



**UNI WORTH
LIMITED**

30th May, 2019

**The Secretary
BSE Limited
1st Floor, P J Towers
Dalal Street
Mumbai – 400 001**

Dear Sir,

Sub : Outcome of the Board Meeting held on 30th May, 2019

Ref : Regulation 30 and 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Scrip Code : 514144

This is to inform you that the Board of Directors of the Company at its Meeting held today i.e. 30th May, 2019 has approved the Statement of Audited Standalone Financial Results for the Quarter and Year ended 31st March, 2019. A copy of the said results and Audit Report is enclosed.

Further, Annexure – I Statement on impact of Audit Qualifications (in respect of modified opinion on Standalone Audited Result) for the Financial Year ended 31st March, 2019 is enclosed.

The Financial Results are being published in newspapers as required under the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board meeting commenced at 4.30 P.M. and concluded at 2.35 AM.

Request you to take the above on record.

Thanking you,

Yours faithfully,

For **Uniworth Limited**

Prateek Sangneria

**Company Secretary & Compliance Officer
Membership No. ACS 24667**

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

KHANDELWAL RAY & CO.

CHARTERED ACCOUNTANTS

64/55B, BELGACHIA ROAD,
BELGACHIA,
KOLKATA - 700 037
Phone : 2243-8018
E-mail : khand.ray@hotmail.com

TO THE BOARD OF DIRECTORS OF

UNI WORTH LIMITED

Independent Auditor's Report on the Statement of Financial Results

We have audited the accompanying Statement containing the annual audited financial results of **Uniworth Limited** (the "Company") for the year ended 31st March, 2019 together with the notes thereon (hereinafter referred to as the "Statement"), which we have signed under reference to this report.

Management's Responsibility for the Financial Results

Management is responsible for the preparation of the accompanying Statement. The Management is also responsible for the preparation of the annual statutory financial statements in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013 (the "accounting principles generally accepted in India"), basis which the above Statement containing the annual audited financial results has been prepared. The responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility for the Financial Results

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 ("the Act") and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

Subject to the following, in our opinion and to the best of our information and according to the explanations given to us:

1. Note No. 4(a)(i) of the Financial Results regarding overdue Export Bills amounting to, Rs 46113.99 lacs outstanding for long which, in our opinion, are doubtful of recovery against which adequate provision has not been made in the financial statements.



2. *Note No.4(a)(iii) of the Financial regarding Claims Receivable amounting to Rs. 689.36 lacs due from various banks outstanding for long which in our opinion are doubtful of recovery against which adequate provision has not been made in the financial statements.*
3. *Note No.4(a)(ii) of the Financial Results regarding Other Current assets Rs.5155.22 lacs which, in our opinion, are considered doubtful of recovery against which, no provision has been made.*
4. *Note No.4(a)(iv) of the Financial Results regarding Miscellaneous Advance under Other Non Current Assets off Rs. 4.94 lacs due from certain parties which, in our opinion, are considered doubtful of recovery against which, adequate provision has not been made.*
5. *In view of the circumstances stated in Note No 8 of the financial Results the original books of accounts of the Company were not available and we have conducted our audit on the basis of available books of accounts prepared by the Company*

Emphasis of Matter

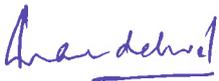
(i) We draw your attention to Note 6 of the Statement of financial Result regarding the figures for the quarter ended 31st March, 2019, which are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the current financial year. Our opinion is not qualified in respect of this matter.

(ii) The Statement dealt with by this report has been prepared for the express purpose of filing with stock exchanges on which the Company's shares are listed. This Statement is based on and should be read with the audited Financial Statements of the Company for the year ended 31st March, 2019 on which we issued a modified audit opinion vide our report dated 30th May, 2019

Restriction on Use

This report is addressed to the Board of Directors of the Company and has been prepared for and only for the purposes set out in paragraph (ii) above of Emphasis of Matter. This report should not be otherwise used by any other party for any other purpose.

