



**UNI WORTH  
LIMITED**

8th November, 2021

**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 November 08, 2021**

**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. November 08, 2021.

1. Unaudited Financial Results of the Company for the Quarter ended September 30, 2021.
2. Limited Review Report for the Quarter ended September 30, 2021.

Further to above, we would like to intimate that:

The meeting commenced at 2.00 P.M. and concluded at 2.40 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**

Ranu Dey Talukdar

**Company Secretary & Compliance Officer  
Membership No. ACS 24690**

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, BELGACHIA ROAD,  
BELGACHIA,  
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 standalone unaudited financial results of Uniworth Limited ('the Company') for the quarter and half year ended September 30, 2021 which are included in accompanying statements of unaudited standalone financial results for the quarter and half year ended September 30, 2021 the unaudited standalone statements of Assets and Liabilities as on that date and the unaudited standalone statement of Cash flow for the half year ended on that date ( 'the' Statement")

The statement has been prepared by the Company pursuant to Regulation 33 of the SEBI( Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended ( 'the Listing Regulations,2015) which has been initialled by us for identification purposes. The Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 is limited primarily to enquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.

### 1. 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, 2021*
- 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.5210.98 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.*

### 2. We draw your attention to Note No.5 to the accompanying Standalone Unaudited Financial Results wherein the Company has described its impact assessment due to COVID-19 pandemic.

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: 8<sup>th</sup> November, 2021



For Khandelwal Ray & Co  
Chartered Accountants  
FR. No. 302035E

*Sanjay Khandelwal*  
(CA. S. Khandelwal)

Partner  
Membership No. 054451



# 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 AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs. in Lakhs)

Sl No	Particulars	3 months ended (30/09/2021) Unaudited	3 months ended (30/09/2020) Unaudited	3 months ended (30/06/2021) Unaudited	Half year ended (30/09/2021) Unaudited	Half year ended (30/09/2020) Unaudited	Year ended (31/03/2021) Audited
I	Revenue from operations						
	a) Sales of Products (Net of GST)	-	-	-	-	-	851.68
	b) Other Operating Revenue	-	145.58	-	-	147.18	38.59
		-	145.58	-	-	147.18	890.27
II	Other Income	0.51	0.04	-	0.51	0.84	-
III	Total Revenue (I+II)	0.51	145.62	-	0.51	148.02	890.27
IV	Expenses						
	a) Cost of materials Consumed	-	-	-	-	-	-
	b) Changes in inventories of finished goods, Work in progress and Stock in trade	-	-	-	-	-	404.74
	c) Employee benefit expenses	4.05	7.79	4.94	8.99	10.13	21.04
	d) Finance Cost	-	-	-	-	-	3.50
	e) Depreciation and amortisation expense	65.66	72.41	70.86	136.52	144.82	273.05
	f) Other Expenses	45.14	407.19	252.18	297.32	439.52	887.72
	Total Expenses	114.85	487.39	327.98	442.83	594.47	1,590.05
V	Profit/(Loss) before exceptional items and tax (III-IV)	(114.34)	(341.77)	(327.98)	(442.32)	(446.45)	(699.78)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(114.34)	(341.77)	(327.98)	(442.32)	(446.45)	(699.78)
VIII	Tax Expense						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
IX	Profit/(Loss) from Ordinary Activities after Tax (VII-VIII)	(114.34)	(341.77)	(327.98)	(442.32)	(446.45)	(699.78)
X	Extraordinary items ( net of tax expense )	-	-	-	-	-	69.83
XI	Profit/(Loss) for the period (IX-X)	(114.34)	(341.77)	(327.98)	(442.32)	(446.45)	(769.61)
XII	Other Comprehensive Income (Net of tax, net credit/charges)	0.01	-	-	0.01	-	7.86
XIII	Total Comprehensive Income (XI+XII)	(114.33)	(341.77)	(327.98)	(442.31)	(446.45)	(761.75)
	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	3,398.62
	b) Partly Paid Up	-	-	-	-	-	-
	Earning per Share (EPS)						
	a) Basic & Diluted EPS (Rs.)	(0.34)	(1.01)	(0.97)	(1.30)	(1.32)	(2.26)
	b) Basic & Diluted EPS (Rs.)	(0.34)	(1.01)	(0.97)	(1.30)	(1.32)	(2.26)



