



**UNI WORTH
LIMITED**

November, 2024

The Secretary
BSE Limited
Floor 25, P J Towers
Dalal Street
Mumbai – 400 001

Dear Sir,

Sub : Outcome of the Board Meeting held today, dated November 14, 2024

Ref : Regulation 30, 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: Scrip Code : 514144

Pursuant to the provisions of Regulation 33 and Regulation 30 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the following as approved and taken on record by the Board of Directors of the Company in its Meeting held today i.e. November 14, 2024.

1. Unaudited Financial Results of the Company for the Quarter ended September 30, 2024.
2. Limited Review Report for the Quarter ended September 30, 2024.
3. Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations, 2015"), and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023, this is to inform you that Mrs. Silpi Chakraborty (DIN: 06923695) has tendered her resignation as Non Executive and Independent Director of the Company.

The relevant details as required under Regulation 30 read with Schedule III – Para A (7B) of Part A of the SEBI Listing Regulations, 2015, read with SEBI Circular No. SEBI/HO/CFD-PoD1/P/CIR/2023/123 dated 13th July, 2023, are given in Annexure A. The resignation letter received today from Mrs. Silpi Chakraborty is also enclosed.

The Board of Directors of the Company has noted the same and placed on record its sincere appreciation for the contribution made by Mrs. Silpi Chakraborty during her tenure as a Board Member with the Company.

Further to above, we would like to intimate that:

The meeting commenced at 2.00 P.M. and concluded at 3.40 P.M.

Kindly take the same on record.

Thanking you,

Yours faithfully,
For Uniworth Limited

Vasavan Padhamanabhan
Executive Director
DIN : 08396593

Encl: As above

Regd Office : Rawdon Chambers, 11A, Sarojini Naidu Sarani, 4th Floor, Unit 4B, Kolkata - 700 017

Phone : +91(33) 4006 1301, 4072 6028, Email ID : uniworthlimited@gmail.com

Website : www.uniworth.com, CIN : L17299WB1988PLC044984

**REVIEW REPORT
TO THE BOARD OF DIRECTORS OF
UNI WORTH LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results of UNI WORTH LTD (the "Company") for the quarter and half year ended 30th September, 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, 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 Indian Accounting Standard 34, ('Ind AS 34') "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act 2013 and 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.
4. Provisions/Adjustment in respect of the following has not been considered in the accounts:
 - i) Contingent Liabilities as required under Ind AS-37, notified under The Companies (Indian Account Standard) Rules 2015, the quantum of which is not ascertainable as disclosed in Note No.31 of the Financial Statements for the year ended 31st March, 2024.
 - ii) Overdue Export Bills under Trade Receivable amounting to Rs.56445.64 lakhs.
 - iii) Claim Receivable under Financial Assets amounting to Rs. 689.36 lakhs
 - iv) Other Current assets Rs. 5247.58 lakhs due from various banks outstanding for long.
 - v) Miscellaneous Advance under Other Non Current Assets of Rs. 4.94 lakhs due from certain parties.
5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS') and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: Kolkata

Date: 14th November, 2024

**For Khandelwal Ray & Co
Chartered Accountants**

FR. No. 302035E

(CA. Milan Kumar Chakravarti)

Partner

Membership No.050293

UNI WORTH LIMITED

Regd. Off : Rawdon Chambers 11A, Sarojini Naidu Sarani 4th Floor Unit 4B , Kolkata - 700 017.

