

Ref: UOL/20-21/SEC/012

Date: 29.06.2020

To,  
The Secretary,  
Bombay Stock Exchange,  
25th Floor, P.J. Towers, Dalal Street,  
Mumbai-400001

**Subject: Intimation under Regulation 33 of SEBI (LODR) Regulations, 2015 for approval of Audited Financial Statements for 4<sup>th</sup> quarter and year ended 31.03.2020.**

Dear Sir/Madam,

This is to inform you that Board of Directors in their meeting held on 29.06.2020, have inter-alia approved the Audited Financial Results for the 4<sup>th</sup> quarter & financial year ended 31.03.2020.

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

1. Standalone Audited Financial Results along with Statement of Assets & Liabilities and Cash Flow Statement for the 4<sup>th</sup> quarter & financial year ended 31.03.2020.
2. Independent Auditors Report on the same.
3. Declaration with respect to unmodified opinion.

The meeting was started at 12:20 p.m. and concluded at 2:00 p.m.

This is for your kind information & record.

Thanking You

For **Unique Organics Limited**

*Ramavtar Jangid* 29/06/2020  
Ramavtar Jangid

**Ramavtar Jangid** (Secretary)

Company Secretary

Enclosed: as above.

**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 4th Quarter and Year ended on 31.03.2020**

	Particulars	3 months ended (31.03.2020)	Preceding 3 months ended (31.12.2019)	Corresponding 3 months ended in the previous year (31.03.2019)	Current year ended 31.03.2020	Previous year ended 31.03.2019
	(Refer Notes Below)	(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
I	Revenue from operations	565.54	1,045.79	837.37	3,027.83	2,894.61
II	Other income	3.50	5.27	0.73	12.38	27.23
III	<b>Total revenue (I+II)</b>	<b>569.04</b>	<b>1,051.06</b>	<b>838.10</b>	<b>3,040.21</b>	<b>2,921.84</b>
IV	<b>Expenses:</b>					
	(a) Cost of materials consumed	496.99	394.70	150.81	1,456.54	600.28
	(b) Purchases of stock-in-trade	38.08	469.54	498.75	1,155.28	1,457.86
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(47.16)	29.88	4.97	(76.02)	43.53
	(d) Employee benefits expense	38.51	28.90	31.88	114.02	123.47
	(e) Finance costs	12.43	12.64	17.03	50.92	77.38
	(f) Depreciation and amortisation expense	6.12	3.78	5.42	17.27	16.52
	(g) Other expenses	44.93	100.02	296.6	311.78	542.55
	<b>Total expenses (IV)</b>	<b>589.90</b>	<b>1,039.46</b>	<b>1,005.46</b>	<b>3,029.79</b>	<b>2,861.59</b>
V	<b>Profit/ (loss) before exceptional items and tax (III-IV)</b>	<b>(20.86)</b>	<b>11.60</b>	<b>(167.36)</b>	<b>10.42</b>	<b>60.25</b>
VI	Exceptional items	-	-	-	-	-
VII	<b>Profit/ (loss) before tax (V-VI)</b>	<b>(20.86)</b>	<b>11.60</b>	<b>(167.36)</b>	<b>10.42</b>	<b>60.25</b>
VIII	<b>Tax expense</b>					
	(1) Current tax	(6.61)	3.01	(38.15)	2.24	11.59
	(2) Deferred tax expense	3.89	-	(16.15)	3.74	(16.87)
IX	<b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>(18.14)</b>	<b>8.59</b>	<b>(113.06)</b>	<b>4.44</b>	<b>65.53</b>
X	Profit (loss) from discontinued operations	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	<b>Profit/ (loss) from discontinued operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit / (Loss) for period (IX+XII)</b>	<b>(18.14)</b>	<b>8.59</b>	<b>(113.06)</b>	<b>4.44</b>	<b>65.53</b>
XIV	<b>other comprehensive income</b>					
	A (i) Items that will not be reclassified to profit & loss	(0.19)	-	(0.97)	(0.19)	(0.97)
	(ii) Income tax relating to Items that will not be reclassified to profit & loss	0.05	-	-	0.05	-
	B (i) Items that will be reclassified to profit & loss	-	-	-	-	-
	(ii) Income tax relating to Items that will be reclassified to profit & loss	-	-	-	-	-
XV	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>(18.28)</b>	<b>8.59</b>	<b>(114.03)</b>	<b>4.30</b>	<b>64.56</b>
XVI	Paid-up equity share capital (F.V. of Rs. 10/-)	595.30	595.30	595.30	595.30	595.30
XVII	<b>Earnings per equity share ( for continuing operations)</b>					
	(a) Basic	<b>(0.30)</b>	<b>0.14</b>	<b>(1.90)</b>	<b>0.07</b>	<b>1.10</b>
	(b) Diluted	<b>(0.30)</b>	<b>0.14</b>	<b>(1.90)</b>	<b>0.07</b>	<b>1.10</b>
XVIII	<b>Earnings per equity share ( for discontinued operations)</b>					
	(a) Basic	-	-	-	-	-
	(b) Diluted	-	-	-	-	-

