



**UNI WORTH  
INTERNATIONAL  
LIMITED**

30th May, 2025

**The Secretary  
BSE Limited  
Floor 25, P J Towers  
Dalal Street,  
Mumbai – 400 001**

**Sub: Outcome of Board Meeting dated May 30, 2025**

**Ref: Regulation 30, 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Re: Scrip Code: 514282**

Dear Sir,

This is to inform you that the Board of Directors of the Company at its Meeting held today i.e. on May 30, 2025 has approved following:

- (a) Audited Financial Results (Standalone & Consolidated) of the Company for the Quarter and Year ended March 31, 2025 alongwith the Statement of Assets and Liabilities.
- (b) Pursuant to Regulation 33 of the Listing Regulations, we are enclosing herewith the Audited Financial Results (Standalone & Consolidated) for the Quarter and Year ended 31st March, 2025 alongwith Statement of Assets and Liabilities in the prescribed format and the Auditors Report on the Annual Audited Financial Results.

Further Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, if any, we are enclosing herewith a Statement on impact of Audit Qualification (in respect of modified opinion on Annual Audited Financial Results) for the Financial Year ended 31st March, 2025 as " **ANNEXURE I** ".

The meeting commenced at 1.00 P.M. and concluded at 1.30 P.M.

Kindly take the same on record.

Thanking you,

Yours faithfully,  
For **Uniworth International Limited**

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

Encl : As above

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

**INDEPENDENT AUDITOR'S REPORT OF THE STANDALONE FINANCIAL RESULTS  
TO THE BOARD OF DIRECTORS OF UNIWORTH INTERNATIONAL LIMITED****Qualified Opinion**

We have audited the accompanying Standalone Annual Financial Results ('the Statements) of UNIWORTH INTERNATIONAL LIMITED ('the Company'), for the year ended 31st March 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the Statement:

- i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standard ('Ind AS') specified under section 133 of the Companies Act 2013, ('the Act') read with the Companies (Indian Accounting Standard ) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year then ended 31st March 2025.

**Basis for Qualified Opinion**

(a) *Note No.2 (i) to (v) regarding non-provision of certain debts and other Current Assets.*

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibility for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our qualified opinion.

**Responsibilities of Management and Those Charged with Governance for the statement**

This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit / loss and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under Section 133 of the Act, read with the Companies (Indian Accounting Standard) Rules,



2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Statement**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with the SAs, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances under section 143(10) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls with reference to financial statements and the operating effectiveness of such internal control
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the



Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matters**

The Statement includes the financial results for the quarter ended 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us and not subject to any audit. Our report on the Statement is not modified in respect of this matter.



Place: Kolkata  
Date: 30<sup>th</sup> May, 2025

**KHANDELWAL RAY & CO**  
Chartered Accountant  
FR No. 302035E

A handwritten signature in black ink, appearing to read "Milan Kumar Chakravarti".

**CA. Milan Kumar Chakravarti**  
Partner  
Membership No. 050293

**INDEPENDENT AUDITOR'S REPORT ON CONSOLIDATED ANNUAL FINANCIAL RESULTS  
TO THE BOARD OF DIRECTORS OF UNIWORTH INTERNATIONAL LIMITED****Qualified Opinion**

We have audited the accompanying consolidated annual financial results ('the Statements') 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 ended March 31, 2025 and year ended March 31, 2025, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditor on separate financial statements/ financial information of a subsidiary entity as referred to in paragraph 1st under 'Other Matter' below, the statements, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the aforesaid standalone financial results include the results of Uniworth Biotech limited a subsidiary entity:

- i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind As") specified under section 133 of the Companies Act 2013, ('the Act') read with the Companies (Indian Accounting Standard) Rules, 2015, and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the year ended March 31, 2025.

**Basis for Qualified Opinion**

The Group's investment in Uniworth Biotech Limited, a subsidiary acquired during the year and accounted for by the equity method, is carried at Rs. 4.93 lakhs on the consolidated balance sheet as at March 31, 2025, and Uniworth International Limited share of Uniworth Biotech Limited net loss of Rs.0.55 lakhs is included in Uniworth International Limited loss for the year then ended. We were unable to obtain sufficient appropriate audit evidence about the carrying amount of Uniworth International Limited investment in Uniworth Biotech Limited as at March 31, 2025 and Uniworth International Limited share of Uniworth Biotech Limited net loss for the year because we were denied access to the financial information, management, and the auditor of Uniworth Biotech Limited. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

We conducted our audit in accordance with Standards on Auditing (SAs) prescribed under section 143(10) of the Act. Our responsibilities under those (SAs) are further described in the *Auditor's Responsibilities for the Audit of the Statements* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the



ICAI") together with the ethical requirements and are relevant to our audit of the consolidated financial results under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### **Responsibilities Management and those Charged with Governance for the Statements**

The Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit or loss and other comprehensive income, and other financial information of the Group in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors of the companies included in the Group, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group, and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those respective Board of Directors are also responsible for overseeing the financial reporting process of the Companies included in the Group.