For KHANDEWAL RAY & CO
Chartered Accountants
Firm's Registration No. 302035E



CA. S. KHANDELWAL
Partner
(Membership No. 054451)
Kolkata
Dated: 30th May, 2019





UNI WORTH LIMITED

CIN : L17299WB1988PLC044984

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

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019

(Rs.in Lakhs)

SI No	Particulars	3 months ended (31/03/2019) Audited	3 months ended (31/03/2018) Audited	3 months ended (31/12/2018) Unaudited	Year ended (31/03/2019) Audited	Year ended (31/03/2018) Audited.
I	Revenue from operations					
	a) Sales of Products (Including GST/Excise duty Refer Note no.2)	11.98	2,457.23	5.54	2,275.89	9,997.55
	b) Other Operating Revenue	-	-	-	-	-
		11.98	2,457.23	5.54	2,275.89	9,997.55
II	Other Income	56.29	630.79	0.06	63.07	2,522.05
III	Total Revenue (I+II)	68.27	3,088.02	5.60	2,338.96	12,519.60
IV	Expenses					
	a) Cost of materials Consumed	(30.44)	918.13	-	356.87	7,195.72
	b) Purchase of Traded Goods	-	-	-	-	-
	b) Changes in inventories of finished goods, Work in progress and Stock in trade	50.77	1,482.23	4.26	1,190.27	(709.71)
	c) Excise Duty (Refer Note Note-2)	-	-	-	-	-
	d) Employee benefit expenses	112.81	469.39	113.08	1,084.90	1,814.54
	e) Finance Cost	38.52	1,377.25	-	38.52	5,391.77
	f) Depreciation and amortisation expense	65.85	71.35	73.09	285.28	301.79
	g) Other Expenses	942.92	756.57	276.13	2,888.12	3,890.35
	Total Expenses	1,180.43	5,074.92	466.56	5,843.96	17,884.46
V	Profit / (Loss) before exceptional items and tax (III-IV)	(1,112.16)	(1,986.90)	(460.96)	(3,505.00)	(5,364.86)
VI	Exceptional Items	(694.95)	(16.39)	-	(694.95)	(16.39)
VII	Profit/ (Loss) before tax (V-VI)	(1,807.11)	(2,003.29)	(460.96)	(4,199.95)	(5,381.25)
VIII	Tax Expense					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
IX	Profit/(Loss) from Ordinary Activities after Tax (VII-VIII)	(1,807.11)	(2,003.29)	(460.96)	(4,199.95)	(5,381.25)
X	Extraordinary items (net of tax expense)	-	-	-	-	-
XI	Profit/(Loss) for the period (IX-X)	(1,807.11)	(2,003.29)	(460.96)	(4,199.95)	(5,381.25)
XII	Other Comprehensive Income (Net of tax, net credit/ (charges)	(160.90)	(93.67)	0.07	(160.85)	(94.52)
XIII	Total Comprehensive Income (XI+XII)	(1,968.01)	(2,096.96)	(460.89)	(4,360.80)	(5,475.77)
	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	3,398.62
	b) Partly Paid Up	-	-	-	-	-
	Reserves Excluding Revaluation Reserves	-	-	-	-	-
	As per Balance Sheet of Previous Accounting Year	-	-	-	-	-
	Earning per Share (EPS)					
	a) Basic & Diluted EPS (Rs.)	(5.32)	(5.89)	(1.36)	(12.36)	(15.83)
	b) Basic & Diluted EPS (Rs.)	(5.32)	(5.89)	(1.36)	(12.36)	(15.83)





UNI WORTH LIMITED			
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31st MARCH, 2019			
			Rs. In lakhs
Particulars	As at 31st March, 2018		As at 31st March, 2018
	Audited		Audited
A. ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment	2,257.63		2,543.79
(b) Capital work-in-progress	16.50		8.21
(c) Investment Property			
(d) Goodwill			
(e) Other Intangible assets	0.53		2.30
(f) Intangible assets under development			
(g) Biological Assets other than bearer plants			
(h) Financial Assets			
(i) Investments	2,995.69		2,995.78
(ii) Trade receivables			
(iii) Loans			
(iv) Others financial assets	3.37	2,999.06	3.37
(v) Deferred tax assets (net)			
(vi) Other non-current assets		728.86	747.37
Total Non-Current Assets		6,002.58	6,300.82
2 Current assets			
(a) Inventories		749.19	1,968.56
(b) Financial Assets			
(i) Investments			
(ii) Trade receivables	57,873.73		60,085.73
(iii) Cash and cash equivalents	187.87		213.84
(iv) Other Bank balances	44.99		44.99
(v) Loans	689.36		689.36
(vi) Others financial assets	58,795.95		61,033.92
(c) Current Tax Assets (Net)			
(d) Other current assets		12,262.65	12,109.59
Total Current Assets		71,807.79	75,112.07
Total Assets		77,810.37	81,412.89
B. EQUITY AND LIABILITIES			
I Equity			
(a) Equity Share capital	3,998.62		3,998.62
(b) Other Equity	(118,461.21)		(114,092.81)
Total Equity		(114,462.59)	(110,094.19)
II LIABILITIES			
1 Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(ii) Trade payables			
(iii) Other financial liabilities	10.75	10.75	10.75
(b) Provisions	9,394.17		9,276.72
(c) Deferred tax Liabilities (Net)			
(d) Other non-current liabilities	2,088.61		2,088.61
Total Non-Current Liabilities		11,493.53	11,376.08
2 Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	28,885.42		28,885.42
(ii) Trade payables	28,599.49		28,829.72
(iii) Other financial liabilities	120,393.12	177,878.03	120,393.19
(b) Other current liabilities	2,856.84		1,985.90
(c) Provisions	44.56		36.77
(d) Current Tax Liabilities (Net)			
Total Current Liabilities		180,779.43	180,131.00
Total Liabilities		192,272.96	191,507.08
Total Equity and Liabilities		77,810.37	81,412.89

