

## **SUNIL KUMAR GUPTA & CO.**

### **CHARTERED ACCOUNTANTS**

B-10, MAGNUM HOUSE-1, KARAMPURA COMMERCIAL COMPLEX, SHIVAJI MARG, NEW DELHI-110015 Mobile : 09953999077

E-mail: caskg82@gmail.com

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

#### To The Board of Directors, Unimode Overseas Limited

- 1) We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of M/s Unimode Overseas Limited (the "Company") for the quarter ended 30th June, 2020 ("the statement"), being submitted by Company to the stock exchange viz. The BSE Limited ("BSE") pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, as amended.
- 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- Engagement (SRE) 2410, "Review of Interim Financial Information perform by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountant of India. 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) Attention is drawn to the fact that the figures for the 3 months ended 31st March 2020 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 figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.



5) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the applicable Indian Accounting Standards(Ind AS) prescribed under section 133 of the Companies Act, 2013 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.

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#### For Sunil Kumar Gupta & Co.

**Chartered Accountants** 

Firm Registration No: 003645N

Rahul Goyal

Partner

Membership No. 540880

ICAI UDIN: 20540880AAAAAZ8091

Place: New Delhi Date: 15-09-2020

# UNIMODE OVERSEAS LIMITED CIN: L51909DL1992PLC048444

Regd. Office: 304A/10178, IIIrd Floor, Ravinder plaza, Abdul Aziz Road, Karol Bagh, New Delhi-110005 Email ID: unimodeoverseaslimited@gmail.com, Website: www.unimodeoverseas.in Un-Audited Financial Results for the Quarter ended 30th June, 2020