### **Auditor's Responsibilities for the Audit of the Statement**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under Section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material



misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

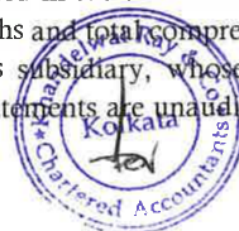
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

### **Other Matters**

We did not audit the annual financial statements of the subsidiary included in the Statements whose financial information reflects total assets of Rs. 726.78 lakhs as at March 31, 2025, total revenues of Rs. Nil, total net loss after tax of Rs. 0.55 lakhs and total comprehensive income of Rs. Nil and net cash inflows of Rs. (0.05) lacs for the year end on that date, as considered in the statements. The Statements also include the Group's share of net loss after tax of Rs. 0.55 lakhs and total comprehensive income of Rs. Nil for the year ended March 31, 2025 in respect of this subsidiary, whose annual financial statements have not been audited by us. This annual financial statements are unaudited and have been



furnished to us by the Management and our opinion, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on such unaudited financial statements. In our opinion and according to the information and explanations given to us by the Management, these financial statements are not material to the Group.

Our opinion on the Statements, and our report on Other Legal and Regulatory Requirements is not modified in respect of these matters with respect to our reliance on the work done and the reports of the other auditors and the annual financial statements certified by the Management.

**KHANDELWAL RAY & CO**

Chartered Accountant

FR No. 302035E



**CA. Milan Kumar Chakravarti**

Partner

Membership No. 050293



Place: Kolkata

Date : 30<sup>th</sup> May, 2025



**UNI WORTH INTERNATIONAL LIMITED**  
AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2025

(Rs in Lacs)

Particulars	CONSOLIDATED				STANDALONE			
	As at 31st March, 2025		As at 31st March, 2024		As at 31st March, 2025		As at 31st March, 2024	
	Audited		Audited		Audited		Audited	
<b>A. ASSETS</b>								
<b>I Non-current assets</b>								
(a) Property, Plant and Equipment		80.25		80.25				
(b) Capital work-in-progress		513.39		513.39				
(c) Other Intangible assets		31.63		31.08				
(d) Financial Assets								
(i) Investments	18.42		18.42		19.36		19.36	
(ii) Others financial assets		18.42		18.42		2.83		2.83
(e) Other non-current assets		134.02		134.02				
<b>Total Non-Current Assets</b>			777.70		777.15		22.18	
<b>2 Current assets</b>								
(a) Inventories								
(b) Financial Assets								
(i) Investments								
(ii) Trade receivables	3,010.57		3,010.57		3,010.57		3,010.57	
(iii) Cash and cash equivalents	9.91		9.75		9.83		9.61	
(iv) Loans	0.41		0.41		0.41		0.41	
(v) Others financial assets	227.73	3,248.62	227.73	3,248.46	227.73	3,248.54	227.73	3,248.32
(c) Other current assets		67.85		63.43		67.33		62.65
<b>Total Current Assets</b>			3,316.47		3,311.89		3,315.87	
<b>Total Assets</b>			4,094.17		4,089.05		3,338.05	
<b>B. EQUITY AND LIABILITIES</b>								
<b>I Equity</b>								
(a) Equity Share capital	1,490.00		1,490.00		1,490.00		1,490.00	
(b) Other Equity	(13,358.12)		(13,200.95)		(13,358.12)		(13,200.95)	
(c) Minority Interest		(0.42)		(0.41)		(11,868.12)		
<b>Total Equity</b>			(11,868.54)		(11,711.36)			(11,710.95)
<b>II LIABILITIES</b>								
<b>1 Non-current liabilities</b>								
(a) Provisions	803.99		803.99		803.99		803.99	
(b) Other non-current liabilities								
<b>Total Non-Current Liabilities</b>			803.99		803.99		803.99	
<b>2 Current liabilities</b>								
(a) Financial Liabilities								
(i) Borrowings	3,494.85		3,494.85		3,494.85		3,494.85	
(ii) Other financial liabilities	10,247.16		10,094.17		10,247.16		10,094.17	
		13,742.01		13,589.02				
(b) Other current liabilities		1,416.71		1,407.40		660.18		651.10
<b>Total Current Liabilities</b>			15,158.72		14,996.42		14,402.19	
<b>Total Liabilities</b>			15,962.71		15,800.40		15,206.17	
<b>Total Equity and Liabilities</b>			4,094.17		4,089.05		3,338.05	

