



**UNIWORTH  
INTERNATIONAL  
LIMITED**

12th February, 2024

**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 February 12, 2024**

**Ref : Scrip Code: 514282**

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. February 12, 2023.

1. Unaudited Financial Results (Consolidated & Standalone) of the Company for the Quarter ended December 31, 2023.
2. Limited Review Report for the Quarter ended December 31, 2023.

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.uniworthinternational.com](http://www.uniworthinternational.com)

Kindly take the same on record.

Thanking you,

Yours faithfully,  
For **Uniworth International Limited**

Harish Kant Mandhre  
**Director**  
**DIN : 08396568**

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 : [uniworthinternationallimited@gmail.com](mailto:uniworthinternationallimited@gmail.com)

Website : [www.uniworthinternational.com](http://www.uniworthinternational.com), CIN : L51226WB1992PLC055739

**Review Report to  
The Board of Directors  
Uniworth International Limited**

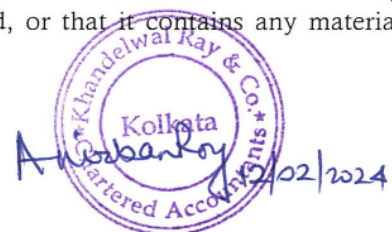
1. We have reviewed the accompanying statement of unaudited Consolidated Financial Results of **Uniworth International Limited** (the Holding Company") and its subsidiary ( the Holding Company and its subsidiary together referred to as "the Group") for the quarter and nine month ended December 31, 2023 ("the statement") attached herewith being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI ( Listing Obligation and Disclosure Requirement), Regulations 2015, as amended (the "Listing Regulations")
2. The Holding Company's Management is responsible for preparation of the statement 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 and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the 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 Statement is free of material misstatement. A review of the interim financial information consists of making enquiries, 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1 / 44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the result of the following entity:

Name of the Entity	As at 31st December, 2023	
	% of Holding	Consolidated as
Uniworth Biotech Limited	98.60	Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on consideration, the review reports of other auditor referred in paragraph 6 below, 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 there under 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.



6. The accompanying statement includes unaudited interim financial results and other unaudited financial information in respect of one subsidiary whose interim financial results and other financial information reflect total revenues of Rs NIL, total net loss after tax of Rs.0.11 Lakhs, and comprehensive Income of Nil for the quarter and nine month ended December 31, 2023.

The unaudited interim financial results and other unaudited financial information of the subsidiary has not been reviewed by its auditors and has been approved and furnished to us by the Management and our conclusion on the statement in so far as it relates to affairs of the subsidiary is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanation given to us by the management, these interim financial results are not material to the Company.

7. Our conclusion on the statement in respect of matters stated in para 6 above is not modified with respect to our reliance on the work done and the reports of the other auditors and financial results certified by the Management.

Place : Kolkata  
Date : 12<sup>th</sup> February, 2024.



**For Khandelwal Ray & Co**  
**Chartered Accountants**  
Firm Regn. No. 302035E

*Anirban Roy* 12/02/2024  
(CA. Anirban Roy)  
Partner  
Membership No. 066427

**UNI WORTH INTERNATIONAL LIMITED**

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

CIN : L51226WB1992PLC055739

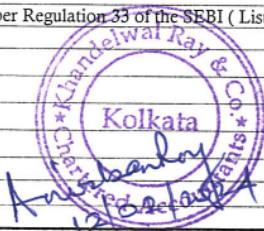
**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023**

(Rs.in Lakhs)

