



UNIROYAL MARINE EXPORTS LIMITED

CP8/495(11/19), Vengalam P.O, Calicut - 673 303, Kerala, India

Tel : 0496 2633781, 2633782, Fax : +91496 2633783

E-mail : ume@uniroyalmarine.com

www.uniroyalmarine.com

CIN:L15124KL1992PLC006674

Ref : UME/BSE/49/2023

13/11/2023

To,

The Manager, DCS
BSE Ltd.
1st Floor, PJ Towers
Dalal Street
Mumbai-400001

Scrip code No:526113

Sub: Outcome of Board Meeting

Dear Sir/Madam ,

This is to inform you that the Board of Directors of the company at their meeting held on Monday, 13th November 2023 at 6 Floor, Compass commercial Complex, Chakkaraparambu, Vyttila-PalarivattomByepass, Ernakulam-682032 has considered and resolved following items:

1. Considered, taken on record and approved the unaudited financial statements (Standalone) for the quarter and half year ended 30th September2023.
2. Considered and take on record the Limited Review Report given.

The meeting commenced at 3.00 P M and concluded at 04.25 P M

Kindly take the same into your record.

Thanking You,
For Uniroyal Marine Exports Ltd

Manjusha Nair
Company Secretary & Compliance Officer
Place : Kozhikode





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Statement of Unaudited Financial Results for the Quarter ended 30-09-2023

(Rs. In Lakhs)

Part I	Particulars	For the three months ended			Half year ended		For the year ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	a. Revenue from Operations	164.43	483.12	539.37	647.55	1195.16	2877.95
II	b. Other Income	0.04	0.37	3.47	0.41	5.33	9.81
III	Total Revenue (I+II)	164.47	483.49	542.84	647.96	1200.49	2887.76
IV	Expenses						
	a) Cost of materials consumed	89.82	255.68	298.78	345.50	663.02	1748.75
	b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	c) Change in inventories of finished goods	(40.87)	46.91	(18.74)	6.04	38.50	2.79
	d) Employee benefit expenses	81.88	61.34	75.64	143.22	137.12	285.03
	e) Works in progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	f) Finance cost	23.62	34.51	42.76	58.13	66.51	104.98
	g) Depreciation Amortization Expenses	13.18	13.52	13.52	26.70	27.27	54.17
	h) Other expenditure	88.01	106.5	155.72	194.51	314.66	713.48
V	Total	255.64	518.46	567.68	774.10	1247.08	2909.20
VI	Profit/(loss) before exceptional and extra ordinary	(91.17)	(34.97)	(24.84)	(126.14)	(46.59)	(21.44)
VII	Exceptional itmes	0.00	0.00	0.00	0.00	0.00	31.02
VIII	Profit before extraordinary items/tax & minority	(91.17)	(34.97)	(24.84)	(126.14)	(46.59)	(52.46)
IX	Extraordinary items(net of tax expense Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
X	Profit before Tax	(91.17)	(34.97)	(24.84)	(126.14)	(46.59)	(52.46)
XI	Tax expenses						
	Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit for the period from continue operations	(91.17)	(34.97)	(24.84)	(126.14)	(46.59)	(52.46)
XIII	Profit from discontinuing operation	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Tax expenses of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit from discontinuing operation after tax	0.00	0.00	0.00	0.00	0.00	0.00
	Minority Interest	0.00	0.00	0.00	0.00	0.00	0.00
XVI	Profit for the period after tax and minority interest	(91.17)	(34.97)	(24.84)	(126.14)	(46.59)	(52.46)
	Other Comprehensive income	0.00	0.00	0.00	0.00	0.00	4.79
XVII	Total Comprehensive income for the period	(91.17)	(34.97)	(24.84)	(126.14)	(46.59)	(47.67)
XVIII	Paid-up equity share capital (Face value for	647.95	647.95	647.95	647.95	647.95	647.95
XIX	Reserves excluding Revaluation Reserves as per						
XX	Earning per Equity share (EPS) Rs.						
	a) Basic	(0.14)	(0.05)	(0.04)	(0.19)	(0.07)	(0.07)
	b) Diluted	(0.14)	(0.05)	(0.04)	(0.19)	(0.07)	(0.07)



