



Ref: UOL/24-25/SEC/045

Date: 12.11.2024

To,
Department of Corporate Services,
BSE Limited
P.J. Towers, Dalal Street,
Mumbai – 400001

BSE Scrip Code: 530997

**Subject: Disclosure under Regulation 33 of SEBI (LODR) Reg.,
2015 for approval of unaudited financial results for 2nd
quarter ended 30.09.2024.**

Dear Sir/Madam,

This is to inform you that Board of Directors in their meeting held on Today 12.11.2024, have inter-alia approved the standalone unaudited financial results for the 2nd quarter ended 30.09.2024.

Pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, please find below:-

1. Standalone unaudited financial results along with Statement of Assets & Liabilities and Cash Flow Statement for the 2nd quarter and half year ended 30.09.2024.
2. Limited Review Report issued by Independent Auditors on the same.

I hereby also declare that Limited Review Report issued as above is with unmodified opinion.

The meeting was started at 4:00 p.m. and concluded at 6:00 p.m.

Thanking You

For **Unique Organics Limited**

Ramavtar Jangid
Company Secretary

Enclosed: as above



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UN-AUDITED STANDALONE QUARTERLY FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER ENDED SEPTEMBER, 2024.

To,
The Board of Directors of
UNIQUE ORGANICS LIMITED
E-521, Sitapura Industrial Area,
Jaipur- 302022 (Raj.)

We have reviewed the accompanying statement of un-audited financial results of Unique Organics Limited (the 'Company') for the quarter ended **Sept. 30, 2024** ("the statement"). This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement 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. 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of un-audited financial results, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be 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.

For **M/s Gourisaria Goyal & Co.**
(Chartered Accountants)


CA. Ravi Gupta
(Partner)
M. No. 419994



Place: Jaipur
Date: 12th November, 2024
UDIN: 24419994BKAMRI7640

UNIQUE ORGANICS LIMITED

CIN: L24119RJ1993PLC007148

Reg. Office: E-521, Sitapura Industrial Area, Jaipur-302022 (Raj)

Phone: +91-141-2770315 / 2770509

E-mail: compliance@uniqueorganics.com; Website: www.uniqueorganics.com

(In Lakhs, except EPS)

Statement of Standalone Unaudited/ Audited Results for the 2nd Quarter ended on 30.09.2024