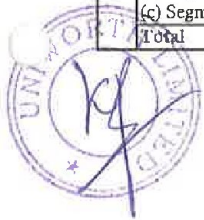


# UNI WORTH LIMITED

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs. in Lakhs)

Sl. No	Particulars	3 months ended (30/09/2021)	3 months ended (30/09/2020)	3 months ended (30/06/2021)	Half Year ended (30/09/2021)	Half Year ended (30/09/2020)	Year ended (31/03/2021)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>A. Primary Segment</b>						
1	<b>Segment Revenue (Sale and Other Operating Income)</b>						
	(a) Segment - Wool	-	145.58	-	-	147.18	851.68
	(b) Segment - Silk	-	-	-	-	-	-
	(c) Segment - Others	-	-	-	-	-	-
	<b>Total Segment Revenue</b>	-	145.58	-	-	147.18	851.68
	Less: Inter Segment Revenue	-	-	-	-	-	-
	<b>Net sales/Income From Operations</b>	-	145.58	-	-	147.18	851.68
2	<b>b) Segment Results:</b>						
	(a) Segment - Wool	(114.85)	(335.06)	(322.77)	(437.62)	(433.79)	(723.45)
	(b) Segment - Silk	-	(6.75)	(5.21)	(5.21)	(13.50)	(11.42)
	(c) Segment - Others	-	-	-	-	-	-
	<b>Total Segment Results</b>	(114.85)	(341.81)	(327.98)	(442.83)	(447.29)	(734.87)
	Other Income	0.51	0.04	-	0.51	0.84	38.59
	Finance Cost	-	-	-	-	-	(3.50)
	<b>Total Profit/(Loss) before exceptional item</b>	(114.34)	(341.77)	(327.98)	(442.32)	(446.45)	(699.78)
	Exceptional items - income/(expenditure) - unallocated/corporate	-	-	-	-	-	(69.83)
	<b>Total Profit/(Loss) for the year</b>	(114.34)	(341.77)	(327.98)	(442.32)	(446.45)	(769.61)
3	<b>Capital Employed (Segment assets - Segment liabilities)</b>						
	<b>Segment Assets(A)</b>						
	(a) Segment -Wool	69,484.81	69,950.02	70,447.06	69,484.81	69,950.02	69,879.84
	(b) Segment -Silk	6,196.35	6,527.66	6,196.35	6,196.35	6,527.66	6,201.57
	(c) Segment -Others	-	-	-	-	-	-
	<b>Total Segment Assets (A)</b>	75,681.16	76,477.68	76,643.41	75,681.16	76,477.68	76,081.41
	<b>Segment Liabilities(B)</b>						
	(a) Segment -Wool	189,272.44	188,985.12	189,414.29	189,272.44	188,985.12	189,233.47
	(b) Segment -Silk	2,166.49	2,495.82	2,166.49	2,166.49	2,495.82	2,166.49
	(c) Segment -Others	-	-	-	-	-	-
	<b>Total Segment Liabilities (B)</b>	191,438.93	191,480.94	191,580.78	191,438.93	191,480.94	191,399.96
	<b>Capital Employed (Segment assets - Segment liabilities)</b>						
	(a) Segment -Wool	(119,787.63)	(119,035.10)	(118,967.23)	(119,787.63)	(119,035.10)	(119,353.63)
	(b) Segment -Silk	4,029.86	4,031.84	4,029.86	4,029.86	4,031.84	4,035.08
	(c) Segment -Others	-	-	-	-	-	-
	<b>Total</b>	(115,757.77)	(115,003.26)	(114,937.37)	(115,757.77)	(115,003.26)	(115,318.55)



