



**UNIWORTH  
LIMITED**

14th September, 2020

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

Dear Sir,

**Sub : Outcome of the Board Meeting held today, dated September 14, 2020**

**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. September 14, 2020.

1. Unaudited Financial Results of the Company for the Quarter ended June 30, 2020.
2. Limited Review Report for the Quarter ended June 30, 2020.

Further to above, we would like to intimate that:

The meeting commenced at 2.00 P.M. and concluded at 2.35 P.M.

The aforesaid documents are also placed on the website of the Company at [www.uniworth.com](http://www.uniworth.com)

Kindly take the same on record.

Thanking you,

Yours faithfully,  
For **Uniworth Limited**

*Rinki Jain*

Rinki Jain

**Company Secretary & Compliance Officer  
Membership No. ACS 60487**

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](mailto:uniworthlimited@gmail.com)

Website : [www.uniworth.com](http://www.uniworth.com), CIN : L17299WB1988PLC044984

# KHANDELWAL RAY & CO.

CHARTERED ACCOUNTANTS

64/55B, BELGACHHIA ROAD,  
BELGACHHIA,

KOLKATA - 700 037

Phone : 2243-8018

E-mail : khand.ray@hotmail.com

## REVIEW REPORT

### TO THE BOARD OF DIRECTORS OF

#### UNI WORTH LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Uniworth Limited ('the Company') for the quarter ended 30<sup>th</sup> June, 2020 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). 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.

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 issue a report on this 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 is 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 substantial 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 have 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.35 of the Financial Statement for the year ended 31st March, 2020*
- ii) *Overdue Export Bills under Trade Receivable amounting to Rs 46113.99 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.5189.31 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 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 September, 2020

For Khandelwal Ray & Co  
Chartered Accountants

FR. No. 302035E

*Sanjay Chandelwal*

(CA. S. Khandelwal)

Partner

Membership No. 054451





# UNI WORTH LIMITED

## UNI WORTH LIMITED

Regd. Off : Rawdon Chambers 11A, Sarojini Naidu Sarani 4th Floor Unit 4B, Kolkata - 700 017.  
CIN : L17299WB1988PLC044984

### STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2020

(Rs.in Lakhs)

Sl No	Particulars	3 months ended (30/06/2020) Unaudited	3 months ended (31/03/2020) Audited	3 months ended (30/06/2019) Unaudited	Year ended (31/03/2020) Audited
I	<b>Income from operation</b>				
	a) Sales from Operations (Net of GST)	-	-	-	7.35
	b) Other Operating Income	1.60	-	-	-
	<b>Total Operating Revenue</b>	<b>1.60</b>	<b>-</b>	<b>-</b>	<b>7.35</b>
II	<b>Other Income</b>	0.80	0.13	0.02	0.31
III	<b>Total Revenue (1+2)</b>	<b>2.40</b>	<b>0.13</b>	<b>0.02</b>	<b>7.66</b>
IV	<b>Expenses</b>				
	a) Cost of materials Consumed	-	-	-	-
	b) Changes in inventories of finished goods, Work in progress and Stock in trade	-	-	-	8.78
	c) Employee benefit expenses	24.63	33.10	32.70	128.13
	d) Finance costs	-	44.37	-	44.37
	e) Depreciation and amortisation expense	72.41	70.87	71.32	283.74
	f) Other Expenses	10.04	78.31	53.12	283.25
	<b>Total Expenses</b>	<b>107.08</b>	<b>226.65</b>	<b>157.14</b>	<b>748.27</b>
V	<b>Profit / (Loss) before exceptional items and tax (III-IV)</b>	<b>(104.68)</b>	<b>(226.52)</b>	<b>(157.12)</b>	<b>(740.61)</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit/ (Loss) before tax (V-VI)</b>	<b>(104.68)</b>	<b>(226.52)</b>	<b>(157.12)</b>	<b>(740.61)</b>
VIII	<b>Tax Expense</b>				
	Current Tax	-	-	-	-
	Deferred Tax	-	-	-	-
IX	<b>Profit/(Loss) from Ordinary Activities after Tax (VII-VIII)</b>	<b>(104.68)</b>	<b>(226.52)</b>	<b>(157.12)</b>	<b>(740.61)</b>
X	Extraordinary items ( net of tax expense )	-	-	-	-
XI	<b>Profit/(Loss) for the period (IX-X)</b>	<b>(104.68)</b>	<b>(226.52)</b>	<b>(157.12)</b>	<b>(740.61)</b>
XII	Other Comprehensive Income	-	652.74	-	653.28
XIII	<b>Total Comprehensive Income (XI+XII)</b>	<b>(104.68)</b>	<b>426.22</b>	<b>(157.12)</b>	<b>(87.33)</b>
XIV	<b>Paid-up Equity Share Capital</b>				
	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	-	-	-	-
	<b>Reserves Excluding Revaluation Reserves</b>				
	As per Balance Sheet of Previous Accounting Year	-	-	-	-
	<b>Earning per Share (EPS)</b>				
	a) Basic & Diluted EPS (Rs.) before Extra Ordinary Items for The Period	(0.31)	(0.67)	(0.47)	(2.20)
	b) Basic & Diluted EPS (Rs.) after Extra Ordinary Items for The Period	(0.31)	(0.67)	(0.47)	(2.20)