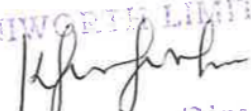
CIN : L17299WB1988PLC044984

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs.in Lakhs)

SI No	Particulars	3 months ended (30/09/2024) Unaudited	3 months ended (30/09/2023) Unaudited	3 months ended (30/06/2024) Unaudited	Half year ended (30/09/2024) Unaudited	Half year ended (30/09/2023) Unaudited	Year ended (31/03/2024) Audited
I	Revenue from operations						
	a) Sales of Products (Net of GST)	-	-	-	-	-	-
	b) Other Operating Revenue	-	-	-	-	-	-
II	Other Income	-	-	1.34	1.34	-	0.70
III	Total Revenue (I+II)	-	-	1.34	1.34	-	0.70
IV	Expenses						
	a) Cost of materials Consumed	-	-	-	-	-	-
	b) Changes in inventories of finished goods, Work in progress and Stock in trade	-	-	-	-	-	-
	c) Employee benefit expenses	0.75	-	-	0.75	-	1.50
	d) Finance Cost	-	-	-	-	-	-
	e) Depreciation and amortisation expense	16.48	29.73	18.98	35.46	67.24	81.20
	f) Other Expenses	27.89	30.78	26.13	54.02	60.31	115.03
	Total Expenses	45.12	60.51	45.11	90.23	127.55	197.74
V	Profit / (Loss) before exceptional items and tax (III-IV)	(45.12)	(60.51)	(43.77)	(88.89)	(127.55)	(197.04)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	(45.12)	(60.51)	(43.77)	(88.89)	(127.55)	(197.04)
VIII	Tax Expense						
	Current Tax	-	-	-	-	-	-
	Deffered Tax	-	-	-	-	-	-
IX	Profit/(Loss) from Ordinary Activities after Tax (VII-VIII)	(45.12)	(60.51)	(43.77)	(88.89)	(127.55)	(197.04)
X	Extraordinary items (net of tax expense)	-	-	-	-	-	-
XI	Profit/(Loss) for the period (IX-X)	(45.12)	(60.51)	(43.77)	(88.89)	(127.55)	(197.04)
XII	Other Comprehensive Income (Net of tax, net credit/ (charges)	-	-	-	-	-	13.11
XIII	Total Comprehensive Income (XI+XII)	(45.12)	(60.51)	(43.77)	(88.89)	(127.55)	(183.93)
	Paid-up Equity Share Capital						
	a) Fully Paid Up (Rs.10/- Each Fully Paid Up Previous Year Rs.10/- Each Fully Paid Up)	3,398.62	3,398.62	3,398.62	3,398.62	3,398.62	3,398.62
	b) Partly Paid Up	-	-	-	-	-	-
	Earning per Share (EPS)						
	a) Basic & Diluted EPS (Rs.)	(0.13)	(0.18)	(0.13)	(0.26)	(0.38)	(0.58)
	b) Basic & Diluted EPS (Rs.)	(0.13)	(0.18)	(0.13)	(0.26)	(0.38)	(0.58)



