



**UNI WORTH
INTERNATIONAL
LIMITED**

30th May, 2017

**The Secretary
The Calcutta Stock Exchange Ltd
7, Lyons Range
Kolkata – 700 001**

Scrip Code : 31018

Dear Sir,

Sub : Outcome of the Board Meeting dated May 30, 2017

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. May 30, 2017.

1. Audited Standalone and Consolidated Financial Results of the Company alongwith Statement of Assets and Liabilities for the Year ended March 31, 2017.
2. Auditors' Report for the Quarter and Financial Year ended March 31, 2017.
3. Annexure – I (for Audit Report with modified opinion for the Financial Results of the company in accordance with Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further to above, we would like to intimate that:

The meeting commenced at 4.00 P.M. and concluded 6.55 P.M.

The aforesaid documents are also place on the website of the Company at www.uniworthinternational.com

Kindly take the same on record.

Thanking you,

Yours faithfully,
For **Uniworth International Limited**

Kamal Sharma
Executive Director
DIN : 02946513

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

Website: www.uniworthinternational.com , CIN : L51226WB1992PLC055739



UNI WORTH INTERNATIONAL LIMITED

Regd. Off : Rawdon Chambers 11A, Sarojini Naidu Sarani 4th Floor Unit 4B , Kolkata - 700 017.
CIN : L51226WB1992PLC055739

STATEMENT OF STANDALONE/CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2017

(Rs. in Lakhs)

Sl No.	Particulars	STANDALONE				CONSOLIDATED		
		Quarter ended			Audited Results for		Audited Results for	
		31.03.2017 (Audited)	31.03.2016 (Audited)	31.12.2016 (Unaudited)	Year Ended 31.03.2017	Year Ended 31.03.2016	Year Ended 31.03.2017	Year Ended 31.03.2016
1	Income from Operations							
	(a) Net Sales / Income from operations	-	-	-	-	-	-	
	(b) Other Operating Income	-	-	-	-	3.00	-	
	Total Income from Operations					3.00		
2	Expenses							
	a) Cost of Material Consumed	-	-	-	-	-	-	
	b) Purchase of Stock in Trade	-	-	-	-	-	-	
	c) Changes in inventories of Finished Goods , Work in Progress and Stock in Trade	-	-	-	-	-	-	
	d) Employees Benefit Expenses	7.72	22.26	8.24	23.90	22.26	23.90	
	e) Depreciation and Amortisation Exps.	-	-	-	-	-	-	
	f) Other Expenditure	12.47	13.71	9.38	38.22	36.50	39.22	
	Total Expenses	20.19	35.97	17.62	62.12	58.76	63.12	
3	Profit/(Loss) from operations before other Income, Finance Cost & Exceptional Items (1 - 2)	(20.19)	(35.97)	(17.62)	(62.12)	(58.76)	(60.12)	
4	Other Income							
5	Profit/(Loss) from ordinary activities before Finance Cost & Exceptional Items (3+4)	(20.19)	(35.97)	(17.62)	(62.12)	(58.76)	(60.12)	
6	Finance Costs	145.15	145.15	145.15	580.61	580.61	580.61	
7	Profit/(Loss) from ordinary activities after Finance Cost before Exceptional Items (5-6)	(165.34)	(181.12)	(162.77)	(642.73)	(639.37)	(640.73)	
8	Exceptional Items							
9	Profit from Ordinary activities before Tax (7 + 8)	(165.34)	(181.12)	(162.77)	(642.73)	(639.37)	(640.73)	
10	Tax Expenses						0.41	
11	Net Profit from Ordinary activities after Tax (9-10)	(165.34)	(181.12)	(162.77)	(642.73)	(639.37)	(641.14)	
12	Extra Ordinary Items (Net of Tax)							
13	Net Profit (+) / Loss (-) for the period (11-12)	(165.34)	(181.12)	(162.77)	(642.73)	(639.37)	(641.14)	
14	Share of Profit/(Loss) of Associates							
15	Minority Interest							
16	Net Profit (+) / Loss (-) after Taxes , Minority Interest and Share of Profit/(Loss) of Associates	(165.34)	(181.12)	(162.77)	(642.73)	(639.37)	(641.14)	
17	Paid up Equity Share Capital (F.V. of Share Rs. 10/- each)	1,490.00	1,490.00	1,490.00	1,490.00	1,490.00	1,490.00	
18	Reserve excluding Revaluation Reserves							
19 i	EPS (Before Extra Ordinary Items)							
	Basic and Diluted	(1.11)	(1.22)	(1.09)	(4.31)	(4.29)	(4.30)	
19 ii	EPS (After Extra Ordinary Items)							
	Basic and Diluted	(1.11)	(1.22)	(1.09)	(4.31)	(4.29)	(4.30)	
A	PARTICULARS OF SHARE HOLDING							
1	Public Shareholding							
	- Number of Shares	11143700	11143700	11143700	11143700	11143700	11143700	
	- Percentage of Shareholding	74.79%	74.79%	74.79%	74.79%	74.79%	74.79%	
2	Promoters and Promoters group shareholding :							
	a) Pledged/Encumbered							
	- Number of Shares	-	-	-	-	-	-	
	- Percentage of shares(as a % of the total share holding of the promoter and promoter group)	-	-	-	-	-	-	
	- Percentage of shares(as a % of the total share capital of the company)	-	-	-	-	-	-	
	b) Non-encumbered							
	- Number of shares	3756300	3756300	3756300	3756300	3756300	3756300	
	- Percentage of shares(as a % of the total share holding of the promoter and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
	- Percentage of shares(as a % of the total share capital of the company)	25.21%	25.21%	25.21%	25.21%	25.21%	25.21%	
	Particulars	3 Months ended 31.03.2017						
B	INVESTOR COMPLAINTS							
	a) Pending at the beginning of Quarter.						1	
	b) Received during the Quarter -						2	
	c) Disposed off during the Quarter -						3	
	d) Lying unresolved at the end of the Quarter -						Nil	