**STATEMENT OF THE FINANCIAL RESULT FORB THE QUARTER ENDE 31ST MARCH 2025**

**Notes:**

- 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
- No provision has been made in respect of the following Accounts Receivables:
  - Non-Current Investments Rs. 5.12 lacs.
  - Trade Receivable Rs. 3010.57 lacs.
  - Other Financial Assets Rs. 227.73 lacs.
  - TDS Receivable Rs. 13.95 lacs.
  - Miscellaneous Advance Rs. 52.70 lacs.
- In view of the uncertainty in realization of Trade Receivable (Export) thereof in near future, the Management has decided not to account for any notional income/expenditure arising out of foreign currency gain/loss as on the balance sheet date.
- In View of the circumstances stated in Note 12(iii) no interest provision has been made in respect of borrowings from Punjab National Bank, Indusind 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 applied from time to time to Reserve Bank of India for extension/set off of certain overdue bills and sale of certain investment where their approvals are required.
- 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 figures for last quarter of the current year and of the previous year are the balancing figure between the audited figures in respect of the full financial year and the published year to date figures upto 3rd quarter.
- There is no business activities in the Company since long.
- Previous period figures have been regrouped / rearranged wherever considered necessary.
- The above results were taken on record and approved by the Board Of Directors at it's meeting held on 30th May, 2025.
- The above results is as per Clause 41 of the Listing Agreement.



For and on behalf of the Board of Directors  
For Uniworth International Ltd

Harish Kant Mandhre  
Director  
DIN : 08396568



**UNI WORTH INTERNATIONAL LIMITED**

CIN : L51226WB1992PLC055739

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

**AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025**

(Rs.in Lacs)

Sl No	Particulars	CONSOLIDATED					STANDALONE				
		3 months ended (31/03/2025) Audited	3 months ended (31/12/2024) Unaudited	3 months ended (31/03/2024) Audited	Year ended (31/03/2025) Audited	Year ended (31/03/2024) Audited	3 months ended (31/03/2025) Audited	3 months ended (31/12/2024) Unaudited	3 months ended (31/03/2024) Audited	Year ended (31/03/2025) Audited	Year ended (31/03/2024) Audited
I	Revenue from operations										
	a) Sales of Products (Net of GST)	-	-	-	-	-	-	-	-	-	-
	b) Other Operating Revenue	-	-	-	-	-	-	-	-	-	-
II	Other Income										
III	Total Revenue (I+II)										
IV	Expenses										
	d) Employee benefit expenses	0.51	0.51	0.51	2.04	2.04	0.51	0.51	0.51	2.04	2.04
	e) Finance Cost	38.25	38.25	38.25	152.99	152.99	38.25	38.25	38.25	152.99	152.99
	f) Depreciation and amortisation expense	-	-	-	-	-	-	-	-	-	-
	g) Other Expenses	1.66	0.52	0.67	2.70	1.56	1.18	0.45	0.99	2.14	1.00
	Total Expenses	40.42	39.28	39.43	157.73	156.59	39.94	39.21	39.75	157.17	156.03
V	Profit/(Loss) before exceptional items and tax (III-IV)	(40.42)	(39.28)	(39.43)	(157.73)	(156.59)	(39.94)	(39.21)	(39.75)	(157.17)	(156.03)
VI	Exceptional Items										
VII	Profit/(Loss) before tax (V-VI)	(40.42)	(39.28)	(39.43)	(157.73)	(156.59)	(39.94)	(39.21)	(39.75)	(157.17)	(156.03)
VIII	Tax Expense										
	Current Tax	-	-	-	-	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-	-	-	-	-
IX	Profit/(Loss) from Ordinary Activities after Tax (VII-VIII)	(40.42)	(39.28)	(39.43)	(157.73)	(156.59)	(39.94)	(39.21)	(39.75)	(157.17)	(156.03)
X	Extraordinary items (net of tax expense)										
XI	Profit/(Loss) for the period (IX-X)	(40.42)	(39.28)	(39.43)	(157.73)	(156.59)	(39.94)	(39.21)	(39.75)	(157.17)	(156.03)
	Profit attributable to:-										
	Owners of the Parents	(39.85)	(38.73)	(38.88)	(155.52)	(154.40)	-	-	-	-	-
	Non-controlling Interest	(0.57)	(0.55)	(0.55)	(2.21)	(2.19)	-	-	-	-	-
XII	Other Comprehensive Income/(Loss) (Net of tax, net credit/(charges))										
	Other Comprehensive Income/(Loss) attributable to:-										
	Owners of the Parents	-	-	-	-	-	-	-	-	-	-
	Non-controlling Interest	-	-	-	-	-	-	-	-	-	-
XIII	Total Comprehensive Income/(Loss) (XI+XII)	(40.42)	(39.28)	(39.43)	(157.73)	(156.59)	(39.94)	(39.21)	(39.75)	(157.17)	(156.03)
	Total Comprehensive Income/(Loss) attributable to:-										
	Owners of the Parents	(39.85)	(38.73)	(38.88)	(155.52)	(154.40)	-	-	-	-	-
	Non-controlling Interest	(0.57)	(0.55)	(0.55)	(2.21)	(2.19)	-	-	-	-	-
	Paid-up Equity Share Capital	1,490.00	1,490.00	1,490.00	1,490.00	1,490.00	1,490.00	1,490.00	1,490.00	1,490.00	1,490.00
	Other Equity				(13,358.12)	(13,200.95)				(13,358.12)	(13,200.95)
	Earning per Share (EPS)										
	a) Basic & Diluted EPS (Rs.)	(0.27)	(0.26)	(0.26)	(1.06)	(1.05)	(0.27)	(0.26)	(0.27)	(1.05)	(1.05)
	b) Basic & Diluted EPS (Rs.)	(0.27)	(0.26)	(0.26)	(1.06)	(1.05)	(0.27)	(0.26)	(0.27)	(1.05)	(1.05)