*[Handwritten signature]*

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# UNI WORTH LIMITED

## SEGMENT WISE REVENUE, RESULTS, ASSETS, LIABILITIES AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30TH JUNE, 2020

Sl. No	Particulars	3 months ended (30/06/2020)	3 months ended (31/03/2020)	3 months ended (30/06/2019)	(Rs. in Lakhs) Year ended (31/03/2020)
		Unaudited	Audited	Unaudited	Audited
	<b>A. Primary Segment</b>				
1	<b>Segment Revenue (Safe and Other Operating Income)</b>				
	(a) Segment - Wool	1.60	-	-	7.35
	(b) Segment - Silk	-	-	-	-
	(c) Segment - Others	-	-	-	-
	<b>Total Segment Revenue</b>	<b>1.60</b>	<b>-</b>	<b>-</b>	<b>7.35</b>
	Less: Inter Segment Revenue	-	-	-	-
	<b>Net sales/Income From Operations</b>	<b>1.60</b>	<b>-</b>	<b>-</b>	<b>7.35</b>
2	<b>b) Segment Results:</b>				
	(a) Segment - Wool	(98.73)	(181.50)	(151.49)	(674.47)
	(b) Segment - Silk	(6.75)	(7.67)	(5.65)	(28.97)
	(c) Segment - Others	-	-	-	-
	<b>Total Segment Results</b>	<b>(105.48)</b>	<b>(189.17)</b>	<b>(157.14)</b>	<b>(703.44)</b>
	Other Income	0.80	0.13	0.02	0.31
	Finance Cost	-	(44.37)	-	(44.37)
	<b>Total Profit/(Loss) before exceptional item</b>	<b>(104.68)</b>	<b>(233.41)</b>	<b>(157.12)</b>	<b>(747.50)</b>
	Exceptional items - income/(expenditure) - unallocated/corporate	-	-	-	-
	<b>Total Profit/(Loss) for the year</b>	<b>(104.68)</b>	<b>(233.41)</b>	<b>(157.12)</b>	<b>(747.50)</b>
3	<b>Capital Employed</b>				
	<b>Segment Assets (A)</b>				
	(a) Segment - Wool	70,194.71	70,352.82	71,021.33	70,352.82
	(b) Segment - Silk	6,534.42	6,541.17	6,569.13	6,541.17
	(c) Segment - Others	-	-	-	-
	<b>Total Segment Assets (A)</b>	<b>76,729.13</b>	<b>76,893.99</b>	<b>77,590.46</b>	<b>76,893.99</b>
	<b>Segment Liabilities (B)</b>				
	(a) Segment - Wool	188,895.93	188,954.97	189,709.69	188,954.97
	(b) Segment - Silk	2,495.82	2,495.82	2,494.82	2,495.82
	(c) Segment - Others	-	-	-	-
	<b>Total Segment Liabilities (B)</b>	<b>191,391.75</b>	<b>191,450.79</b>	<b>192,204.51</b>	<b>191,450.79</b>
	<b>Total Capital Employed (Segment assets - Segment Liabilities)</b>				
	(a) Segment - Wool	(118,701.22)	(118,602.15)	(118,688.36)	(118,602.15)
	(b) Segment - Silk	4,038.60	4,045.35	4,074.31	4,045.35
	(c) Segment - Others	-	-	-	-
	<b>Total</b>	<b>(114,662.62)</b>	<b>(114,556.80)</b>	<b>(114,614.05)</b>	<b>(114,556.80)</b>

- 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.
- The Pandemic "COVID-19" spread has severely impacted business around the world including India. There has been severe disruption in regular business operations due to lock down and emergency measures taken by the Government. The Management has made a detailed assessment of the impact of COVID-19 pandemic and and the resultant lockdown on the significant uncertainties involved in but not limited to its assessment of liquidity and going concern, recoverable values of its property, plant and equipment and the net realisable values of other assets. Based on information available as of this date, Management believes that no further adjustments are required to the financial results.
- (a) 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. 5189.51 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.
- Depreciation for the quarter ended 30th June, 2020 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, 2021.
- Actuarial valuations under Ind AS 19 Employees Benefits, shall be considered at the time of finalisation of accounts for the year ended 31st March, 2021.
- 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.
- The Company's Manufacturing Units remain under closure with effect from 8th October, 2018.
- 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.
- Above financial result does not include the result of discontinued operations which has been disclosed separately.
- Earning per share include the loss of discontinued operations.
- Figures of the preceding 3 months ended 31st March, 2020 are the balancing figures between Audited figure in respect of full previous financial year and the published year to date figures upto the third quarter of the previous financial year. Also the figures upto end of the third quarter were only reviewed and not subject to audit.
- 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 14th September, 2020.
- The above results is as per Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulations, 2015.



Place : Kolkata  
Date : 14th September, 2020.

By Order of the Board  
*[Signature]*  
Director

**UNI WORTH LIMITED****STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2020  
RELATING TO DISCONTINUING OPERATIONS**

(Rs. in Lakhs)

Sl No	Particulars	3 months ended (30/06/2020) Unaudited	3 months ended (31/03/2020) Audited	3 months ended (30/06/2019) Unaudited	Year ended (31/03/2020) Audited
1	Profit / (Loss) before tax from ordinary activities attributable to discontinuing operations	(0.71)	(1.54)	(2.96)	(6.88)
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	(0.71)	(1.54)	(2.96)	(6.88)

