

Date: 22 July 2024

To,

National Stock Exchange of India Limited  
Listing Department  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex,  
Bandra (E), Mumbai - 400 051  
Scrip Code: UNIVAFOODS

BSE Limited  
Listing Department  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001.  
Scrip Code: 526683

**Sub: Statement on Impact of Audit Qualifications for the Financial Year ended March 31<sup>st</sup> March, 2024**

Dear Sir/Madam,


Please find attached the Statement on Impact of Audit Qualifications for the Financial Year ended March 31<sup>st</sup> March, 2024 as per the prescribed Annexure.

This is for your information and record.

Thanking you,

Yours Faithfully,

For Univa Foods Limited



Haseena Shaik  
DIN : 08141400  
Director

Enclosures: as above

**Univa Foods Limited**

*(Formerly Known as Hotel Rugby Limited)*

Regd. Office: 2, Ground Floor, 9, Dev Bhuvan, Gazdar Street, Chirabazar, Kalbadevi, Mumbai City-400002,  
Maharashtra, India. | CIN: L55101MH1991PLC063265

**Statement on Impact of Audit Qualifications for the Financial Year ended March 31<sup>st</sup>  
March, 2024**

**1.**

Sr No	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover / Total income	6,31,269	6,31,269
2	Total Expenditure	77,38,574	77,38,574
3	Net Profit/ (Loss)	(71,07,325)	(71,07,325)
4	Earnings Per Share	(0.4962)	(0.4962)
5	Total Assets	2,89,809	2,89,809
6	Total Liabilities	57,64,661	57,64,661
7	Net Worth	(54,74,852)	(54,74,852)
8	Any other financial item(s) (as felt appropriate by the management)	-No-	-No-

**2. Audit Qualification:**

- a. **Details of Audit Qualification:** The Net worth of the company has fully eroded. The assessment of going concern has been made by the management and based on its future plans, adequate arrangements for the funds for carrying out the business activities has been made. The management is looking for avenues for investment, and based on its judgement and future planning, the accounts are prepared under the concept of going concern.
- b. Type of Audit Qualification: **Qualified Opinion**
- c. Frequency of qualification: **One time**
- d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: **Management is in discussion with investors to raise the funds to revive the business in near future.**

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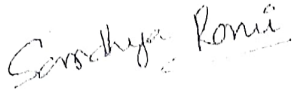
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Maharashtra, India. I CIN: 155101MH1991PLC063265

- e. For Audit Qualification(s) where the impact is not quantified by the auditor:
- Management's estimation on the impact of audit qualification: - Not Applicable
  - If management is unable to estimate the impact, reasons for the same:
  - Auditors' Comments on (i) or (ii) above: - Not Applicable-

For Univa Foods Limited



Shaik Haseena  
Managing Director  
DIN: 08141400



Kuchana Sandhya Rani  
Chief Financial Officer  
PAN:



Jayaghosh Yarlagadda  
Audit Committee Chairman  
DIN: 00191727

For B M Gattani & Co.,  
Chartered Accountants  
Firm Registration No.: 113536W



Balmukund N Gattani  
(Proprietor)

Membership No. 47066

24047066 B M GATTANI & CO.

Place: Mumbai

Date: 22-07-2024



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