For and on behalf of the Board of Directors  
For Uniworth International Ltd



Harish Kant Mandhre  
Director  
DIN : 08396568

Place: Kolkata  
Date: 30th May, 2025



UNI WORTH INTERNATIONAL LIMITED

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH' 2025

(Rs in Lacs)

PARTICULARS	FOR THE YEAR ENDED 31.03.2025	FOR THE YEAR ENDED 31.03.2024
<b>A. Cash Flow from Operating Activities :</b>		
Net Profit ( Loss ) before Tax	(157.17)	(156.03)
<b>Adjustments For :</b>		
Finance Cost	152.99	152.99
<b>Operating Profit before Working Capital Changes</b>	<b>(4.18)</b>	<b>(3.04)</b>
<b>Adjustments For:</b>		
Increase/(Decrease) in Other Current Financial Liabilities	152.99	152.99
Increase/(Decrease) in Other Current Liabilities	9.08	2.17
Decrease/(Increase) in Other Current Assets	(4.68)	0.27
<b>Cash Generated from / (used in) Operating Activities</b>	<b>153.21</b>	<b>152.39</b>
Tax Expense	-	-
<b>Net Cash Flow from/(used in) Operating Activities (A)</b>	<b>153.21</b>	<b>152.39</b>
<b>B. Cash Flow from Investing Activities :</b>		
Interest Income	-	-
Proceeds from sale of Non-Current Investments	-	-
Addition to Tangible Fixed Assets	-	-
Addition to Intangible Fixed Assets	-	-
Sale of Tangible Fixed Assets	-	-
<b>Net Cash flow from/(used in) Investing activities (B)</b>	<b>-</b>	<b>-</b>
<b>C. Cash Flow from Financing Activities :</b>		
Interest Expense	(152.99)	(152.99)
<b>Net Cash Flow from Financing Activities (C)</b>	<b>(152.99)</b>	<b>(152.99)</b>
<b>Net Increase / ( Decrease ) in Cash &amp; Cash Equivalents ( A+B+C )</b>	<b>0.22</b>	<b>(0.60)</b>
<b>Closing Balance of Cash &amp; cash Equivalents</b>	<b>9.83</b>	<b>9.61</b>
<b>Opening Balance of Cash &amp; cash Equivalents</b>	<b>9.61</b>	<b>10.21</b>
<b>Net Increase / ( Decrease ) in Cash &amp; Cash Equivalents</b>	<b>0.22</b>	<b>(0.60)</b>

Notes :

1. The above Cash Flow Statement has been prepared under the " Indirect Method " as set out in Indian Accounting Standard (Ind AS) -7 on Statement of Cash Flows.
2. Proceeds from Long and Short term Borrowings are shown net of repayments.
3. Figures in brackets represent cash outflow from respective activities.
4. Cash & cash Equivalents do not include any amount which is not available to the Company for its use.