(Rs in lakhs)					
STATEMENT OF ASSETS AND LIABILITIES (AUDITED)					
	Particulars	STANDALONE		CONSOLIDATED	
		As on 31.03.2017	As on 31.03.2016	As on 31.03.2017	As on 31.03.2016
A.	EQUITY AND LIABILITIES				
1	Shareholders' Fund				
	a) Share Capital	1,490.00	1,490.00	1,490.00	1,490.00
	b) Reserves and Surplus	(11,626.65)	(10,983.92)	(11,634.23)	(10,993.05)
	c) Money received against Share Warrants	-	-	-	-
	Sub- total Shareholder's fund	(10,136.65)	(9,493.92)	(10,144.23)	(9,503.05)
2	Share Application Money pending Allotment	-	-	-	-
3	Minority Interest	-	-	(0.07)	(0.10)
4	Non-Current Liabilities				
	a) Long Term Borrowings	-	-	-	-
	b) Deferred Tax Liabilities (Net)	-	-	-	-
	c) Other Long Term Liabilities	-	-	-	-
	d) Long Term Provisions	803.99	803.99	803.99	803.99
	Sub- total - non current liabilities	803.99	803.99	803.99	803.99
5	Current Liabilities				
	a) Short Term Borrowings	3,595.28	3,595.28	3,595.28	3,595.28
	b) Trade Payables	-	-	-	-
	c) Other Current Liabilities	9,057.43	8,414.51	9,809.85	9,166.19
	d) Short Term Provisions	-	-	0.45	0.03
	Sub- total - current liabilities	12,652.71	12,009.79	13,405.58	12,761.50
	Total - Equity and Liabilities	3,320.05	3,319.86	4,065.27	4,062.34
B	ASSETS				
1	Non-Current Assets				
	a) Fixed Assets				
	i) Tangible Assets	-	-	98.18	98.18
	ii) Intangible Assets	-	-	-	-
	iii) Capital Work-in-Progress	-	-	513.39	513.39
	iv) Intangible Assets Under Development	-	-	-	-
	b) Non-Current Investments	7.41	7.41	6.32	6.52
	c) Deferred Tax Assets (Net)	-	-	-	-
	d) Long Term Loans and Advances	2.83	2.83	133.92	133.92
	e) Other Non-Current Assets	-	-	-	-
	Sub- total - non current assets	10.24	10.24	761.81	762.01
2	Current Assets				
	a) Current Investments	-	-	-	-
	b) Inventories	-	-	-	-
	c) Trade Receivables	3,010.57	3,010.57	3,013.27	3,010.57
	d) Cash and Cash Equivalent	10.55	10.06	10.67	10.24
	e) Short Term Loans and Advances	288.69	288.99	289.52	289.52
	f) Other Current Assets	-	-	-	-
	Sub- total - current assets	3,309.81	3,309.62	3,313.46	3,310.33
	Total- Assets	3,320.05	3,319.86	4,065.27	4,062.34

