mumbai

UDIN: 24421679BKFSWQ8803



STATEMENT OF THE AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED ON 30th JUNE 2024

Sr. No	Particulars	Figures for the quarter ended on		Year ended on		
		30-06-24	31-03-24	30-06-23	31-03-24	
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)	
	Rs. In Lakh	Rs. In Lakh	Rs. In Lakh	Rs. In Lakh	Rs. In Lakh	
1	INCOME FROM OPERATIONS					
	(a) Revenue from operations	1.07	30.91	30.91	502.69	2,314.09
	(b) Other Income	0.00	1.01	1.01	2.63	11.43
	Total Income	1.07	(29.90)	(29.90)	506.32	2,325.52
2	EXPENSES					
	(a) Cost of Material Consumed	3.05	86.70	86.70	518.40	1,999.46
	(b) Purchase of Stock in Trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, WIP and Stock in trade	11.17	464.47	464.47	574.60	885.83
	(d) Employee Benefit Expense	0.27	6.99	6.99	43.87	100.00
	(e) Finance Cost	32.88	20.90	20.90	0.43	284.99
	(f) Depreciation and Amortization Expense	7.74	36.54	36.54	146.17	158.00
	(g) Other Administrative Expenses	55.11	22.51	22.51	1,944.74	75.35
	Total Expenses	(54.04)	(581.18)	(581.19)	(2,271.01)	(1,178.11)
	3	Profit/(Loss) before Tax (1-2)				
4	Tax Expenses					
	(a) Current Tax	0.21	10.65	-	9.92	13.62
	(b) Deferred Tax	(54.25)	(570.53)	(581.19)	(2,271.09)	(1,164.49)
5	Net Profit / (Loss) for the period (3-4)					
6	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss					
	Items that will be reclassified to profit or loss					
7	Extra Ordinary Items					
			1,900.96			
8	Total Comprehensive Income	(54.25)	(2,471.49)	(581.19)	(2,271.09)	(1,164.49)

9	Paid - Up equity share capital (Equity Share of Rs. 10/- each) (No. of Shares in Lacs)	99.80	99.80	99.80	99.80	99.80
10	Earning per equity share (Rs.)					
	(1) Basic	(0.54)	(5.72)	(5.82)	(27.17)	(11.67)
	(2) Diluted	(0.54)	(5.72)	(5.82)	(27.17)	(11.67)

Notes:

- 1 The above Financial Results and Statement of Assets and Liabilities were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 14th, 2023.
- 2 Figures of previous year/ period have been regrouped/ recast wherever necessary, in order to make them comparable.
- 3 The aforesaid results have been filed with Stock Exchange under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and are also available on the Stock Exchange website and on website of the company
- 4 The Company has only one operates segment
- 5 The statement is as per Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulations).



For and on behalf of the Board of Directors

FOR UNITECH INTERNATIONAL LTD

Director

DIN: 07264096

Place: Mumbai

Date: 14.08.2024