For Unique Organics Limited

 J. P. Kanucha  
 (Managing Director)

29/6

XIX	Earnings per equity share ( for discontinued and continuing operations)					
(a)	Basic	(0.30)	0.14	(1.90)	0.07	1.10
(b)	Diluted	(0.30)	0.14	(1.90)	0.07	1.10

XVIII **Disclosure of notes on financial results**

- 1 The above Audited Financial Results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards (IND-AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended as specified in section 133 of the Companies Act, 2013.
- 2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 29.06.2020. The Statutory Auditor of the Company has provided Independent Auditors report on the same.
- 3 The figures of the previous periods have been regrouped/reclassified/ recastred, wherever necessary.
- 4 The figures for the quarter ended March 31, 2020 are balancing figures between the audited figures of the full financial year ended 31, March 2020 & the published year to date figures upto 9 months ended Dec 31,2019.
- 5 The Company operates in a single primery business segment, namely, Feed, food and Spices products, and hence there is no reportable primery segment as per AS-17 on segment reporting.
- 6 The Company has considered the possible effects that may result from the pandemic relating to COVID-19. At present we can assess the information is that manufacturing and export, both of division of our Company remained functional during the lockdown and we have sufficient demand to cater our valued customers therefore at this point of time, we believe that this pandemic will not impact much the operation, profitability, turnover and liquidity of our Company.

Place: Jaipur  
Date: 29.06.2020

For Unique Organics Limited  
For Unique Organics Limited

J. P. Kanodia  
Managing Director  
DIN: 00207554

29/6/20

**UNIQUE ORGANICS LIMITED**

CIN: L24119RJ1993PLC007148

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

Phone: +91-141-2521804, Fax: +91-141-2523653

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

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2020**

(' in Lakhs)

