



**UNI WORTH
LIMITED**

14th August, 2023

**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 August 14, 2023

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. August 14, 2023.

1. Unaudited Financial Results of the Company for the Quarter ended June 30, 2023.
2. Limited Review Report for the Quarter ended June 30, 2023.

Further to above, we would like to intimate that:

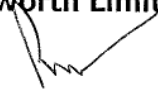
The meeting commenced at 2.00 P.M. and concluded at 3.50 P.M.

The aforesaid documents are also placed on the website of the Company at www.uniworth.com

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

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE
FINANCIAL RESULTS
TO THE BOARD OF DIRECTORS OF**

UNI WORTH LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of Uniworth Limited ('the Company') for the quarter ended 30th June, 2023 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

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 as amended, 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.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matter, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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.

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 Accounting Standard) Rules 2015, quantum unascertained as disclosed in Note No.31 of the Financial Statements for the year ended 31st March, 2023
- ii) Overdue Export Bills under Trade Receivable amounting to Rs 56445.64 lakhs.
- iii) Claims Receivable under Financial Assets amounting to Rs. 689.36 lakhs due from various banks outstanding for long.
- iv) Other Current assets Rs.5236.01 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.

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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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, August, 2023

**For Khandelwal Ray & Co
Chartered Accountants**

FR. No. 302035E

CA. P. Sarkar

Partner

Membership No. 051449



UNI WORTH LIMITED

CIN : L17299WB1988PLC044984

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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE, 2023

(Rs.in Lakhs)

SI No	Particulars	3 months ended (30/06/2023) Unaudited	3 months ended (31/03/2023) Audited	3 months ended (30/06/2022) Unaudited	Year ended (31/03/2023) Audited
I	Revenue from operations				
	a) Sales of Products	-	-	-	-
	b) Other Operating Revenue	-	-	-	-
II	Other Income	-	-	0.03	0.03
III	Total Revenue (I+II)	-	-	0.03	0.03
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	0.38	0.10	0.20	1.50
	d) Finance Cost	-	-	-	-
	e) Depreciation and amortisation expense	37.51	51.73	67.93	255.52
	f) Other Expenses	29.15	31.47	25.20	163.14
	Total Expenses	67.04	83.30	93.33	420.16
V	Profit/(Loss) before exceptional items and tax (III-IV)	(67.04)	(83.30)	(93.30)	(420.13)
VI	Exceptional Items	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(67.04)	(83.30)	(93.30)	(420.13)
VIII	Tax Expense				
	Current Tax	-	-	-	-
	Deferred Tax	-	-	-	-
IX	Profit/(Loss) from Ordinary Activities after Tax (VII-VIII)	(67.04)	(83.30)	(93.30)	(420.13)
X	Extraordinary items (net of tax expense)	-	-	-	-
XI	Profit/(Loss) for the period (IX-X)	(67.04)	(83.30)	(93.30)	(420.13)
XII	Other Comprehensive Income (Net of tax, net credit/ (charges)	-	(0.01)	-	(0.01)
XIII	Total Comprehensive Income (XI+XII)	(67.04)	(83.31)	(93.30)	(420.14)
	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
	b) Partly Paid Up	-	-	-	-
	Reserves Excluding Revaluation Reserves	-	-	-	(1,20,371.39)
	As per Balance Sheet of Previous Accounting Year				
	Earning per Share (EPS)				
	a) Basic & Diluted EPS (Rs.)	(0.20)	(0.25)	(0.27)	(1.24)
	b) Basic & Diluted EPS (Rs.)	(0.20)	(0.25)	(0.27)	(1.24)





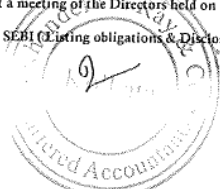
UNI WORTH LIMITED
STATEMENT OF UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS, LIABILITIES AND CAPITAL EMPLOYED FOR THE
QUARTER ENDED 30TH JUNE, 2023

(Rs.in Lakhs)