Notes :

- 1) The figures for the last Quarter are the balancing figures between the Audited figure for the full financial year ended 31st March, 2017 and the unaudited published year to date figures upto 31st December, 2016 which are subject to Limited Review.
- 2) The Financial Results are prepared as per applicable accounting standards notified under Companies (Accounting Standard) Rules, 2006.
- 3) Previous Quarter/ years figures have been re-arranged/re-grouped wherever necessary.
- 4) The above results have been taken on records at a meeting of the Directors held on 30th May, 2017.
- 5) The above results is as per Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulations, 2015.

Place : Kolkata
Date : 30th May, 2017.

By Order of the Board
[Signature]
Director

S. S. KOTHARI & CO.

CHARTERED ACCOUNTANTS

S.S. KOTHARI B.Com., C.T.A. (LOND), F.C.A. R.N. BARDHAN B.Com., F.C.A.
R.K. ROYCHOUDHURY B.Sc., B.Com., F.C.A.
T.K. SENGUPTA B.Com., LL.B., F.C.A. P.K. BHATTACHARYA B.Com., F.C.A.
S. CHAKRABORTY B.Com., F.C.A., D.I.S.A. (I.C.A.I.)

CENTRE POINT
ROOM NO. 314
21, OLD COURT HOUSE STREET
KOLKATA - 700 001
Phone : 2248-2758/0279 Res : 2289-1398
e-mail : sskotharico@gmail.com

AUDITORS' REPORT

TO THE BOARD OF DIRECTORS OF UNI WORTH INTERNATIONAL LIMITED

1. We have audited the Consolidated and Standalone quarterly Financial Results of UNI WORTH INTERNATIONAL LIMITED ("the Company") for the quarter ended 31st March 2017 and the year to date results for the period 1st April, 2016 to 31st March, 2017 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the annual financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such annual financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards for Annual Financial Reporting (AS 25), prescribed, under Section 133 of the Companies Act, 2013, read with Rules 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. Attention is drawn to the following :-
 - a. The Company is a Sick Industrial undertaking and has fully eroded its net worth. The accounts have been prepared on the Going Concern assumption. In the event, the Going Concern assumption is vitiated, the financial statements may require necessary adjustment.
 - b. Interest provision on borrowing from some of the institutions and banks made in the accounts under simple interest method at the prevailing/estimated rates applicable on such loans in absence of relevant documents/confirmations, the impact of which cannot be ascertained as well as the note therein regarding the matter of dispute between the Company and the Bankers/Creditors in connection with charging of interest payment and payment of principal
 - c. Investment which includes of Rs5.12 Lacs in a company and Current assets which include Rs 565.10 Lacs amounts receivable from Companies which have been Sick.. No provision has been considered necessary by management at this stage.
 - d. Provisions made in earlier years of estimated amount of sales claims and commissions for overseas customers amounting to Rs. 804.00 lacs will be adjusted after final settlement and on



receipt of necessary approval from the concerned regulatory authorities, in absence of which we are unable to comment on the amount of provision that required at the time of such adjustment.

