



**UNI WORTH
LIMITED**

14th November, 2023

**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 14, 2023.

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 14, 2023.

1. Unaudited Financial Results of the Company for the Quarter ended September 30, 2023.
2. Limited Review Report for the Quarter ended September 30, 2023.

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

Kindly take the same on record.

Thanking you,

Yours faithfully,
For **Uniworth Limited**


Vasavan Padhamanabhan
Executive Director
DIN : 08396593

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

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS
TO THE BOARD OF DIRECTORS OF
UNI WORTH LIMITED**

We have reviewed the accompanying statement of unaudited standalone financial results of Uniworth Limited ('the Company') for the quarter and half year ended 30th September, 2023 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

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 express a conclusion on the 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 are 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 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.

Provisions/Adjustment in respect of the following has 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.31 of the Financial Statements for the year ended 31st March, 2023
- 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.5236.01 lakhs due from various parties 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 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.



**For Khandelwal Ray & Co
Chartered Accountants**

FR. No. 302035E

P. Sarkar
**CA. P. Sarkar
Partner**

Membership No. 051449

Place: Kolkata

Date: 14th, November, 2023



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, 2023

							(Rs.in Lakhs)
SI No	Particulars	3 months ended (30/09/2023) Unaudited	3 months ended (30/09/2022) Unaudited	3 months ended (30/06/2023) Unaudited	Half year ended (30/09/2023) Unaudited	Half year ended (30/09/2022) Unaudited	Year ended (31/03/2023) Audited
I	Revenue from operations						
	a) Sales of Products (Net of GST)	-	-	-	-	-	-
	b) Other Operating Revenue	-	-	-	-	-	-
II	Other Income	-	-	-	-	0.03	0.03
III	Total Revenue (I+II)	-	-	-	-	0.03	0.03
IV	Expenses						
	a) Cost of materials Consumed	-	-	-	-	-	-
	b) Changes in inventories of finished goods, Work in progress and Stock in trade	-	-	-	-	-	-
	c) Employee benefit expenses	-	0.60	0.38	0.38	0.80	1.50
	d) Finance Cost	-	-	-	-	-	-
	e) Depreciation and amortisation expense	29.73	67.93	37.51	67.24	135.86	255.52
	f) Other Expenses	30.78	77.05	29.15	59.93	102.25	163.14
	Total Expenses	60.51	145.58	67.04	127.55	238.91	420.16
V	Profit / (Loss) before exceptional items and tax (III-IV)	(60.51)	(145.58)	(67.04)	(127.55)	(238.88)	(420.13)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	(60.51)	(145.58)	(67.04)	(127.55)	(238.88)	(420.13)
VIII	Tax Expense						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
IX	Profit/(Loss) from Ordinary Activities after Tax (VII-VIII)	(60.51)	(145.58)	(67.04)	(127.55)	(238.88)	(420.13)
X	Extraordinary items (net of tax expense)	-	-	-	-	-	-
XI	Profit/(Loss) for the period (IX-X)	(60.51)	(145.58)	(67.04)	(127.55)	(238.88)	(420.13)
XII	Other Comprehensive Income (Net of tax, net credit/ charges)	-	-	-	-	-	(0.01)
XIII	Total Comprehensive Income (XI+XII)	(60.51)	(145.58)	(67.04)	(127.55)	(238.88)	(420.14)
	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.)	(0.18)	(0.43)	(0.20)	(0.38)	(0.70)	(1.24)
	b) Basic & Diluted EPS (Rs.)	(0.18)	(0.43)	(0.20)	(0.38)	(0.70)	(1.24)





UNI WORTH LIMITED

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs.in Lakhs)