Particulars	3 months ended (30.09.2024)	Preceding 3 months ended (30.06.2024)	Corresponding 3 months ended in the previous year (30.09.2023)	Year to date figures for current period ended (30.09.2024)	Year to date figures for the previous year ended (30.09.2023)	Previous year ended (31.03.2024)
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
(Refer Notes Below)						
I Revenue from operations	3,561.94	3109.71	3,088.48	6,671.65	9,689.29	20,195.35
II Other income	26.04	10.17	54.34	36.21	102.49	242.75
III Total revenue (I+II)	3,587.98	3119.88	3,142.82	6,707.86	9,791.78	20,438.10
IV Expenses:						
(a) Cost of materials consumed	305.64	331.97	247.80	637.61	470.88	1194.69
(b) Purchases of stock-in-trade	2,480.48	2,076.36	2,353.10	4556.84	7,198.58	14,331.60
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(56.03)	20.02	(70.57)	(36.01)	27.88	(39.89)
(d) Employee benefits expense	52.89	60.92	49.41	113.81	101.66	230.28
(e) Finance costs	3.07	6.42	18.01	9.49	37.04	82.55
(f) Depreciation and amortisation expense	5.53	5.29	4.03	10.82	8.10	17.08
(g) Other expenses	287.70	130.12	399.92	417.82	1,527.95	3,767.63
Total expenses (IV)	9,079.28	2,631.10	9,001.70	5,710.38	9,972.09	19,583.94
V Profit/ (loss) before exceptional items and tax (III-IV)	508.70	488.78	141.12	997.48	419.69	854.16
VI Exceptional items	-	-	-	-	-	-
VII Profit/ (loss) before tax (V-VI)	508.70	488.78	141.12	997.48	419.69	854.16
VIII Tax expense						
(1) Current tax	127.82	123.02	39.52	250.84	117.34	220.57
(2) Deferred tax expense	0.20	-	(0.26)	0.20	(0.58)	(0.57)
IX Profit/(Loss) for the period from continuing operations (VII-VIII)	380.68	365.76	101.86	746.44	302.93	634.16
X Profit (loss) from discontinued operations	-	-	-	-	-	-
XI Tax expenses of discontinued operations	-	-	-	-	-	-
XII Profit/ (loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII Profit / (Loss) for period (IX+XII)	380.68	365.76	101.86	746.44	302.93	634.16
XIV other comprehensive income						
A (i) Items that will not be reclassified to profit & loss	-	-	-	-	-	(2.66)
(ii) Income tax relating to Items that will not be reclassified to profit & loss	-	-	-	-	-	0.74
B (i) Items that will be reclassified to profit & loss	-	-	-	-	-	-
(ii) Income tax relating to Items that will be reclassified to profit & loss	-	-	-	-	-	-
XV Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	380.68	365.76	101.86	746.44	302.93	632.24
XVI Paid-up equity share capital (F.V. of Rs. 10/-)	595.30	595.30	595.30	595.30	595.30	595.30
XVII Earnings per equity share (for continuing operations)						
(a) Basic	6.39	6.14	1.71	12.54	5.09	10.65
(b) Diluted	6.39	6.14	1.71	12.54	5.09	10.65
XVIII Earnings per equity share (for discontinued operations)						
(a) Basic	-	-	-	-	-	-
(b) Diluted	-	-	-	-	-	-
XIX Earnings per equity share (for discontinued and continuing operations)						
(a) Basic	6.39	6.14	1.71	12.53	5.09	10.65
(b) Diluted	6.39	6.14	1.71	12.53	5.09	10.65

XVIII Disclosure of notes on financial results

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 12.11.2024. The Statutory Auditors of the Company has provided limited review report on the same with unmodified opinion.
- The figures of the previous year/quarter have been regrouped/reclassified wherever necessary.
- The Company have adopted the IND AS from 1st April, 2017 and above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND-AS) prescribed under Section 133 of the Companies Act, 2013, read with Rules thereunder and in terms of SEBI Circular dated 5th July, 2016.
- The Company operates in a single primary business segment, namely, Feed, food and Spices products, and hence there is no reportable primary segment as per AS-17 on segment reporting.

Place: Jaipur

Date: 12.11.2024

For Unique Organics Limited

Jyoti Prakash Kanodia
Managing Director
DIN: 00207554



UNIQUE ORGANICS LIMITED

CIN: L24119RJ1993PLC007148

Reg. Office: E-521, Sitapura Industrial Area, Near Sanganer, Tonk Road, Jaipur-22 (Raj)

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E-mail: compliance@uniqueorganics.com; Website: www.uniqueorganics.com

STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09. 2024

(` in Lakhs)

