



**UNI WORTH  
TEXTILES  
LIMITED**

13th August, 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 August 13, 2024**

**Ref : Scrip Code: 500138**

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. August 13, 2024.

1. Unaudited Financial Results of the Company for the Quarter ended June 30, 2024.
2. Limited Review Report for the Quarter ended June 30, 2024.

Further to above, we would like to intimate that:

The meeting commenced at 2.30 P.M. and concluded at 2.55 P.M.

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

Kindly take the same on record.

Thanking you,

Yours faithfully,  
For **Uniworth Textiles Limited**

Bahadur Ram Mallah  
**Executive Director**  
**DIN : 08035016**

Encl: As above.

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

Phone : +91(33) 4006 1301, +91(33), 4072 6028, Email ID : [uniworthtextileslimited@gmail.com](mailto:uniworthtextileslimited@gmail.com)

Website : [www.uniworthtextiles.in](http://www.uniworthtextiles.in), CIN : L17299WB1992PLC055442

# KHANDELWAL RAY & CO.

CHARTERED ACCOUNTANTS

15/15, SARSOONA BANERJEE PARA ROAD

SARSOONA, KOLKATA - 700 061

Phone : 2243-8018

E-mail : khand.ray@hotmail.com

## REVIEW REPORT TO THE BOARD OF DIRECTORS OF UNI WORTH TEXTILES LIMITED

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Uniworth Textiles Limited ('the Company') for the quarter ended June 30, 2024 (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) *The Indian Accounting Standard on Contingent Liabilities has not been fully complied with as disclosed in Note No. 5(b) (i) to (iii), in the financial results, the quantum of non-provision in respect whereof is not ascertained pending settlement / disposal of disputes.*
- ii) *Refer Note No. 5(a)(i) to (ii) in the financial results regarding Trade Receivable and Other Current Assets remaining outstanding for long, amounting to Rs.7988.87 lakhs and Rs.860.56lakhs respectively.*
- iii) *Refer Note No. 5(a) (iii) in the financial results regarding Investment amounting to Rs.14.05 lakhs in Companies which have become Sick.*

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: 13<sup>th</sup> August, 2024.

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

Anirban Roy 13/08/24  
(CA. Anirban Roy)  
Partner

Membership No. 066427



UNI WORTH TEXTILES LIMITED

Regd. Office: Rawdon Chambers U.S., Sankin Naidu Sarani 5th Floor, Unit 5B, Kolkata - 700 017. CIN: E117299WB1892PLC055142

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2024

(Rs. in Lakhs)

Table with 5 columns: S/No, Particulars, 3 months ended (30/06/2024) Unaudited, 3 months ended (31/03/2024) Audited, 3 months ended (30/06/2023) Unaudited, and Year ended (31/03/2024) Audited. Rows include Income from operation, Other Income, Total Revenue, Expenses, Profit/(Loss) before exceptional items and tax, Profit/(Loss) after tax, Earning per Share (EPS), and Paid-up Equity Share Capital.

Notes to the financial results for the quarter ended 30th June, 2024 :

- 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. Interest on financial transactions from some of the banks/finance and Banks has been credited in the financial statements on recognition/accrual basis...
3. The figures of the preceding 3 months ended 31st March, 2024 are the balancing figures between the Audited figures in respect of full and financial year and the published year-to-date figures upto third quarter of the previous financial year...
4. Current Tax is determined on the basis of the amount of tax payable under the Income Tax Act, 1961...
5. (a) Provisions required against the following considered doubtful of recovery, have not been considered in the accounts:
(i) Trade Receivable of Rs. 7988.83 lacs
(ii) Other Current Assets Rs. 860.56 lacs
(iii) Investments Rs. 16.05 lacs
(b) No provision has been made in respect of the following, considered as Contingent Liabilities:
(i) Claims against the company not acknowledged Rs. 504.72 lacs
(ii) Demands of various Government Authorities (Excise, Income Tax, etc) under Appeals at various stages Rs. 18,993.61 lacs
(iii) Liability likely to arise on reopening of cases by various authorities, amount unascertained.
6. Miscellaneous Advances includes Rs. 711.14 lacs due from a Party which in the opinion of the Management is considered to be fully recoverable.
7. The Company's Manufacturing Units remain under closure with effect from 26th October, 2017 and with effect from October, 2018...
8. Annual valuations under Ind AS 19 Employees Benefits, shall be completed at the time of finalisation of accounts for the year ended 31st March, 2025.
9. Provisions for the quarter ended 30th June, 2024 has been considered as estimated and short-term nature.
10. Previous Quarter's year figures have been rearranged/re-grouped wherever necessary.
11. The above results have been taken on records of the Board of Directors held on 15th August, 2024.
12. The above results is as per Regulation 33 of Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Amir Khan Roy
MRN: 06642A
FRN: 302034E
Kolkata
11th August 2024



for and on behalf of the Board
for Uniworth Textiles Limited
Director