- e. No provision has been considered in respect of claim receivable amounting to Rs. 57.21 lacs due from various banks on account of excess interest charged by them in earlier years which are subject to confirmation and are in our opinion considered doubtful of recovery.
 - f. No provision has been considered for overdue export bills amounting to Rs 2711.29lacs outstanding for a long time, which, in our opinion, are doubtful of recovery.
 - g. Foreign Exchange gain/loss as arise in respect of Export Debtors amounting to Rs. 1866.29 Lacs has not been considered in accounts due to uncertainty in realization.
 - h. Balance of Trade Receivables, Loans & Advances and Trade Payables are subject to confirmation.
4. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:
- i) Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 in this regard; and
 - ii) give a true and fair view of the net loss (including loss for discontinuing operation) and other financial information for the quarter ended 31st March,2017 as well as the year to date results for the period from 1st April,2016 to 31st March,2017.

Dated: 30th May, 2017.



For S.S. Kothari & Co.
Chartered Accountants
FR. No. 302034E

A handwritten signature in black ink, appearing to read "P. K. Bhattacharya".

P. K. Bhattacharya
Partner
Membership No.015899



UNI WORTH INTERNATIONAL LIMITED

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

CIN : L51226WB1992PLC056739

STATEMENT OF STANDALONE/CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2017

(Rs. in Lakhs)

Sl No.	Particulars	STANDALONE			CONSOLIDATED			
		Quarter ended			Audited Results for		Audited Results for	
		31.03.2017 (Audited)	31.03.2016 (Audited)	31.12.2016 (Unaudited)	Year Ended 31.03.2017	Year Ended 31.03.2016	Year Ended 31.03.2017	Year Ended 31.03.2016
1	Income from Operations							
	(a) Net Sales / Income from operations	-	-	-	-	-	-	
	(b) Other Operating Income	-	-	-	-	3.00	-	
	Total Income from Operations	-	-	-	-	3.00	-	
2	Expenses							
	a) Cost of Material Consumed	-	-	-	-	-	-	
	b) Purchase of Stock in Trade	-	-	-	-	-	-	
	c) Changes in inventories of Finished Goods , Work in Progress and Stock in Trade	-	-	-	-	-	-	
	d) Employees Benefit Expenses	7.72	22.26	8.24	23.90	22.26	23.90	
	e) Depreciation and Amortisation Exps.	-	-	-	-	-	-	
	f) Other Expenditure	12.47	13.71	9.38	38.22	36.50	39.22	
	Total Expenses	20.19	35.97	17.62	62.12	58.76	63.12	
3	Profit/(Loss) from operations before other income, Finance Cost & Exceptional Items (1- 2)	(20.19)	(35.97)	(17.62)	(62.12)	(58.76)	(60.12)	
4	Other Income	-	-	-	-	-	-	
5	Profit/(Loss) from ordinary activities before Finance Cost & Exceptional Items (3+4)	(20.19)	(35.97)	(17.62)	(62.12)	(58.76)	(60.12)	
6	Finance Costs	145.15	145.15	145.15	580.61	580.61	580.61	
7	Profit/(Loss) from ordinary activities after Finance Cost before Exceptional Items (5-6)	(165.34)	(181.12)	(162.77)	(642.73)	(639.37)	(640.73)	
8	Exceptional Items	-	-	-	-	-	-	
9	Profit from Ordinary activities before Tax (7 + 8)	(165.34)	(181.12)	(162.77)	(642.73)	(639.37)	(640.73)	
10	Tax Expenses	-	-	-	-	-	0.41	
11	Net Profit from Ordinary activities after Tax (9-10)	(165.34)	(181.12)	(162.77)	(642.73)	(639.37)	(641.14)	
12	Extra Ordinary Items (Net of Tax)	-	-	-	-	-	-	
13	Net Profit (+) / Loss (-) for the period (11-12)	(165.34)	(181.12)	(162.77)	(642.73)	(639.37)	(641.14)	
14	Share of Profit/(Loss) of Associates	-	-	-	-	-	-	
15	Minority Interest	-	-	-	-	-	-	
16	Net Profit (+) / Loss (-) after Taxes , Minority Interest and Share of Profit/(Loss) of Associates	(165.34)	(181.12)	(162.77)	(642.73)	(639.37)	(641.14)	
17	Paid up Equity Share Capital (F.V. of Share Rs. 10/- each)	1,490.00	1,490.00	1,490.00	1,490.00	1,490.00	1,490.00	
18	Reserve excluding Revaluation Reserves	-	-	-	-	-	-	
19 I	EPS (Before Extra Ordinary Items) Basic and Diluted	(1.11)	(1.22)	(1.09)	(4.31)	(4.29)	(4.30)	
19 II	EPS (After Extra Ordinary Items) Basic and Diluted	(1.11)	(1.22)	(1.09)	(4.31)	(4.29)	(4.30)	
A	PARTICULARS OF SHARE HOLDING							
1	Public Shareholding							
	- Number of Shares	11143700	11143700	11143700	11143700	11143700	11143700	
	- Percentage of Shareholding	74.79%	74.79%	74.79%	74.79%	74.79%	74.79%	
2	Promoters and Promoters group shareholding :							
	a) Pledged/Encumbered							
	- Number of Shares	-	-	-	-	-	-	
	- Percentage of shares(as a % of the total share holding of the promoter and promoter group)	-	-	-	-	-	-	
	- Percentage of shares(as a % of the total share capital of the company)	-	-	-	-	-	-	
	b) Non-encumbered							
	- Number of shares	3756300	3756300	3756300	3756300	3756300	3756300	
	- Percentage of shares(as a % of the total share holding of the promoter and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
	- Percentage of shares(as a % of the total share capital of the company)	25.21%	25.21%	25.21%	25.21%	25.21%	25.21%	
	Particulars	3 Months ended 31.03.2017						
B	INVESTOR COMPLAINTS							
	a) Pending at the beginning of Quarter						1	
	b) Received during the Quarter -						2	
	c) Disposed off during the Quarter -						3	
	d) Lying unresolved at the end of the Quarter -						Nil	