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STANDALONE CASHFLOW STATEMENT FOR THE YEAR ENDED 30-09-2023 (Rs. in lakhs)			
		For the Half Year Ended 30-09-23	For the Half Year Ended 30-09-22
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit / (Loss) before tax and exceptional items	(126.14)	(46.59)
	Adjustments for:		
	Depreciation & amortisation expense	26.70	27.27
	Interest Expense	58.13	66.51
	Cash generated from Operations before working Capital Changes	(41.31)	47.15
	Adjustments for:		
	(Increase)/decrease in other current asset	19.76	3.32
	(Increase)/decrease in trade receivables	53.66	(60.08)
	(Increase)/decrease in inventories	23.58	39.66
	Increase/(decrease) in trade payable	(33.66)	21.09
	Increase/(decrease) in non-current provision	(9.17)	(2.21)
	Increase (decrease) in Non Current Assets	0.00	0.00
	Increase/(decrease) in other current liabilities	16.39	(2.14)
	Cash generated from operations	70.56	(0.36)
A.	Taxes paid (net of refunds)		
	Cash flow before exceptional items	29.25	46.83
	Exceptional Items:		
	Profit from discontinued operations	0.00	0.00
	Amounts paid for other restructuring activities	0.00	0.00
	Taxes paid for exceptional items	0.00	0.00
	Net cash (used in)/generated from operating activities(A)	29.25	46.83
B	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of Fixed Assets	(1.91)	(12.99)
	Purchase of capital work in progress	0.00	0.00
	Cash flow before exceptional items	0.00	0.00
	Exceptional Items:	0.00	0.00
	Consideration received on disposal of surplus properties	0.00	0.00
	Consideration received on disposal of joint venture	0.00	0.00
	Taxes paid for exceptional items	0.00	0.00
	Net cash (used in)/generated from investing activities-[B]	(1.91)	(12.99)
C	CASH FLOW FROM FINANCING ACTIVITIES:		
	Working Capital Borrowings(Repayment)	4.12	0.19
	Interest paid	(58.13)	(66.51)
	Net cash (used in)/generated financing activities-[C]	(54.01)	(66.32)
	Net increase/(decrease) in cash and cash equivalents-[A+B+C]	(26.67)	(32.48)
	<i>Cash and cash equivalents at the beginning of the year</i>	<i>66.83</i>	<i>77.49</i>
	<i>Cash & cash equivalents as at the end of the reporting half year</i>	<i>40.16</i>	<i>45.01</i>

Notes:

- The above cash flow statement has been prepared under the indirect method set out in IND AS 7 Statement of Cash Flows.
- The Figures in brackets are outflows
- Previous year figures are regrouped wherever necessary.

13-11-2023
Kochi



For Uniroyal marine Exports Ltd

Anush K Thomas
Managing Director



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Statement of Assets and Liabilities			
	Particulars	30-09-2023	31-03-2023
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	a.Share Capital	647.95	647.95
	b.Reserved and surplus	(461.58)	(335.44)
	c.Money receives against share warrants	0.00	0.00
	d.Forfeiture Reserve	0.00	0.00
	Sub-total -Shareholders' funds	186.37	312.51
2	Share application money pending allotment		
3	Minority Interest		
4	Non-current liabilities		
	a.Long-term borrowings	59.50	59.50
	b.Deferred tax liabilities (net)	0.00	0.00
	c.Other long term liabilities	50.00	0.00
	d.Long-term provisions	65.64	74.81
	Sub-total Non-current liabilities	175.14	134.31
5	Current Liabilities		
	a.Short-term borrowings	1222.58	1218.46
	b.Trade payables	207.98	241.64
	c.Other current liabilities	2.69	36.30
	d.Short term provisions	0.00	0.00
	Sub-total current liabilities	1433.25	1496.40
	TOTAL-EQUITY AND LIABILITIES	1794.76	1943.22
B	ASSETS		
1	Non-current Assets		
	a.Fixed assets		
	i)Tangible Assets	165.94	190.73
	ii) Intangible Assets	0.00	0.00
	iii) Capital Work-in progress	0.00	0.00
	b.Goodwill on consolidation	0.00	0.00
	c.Non-current investments	0.00	0.00
	d.Deferred tax assets (net)	4.90	4.90
	e.Long-term loans and advance	0.00	0.00
	f.Other non-curent assets	11.05	10.38
	Sub-total-Non-current assets	181.89	206.01
2	Current Assets		
	a.Current investments	0.00	0.00
	b.inventories	1371.43	1395.01
	c.Trade receivables	95.03	148.69
	d.Cash and cash equivalent	40.16	66.83
	e.Short term loans and advances	6.97	0.98
	f.Other current assets	99.28	125.70
	Sub-total -Current assets	1612.87	1737.21
	TOTAL-ASSETS	1794.76	1943.22

NOTES:

1 The above results were reviewed and recommended by the audit committee and taken on record by the Board of Directors at their meeting held on 13-11-2023.

2 In accordance with IND AS 108 on "Operating Segments", Companies' operation predominantly relates to processing & exporting of marine. Previous year's figures have been regrouped wherever necessary to confirm with the current period presentation.

3 Investor complaints:-
Received: Nil, Disposed: Nil, Closing Pending: Nil, Opening Pending: Nil,

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13-11-2023

For UNIROYAL MARINE EXPORTS LTD
Anush.K.Thomas
Managing Director





INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED STANDALONE FINANCIAL RESULT OF UNIROYAL MARINE EXPORTS LIMITED

To
The Board of Directors
Uniroyal Marine Exports Limited
Vengalam, Calicut

1. We have reviewed the unaudited standalone financial results of Uniroyal Marine Exports Limited (the "Company") for the quarter ended September 30, 2023 and the year to date results for the period April 1, 2023 to September 30, 2023, which are included in the accompanying 'Statement of Unaudited Standalone Financial Results for the quarter and half year ended 30.09.2023', the 'Statement of Unaudited Standalone Assets and Liabilities as at 30.09.2023' and the 'Unaudited Standalone Statement of Cash Flows for the half-year ended 30.09.2023' (together referred to as the "Standalone Statement"). The Standalone Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), which has been initialed by us for identification purposes.
2. This Standalone 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 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Standalone Statement based on our review
3. We conducted our review of the Standalone Statement in accordance with the Standard on Review Engagements (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 Standalone Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Standalone Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and 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.

For *BSJ & Associates*

Chartered Accountants

FRN:010560S

CA. JOBBY GEORGE

Partner (M. No.211174)

UDIN: 23211174BGTDPC7346

Place: Ernakulam

Date: 13.11.2023