Sl. No	Particulars	3 months ended	3 months ended	3 months ended	Half Year ended	Half Year ended	Year ended
		(30/09/2023)	(30/09/2022)	(30/06/2023)	(30/09/2023)	(30/09/2022)	(31/03/2023)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	A. Primary Segment						
1	Segment Revenue (Sale and Other Operating Income)						
	(a) Segment -Wool	-	-	-	-	-	-
	(b) Segment -Silk	-	-	-	-	-	-
	(c) Segment -Others	-	-	-	-	-	-
	Total Segment Revenue	-	-	-	-	-	-
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net sales/Income From Operations	-	-	-	-	-	-
2	b) Segment Results:						
	(a) Segment -Wool	(60.26)	(142.97)	(66.79)	(127.05)	(233.70)	(408.76)
	(b) Segment -Silk	(0.25)	(2.61)	(0.25)	(0.50)	(5.21)	(11.40)
	(c) Segment -Others	-	-	-	-	-	-
	Total Segment Results	(60.51)	(145.58)	(67.04)	(127.55)	(238.91)	(420.16)
	Other Income	-	-	-	-	0.03	-
	Finance Cost	-	-	-	-	-	0.03
	Total Profit/(Loss) before exceptional item	(60.51)	(145.58)	(67.04)	(127.55)	(238.88)	(420.13)
	Exceptional items - income/(expenditure) - unallocated/corporate	-	-	-	-	-	-
	Total Profit/(Loss) for the year	(60.51)	(145.58)	(67.04)	(127.55)	(238.88)	(420.13)
3	Capital Employed (Segment assets - Segment liabilities)						
	Segment Assets(A)						
	(a) Segment -Wool	68,469.25	68,951.70	68,522.56	68,469.25	68,951.70	68,607.75
	(b) Segment -Silk	6,180.74	6,196.35	6,180.74	6,180.74	6,196.35	6,180.74
	(c) Segment -Others	-	-	-	-	-	-
	Total Segment Assets (A)	74,649.99	75,148.05	74,703.30	74,649.99	75,148.05	74,788.49
	Segment Liabilities(B)						
	(a) Segment -Wool	1,88,981.32	1,89,161.55	1,88,974.37	1,88,981.32	1,89,161.55	1,88,992.77
	(b) Segment -Silk	2,168.99	2,166.49	2,168.74	2,168.99	2,166.49	2,168.49
	(c) Segment -Others	-	-	-	-	-	-
	Total Segment Liabilities (B)	1,91,150.31	1,91,328.04	1,91,143.11	1,91,150.31	1,91,328.04	1,91,161.26
	Capital Employed (Segment assets - Segment liabilities)						
	(a) Segment -Wool	(1,20,512.07)	(1,20,209.85)	(1,20,451.81)	(1,20,512.07)	(1,20,209.85)	(1,20,385.02)
	(b) Segment -Silk	4,011.75	4,029.86	4,012.00	4,011.75	4,029.86	4,012.25
	(c) Segment -Others	-	-	-	-	-	-
	Total	(1,16,500.32)	(1,16,179.99)	(1,16,439.81)	(1,16,500.32)	(1,16,179.99)	(1,16,372.77)



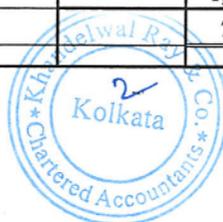


UNI WORTH LIMITED

STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

Rs.in lakhs

Particulars	As at 30th September, 2023		As at 31st March, 2023	
	Unaudited		Audited	
A. ASSETS				
I Non-current assets				
(a) Property, Plant and Equipment		1,048.48		1,115.72
(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	2,997.30		2,997.30	
(ii) Trade receivables				
(iii) Loans	-		-	
(iv) Others financial assets	3.37	3,000.67	3.37	3,000.66
(i) Deferred tax assets (net)		-		-
(j) Other non-current assets		605.24		605.24
<i>Total Non-Current Assets</i>		4,671.17		4,738.40
2 Current assets				
(a) Inventories		283.17		283.17
(b) Financial Assets				
(i) Investments				-
(ii) Trade receivables	56,357.96		56,445.64	
(iii) Cash and cash equivalents	171.29		175.50	
(iv) Other Bank balances	44.99		44.99	
(v) Loans	-		-	
(vi) Others financial assets	689.36	57,263.60	689.36	57,355.49
(c) Current Tax Assets (Net)		-		-
(d) Other current assets	-	12,432.05	-	12,411.44
<i>Total Current Assets</i>		69,978.82		70,050.10
Total Assets		74,649.99		74,788.49
B. EQUITY AND LIABILITIES				
I Equity				
(a) Equity Share capital		3,998.62		3,998.62
(b) Other Equity		(1,20,498.94)		(1,20,371.39)
<i>Total Equity</i>		-	(1,16,500.32)	(1,16,372.77)
II LIABILITIES				
I Non-current liabilities				
(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
<i>Total Non-Current Liabilities</i>		10,934.37		10,934.37
2 Current liabilities				
(a) Financial Liabilities				
(i) Borrowings	61,129.89		61,129.89	
(ii) Trade payables	28,591.55		28,591.55	
(iii) Other financial liabilities	88,148.60		88,148.60	
		1,77,870.04		1,77,870.04
(b) Other current liabilities		2,343.13		2,354.08
(c) Provisions		2.77		2.77
(d) Current Tax Liabilities (Net)				
<i>Total Current Liabilities</i>		1,80,215.94		1,80,226.89
Total Liabilities		1,91,150.31		1,91,161.26
Total Equity and Liabilities		74,649.99		74,788.49