Notes to the Financial Results for the year ended 31st March, 2019

- 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
- Effective 1st April, 2018, the Company has adopted Ind AS 115 "Revenue from Contracts with Customers" using cumulative effect method. The Standard is applied retrospectively only to the Contracts that are not completed as at the date of initial application and the comparative information is not restated in financial results. The adoption of the standard did not have any material impact to the financial results of the Company.
- In accordance with the requirements of Ind AS-18, revenue for the quarter and year ended 31st March, 2019 is reported net of Goods and Service Tax (GST) as such the revenue reported for the quarter and year ended 31st March, 2019 is not comparable with the revenues reported in the previous year ended as above.
- Provisions required against the following considered doubtful of recovery, have not been considered in the accounts:
 - Trade Receivable of Rs. 46113.99 lacs
 - Other Current Assets Rs. 5155.22 lacs
 - Other Financial Assets Rs. 689.36 lacs
 - Other Non Current Assets Rs. 4.94 lacs
- No provision has been made in respect of the following considered as Continuent Liabilities:
 - Claims against the company not acknowledge as debts Rs. 504.72 lacs
 - 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.
- The Company has not recognized Deferred Tax Assets 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.
- Figures in respect of the results for the quarter ended March 31, 2019 and March 31, 2018 are the balancing figures between the audited financial results of full financial years and the published year to date figures upto the third quarter of the respective financial year
- The Company's Manufacturing Units remain under closure with effect from 8th October, 2018 and since then no person is allowed to enter Company premises by some of the dissatisfied employees. As such 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 and account payables as on 31st March, 2018, 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 Above financial result does not include the result of discontinued operations which has been disclosed separately.
- 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 de for interest.
- Earning per share include the loss of discontinued operations.
- Previous Quarter/ years figures have been re-arranged/re-grouped wherever necessary
- The above results have been taken on records at a meeting of the Directors held on 30th May, 2019.
- The above results is as per Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulations, 2015.

Place : Kolkata
Date : 30th May, 2019.

For UNI WORTH LIMITED

Director

Director





UNI WORTH LIMITED

SEGMENT WISE REVENUE, RESULTS, ASSETS, LIABILITIES AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019

Sl. No	Particulars	(Rs. in Lakhs)				
		3 months ended (31/03/2019)	3 months ended (31/03/2018)	3 months ended (31/12/2018)	Year ended (31/03/2019)	Year ended (31/03/2018)
		Audited	Audited	Unaudited	Audited	Audited
	A. Primary Segment					
1	Segment Revenue (Sale and Other Operating Income)					
	(a) Segment -Wool	19.97	2401.76	5.54	2223.23	7,870.67
	(b) Segment -Silk	(7.99)	55.48	-	52.66	2,126.87
	(c) Segment -Others					
		11.98	2,457.24	5.54	2,275.89	9,997.54
	Less: Inter Segment Revenue	-	-	-	-	-
	Net sales/Income From Operations	11.98	2,457.24	5.54	2,275.89	9,997.54
2	b) Segment Results:					
	(a) Segment -Wool	(1,110.82)	(1,205.95)	(452.43)	(3,390.56)	(2,208.13)
	(b) Segment -Silk	(26.71)	(38.73)	(8.59)	(146.59)	(315.58)
	(c) Segment -Others					
	Total Segment	(1,137.53)	(1,244.68)	(461.02)	(3,537.15)	(2,523.71)
	Un-allocated corporate expenses net of un-allocated income					
	Operating profit					
	Other Income	56.29	630.79	0.06	63.07	2,522.05
	Finance Cost	(38.52)	(1,377.25)	-	(38.52)	(5,391.77)
	Total Profit/(Loss) before exceptional item	(1,119.76)	(1,991.14)	(460.96)	(3,512.60)	(5,393.43)
	Exceptional items - income/(expenditure) - unallocated/corporate	(694.95)	(16.39)	-	(694.95)	(16.39)
	Total Profit Before Tax	(1,814.71)	(2,007.53)	(460.96)	(4,207.55)	(5,409.82)
	Tax Expense					
	Current tax	-	-	-	-	-
	Deferred tax charge/(credit)	-	-	-	-	-
	Total Profit/(Loss)	(1,814.71)	(2,007.53)	(460.96)	(4,207.55)	(5,409.82)
3	Segment Assets					
	(a) Segment -Wool	25,127.25	74,740.09	71,408.07	25,127.25	74,740.09
	(b) Segment -Silk	6,569.13	6,672.80	6,560.10	6,569.13	6,672.80
	(c) Segment -Others					
	Total Segment Assets	31,696.38	81,412.89	77,968.17	31,696.38	81,412.89
4	Segment Liabilities					
	(a) Segment -Wool	189,778.14	189,217.12	188,210.44	189,778.14	189,217.12
	(b) Segment -Silk	2,494.82	2,289.94	2,290.57	2,494.82	2,289.94
	(c) Segment -Others					
	Total Segment Liabilities	192,272.96	191,507.06	190,501.01	192,272.96	191,507.06