For UNI WORTH LIMITED

 Director

UNIWORTH LIMITED

STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

Rs.in lakhs

Particulars	As at 30th September, 2024		As at 31st March, 2024	
	Unaudited		Audited	
A. ASSETS				
1 Non-current assets				
(a) Property, Plant and Equipment		999.06		1,034.52
(b) Capital work-in-progress		16.50		16.50
(c) Investment Property				
(d) Goodwill				
(e) Other Intangible assets		0.28		0.28
(f) Intangible assets under development				
(g) Biological Assets other than bearer plants				
(h) Financial Assets				
(i) Investments	3,010.39		3,010.39	
(ii) Trade receivables				
(iii) Loans				
(iv) Others financial assets	3.37	3,013.77	3.37	3,013.77
(i) Deferred tax assets (net)				
(j) Other non-current assets		605.24		605.24
<i>Total Non-Current Assets</i>		4,634.85		4,670.31
2 Current assets				
(a) Inventories		283.17		283.17
(b) Financial Assets				
(i) Investments				
(ii) Trade receivables	56,239.92		56,298.21	
(iii) Cash and cash equivalents	168.53		169.09	
(iv) Other Bank balances	45.64		45.64	
(v) Loans				
(vi) Others financial assets	689.36	57,143.44	689.36	57,202.30
(c) Current Tax Assets (Net)				
(d) Other current assets		12,426.31		12,421.68
<i>Total Current Assets</i>		69,852.91		69,907.15
Total Assets		74,487.77		74,577.46
B. EQUITY AND LIABILITIES				
I Equity				
(a) Equity Share capital		3,998.62		3,998.62
(b) Other Equity		(1,20,644.21)		(1,20,555.32)
<i>Total Equity</i>		(1,16,645.59)		(1,16,556.70)
II LIABILITIES				
1 Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings	10.75		10.75	
(ii) Trade payables				
(iii) Other financial liabilities		10.75		10.75
(b) Provisions		8,834.51		8,835.00
(c) Deferred tax liabilities (Net)				
(d) Other non-current liabilities		2,088.61		2,088.61
<i>Total Non-Current Liabilities</i>		10,933.87		10,934.36
2 Current liabilities				
(a) Financial Liabilities				
(i) Borrowings	61,129.89		61,129.89	
(ii) Trade payables	28,591.55		28,591.55	
(iii) Other financial liabilities	88,148.60		88,148.60	
		1,77,870.04		1,77,870.04
(b) Other current liabilities		2,326.67		2,326.98
(c) Provisions		2.77		2.77
(d) Current Tax Liabilities (Net)				
<i>Total Current Liabilities</i>		1,80,199.48		1,80,199.80
Total Liabilities		1,91,133.36		1,91,134.16
Total Equity and Liabilities		74,487.77		74,577.46



For UNIWORTH LIMITED
 K. Anand Ray
 Director

UNI WORTH LIMITED

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. in Lakhs)

Sl. No	Particulars	3 months ended	3 months ended	3 months ended	Half Year ended	Half Year ended	Year ended
		(30/09/2024)	(30/09/2023)	(30/06/2024)	(30/09/2024)	(30/09/2023)	(31/03/2024)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	A. Primary Segment						
1	Segment Revenue (Sale and Other Operating Income)						
	(a) Segment -Wool	-	-	-	-	-	-
	(b) Segment -Silk	-	-	-	-	-	-
	(c) Segment -Others	-	-	-	-	-	-
	Total Segment Revenue	-	-	-	-	-	-
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net sales/Income From Operations	-	-	-	-	-	-
2	b) Segment Results:						
	(a) Segment -Wool	(44.87)	(60.26)	(44.85)	(89.73)	(127.05)	(196.74)
	(b) Segment -Silk	(0.25)	(0.25)	(0.25)	(0.50)	(0.50)	(1.00)
	(c) Segment -Others	-	-	-	-	-	-
	Total Segment Results	(45.12)	(60.51)	(45.10)	(90.23)	(127.55)	(197.74)
	Other Income	-	-	1.34	1.34	-	0.70
	Finance Cost	-	-	-	-	-	-
	Total Profit/(Loss) before exceptional item	(45.12)	(60.51)	(43.77)	(88.89)	(127.55)	(197.04)
	Exceptional items - income/(expenditure) - unallocated/corporate	-	-	-	-	-	-
	Total Profit/(Loss) for the year	(45.12)	(60.51)	(43.77)	(88.89)	(127.55)	(197.04)
3	Capital Employed (Segment assets - Segment liabilities)						
	Segment Assets(A)						
	(a) Segment -Wool	68,307.03	68,469.25	68,351.58	68,307.03	68,469.25	68,396.71
	(b) Segment -Silk	6,180.74	6,180.74	6,180.74	6,180.74	6,180.74	6,180.74
	(c) Segment -Others	-	-	-	-	-	-
	Total Segment Assets (A)	74,487.77	74,649.99	74,532.33	74,487.77	74,649.99	74,577.46
	Segment Liabilities(B)						
	(a) Segment -Wool	1,88,963.37	1,88,981.32	1,88,963.05	1,88,963.37	1,88,981.32	1,88,964.67
	(b) Segment -Silk	2,169.99	2,168.99	2,169.74	2,169.99	2,168.99	2,169.49
	(c) Segment -Others	-	-	-	-	-	-
	Total Segment Liabilities (B)	1,91,133.36	1,91,150.31	1,91,132.79	1,91,133.36	1,91,150.31	1,91,134.16
	Capital Employed (Segment assets - Segment liabilities)						
	(a) Segment -Wool	(1,20,656.34)	(1,20,512.07)	(1,20,611.47)	(1,20,656.34)	(1,20,512.07)	(1,20,567.95)
	(b) Segment -Silk	4,010.75	4,011.75	4,011.00	4,010.75	4,011.75	4,011.25
	(c) Segment -Others	-	-	-	-	-	-
	Total	(1,16,645.59)	(1,16,500.32)	(1,16,600.46)	(1,16,645.59)	(1,16,500.32)	(1,16,556.70)