Sl No	Particulars	CONSOLIDATED					
		3 months ended (31/12/2023) Unaudited	3 months ended (31/12/2022) Unaudited	3 months ended (30/09/2023) Unaudited	Nine Months ended (31/12/2023) Unaudited	Nine Months ended (31/12/2022) Unaudited	Year ended (31/03/2023) Audited
I	Revenue from operations						
	a) Sales of Products	-	-	-	-	-	-
	b) Other Operating Revenue	-	-	-	-	-	-
II	Other Income	-	-	-	-	-	-
III	Total Revenue (I+II)	-	-	-	-	-	-
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	0.51	-	0.51	1.53	1.53	2.04
	d) Finance Cost	38.25	(0.01)	38.24	114.74	114.74	152.99
	e) Depreciation and amortisation expense	-	-	-	-	-	-
	f) Other Expenses	0.45	0.04	0.26	0.89	0.70	1.12
	Total Expenses	39.21	0.03	39.01	117.16	116.97	156.15
V	Profit/(Loss) before exceptional items and tax (III-IV)	(39.21)	(0.03)	(39.01)	(117.16)	(116.97)	(156.15)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(39.21)	(0.03)	(39.01)	(117.16)	(116.97)	(156.15)
VIII	Tax Expense						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
IX	Profit/(Loss) from Ordinary Activities after Tax (VII-VIII)	(39.21)	(0.03)	(39.01)	(117.16)	(116.97)	(156.15)
X	Extraordinary items (net of tax expense)	-	-	-	-	-	-
XI	Profit/(Loss) for the period (IX-X)	(39.21)	(0.03)	(39.01)	(117.16)	(116.97)	(156.15)
XII	Other Comprehensive Income (Net of tax, net credit/ (charges)	-	-	-	-	-	-
XIII	Total Comprehensive Income (XI+XII)	(39.21)	(0.03)	(39.01)	(117.16)	(116.97)	(156.15)
	Paid-up Equity Share Capital						
	a) Fully Paid Up (Rs.10/- Each Fully Paid Up Previous Year Rs.10/- Each Fully Paid Up)	1,490.00	1,490.00	1,490.00	1,490.00	1,490.00	1,490.00
	b) Partly Paid Up	-	-	-	-	-	-
	Earning per Share (EPS)						
	a) Basic & Diluted EPS (Rs.)	(0.26)	(0.00)	(0.26)	(0.79)	(0.79)	(1.05)
	b) Basic & Diluted EPS (Rs.)	(0.26)	(0.00)	(0.26)	(0.79)	(0.79)	(1.05)

**Notes to the financial results for the quarter and nine month ended 31st December, 2023:**

- 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 and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 5th July, 2016.
- Provisions required against the following considered doubtful of recovery, have not been considered in the accounts:
  - Non-Current Investment Rs 5.12 Lacs
  - Trade Receivable of Rs.3010.57 lacs
  - Other Financial Assets Rs 227.73 Lacs
  - TDS Receivable Rs.13.95
  - Miscellaneous Advance Rs.48.25 lacs
- No interest provision has been made in respect of borrowings from Punjab National Bank, Indus Ind Bank and HSBC Bank. However Interest provision on borrowings from Centurion Bank and Punjab & Sind Bank has been made under simple Interest method at prevailing rates applicable on such borrowings the impact of Compound Interest/ Penal Charges whichever applicable could not be ascertained.
- The Company has not recognised Deferred Tax Assets (Net) 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 has applied from time to time to Reserve Bank of India for extension/set off of certain overdue bills and sale of certain investment wheretheir approvals are required.
- 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 12th February, 2024.
- The above results is as per Regulation 33 of the SEBI ( Listing obligations & Disclosure Requirements) Regulations, 2015.

By Order of the Board  
UNI WORTH INTERNATIONAL LTD.

Director

Director

Place : Kolkata

Date : 12th February, 2024

**REVIEW REPORT  
TO THE BOARD OF DIRECTORS OF  
UNI WORTH INTERNATIONAL LIMITED**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Uniworth International Limited ('the Company') for the quarter and nine month ended December 31, 2023 (the "Statement") attached herewith being submitted by the Company pursuant to requirements of Regulations 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 Company's 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 as amended read with relevant rules issued there under 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 the interim financial information consists of making enquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is sustainability less in scope than 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) *Trade Receivable- Credit Risk, other Financial Assets, TDS Receivable and Miscellaneous Advance remain outstanding for long time, amounting to Rs.3010.57 Lakhs, Rs.227.73 Lakhs, Rs, 13.95 Lakhs and Rs.48.25 Lakhs respectively.*
- ii) *Investment of Rs 5.12 Lakhs in a non functional body corporate.*

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 there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: Kolkata  
Date: 12<sup>th</sup> February, 2024.