Particulars	As at 31.03.2020 Audited	As at 31.03.2019 Audited
<b>ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, plant and equipment	174.65	159.64
(b) Capital work-in-progress	-	-
(c) Investment property	-	-
(d) Goodwill	-	-
(e) Other intangible assets	0.38	0.64
(f) Intangible assets under development	-	-
(g) Biological assets other than bearer plants	-	-
(h) Financial assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Others (to be specified)	2.18	1.88
(i) Deferred tax assets (Net)	-	-
(j) Other non-current assets	-	-
<b>Total non-current assets</b>	<b>177.21</b>	<b>162.16</b>
<b>(2) Current assets</b>		
(a) Inventories	178.06	106.78
(b) Financial assets	-	-
(i) Investments	-	-
(ii) Trade receivables	1,460.79	1,533.26
(iii) Cash and cash equivalents	2.12	1.45
(iv) Bank balances other than (iii) above	32.34	32.34
(v) Loans	15.00	15.00
(vi) Others (Advances)	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	55.98	83.91
<b>Total current assets</b>	<b>1,744.29</b>	<b>1,772.74</b>
<b>TOTAL ASSETS</b>	<b>1,921.50</b>	<b>1,934.90</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	596.83	596.83
(b) Other equity	632.74	628.43
<b>Total equity</b>	<b>1,229.57</b>	<b>1,225.26</b>
<b>Liabilities</b>		
<b>(1) Non-current liabilities</b>		
(a) Financial liabilities	-	-
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	6.05	5.11
(c) Deferred tax liabilities (Net)	0.70	(2.99)
(d) Other non-current liabilities	-	-
<b>Total non-current liabilities</b>	<b>6.75</b>	<b>2.12</b>
<b>(2) Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	440.59	514.67
(ii) Trade payables	147.55	91.56
(iii) Other financial liabilities	83.30	84.33
(b) Other current liabilities	10.98	5.03
(c) Provisions	2.06	2.45
(d) Current tax liabilities (Net)	0.70	9.48
<b>Total current liabilities</b>	<b>685.18</b>	<b>707.52</b>
<b>Total liabilities</b>	<b>691.93</b>	<b>709.64</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,921.50</b>	<b>1,934.90</b>

Place: Jaipur  
Date: 29.06.2020

For Unique Organics Limited

For Unique Organics Limited

J. P. Kanodia  
Managing Director  
DIN: 00207554  
(Managing Director)

**UO // UNIQUE ORGANICS LIMITED**

CIN: L24119RJ1993PLC007148

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

Phone: +91-141-2521804, Fax: +91-141-2523653

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

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2020**

(Amount in ₹)

PARTICULARS	YEAR ENDED ON 31st March, 2020		YEAR ENDED ON 31st March, 2019	
	Rs.	P.	Rs.	P.
<b>1 CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit Before Tax	10,42,090.11		60,25,060.24	
<i>Addition:</i>				
Depreciation	17,27,084.32		16,52,319.88	
Interest Received	1,33,088.00		9,274.50	
Re-measurement gains/(losses) on employee defined benefit	(18,555.00)		(1,30,902.00)	
Profit/Loss on sale of property, plant and equipment	-		43,108.90	
<b>Cash Flow from Operating Activities before Working</b>	<b>28,83,707.43</b>		<b>75,98,861.52</b>	
<i>Adjustments:</i>				
Decrease/(increase) in inventories	(71,28,712.00)		(19,77,462.04)	
Decrease/(increase) in trade receivables	72,47,546.63		(1,58,58,023.36)	
Decrease/(increase) in Loans	-		-	
Decrease/(increase) in other financial and non financial assets	27,62,272.05		4,23,370.47	
Increase/(decrease) in trade payables	55,99,232.00		50,17,375.90	
Increase/(decrease) in other financial and non financial	(3,29,312.43)		32,92,641.34	
<b>Cash Generated From Operation</b>	<b>1,10,34,733.68</b>		<b>(15,03,236.17)</b>	
Taxes Paid	(2,23,764.00)		(11,59,222.00)	
<b>Cash Flow from Operating Activities</b>	<b>1,08,10,969.68</b>		<b>(26,62,458.17)</b>	
<b>2 CASH FLOW FROM INVESTING ACTIVITIES</b>				
Increase/Decrease in Property, Plant and equipment and Other	(32,02,744.40)		(11,36,724.01)	
Interest Received	(1,33,088.00)		(9,274.50)	
Proceeds on disposal of subsidiary - Net				
<b>Net Cash Flow from Investing Activities</b>	<b>(33,35,832.40)</b>		<b>(11,45,998.51)</b>	
<b>3 CASH FLOW FROM FINANCING ACTIVITIES</b>				
Increase/Decrease in Borrowings	(74,08,813.28)		37,27,982.68	
Increase/Decrease in Share Capital	-		-	
<b>Net Cash Flow from Financing Activities</b>	<b>(74,08,813.28)</b>		<b>37,27,982.68</b>	
<b>NET CHANGE IN CASH &amp; CASH EQUIVALENT</b>	<b>66,324.00</b>		<b>(80,474.00)</b>	
Opening Balance of Cash & Cash Equivalent	1,45,166.80		2,24,140.80	
<b>Opening Bank Balances other than above</b>	<b>32,34,389.00</b>		<b>32,35,889.00</b>	
<b>CLOSING BALANCE OF CASH &amp; CASH EQUIVALENT</b>	<b>2,12,090.80</b>		<b>1,45,166.80</b>	
<b>Closing Bank Balances other than above</b>	<b>32,33,789.00</b>		<b>32,34,389.00</b>	