(Rs in lakhs)					
STATEMENT OF ASSETS AND LIABILITIES (AUDITED)					
	Particulars	STANDALONE		CONSOLIDATED	
		As on 31.03.2017	As on 31.03.2016	As on 31.03.2017	As on 31.03.2016
A.	EQUITY AND LIABILITIES				
1	Shareholders' Fund				
	a) Share Capital	1,490.00	1,490.00	1,490.00	1,490.00
	b) Reserves and Surplus	(11,626.65)	(10,983.92)	(11,634.23)	(10,993.05)
	c) Money received against Share Warrants	-	-	-	-
	Sub- total Shareholder's fund	(10,136.65)	(9,493.92)	(10,144.23)	(9,503.05)
2	Share Application Money pending Allotment	-	-	-	-
3	Minority Interest	-	-	(0.07)	(0.10)
4	Non-Current Liabilities				
	a) Long Term Borrowings	-	-	-	-
	b) Deferred Tax Liabilities (Net)	-	-	-	-
	c) Other Long Term Liabilities	-	-	-	-
	d) Long Term Provisions	803.99	803.99	803.99	803.99
	Sub- total - non current liabilities	803.99	803.99	803.99	803.99
5	Current Liabilities				
	a) Short Term Borrowings	3,595.28	3,595.28	3,595.28	3,595.28
	b) Trade Payables	-	-	-	-
	c) Other Current Liabilities	9,057.43	8,414.51	9,809.85	9,166.19
	d) Short Term Provisions	-	-	0.45	0.03
	Sub- total - current liabilities	12,652.71	12,009.79	13,405.58	12,761.50
	Total - Equity and Liabilities	3,320.05	3,319.86	4,065.27	4,062.34
B.	ASSETS				
1	Non-Current Assets				
	a) Fixed Assets				
	i) Tangible Assets	-	-	98.18	98.18
	ii) Intangible Assets	-	-	-	-
	iii) Capital Work-in-Progress	-	-	513.39	513.39
	iv) Intangible Assets Under Development	-	-	-	-
	b) Non-Current Investments	7.41	7.41	6.32	6.52
	c) Deferred Tax Assets (Net)	-	-	-	-
	d) Long Term Loans and Advances	2.83	2.83	133.92	133.92
	e) Other Non-Current Assets	-	-	-	-
	Sub- total - non current assets	10.24	10.24	751.81	752.01
2	Current Assets				
	a) Current Investments	-	-	-	-
	b) Inventories	-	-	-	-
	c) Trade Receivables	3,010.57	3,010.57	3,013.27	3,010.57
	d) Cash and Cash Equivalent	10.55	10.06	10.67	10.24
	e) Short Term Loans and Advances	288.69	288.99	289.52	289.52
	f) Other Current Assets	-	-	-	-
	Sub- total - current assets	3,309.81	3,309.62	3,313.46	3,310.33
	Total- Assets	3,320.05	3,319.86	4,065.27	4,062.34