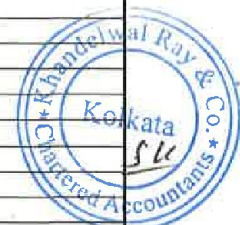


# UNI WORTH LIMITED

STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2021

Rs.in lakhs

Particulars		As at 30th September, 2021		As at 31st March, 2021	
		Unaudited		Audited	
<b>A. ASSETS</b>					
<b>1 Non-current assets</b>					
(a) Property, Plant and Equipment		1,507.54		1,644.07	
(b) Capital work-in-progress		16.50		16.50	
(c) Investment Property					
(d) Goodwill					
(e) Other Intangible assets		0.28		0.28	
(f) Intangible assets under development					
(g) Biological Assets other than bearer plants					
(h) Financial Assets					
(i) Investments		2,997.29		2,997.28	
(ii) Trade receivables					
(iii) Loans		-		-	
(iv) Others financial assets		3.37	3,000.66	3.37	3,000.65
(j) Deferred tax assets (net)					
(k) Other non-current assets			605.24		605.24
<b>Total Non-Current Assets</b>			<b>5,130.22</b>		<b>5,266.74</b>
<b>2 Current assets</b>					
(a) Inventories			283.17		283.17
(b) Financial Assets					
(i) Investments					
(ii) Trade receivables		56,980.31		57,249.48	
(iii) Cash and cash equivalents		175.60		178.43	
(iv) Other Bank balances		44.99		44.99	
(v) Loans		-		-	
(vi) Others financial assets		689.36	57,890.26	689.36	58,162.26
(c) Current Tax Assets (Net)					
(d) Other current assets			12,374.51		12,369.24
<b>Total Current Assets</b>			<b>70,547.94</b>		<b>70,814.67</b>
<b>Total Assets</b>			<b>75,678.16</b>		<b>76,081.41</b>
<b>B. EQUITY AND LIABILITIES</b>					
<b>I Equity</b>					
(a) Equity Share capital			3,998.62		3,998.62
(b) Other Equity			(119,759.49)		(119,317.18)
<b>Total Equity</b>			<b>(115,760.87)</b>		<b>(115,318.56)</b>
<b>II LIABILITIES</b>					
<b>1 Non-current liabilities</b>					
(a) Financial Liabilities					
(i) Borrowings		10.75		10.75	
(ii) Trade payables					
(iii) Other financial liabilities			10.75		10.75
(b) Provisions			8,835.00		8,835.00
(c) Deferred tax liabilities (Net)					
(d) Other non-current liabilities			2,088.62		2,088.62
<b>Total Non-Current Liabilities</b>			<b>10,934.37</b>		<b>10,934.37</b>
<b>2 Current liabilities</b>					
(a) Financial Liabilities					
(i) Borrowings		28,885.41		28,885.41	
(ii) Trade payables		28,591.55		28,591.55	
(iii) Other financial liabilities		120,393.08		120,393.08	
			177,870.04		177,870.04
(b) Other current liabilities			2,631.85		2,592.79
(c) Provisions			2.77		2.77
(d) Current Tax Liabilities (Net)					
<b>Total Current Liabilities</b>			<b>180,504.66</b>		<b>180,465.60</b>
<b>Total Liabilities</b>			<b>191,439.03</b>		<b>191,399.97</b>
<b>Total Equity and Liabilities</b>			<b>75,678.16</b>		<b>76,081.41</b>