Profit/(Loss) Before Tax (5-6) Tax Expense (1) Current Tax (2) Minimum Alternate Tax  Profit/(Loss) from continuing Operations (7-8)  Profit/(Loss) from discontinuing operations Tax expense of discoutinuing operations Profit/(Loss) from discontinuing operations Profit/(Loss) from discontinuing operations (after Tax)  Profit/(Loss) for the period (9+12) Other comprehensive Income A. (i) Items that will not be reclassified to Profit or Loss (ii) Income Tax relating to items that will not be reclassified to profit or loss B. (i) Items that will be reclassified to Profit or Loss (ii) Income Tax relating to items that will be reclassified to profit or loss Total Comprehensive Income for the period (13+14) (Comprising profit/(Loss) and other Comprehensive Income	20	- 1.26 1.26 1.26 1.26 1.26 0.00 - 0.14 0.14 - 0.08 0.36	30-Jun-19 Un-Audited - 0.00 0.00 - 0.00 - 0.15 0.00 0.37 0.53	Year End 31-Mar- Audited
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Profit/(Loss) Before Tax (5-6)  Tax Expense (1) Current Tax (2) Minimum Alternate Tax  Profit/(Loss) from continuing Operations (7-8)  Profit/(Loss) from discontinuing operations  Tax expense of discoutinuing operations  Profit/(Loss) from discontinuing operations  Profit/(Loss) from discontinuing operations  Profit/(Loss) from discontinuing operations  Profit/(Loss) from discontinuing operations  (after Tax)  Profit/(Loss) for the period (9+12)  Other comprehensive Income  A. (i) Items that will not be reclassified to Profit or Loss  (ii) Income Tax relating to items that will not be reclassified to profit or Loss  (ii) Income Tax relating to items that will be reclassified to profit or Loss  (ii) Income Tax relating to items that will be reclassified to profit or Loss  (iii) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will not be reclassified to profit or Loss  (iv) Income Tax relating to items that will not be reclassified to profit or Loss  (iv) Income Tax relating to items that will not be reclassified to profit or Loss  (iv) Income Tax relating to items that will not be reclassified to profit or Loss  (iv) Income Tax relating to items that will not be reclassified to profit or Loss  (iv) Income Tax relating to items that will not be reclassified to profit or Loss  (iv) Income Tax relating to the profit or Loss  (iv) I	3.56	0.36		
Profit/(Loss) Before Tax (5-6)  Tax Expense (1) Current Tax (2) Minimum Alternate Tax  Profit/(Loss) from continuing Operations (7-8)  Profit/(Loss) from discontinuing operations  Tax expense of discoutinuing operations  Profit/(Loss) from discontinuing operations  Profit/(Loss) from discontinuing operations  Profit/(Loss) from discontinuing operations  Profit/(Loss) from discontinuing operations  (after Tax)  Profit/(Loss) for the period (9+12)  Other comprehensive Income  A. (i) Items that will not be reclassified to Profit or Loss  (ii) Income Tax relating to items that will not be reclassified to profit or Loss  (ii) Income Tax relating to items that will be reclassified to profit or Loss  (ii) Income Tax relating to items that will be reclassified to profit or Loss  (iii) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will not be reclassified to profit or Loss  (iv) Income Tax relating to items that will not be reclassified to profit or Loss  (iv) Income Tax relating to items that will not be reclassified to profit or Loss  (iv) Income Tax relating to items that will not be reclassified to profit or Loss  (iv) Income Tax relating to items that will not be reclassified to profit or Loss  (iv) Income Tax relating to items that will not be reclassified to profit or Loss  (iv) Income Tax relating to the profit or Loss  (iv) I			0.53	
Profit/(Loss) Before Tax (5-6)  Tax Expense (1) Current Tax (2) Minimum Alternate Tax  Profit/(Loss) from continuing Operations (7-8)  Profit/(Loss) from discontinuing operations  Tax expense of discoutinuing operations  Profit/(Loss) from discontinuing operations  Profit/(Loss) from discontinuing operations  Profit/(Loss) from discontinuing operations  Profit/(Loss) from discontinuing operations  (after Tax)  Profit/(Loss) for the period (9+12)  Other comprehensive Income  A. (i) Items that will not be reclassified to Profit or Loss  (ii) Income Tax relating to items that will not be reclassified to profit or Loss  (ii) Income Tax relating to items that will be reclassified to profit or Loss  (ii) Income Tax relating to items that will be reclassified to profit or Loss  (iii) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will be reclassified to profit or Loss  (iv) Income Tax relating to items that will not be reclassified to profit or Loss  (iv) Income Tax relating to items that will not be reclassified to profit or Loss  (iv) Income Tax relating to items that will not be reclassified to profit or Loss  (iv) Income Tax relating to items that will not be reclassified to profit or Loss  (iv) Income Tax relating to items that will not be reclassified to profit or Loss  (iv) Income Tax relating to items that will not be reclassified to profit or Loss  (iv) Income Tax relating to the profit or Loss  (iv) I	3.48)	0.00		1