For UNI WORTH LIMITED

 Director

UNIWORTH LIMITED
CASH FLOW STATEMENT FOR HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rs in Lakhs)

PARTICULARS	FOR HALF YEAR ENDED 30.09.2024	FOR HALF YEAR ENDED 30.09.2023
A. Cash Flow from Operating Activities :		
Net Profit (Loss) before Tax	(88.89)	(127.55)
Adjustments For :		
Depreciation and amortisation expense	35.46	67.24
Interest Income	(1.34)	-
Operating Profit before Working Capital Changes	(54.77)	(60.31)
Adjustments For:		
Increase/(Decrease) in Non Current Provisions	(0.49)	-
Increase/(Decrease) in Other Current Liabilities	(0.31)	(10.95)
Decrease/(Increase) in Non-Current Investment	(0.01)	-
Decrease/(Increase) in Trade Receivables	58.29	87.98
Decrease/(Increase) in Other Current Assets	(4.61)	(20.61)
Cash Generated from / (used in) Operating Activities	(1.91)	(3.89)
Tax Expense	-	-
Net Cash Flow from/(used in) Operating Activities (A)	(1.91)	(3.89)
B. Cash Flow from Investing Activities :		
Interest Income	1.34	-
Net Cash flow from / (used in) Investing activities (B)	1.34	-
C. Cash Flow from Financing Activities :		
Net Cash Flow from Financing Activities (C)	-	-
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	(0.57)	(3.89)
Closing Balance of Cash & cash Equivalents	217.54	219.97
Opening Balance of Cash & cash Equivalents	218.10	223.86
Net Increase / (Decrease) in Cash & Cash Equivalents	(0.57)	(3.89)