UNI WORTH LIMITED

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED, 31ST MARCH, 2019 RELATING TO DISCONTINUING OPERATIONS

(Rs. in Lakhs)

Sl No	Particulars	3 months ended (31/03/2019) Audited	3 months ended (31/03/2018) Audited	3 months ended (31/12/2018) Unaudited	Year ended (31/03/2019) Audited	Year ended (31/03/2018) Audited
1	Profit / (Loss) before tax from ordinary activities attributable to discontinuing operations	(5.12)	(4.22)	(1.05)	(7.59)	(28.56)
2	Gain / (Loss) on disposal assets / settlement of liabilities attributable to discontinuing operations	-	-	-	-	-
3	Add / (Less): Tax expenses of discontinuing operations (a)+(b)	-	-	-	-	-
4	Other Comprehensive Income	-	-	-	-	-
5	Total Comprehensive Income	(5.12)	(4.22)	(1.05)	(7.59)	(28.56)



UNI WORTH LIMITED

ANNEXURE I

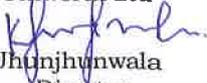
Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results

Statement on Impact of Audit Qualifications for the Financial Year ended 31st March, 2019.				
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs in 000's)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs in 000's)
	1	Turnover / Total income	233896	233896
	2	Total Expenditure	669976	669976
	3	Net Profit/(Loss)	(436080)	(436080)
	4	Earnings Per Share	(12.36)	(12.36)
	5	Total Assets	7781037	7781037
	6	Total Liabilities	7781037	7781037
	7	Net Worth	(11846121)	(11846121)
	8	Any other financial item(s) (as felt appropriate by the management)	NA	NA
II.	<u>Audit Qualification (each audit qualification separately):</u>			
	1 a) In view of the circumstances stated in Note No 49 the original books of accounts of the Company were not available and we have conducted our audit on the basis of available books of accounts prepared by the Company.			
	b.Type of Audit Qualification : Qualified Opinion.			
	c.Frequency of qualification: Repetitive			
	d.For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA The Company's Manufacturing Units remain under closure with effect from 8th October, 2018 and since then no person is allowed to enter Company premises by some of the dissatisfied employees. As such 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 and account payables as on 31st March, 2018, 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.			
	e.For Audit Qualification(s) where the impact is not quantified by the auditor:			
	(i) Management's estimation on the impact of audit qualification:			
	(ii) If management is unable to estimate the impact, reasons for the same: Interest on borrowings could not be ascertained due to in absence of relevant documents / confirmations .			
	(iii) Auditors' Comments on (i) or (ii) above: No Further Comments			