Profit/(Loss) Before Tax (5-6) Tax Expense (1) Current Tax (2) Minimum Alternate Tax  Profit/(Loss) from continuing Operations (7-8)  Profit/(Loss) from discontinuing operations Tax expense of discoutinuing operations Profit/(Loss) from discontinuing operations (after Tax)  Profit/(Loss) for the period (9+12)  Other comprehensive Income  A. (i) Items that will not be reclassified to Profit or Loss (ii) Income Tax relating to items that will not be reclassified to profit or loss B. (i) Items that will be reclassified to Profit or Loss (ii) Income Tax relating to items that will be reclassified to profit or loss Total Comprehensive Income for the period (13+14) Comprising profit/(Loss) and other Comprehensive Income	3.40)	0 00 1		
(1) Current Tax (2) Minimum Alternate Tax  Profit/(Loss) from continuing Operations (7-8)  Profit/(Loss) from discontinuing operations Tax expense of discoutinuing operations Profit/(Loss) from discontinuing operations Profit/(Loss) from discontinuing operations (after Tax)  Profit/(Loss) for the period (9+12)  Other comprehensive Income  A. (i) Items that will not be reclassified to Profit or Loss (ii) Income Tax relating to items that will not be reclassified to profit or loss  B. (i) Items that will be reclassified to Profit or Loss (ii) Income Tax relating to items that will be reclassified to profit or loss  Total Comprehensive Income for the period (13+14) Comprising profit/(Loss) and other Comprehensive Income		0.90	(0.53)	(0.
(1) Current Tax (2) Minimum Alternate Tax  Profit/(Loss) from continuing Operations (7-8)  Profit/(Loss) from discontinuing operations Tax expense of discoutinuing operations Profit/(Loss) from discontinuing operations (after Tax)  Profit/(Loss) for the period (9+12)  Other comprehensive Income A. (i) Items that will not be reclassified to Profit or Loss (ii) Income Tax relating to items that will not be reclassified to profit or loss B. (i) Items that will be reclassified to Profit or Loss (ii) Income Tax relating to items that will be reclassified to profit or loss  Total Comprehensive Income for the period (13+14) Comprising profit/(Loss) and other Comprehensive Income	2 40)	•		
(2) Minimum Alternate Tax  Profit/(Loss) from continuing Operations (7-8)  Profit/(Loss) from discontinuing operations Tax expense of discoutinuing operations Profit/(Loss) from discontinuing operations (after Tax)  Profit/(Loss) for the period (9+12)  Other comprehensive Income A. (i) Items that will not be reclassified to Profit or Loss (ii) Income Tax relating to items that will not be reclassified to profit or loss B. (i) Items that will be reclassified to Profit or Loss (ii) Income Tax relating to items that will be reclassified to profit or loss  Total Comprehensive Income for the period (13+14) Comprising profit/(Loss) and other Comprehensive Income	3.48)	0.90	(0.53)	(0.
Profit/(Loss) from continuing Operations (7-8)  Profit/(Loss) from discontinuing operations Tax expense of discoutinuing operations Profit/(Loss) from discontinuing operations Profit/(Loss) from discontinuing operations (after Tax)  Profit/(Loss) for the period (9+12)  Other comprehensive Income  A. (i) Items that will not be reclassified to Profit or Loss (ii) Income Tax relating to items that will not be reclassified to profit or loss  B. (i) Items that will be reclassified to Profit or Loss (ii) Income Tax relating to items that will be reclassified to profit or loss  Total Comprehensive Income for the period (13+14)  Comprising profit/(Loss) and other Comprehensive Income  Or the period				(0.
Profit/(Loss) from discontinuing operations Tax expense of discoutinuing operations Profit/(Loss) from discontinuing operations (after Tax)  Profit/(Loss) for the period (9+12) Other comprehensive Income A. (i) Items that will not be reclassified to Profit or Loss (ii) Income Tax relating to items that will not be reclassified to profit or loss B. (ii) Items that will be reclassified to Profit or Loss (iii) Income Tax relating to items that will be reclassified to profit or loss Total Comprehensive Income for the period (13+14) Comprising profit/(Loss) and other Comprehensive Income or the period	•	•		
Profit/(Loss) from discontinuing operations Tax expense of discoutinuing operations Profit/(Loss) from discontinuing operations (after Tax)  Profit/(Loss) for the period (9+12) Other comprehensive Income A. (i) Items that will not be reclassified to Profit or Loss (ii) Income Tax relating to items that will not be reclassified to profit or loss B. (i) Items that will be reclassified to Profit or Loss (ii) Income Tax relating to items that will be reclassified to profit or loss  Total Comprehensive Income for the period (13+14) (Comprising profit/(Loss) and other Comprehensive Income		-		
Profit/(Loss) from discontinuing operations Tax expense of discoutinuing operations Profit/(Loss) from discontinuing operations (after Tax)  Profit/(Loss) for the period (9+12) Other comprehensive Income A. (i) Items that will not be reclassified to Profit or Loss (ii) Income Tax relating to items that will not be reclassified to profit or loss B. (i) Items that will be reclassified to Profit or Loss (ii) Income Tax relating to items that will be reclassified to profit or loss Total Comprehensive Income for the period (13+14) (Comprising profit/(Loss) and other Comprehensive Income				