**Notes:**

- 1 The Cash Flow statement has been prepared under the indirect method as set out in Indian Accounting
- 2 Figures of the previous period has been rearranged/ regrouped where ever considard necessary.

Place: Jaipur

Date: 29.06.2020

For Unique Organics Limited  
For Unique Organics LimitedJ. P. Kanodia  
(Managing Director)

DIN: 00207554

Ref: UOL/20-21/SEC/013

Date: 29.06.2020

To,  
The Secretary,  
Bombay Stock Exchange,  
25th Floor, P.J. Towers, Dalal Street,  
Mumbai-400001

**Subject: Declaration under Regulation 33 (3) of the SEBI (Listing obligation and disclosure requirements) Regulations, 2015.**

**Ref: Scrip code: 530997**

Dear Sir/Madam,

With reference to the above, we hereby declare and confirm that the Independent Audit Reports issued by M/s A. K. Meharia & Associates (FRN: 324666E), Chartered Accountants, Add: 2, Garstin Place, 2<sup>nd</sup> Floor, Kolkata, Statuary Auditors of the Company, on the Standalone Audited Financial Results (Standalone) for the year ended 31<sup>st</sup> march, 2020 is with unmodified/unqualified opinion.

This is for your kind information & record.

Thanking You  
For **Unique Organics Limited**

For Unique Organics Limited

*Ramavtar Jangid*  
Ramavtar Jangid  
29/06/2020

**Ramavtar Jangid**  
Company Secretary



# A. K. MEHARIA & ASSOCIATES

Chartered Accountants

2, GARSTIN PLACE, 2<sup>nd</sup> FLOOR

KOLKATA 700 001

PHONE: 2243 4659/4660

EMAIL:akmeharia@gmail.com

**Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

## **INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS OF UNIQUE ORGANICS LIMITED**

### **Report on the audit of the Standalone Financial Results**

#### **Opinion**

We have audited the accompanying standalone quarterly financial results of UNIQUE ORGANICS LIMITED (Name of the company) (the company) for the quarter ended 31<sup>st</sup> March, 2020 (date of the quarter end) and the year to date results for the period from 1<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020, 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31<sup>st</sup> March, 2020 (date of the quarter end) as well as the year to date results for the period from 1<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.

#### **Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of



**A. K. MEHARIA & ASSOCIATES**  
Chartered Accountants

2, GARSTIN PLACE, 2<sup>nd</sup> FLOOR  
KOLKATA 700 001  
PHONE: 2243 4659/4660  
EMAIL:akmeharia@gmail.com

Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



**A. K. MEHARIA & ASSOCIATES**  
Chartered Accountants

2, GARSTIN PLACE, 2<sup>nd</sup> FLOOR  
KOLKATA 700 001  
PHONE: 2243 4659/4660  
EMAIL: akmeharia@gmail.com

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Place: Kolkata  
Dated: 29<sup>th</sup> June, 2020

UDIN: 20053918AAAAAX7236

For **A.K. Meharia & Associates**  
Chartered Accountants  
Firm's Registration No.324666E

**(A. K. Meharia)**  
Partner  
Membership Number: 053918