Notes to the financial results for the half year ended 30th September, 2024

1. The above Cash Flow Statement has been prepared under the " Indirect Method " as set out in Indian Accounting Standard (Ind AS) -7 on Statement of Cash Flows.
2. The financial results of the company have been prepared in accordance with Indian Accounting Standard (Ind AS) prescribed under section 133 of Companies Act, 2013 read with the relevant rules thereunder and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 5th July, 2016
3. Provisions required against the following considered doubtful of recovery, have not been considered in the accounts:
 - i) Trade Receivable of Rs.56445.64 lacs
 - ii) Other Current Assets Rs. 5247.58 lacs
 - iii) Other Financial Assets Rs. 689.36 lacs
 - iv) Other Non Current Assets Rs. 4.94 lacs
- (b) No provision has been made in respect of the following considered as Contingent Liabilities:
 - i) Claim for Redeemable Preference Share holders Rs. 382.24 Lacs
 - ii) Demands of various Government Authorities (Excise, Income Tax , etc) under Appeals at various stages Rs. 3061.97lacs.
 - iii) Liability likely to arise on re-opening of cases by various authorities, amount unascertained.
4. During 2014-15 and 2020-21 ,some of the bankers of the Company, Axis Bank Ltd, under instructions from ARCIL, Jammu and Kashmir Bank Ltd and Kotak Mahindra Bank Ltd, under various Tax Authorities had made debit freeze(freezing of all withdrawals) of all Current Accounts of the Company maintained with them. The balance of which as per books amounted to Rs. 70.56 lakhs in Axis Bank Ltd, Rs.1.64 lakhs in Jammu & Kashmir Bank Ltd and Rs.4.84 lakhs in Kotak Mahindra Bank Ltd as on 30th September, 2024. As per Bank Statements obtained from the such Banks, total balance of all such Current Accounts worked out to Rs. NIL as on 30th September, 2024 which are subject to receipt of confirmation. In absence of any details of the withdrawals/other transactions made from such Accounts, necessary entries could not be made in the books of the company.
5. During the year the Company's manufacturing unit at Raipur commenced its operation on 22.08.2020 but again had to close down with effect from 14.01.2021 due to unavoidable circumstances. The power supply of the unit also has been suspended since 15.01.2021. In view of the above circumstances the original books of accounts remain inaccessible. Hence these financial statements have been prepared on the basis of books accounts prepared by the management considering the balances of assets, liabilities, account receivables account payables and inventories as on 30th September, 2024, as also documents and other records relating to transactions for the year available with the Company. Difference if any, between the original books of accounts and those prepared with available records, could not be ascertained. However, such differences if any, should not be material.
6. Depreciation for the half year ended 30th September, 2024 has been considered as estimated and short/excess if any for the same under Schedule II of the Companies Act, 2013 shall be adjusted at the time of finalisation of audited accounts for the year ended 31st March, 2025
7. In view of part settlement of debts by Indoworth India Ltd, and continuing disputes, the quantum of interest to be provided could not be ascertained. Hence no provision has been made for interest.
8. Deferred Tax credit, if any, shall be considered at the time of finalization of audited accounts for the year ended 31st March, 2025 as per Ind AS-12 notified under the Companies (Indian Accounting Standard) Rules, 2015.
9. Previous Quarter/ years figures have been re-arranged/re-grouped wherever necessary.
10. The above results have been taken on records at a meeting of the Directors held on 14th November, 2024.
11. The above results is as per Clause 41 of the Listing Agreement.

Place : Kolkata
Date :14th November, 2024



By Order of the Board

For **UNIWORTH LIMITED**
Director
[Signature]
Director



ANNEXURE A:

Details under Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read along with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated 13th July, 2023

Sr No.	Disclosure Requirement	Details
1	Reason for change viz. resignation	Mrs Silpi Chakraborty has expressed her intension to resign as a non-executive independent director of the Company.
2	Date of cessation	14 th November, 2024
3	Name of the listed entities in which resigning director holds directorship including category of directorship and membership of committee, if any	NIL
4	Brief Profile (incase of appointment)	N.A.
5	Disclosure of Relationship between Directors (in case of appointment of Director)	N.A.
6	The independent director shall, along with the detailed reasons, also provide a confirmation that there is no other material reasons other than those provided	Mrs. Silpi Chakraborty has confirmed that there are no material reasons for her resignation other than those mentioned in her resignation letter.



SILPI CHAKRABORTY

HB 49, SECTOR III
SALT LAKE
KOLKATA 700 106

14th June, 2024

To
The Board of Directors
Uniworth Limited
Rawdon Chambers
11A, Sorojini Naidu Sarani
UNIT 4B, Kolkata 700 017

Dear Sir,


Sub : Resignation from the post of Director

Due to personal and unavoidable circumstances, I hereby tender my resignation from the Directorship of the company. Kindly accept this letter as my resignation from the post of Director of UNIWORTH LIMITED and relieve me from my duties.

Kindly acknowledge receipt of the resignation letter and arrange to submit the necessary forms with the office of the Registrar of Companies to that effect.

Thanking you,

Yours faithfully,


SILPI CHAKRABORTY
DIN NO. 06923695