Profit/(Loss) from discontinuing operations (after Tax)  Profit/(Loss) for the period (9+12)  Other comprehensive Income  A. (i) Items that will not be reclassified to Profit or Loss (ii) Income Tax relating to items that will not be reclassified to profit or loss  B. (i) Items that will be reclassified to Profit or Loss (ii) Income Tax relating to items that will be reclassified to profit or loss  Total Comprehensive Income for the period (13+14)  (Comprising profit/(Loss) and other Comprehensive Income  for the period	3.48)	0.90	(0.53)	(0.1
Profit/(Loss) for the period (9+12)  Other comprehensive Income  A. (i) Items that will not be reclassified to Profit or Loss (ii) Income Tax relating to items that will not be reclassified to profit or loss  B. (i) Items that will be reclassified to Profit or Loss (ii) Income Tax relating to items that will be reclassified to profit or loss  Total Comprehensive Income for the period (13+14)  (Comprising profit/(Loss) and other Comprehensive Income				(0.
Profit/(Loss) for the period (9+12)  Other comprehensive Income  A. (i) Items that will not be reclassified to Profit or Loss  (ii) Income Tax relating to items that will not be reclassified to profit or loss  B. (i) Items that will be reclassified to Profit or Loss  (ii) Income Tax relating to items that will be reclassified to profit or loss  Total Comprehensive Income for the period (13+14)  (Comprising profit/(Loss) and other Comprehensive Income  for the period  (3.4)				
Profit/(Loss) for the period (9+12)  Other comprehensive Income  A. (i) Items that will not be reclassified to Profit or Loss  (ii) Income Tax relating to items that will not be reclassified to profit or loss  B. (i) Items that will be reclassified to Profit or Loss  (ii) Income Tax relating to items that will be reclassified to profit or loss  Total Comprehensive Income for the period (13+14)  (Comprising profit/(Loss) and other Comprehensive Income  for the period  (3.4)				
A. (i) Items that will not be reclassified to Profit or Loss (ii) Income Tax relating to items that will not be reclassified to profit or loss B. (i) Items that will be reclassified to Profit or Loss (ii) Income Tax relating to items that will be reclassified to profit or loss  Total Comprehensive Income for the period (13+14) (Comprising profit/(Loss) and other Comprehensive Income for the period	•	•		-
A. (1) Items that will not be reclassified to Profit or Loss  (ii) Income Tax relating to items that will not be reclassified to profit or loss  B. (i) Items that will be reclassified to Profit or Loss (ii) Income Tax relating to items that will be reclassified to profit or loss  Total Comprehensive Income for the period (13+14) (Comprising profit/(Loss) and other Comprehensive Income for the period				-
B. (i) Items that will be reclassified to Profit or Loss (ii) Income Tax relating to items that will be reclassified to profit or Loss (iii) Income Tax relating to items that will be reclassified to profit or loss  Total Comprehensive Income for the period (13+14) (Comprising profit/(Loss) and other Comprehensive Income for the period	.48)	0.90	(0.53)	10 1
B. (i) Items that will be reclassified to Profit or Loss (ii) Income Tax relating to items that will be reclassified to profit or Loss (iii) Income Tax relating to items that will be reclassified to profit or loss  Total Comprehensive Income for the period (13+14) (Comprising profit/(Loss) and other Comprehensive Income for the period			(0.55)	(0.1
B. (i) Items that will be reclassified to Profit or Loss  (ii) Income Tax relating to items that will be reclassified to profit or loss  Total Comprehensive Income for the period (13+14)  (Comprising profit/(Loss) and other Comprehensive Income for the period				
(ii) Income Tax relating to items that will be reclassified to Profit or Loss (ii) Income Tax relating to items that will be reclassified to profit or loss  Total Comprehensive Income for the period (13+14)  (Comprising profit/(Loss) and other Comprehensive Income for the period				
reclassified to profit or loss  Total Comprehensive Income for the period (13+14)  (Comprising profit/(Loss) and other Comprehensive Income  for the period				
Total Comprehensive Income for the period (13+14) (Comprising profit/(Loss) and other Comprehensive Income for the period				
Comprising profit/(Loss) and other Comprehensive Income or the period				
for the period (3.4)				
(3.4				
(3.4				
	8)	0.90	(0.55)	
aid up Equity Share Capital ( of Rs 10/- each)	'	0.70	(0.53)	(0.18)
1 50		E 04		
ther Equity	1	5.01	5.01	5.01
	1			
arning per equity share (for discontinued & continued operations)	1	•	-	
f face value of Rs. 10 each ) Not annulaised	1			
Basic Not annulaised	1			
Diluted	1			
(0.69 (0.69		1.79	(0.10)	(0.03)

Place: New Delhi Date: 15-09-2020 Sanjeey Pahwa
Director
DIN: 02876785

#### Notes:

- 1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 15.09.2020.
- 2. There was no investor complaints pending during the Quarter ended 30.06.2020.
- 3. The Previous Quarter ended figures have been re-grouped/ re-arranged, whenever necessary.

Place: New Delhi Date: 15-09-2020 For Unimode Overseas Limited

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DELHI

Director

DIN: 02876785