	2 a) Footnote No. 4 (i),(ii) and (iii) of Note No 9 regarding overdue Export Bills amounting to Rs 461 13.99 lacs outstanding for long which, in our opinion, are doubtful of recovery against which adequate provision has not been made in the financial statements.
	b.Type of Audit Qualification : Qualified Opinion.
	c.Frequency of qualification: Repetitive
	d.For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA i) The overdue export bills Rs. 3989.83 lacs outstanding for long against which the Company has obtained a decree for realizing the up to twenty years. The Company has also filed an appeal for reduction/variation of the period of time. ii) The overdue Export Bills) Rs. 27097.12 lacs outstanding for long that will be set off against import liabilities, claims, and commission iii) Rs. 11255.54 lacs representing overdue Export Bills outstanding for long against which the management has taken appropriate steps iv) The other trade receivables Rs. 73.61 lacs outstanding for long against which the management has taken appropriate steps for recovery considered necessary at this stage.
	e.For Audit Qualification(s) where the impact is not quantified by the auditor:
	(i) Management's estimation on the impact of audit qualification:
	(ii) If management is unable to estimate the impact, reasons for the same: Interest on borrowings could not be ascertained due to in absence of relevant documents / confirmations .
	(iii) Auditors' Comments on (i) or (ii) above: No Further Comments
	3 a) Footnote 1 of Note No.12 regarding Claims Receivable amounting to Rs. 689.36 lacs due from various banks outstanding for long which in our opinion are doubtful of recovery against which adequate provision has not been made in the financial statements.
	b. Type of Audit Qualification : Qualified Opinion.
	c.Frequency of qualification: Repetitive
	d.For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Claims Receivable amounting to Rs. 689.36 lacs due from various banks outstanding for long which in our Opinion could only be adjusted with the Claim of the Banks on final settlement, Confirmation for the same from the banks is awaited.
	e.For Audit Qualification(s) where the impact is not quantified by the auditor:
	(i) Management's estimation on the impact of audit qualification:
	(ii) If management is unable to estimate the impact, reasons for the same:
	(iii) Auditors' Comments on (i) or (ii) above:
	4 a) Footnote 2 and 3 of Note No.13 regarding Advance to suppliers and Miscellaneous Advance of Rs.7.90 lacs and Rs 3494.74 lacs due from certain parties and Footnote 1 of Note No 13 regarding Advance relating to Companies of Rs. 1652.58 lacs respectively which, in our opinion, are considered doubtful of recovery against which, adequate provision has not been made
	b. Type of Audit Qualification : Qualified Opinion.
	c.Frequency of qualification: Repetitive
	d.For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: The Management is considering the same is good and will be recoverable in future

	e.For Audit Qualification(s) where the impact is not quantified by the auditor:
	(i) Management's estimation on the impact of audit qualification:
	(ii) If management is unable to estimate the impact, reasons for the same:
	(iii) Auditors' Comments on (i) or (ii) above:
	5 a) Footnote of Note No.7 regarding Miscellaneous Advance under Other Non Current Assets off Rs. 4.94 lacs due from certain parties which, in our opinion, are considered doubtful of recovery against which, adequate provision has not been made
	b. Type of Audit Qualification : Qualified Opinion.
	c.Frequency of qualification: Repetitive /Modified
	d.For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: The Management is considering the same is good and will be recoverable in future
	e.For Audit Qualification(s) where the impact is not quantified by the auditor:
	(i) Management's estimation on the impact of audit qualification:
	(ii) If management is unable to estimate the impact, reasons for the same: Nature of qualification does not necessitate any quantification.
	(iii) Auditors' Comments on (i) or (ii) above: No Further Comments.
	6 (a) Footnote 2 of Note No. 10 relating to non-accounting of withdrawals / other transactions from certain Bank Accounts due to reasons stated on the said Note 10 (2).
	b. Type of Audit Qualification : Qualified Opinion.
	c.Frequency of qualification: Repetitive /Modified
	d.For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:
	e.For Audit Qualification(s) where the impact is not quantified by the auditor:
	(i) Management's estimation on the impact of audit qualification:
	(ii) If management is unable to estimate the impact, reasons for the same: Nature of qualification does not necessitate any quantification.
	(iii) Auditors' Comments on (i) or (ii) above: No Further Comments

	7 a) In absence of any workings for impairment of assets as per Accounting Standard (Ind AS) 36 Impairment of Assets, the impact of such impairment is not ascertainable
	b. Type of Audit Qualification : Qualified Opinion.
	c.Frequency of qualification: Repetitive
	d.For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:
	e.For Audit Qualification(s) where the impact is not quantified by the auditor:
	(i) Management's estimation on the impact of audit qualification:
	(ii) If management is unable to estimate the impact, reasons for the same: The Management is considering for the review of Tangible Assets and its impairment if any will be determined accordingly.
	(iii) Auditors' Comments on (i) or (ii) above No Further Comments.

III.	Signatories:	
	<ul style="list-style-type: none"> CEO/Managing Director/Executive Director 	For Uniworth Ltd  Rajappen R Kumar Executive Director
	<ul style="list-style-type: none"> CFO 	For Uniworth Ltd  Rajappen R Kumar CFO
	<ul style="list-style-type: none"> Audit Committee Chairman 	For Uniworth Ltd  K Jhunjhunwala Director
	<ul style="list-style-type: none"> Statutory Auditor 	 For Khandelwal Ray & Co. Chartered Accountants Firm Registration No. 302035E  CA S Khandelwal Partner Membership No. 054451
	Place: Kolkata	
	Date: 30.05.2019	