Particulars	As at	
	30.09.2024 Unaudited	31.03.2024 Audited
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	241.96	197.17
(b) Capital work-in-progress	-	-
(c) Investment property	-	-
(d) Goodwill	-	-
(e) Other intangible assets	0.16	0.17
(f) Intangible assets under development	-	-
(g) Biological assets other than bearer plants	-	-
(h) Financial assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Others (Security Deposits)	2.72	2.18
(i) Deferred tax assets (Net)	-	-
(j) Other non-current assets	-	-
Total non-current assets	244.84	199.52
(2) Current assets		
(a) Inventories	470.51	537.19
(b) Financial assets	-	-
(i) Investments	-	-
(ii) Trade receivables	1,457.71	874.04
(iii) Cash and cash equivalents	148.80	176.92
(iv) Bank balances other than (iii) above	1,421.96	216.09
(v) Loans	15.00	15.00
(vi) Others (Advances)	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	186.73	667.42
Total current assets	3,700.71	2,486.66
TOTAL ASSETS	3,945.55	2,686.18
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	596.84	596.84
(b) Other equity	2,403.27	1,656.30
Total equity	3,000.11	2,253.14
Liabilities		
(1) Non-current liabilities		
(a) Financial liabilities	-	-
(i) Borrowings	-	95.84
(ii) Trade payables	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	14.06	14.68
(c) Deferred tax liabilities (Net)	8.90	8.48
(d) Other non-current liabilities	-	-
Total non-current liabilities	22.96	119.00
(2) Current liabilities		
(a) Financial liabilities	-	-
(i) Borrowings	200.00	50.00
(ii) Trade payables	311.23	50.59
(iii) Other financial liabilities	107.10	73.46
(b) Other current liabilities	102.31	107.75
(c) Provisions	2.93	3.06
(d) Current tax liabilities (Net)	198.91	29.18
Total current liabilities	922.48	314.04
Total liabilities	945.44	433.04
TOTAL EQUITY AND LIABILITIES	3,945.55	2,686.18

For Unique Organics Limited

Place: Jaipur

Date: 12.11.2024



Jyoti Prakash Kanodia
Managing Director
DIN: 00207554

12/11/24



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CASH FLOW STATEMENT FOR THE YEAR ENDED 30.09.2024

PARTICULARS	HALF YEAR ENDED 30.09.2024 (Lakhs)	HALF YEAR ENDED 30.09.2023 (Lakhs)
1 CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	997.48	419.72
<u>Addition:</u>		
Depreciation	10.82	8.06
Interest Received	25.67	0.98
Re-measurement gains/(losses) on employee defined benefit	-	-
Profit/Loss on sale of property, plant and equipment	-	-
Cash Flow from Operating Activities before Working Capital	1,033.97	428.76
<u>Adjustments:</u>		
Decrease/(increase) in inventories	66.68	76.38
Decrease/(increase) in trade receivables	(583.67)	1,215.43
Decrease/(increase) in Loans	-	-
Decrease/(increase) in other current assets	399.57	-
Increase/(decrease) in current Provisions	-	-
Increase/(decrease) in non Current Provisions	-	-
Increase/(decrease) in Current Other Liability	(5.45)	-
Decrease/(increase) in other financial and non financial assets	(0.54)	6.84
Increase/(decrease) in trade payables	260.64	(386.21)
Increase/(decrease) in other financial and non financial liabilities	33.64	(95.05)
Cash Generated From Operation	1,204.84	1,246.15
Taxes Paid	-	2.87
Cash Flow from Operating Activities	1,204.84	1,243.28
2 CASH FLOW FROM INVESTING ACTIVITIES		
Increase/Decrease in Property, Plant and equipment and Other	(55.60)	(10.09)
Intangible Assets	(25.67)	(0.98)
Interest Received	-	-
Proceeds on disposal of subsidiary - Net	-	-
Net Cash Flow from Investing Activities	(81.27)	(11.07)
3 CASH FLOW FROM FINANCING ACTIVITIES		
Increase/Decrease in Borrowings	54.17	(665.03)
Increase/Decrease in Share Capital	-	-
Net Cash Flow from Financing Activities	54.17	(665.03)
NET CHANGE IN CASH & CASH EQUIVALENT	1,177.74	567.18
Opening Balance of Cash & Cash Equivalent	176.92	0.63
Opening Bank Balances other than above	216.10	-
CLOSING BALANCE OF CASH & CASH EQUIVALENT	148.80	1.80
Closing Bank Balances other than above	1,421.96	566.00

For Unique Organics Limited

Place: Jaipur
Date: 12.11.2024



Jyoti Prakash Kanodia
Managing Director
DIN: 00207554