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

*Anirban Roy* 12/02/2024

**(CA. Anirban Roy)**  
Partner  
Membership No. 066427



# UNI WORTH INTERNATIONAL LIMITED

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

CIN : L51226WB1992PLC055739

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

(Rs.in Lakhs)

Sl No	Particulars	STANDALONE					
		3 months ended (31/12/2023) Unaudited	3 months ended (31/12/2022) Unaudited	3 months ended (30/09/2023) Unaudited	Nine Months ended (31/12/2023) Unaudited	Nine Months ended (31/12/2022) Unaudited	Year ended (31/03/2023) Audited
I	Revenue from operations						
	a) Sales of Products	-	-	-	-	-	-
	b) Other Operating Revenue	-	-	-	-	-	-
II	Other Income	-	-	-	-	-	-
III	Total Revenue (I+II)	-	-	-	-	-	-
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	0.51	0.51	0.51	1.53	1.53	2.04
	d) Finance Cost	38.24	38.24	38.25	114.74	114.74	152.99
	e) Depreciation and amortisation expense	-	-	-	-	-	-
	f) Other Expenses	0.45	0.56	0.26	0.79	0.48	0.76
	Total Expenses	39.20	39.31	39.02	117.06	116.75	155.79
V	Profit / (Loss) before exceptional items and tax (III-IV)	(39.20)	(39.31)	(39.02)	(117.06)	(116.75)	(155.79)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	(39.20)	(39.31)	(39.02)	(117.06)	(116.75)	(155.79)
VIII	Tax Expense						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
IX	Profit/(Loss) from Ordinary Activities after Tax (VII-VIII)	(39.20)	(39.31)	(39.02)	(117.06)	(116.75)	(155.79)
X	Extraordinary items ( net of tax expense )	-	-	-	-	-	-
XI	Profit/(Loss) for the period (IX-X)	(39.20)	(39.31)	(39.02)	(117.06)	(116.75)	(155.79)
XII	Other Comprehensive Income (Net of tax, net credit/ (charges)	-	-	-	-	-	-
XIII	Total Comprehensive Income (XI+XII)	(39.20)	(39.31)	(39.02)	(117.06)	(116.75)	(155.79)
	Paid-up Equity Share Capital						
	a) Fully Paid Up ( Rs.10/- Each Fully Paid Up Previous Year Rs.10/- Each Fully Paid Up )	1,490.00	1,490.00	1,490.00	1,490.00	1,490.00	1,490.00
	b) Partly Paid Up	-	-	-	-	-	-
	Earning per Share (EPS)						
	a) Basic & Diluted EPS (Rs.)	(0.26)	(0.26)	(0.26)	(0.79)	(0.78)	(1.05)
	b) Basic & Diluted EPS (Rs.)	(0.26)	(0.26)	(0.26)	(0.79)	(0.78)	(1.05)

### Notes to the financial results for the quarter and nine month ended 31st December, 2023:

- 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 and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 5th July, 2016.
- Provisions required against the following considered doubtful of recovery, have not been considered in the accounts:
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- The Company has not recognised Deffered Tax Assets (Net) as per Ind AS - 12, regarding ' Accounting for Taxation' estimation of future in view of consistent losses and existance of future profit with reasonable certainty.
- The Company has applied from time to time to Reserve Bank of India for extention/set off of certain overdue bills and sale of certain investment wheretheir approvals are required.
- 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 12th February, 2024.
- The above results is as per Regulation 33 of the SEBI ( Listing obligations & Disclosure Requirements) Regulations, 2015.



By Order of the Board  
UNI WORTH INTERNATIONAL LTD.

Director Director

Place : Kolkata  
Date : 12th February, 2024