Notes :

- 1) The figures for the last Quarter are the balancing figures between the Audited figure for the full financial year ended 31st March, 2017 and the unaudited published year to date figures upto 31st December, 2016 which are subject to Limited Review.
- 2) The Financial Results are prepared as per applicable accounting standards notified under Companies (Accounting Standard) Rules, 2006.
- 3) Previous Quarter/ years figures have been re-arranged/re-grouped wherever necessary.
- 4) The above results have been taken on records at a meeting of the Directors held on 30th May, 2017.
- 5) The above results is as per Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulations, 2015.

Place : Kolkata
Date : 30th May, 2017.



By Order of the Board
[Signature]
Director

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)

Statement on Impact of Audit Qualifications for the Financial Year ended 31st March, 20176.				
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs in 000's)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs in 000's)
	1	Turnover / Total income	-	-
	2	Total Expenditure	64273	64273
	3	Net Profit/(Loss)	(64273)	(64273)
	4	Earnings Per Share	(4.31)	(4.31)
	5	Total Assets	332005	332005
	6	Total Liabilities	332005	332005
	7	Net Worth	(1013665)	(1013665)
	8	Any other financial item(s) (as felt appropriate by the management)	NA	NA
II.	<u>Audit Qualification (each audit qualification separately):</u>			
	1 a) Footnote to Note No.14 regarding interest provision on borrowing from some of the institutions and banks made in the accounts under simple interest method at the prevailing/estimated rates applicable on such loans in absence of relevant documents/confirmations, the impact of which cannot be ascertained as well as the note therein regarding the matter of dispute between the Company and the Bankers/Creditors in connection with charging of interest payment and payment of principal.			
	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:			
	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: Interest on borrowings could not be ascertained due to in absence of relevant documents / confirmations as also pending decision of BIFR under the Sick Industrial Companies (Special Provision) Act,1985			
	(iii) Auditors' Comments on (i) or (ii) above: No further comments.			
	2 a Note No. 9(iv) regarding foreign exchange gain amounting Rs.1866.29 Lacs arising out of export bills have not been considered in accounts due to uncertainty in realization.			
	b.Type of Audit Qualification : Qualified Opinion.			
	c.Frequency of qualification: Repetitive			