Place: Kolkata  
Date : 30th May, 2025

For and on behalf of the Board of Directors  
For Uniworth International Ltd

Harish Kant Mandhre  
Director

DEN : 08396568

**UNI WORTH INTERNATIONAL LIMITED****CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH' 2025**

(Rs in Lacs)

PARTICULARS	FOR THE YEAR ENDED 31.03.2025	FOR THE YEAR ENDED 31.03.2024
<b>A. Cash Flow from Operating Activities :</b>		
Net Profit ( Loss ) before Tax	(157.73)	(156.59)
<b>Adjustments For :</b>		
Finance Cost	152.99	152.99
<b>Operating Profit before Working Capital Changes</b>	<b>(4.74)</b>	<b>(3.60)</b>
<b>Adjustments For:</b>		
Increase/(Decrease) in Other Current Financial Liabilities	152.99	152.99
Increase/(Decrease) in Other Current Liabilities	9.32	3.03
Decrease/(Increase) in Non-Current Investment	-	-
Decrease/(Increase) in Other Current Assets	(4.42)	0.01
<b>Cash Generated from / (used in) Operating Activities</b>	<b>153.15</b>	<b>152.43</b>
Tax Expense	-	-
<b>Net Cash Flow from/(used in) Operating Activities (A)</b>	<b>153.15</b>	<b>152.43</b>
<b>B. Cash Flow from Investing Activities :</b>		
Addition to Intangible Fixed Assets	-	-
<b>Net Cash flow from/(used in) Investing activities ( B )</b>	<b>-</b>	<b>-</b>
<b>C. Cash Flow from Financing Activities :</b>		
Interest Expense	(152.99)	(152.99)
<b>Net Cash Flow from Financing Activities ( C )</b>	<b>(152.99)</b>	<b>(152.99)</b>
<b>Net Increase / ( Decrease ) in Cash &amp; Cash Equivalents ( A+B+C )</b>	<b>0.16</b>	<b>(0.56)</b>
<b>Closing Balance of Cash &amp; cash Equivalents</b>	<b>9.91</b>	<b>9.75</b>
<b>Opening Balance of Cash &amp; cash Equivalents</b>	<b>9.75</b>	<b>10.32</b>
<b>Net Increase / ( Decrease ) in Cash &amp; Cash Equivalents</b>	<b>0.16</b>	<b>(0.56)</b>

**Notes :**

1. The above Cash Flow Statement has been prepared under the " Indirect Method " as set out in Indian Accounting Standard (Ind AS) -7 on Statement of Cash Flows.
2. Addition to Fixed Assets include movement of Capital Work in Progress during the year.
3. Proceeds from Longs term Borrowings are shown net of repayments.
4. Figures in brackets represent cash outflow from respective activities.
5. Cash & cash Equivalents do not include any amount which is not available to the Company for its use.

**For and on behalf of the Board of Directors  
For Uniworth International Ltd****Harish Kant Mandhre**

Director

DIN : 08396568

Place: Kolkata

Dated: 30th May, 2025

**UNI WORTH INTERNATIONAL LIMITED**

**ANNEXURE I**

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone and Consolidated separately)