UNI WORTH LIMITED  
CASH FLOW STATEMENT FOR HALF YEAR ENDED 30TH SEPTEMBER 2021

PARTICULARS	(Rs in Lakhs)	
	FOR HALF YEAR ENDED 30.09.2021	FOR HALF YEAR ENDED 30.09.2020
<b>A. Cash Flow from Operating Activities :</b>		
Net Profit / (Loss) before Tax	(442.32)	(446.45)
Adjustments For:		
Depreciation and amortisation expense	136.52	144.82
(Profit) / Loss on Sale / Discard of Tangible Fixed Assets	-	-
Exceptional Items	-	-
Interest Income	(0.51)	(0.84)
Fair value gain/(loss) on Investments	0.01	-
Net (Gain)/Loss on foreign exchange	-	-
Finance Cost	-	-
Sundry Balances Written Off	-	-
Unsettled Liabilities Written Back	-	-
Operating Profit before Working Capital Changes	(306.30)	(302.47)
Adjustments For:		
Increase/(Decrease) in Other Non-Current Liabilities	-	-
Increase/(Decrease) in Non-Current Provisions	(50.00)	-
Increase/(Decrease) in Current Provisions	-	-
Increase/(Decrease) in Trade Payables	-	4.33
Increase/(Decrease) in Other Current Financial Liabilities	-	-
Increase/(Decrease) in Other Current Liabilities	89.07	25.80
Decrease/(Increase) in Non-Current Investment	(0.01)	(1.00)
Decrease/(Increase) in Other Non-Current Assets	-	-
Decrease/(Increase) in Inventories	-	(9.98)
Decrease/(Increase) in Trade Receivables	289.16	301.98
Decrease/(Increase) in Current Assets	-	-
Decrease/(Increase) in Other Current Assets	(5.26)	(35.21)
Cash Generated from / (used in) Operating Activities	(3.34)	(16.55)
Tax Expense	-	-
Net Cash Flow from / (used in) Operating Activities (A)	(3.34)	(16.55)
<b>B. Cash Flow from Investing Activities :</b>		
Interest Income	0.51	0.84
Addition to Tangible Fixed Assets	-	-
Addition to Intangible Fixed Assets	-	-
Sale of Tangible Fixed Assets	-	-
Net Cash flow from / (used in) Investing activities (B)	0.51	0.84
<b>C. Cash Flow from Financing Activities :</b>		
Exceptional Items	-	-
Net Gain on foreign exchange	-	-
Interest Expense	-	-
Net Cash Flow from Financing Activities (C)	-	-
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	(2.83)	(15.71)
Closing Balance of Cash & cash Equivalents	223.98	227.61
Opening Balance of Cash & cash Equivalents	226.79	243.32
Net Increase / (Decrease) in Cash & Cash Equivalents	(2.83)	(15.71)

Notes:

- 1 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.
- 2 (a) Provisions required against the following considered doubtful of recovery, have not been considered in the accounts:
  - i) Trade Receivable of Rs 46113.99 lacs
  - ii) Other Current Assets Rs 5210.98 lacs
  - iii) Other Financial Assets Rs 689.36 lacs
  - iv) Other Non-Current Assets Rs 4.94 lacs
- (b) No provision has been made in respect of the following considered as Contingent Liabilities:
  - i) Claim for Redeemable Preference Share holders Rs. 382.24 Lacs
  - ii) Demands of various Government Authorities (Excise, Income Tax, etc) under Appeals at various stages Rs. 2913.67 lacs.
  - iii) Liability likely to arise on re-opening of cases by various authorities, amount unascertained.
- 3 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. 1.84 lakhs in Jammu & Kashmir Bank Ltd and Rs. 4.94 lakhs in Kotak Mahindra Bank Ltd as on 31st March, 2021. As per Bank Statements obtained from the such Banks, total balance of all such Current Accounts worked out to Rs. NIL as on 31st March, 2021 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.
- 4 During the year 2017-18, materials have been received a third party on account of job work which was erroneously included in stock of finished goods and work in process amounting to Rs. 163.39 lakhs and Rs 133.88 lakhs respectively. The same have been returned to the third party during the year 2020-21 and adjusted accordingly.
- 5 Pursuant to nationwide lockdown imposed by the Government of India due to COVID-19, the company's manufacturing facilities and operations were shut down for some period during the quarter ended June 30, 2021. During the half year ended September 30, 2021, the operations of the company were affected due to impact of the second wave of COVID-19 pandemic. The company has considered the possible effects that may result from the COVID-19 pandemic in the preparation of these unaudited financial results, including but not limited to the assessment of liquidity position and recoverability of carrying value of its assets comprising Property Plant and Equipment, Intangible assets, Investments, Inventories and trade receivables. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the company has, at the date of approval of these unaudited financial results, used internal and external sources of information and expects that the carrying amount of these Given the uncertainties associated with the nature, condition and duration of COVID-19, the company will closely monitor any material changes arising out of the future economic conditions and its impact on the business of the company.
- 6 During the year the Company's manufacturing unit at Rajpur 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 September, 2021, 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.
- 7 Depreciation for the quarter and half year ended 30th September, 2021 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, 2022.
- 8 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.
- 9 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.
- 10 Actuarial valuations under Ind AS 19 Employees Benefits, shall be considered at the time of finalisation of accounts for the year ended 31st March, 2022.
- 11 Previous Quarter/ years figures have been re-arranged/re-grouped wherever necessary.
- 12 The above results have been taken on records at a meeting of the Directors held on 08th November, 2021.
- 13 The above results is as per Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Place : Kolkata  
Date : 08th November, 2021.



By Order of the Board  
For UNI WORTH LIMITED

*[Signature]*  
Director