UNI WORTH LIMITED
CASH FLOW STATEMENT FOR HALF YEAR ENDED 30TH SEPTEMBER 2023

(Rs in Lakhs)

PARTICULARS	FOR HALF YEAR ENDED 30.09.2023	FOR HALF YEAR ENDED 30.09.2022
A. Cash Flow from Operating Activities :		
Net Profit (Loss) before Tax	(127.55)	(238.88)
Adjustments For :		
Depreciation and amortisation expense	67.24	135.85
(Profit) / Loss on Sale / Discard of Tangible Fixed Assets	-	-
Exceptional Items	-	-
Interest Income	-	(0.03)
Fair value gain/(loss) on Investments	-	-
Net (Gain)/Loss on foreign exchange	-	-
Finance Cost	-	-
Sundry Balances Written Off	-	-
Unspent Liabilities Written Back	-	-
Operating Profit before Working Capital Changes	(60.31)	(103.06)
Adjustments For:		
Increase/(Decrease) in Other Non Current Liabilities	-	-
Increase/(Decrease) in Non Current Provisions	-	-
Increase/(Decrease) in Current Provisions	-	-
Increase/(Decrease) in Trade Payables	-	-
Increase/(Decrease) in Other Current Financial Liabilities	-	-
Increase/(Decrease) in Other Current Liabilities	(10.95)	(13.17)
Decrease/(Increase) in Non-Current Investment	-	-
Decrease/(Increase) in Other Non-Current Assets	-	-
Decrease/(Increase) in Inventories	-	-
Decrease/(Increase) in Trade Receivables	87.98	150.74
Decrease/(Increase) in Current Assets	-	-
Decrease/(Increase) in Other Current Assets	(20.61)	(24.91)
Cash Generated from / (used in) Operating Activities	(3.89)	9.60
Tax Expense	-	-
Net Cash Flow from/(used in) Operating Activities (A)	(3.89)	9.60
B. Cash Flow from Investing Activities :		
Interest Income	-	0.03
Addition to Tangible Fixed Assets	-	-
Addition to Intangible Fixed Assets	-	-
Sale of Tangible Fixed Assets	-	-
Net Cash flow from/(used in) Investing activities (B)	-	0.03
C. Cash Flow from Financing Activities :		
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)	(3.89)	9.63
Closing Balance of Cash & cash Equivalents	219.97	233.08
Opening Balance of Cash & cash Equivalents	223.86	223.45
Net Increase / (Decrease) in Cash & Cash Equivalents	(3.89)	9.63

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. 5226.39 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.1.64 lakhs in Jammu & Kashmir Bank Ltd and Rs.4.84 lakhs in Kotak Mahindra Bank Ltd as on 30th September, 2022. As per Bank Statements obtained from the such Banks, total balance of all such Current Accounts worked out to Rs. NIL as on 30th September, 2022 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 the Company's manufacturing unit at Raipur 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, 2022, 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.
- 5 Depreciation for the quarter and half year ended 30th September, 2022 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, 2023.
- 6 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.
- 7 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.
- 8 Actuarial valuations under Ind AS 19 Employees Benefits, shall be considered at the time of finalisation of accounts for the year ended 31st March, 2023.
- 9 Previous Quarter/ years figures have been re-arranged/re-grouped wherever necessary
- 10 The above results have been taken on records at a meeting of the Directors held on 14th November, 2023
- 11 The above results is as per Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulations, 2015.

Place : Kolkata
Date : 14th November, 2023



By Order of the Board
[Signature]
Director