<b>Statement on Impact of Audit Qualifications for the Financial Year ended 31st March, 2025.</b> <b>[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]</b>				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) <b>( Rs in lacs )</b>	Adjusted Figures (audited figures after adjusting for qualifications) <b>( Rs in lacs )</b>
	1	Turnover / Total income	NIL	NIL
	2	Total Expenditure	(157.17)	(157.17)
	3	Net Profit/(Loss)	(157.17)	(157.17)
	4	Earnings Per Share	(1.05)	(1.05)
	5	Total Assets	3338.05	3338.05
	6	Total Liabilities	15206.17	15206.17
	7	Net Worth	(11868.12)	(11868.12)
	8	Any other financial item(s) (as felt appropriate by the management)	NA	NA
II.	<b>Audit Qualification (each audit qualification separately):</b>			
	1 a) Note No.21, regarding submission of details of secured loan for registration of charges with Registrar of Company (ROC) which is not agreement with the books of accounts of the Company and in respect of which we are unable to form any opinion as to the non-agreement with the books of accounts and reasons for dissatisfaction of charges stated therein			
	<b>b. Type of Audit Qualification: Qualified Opinion.</b>			
	c. Frequency of qualification: Repetitive			
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:			
	e. For Audit Qualification(s) where the impact is not quantified by the auditor:			
	(i) Management's estimation on the impact of audit qualification:			
	(ii) If management is unable to estimate the impact, reasons for the same:			
	(iii) Auditors' Comments on (i) or (ii) above:			
	2 a) Note No. 4(i)to(iv) regarding Overdue Export Bills and overseas customer amounting to Rs. 3010.57 lacs outstanding for long which in our opinion are Doubtful of recovery against which no provision has been made in the financial statement.			
	<b>b. Type of Audit Qualification: Qualified Opinion.</b>			



	c. Frequency of qualification: Repetitive
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:  The Overdue Export Bills amounting to Rs. . 3010.57 lacs outstanding for long against which the management has taken appropriate steps for recovery. Accordingly no provision has been considered necessary at this stage.
	e. For Audit Qualification(s) where the impact is not quantified by the auditor:
	(i) Management's estimation on the impact of audit qualification:
	(ii) If management is unable to estimate the impact, reasons for the same:
	(iii) Auditors' Comments on (i) or (ii) above:
	<b>3 a)</b> Note No.7 regarding Settlement Account and Claim receivable amounting to Rs. 227.73 lacs due from various banks outstanding for long which in our opinion are Doubtful of recovery against which no provision has been made in the Financial Statements.
	b. Type of Audit Qualification: Qualified Opinion.
	c. Frequency of qualification: Repetitive
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:  Settlement Account and Claims Receivable amounting to Rs. 227.73 lacs due from various on account of interest and other charges. In view of that, final settlement with the banks is still pending.
	e. For Audit Qualification(s) where the impact is not quantified by the auditor:
	(i) Management's estimation on the impact of audit qualification:
	(ii) If management is unable to estimate the impact, reasons for the same:
	(iii) Auditors' Comments on (i) or (ii) above:
	<b>4(a)</b> Note No.8 regarding Miscellaneous Advance Rs.52.70 lacs due from certain parties outstanding for long which in our opinion are Doubtful of recovery against which no provision has been made in the Financial Statements.
	b. Type of Audit Qualification: Qualified Opinion.
	c. Frequency of qualification: Modified
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Miscellaneous Advances includes Rs. 52.70 lacs due from certain parties which are remained outstanding for long period. The Management is confident of recovering the said amount.



	e. For Audit Qualification(s) where the impact is not quantified by the auditor:	
	(i) Management's estimation on the impact of audit qualification:	
	(ii) If management is unable to estimate the impact, reasons for the same:	
	(iii) Auditors' Comments on (i) or (ii) above:	
	<b>5</b> a) Note -2 regarding investment which includes of Rs 5.12 Lacs in a company which have become Sick. No provision has been made.	
	b. Type of Audit Qualification : Qualified Opinion.	
	c.Frequency of qualification: Repetitive	
	d.For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Investment amount to Rs 5.12 Lacs in a company which have become Sick. No provision has been considered necessary at this stage.	
	e.For Audit Qualification(s) where the impact is not quantified by the auditor:	
	(i) Management's estimation on the impact of audit qualification:	
	(ii) If management is unable to estimate the impact, reasons for the same:	
	(iii) Auditors' Comments on (i) or (ii) above:	
III.	<b>Signatories:</b>	
	<ul style="list-style-type: none"> <li>CEO/Managing Director/Executive Director</li> </ul>	For Uniworth International Ltd  Harish Kant Mandhre Director DIN :08396568
	<ul style="list-style-type: none"> <li>CFO</li> </ul>	For Uniworth International Ltd  Kaushal Kumar Director DIN :08036025
	<ul style="list-style-type: none"> <li>Audit Committee Chairman</li> </ul>	
	<ul style="list-style-type: none"> <li>Statutory Auditor</li> </ul> 	 For Khandelwal Ray & Co. Chartered Accountants Firm Registration No. 302035E CA. Milan Kumar Chakravarti Partner Membership No. 050293
	Place: Kolkata	
	Date ,30.05.2025	