Sl No	Particulars	3 months ended (30/06/2023) Unaudited	3 months ended (31/03/2023) Audited	3 months ended (30/06/2022) Unaudited	Year ended (31/03/2023) Audited
	A. Primary Segment				
1	Segment Revenue (Sale and Other Operating Income)				
	(a) Segment -Wool	-	-	-	-
	(b) Segment -Silk	-	-	-	-
	(c) Segment -Others	-	-	-	-
	Less: Inter Segment Revenue	-	-	-	-
	Net sales/Income From Operations	-	-	-	-
2	b) Segment Results: Profit (+)/Loss (-) Before Tax and Interest from each Segment				
	(a) Segment -Wool	(66.79)	(79.72)	(90.73)	(408.76)
	(b) Segment -Silk	(0.25)	(3.58)	(2.60)	(11.40)
	(c) Segment -Others	-	-	-	-
	Total Segment	(67.04)	(83.30)	(93.33)	(420.16)
	Un-allocated corporate expenses net of un-allocated income	-	-	-	-
	Operating profit	-	-	0.03	0.03
	Other Income	-	-	-	-
	Finance Cost	-	-	-	-
	Total Profit/(Loss) before exceptional item	(67.04)	(83.30)	(93.30)	(420.13)
	Exceptional items - income/(expenditure) - unallocated/corporate	-	-	-	-
	Total Profit Before Tax	(67.04)	(83.30)	(93.30)	(420.13)
	Tax Expense				
	Current tax	-	-	-	-
	Deferred tax charge/(credit)	-	-	-	-
	Total Profit/(Loss)	(67.04)	(83.30)	(93.30)	(420.13)
3	Segment Assets				
	(a) Segment -Wool	68,522.56	68,607.75	69,092.62	68,607.75
	(b) Segment -Silk	6,180.74	6,180.74	6,198.96	6,180.74
	(c) Segment -Others	-	-	-	-
	Total Segment Assets	74,703.30	74,788.49	75,291.58	74,788.49
4	Segment Liabilities				
	(a) Segment -Wool	1,88,974.37	1,88,992.77	1,89,159.29	1,88,992.77
	(b) Segment -Silk	2,168.74	2,168.49	2,166.49	2,168.49
	(c) Segment -Others	-	-	-	-
	Total Segment Liabilities	1,91,143.11	1,91,161.26	1,91,325.78	1,91,161.26
5	Capital Employed (Segment assets - Segment liabilities)				
	(a) Segment -Wool	(1,20,451.81)	(1,20,385.02)	(1,20,066.67)	(1,20,385.02)
	(b) Segment -Silk	4,012.00	4,012.25	4,032.47	4,012.25
	(c) Segment -Others	-	-	-	-
	Total	(1,16,439.81)	(1,16,372.77)	(1,16,034.20)	(1,16,372.77)

Note:

- 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.
- (a) Provisions required against the following considered doubtful of recovery, have not been considered in the accounts:
 - Trade Receivable of Rs.56445.64 lacs
 - Other Current Assets Rs. 5236.01 lacs
 - Other Financial Assets Rs. 689.36 lacs
 - Other Non Current Assets Rs. 4.94 lacs
- (b) No provision has been made in respect of the following considered as Contingent Liabilities:
 - Claim for Redeemable Preference Share holders Rs. 382.24 Lacs
 - Demands of various Government Authorities (Excise, Income Tax, etc) under Appeals at various stages Rs. 2913.67 lacs.
 - Liability likely to arise on re-opening of cases by various authorities, amount unascertained.
- 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 June, 2023. As per Bank Statements obtained from the such Banks, total balance of all such Current Accounts worked out to Rs. NIL as on 30th June, 2023 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.
- 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 June, 2023, 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.
- Depreciation for the quarter three months ended 30th June, 2023 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, 2024
- 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.
- The Company has not recognized Deferred Tax as per Ind AS - 12 regarding "Accounting for Taxation" estimation of future in view of consistent losses and existence of future profit with reasonable certainty.
- Previous Quarter/ years figures have been re-arranged/re-grouped wherever necessary.
- The figures of the preceding 3 months ended 31st March, 2023 are the balancing figures between the Audited figures in respect of full financial year and the published year to date figures upto third quarter of the previous financial year.
- The above results have been taken on records at a meeting of the Directors held on 14th August, 2023.
- The above results is as per Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.



For UNI WORTH LIMITED
By Order of the Board
K. Srinivasulu
Director