	<p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: The foreign exchange gain amount to Rs.1866.29 lacs has not been considered in financial statement due to uncertainty in realization.</p>
	<p>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</p>
	<p>(i) Management's estimation on the impact of audit qualification:</p>
	<p>(ii) If management is unable to estimate the impact, reasons for the same:</p>
	<p>(iii) Auditors' Comments on (i) or (ii) above:</p>
	<p>3 a) Note No. 9(i),(iii)(iv) regarding Overdue Export Bills amounting to Rs. 2711.29 lacs outstanding for long which in our opinion are Doubtful of recovery against which no provision has been made in the financial statement.</p>
	<p>b. Type of Audit Qualification: Qualified Opinion.</p>
	<p>c. Frequency of qualification: Repetitive</p>
	<p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: The Overdue Export Bills amounting to Rs. . 2711.29 lacs outstanding for long against which the management has taken appropriate steps for recovery. Accordingly no provision has been considered necessary at this stage.</p>
	<p>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</p>
	<p>(i) Management's estimation on the impact of audit qualification:</p>
	<p>(ii) If management is unable to estimate the impact, reasons for the same:</p>
	<p>(iii) Auditors' Comments on (i) or (ii) above:</p>
	<p>4 a) Note No.11(i) & (iii) regarding Claim receivable amounting to Rs. 57.21 lacs due from various banks outstanding for long and Miscellaneous Advance includes Rs.565.01 lacs receivable from the companies which have become Sick and which in our opinion are Doubtful of recovery against which no provision has been made in the Financial Statements.</p>
	<p>b. Type of Audit Qualification: Qualified Opinion.</p>
	<p>c. Frequency of qualification: Repetitive</p>
	<p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: In absence confirmation Claims Receivable amounting to Rs. 57.21 lacs due from various banks outstanding for long. Necessary steps are being in process and regarding Miscellaneous Advance includes Rs.565.01 lacs due from the companies. No provision has been made at this stage.</p>
	<p>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</p>
	<p>(i) Management's estimation on the impact of audit qualification:</p>
	<p>(ii) If management is unable to estimate the impact, reasons for the same:</p>
	<p>(iii) Auditors' Comments on (i) or (ii) above:</p>
	<p>5 a) Note No. 18 regarding presentation of the accounts on the basis applicable to "Going Concern" although the Company's net worth has been fully eroded due to accumulated losses, including the loss for the year, for the reason as stated in the note. In the event, the Going Concern assumption is vitiated; the financial statements may require</p>

	necessary adjustment.
	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:
	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: The nature of qualification does not necessitate any quantification.
	(iii) Auditors' Comments on (i) or (ii) above: No further comments.
	6 a) Note No. 5(iii) regarding non receipt of confirmation in respect of Bank borrowings due to restructuring in progress book balances have been relied upon.
	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:
	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: The nature of qualification does not necessitate any quantification.
	(iii) Auditors' Comments on (i) or (ii) above: No further comment.
	7 a) Note No. 4 regarding estimated amount of Rs. 804.00 Lacs being provided during the financial year 2002-03 as Sales claims & commissions relating to earlier years from overseas customers of the company which is pending for final settlement. The necessary adjustments for such claims & commission will be made after final settlement and obtaining necessary approval from the concerned regulatory authorities, in absence of which we are unable to express our opinion on such adjustment.
	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: The final settlement in respect of Sales claims & Commission provided during the Year 2002-2003 for Rs.804.00 Lacs is still pending and the necessary adjustment for such claims and commission will be made after finalization on receipt of necessary approval from concerned regulatory authority.
	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:
	8 a) Note -7 regarding investment which includes of Rs 5.12 Lacs in a company which have become Sick. No provision has been considered necessary by management at this stage.
	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 and referred to BIFR under Sick Industries Companies (Special Provisions) Act, 1985. 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.	Signatories:	
	<ul style="list-style-type: none"> CEO/Managing Director/ 	For Uniworth International Ltd  Kamal Sharma Executive Director
	<ul style="list-style-type: none"> CFO 	For Uniworth International Ltd  Raja Das CFO
	<ul style="list-style-type: none"> Audit Committee Chairman 	For Uniworth International Ltd  Pranati Majumder Director
	<ul style="list-style-type: none"> Statutory Auditor 	For S. S. Kothari & Co., Chartered Accountants (Firm Registration No. 302034E)  P. K. Bhattacharya Partner Membership No. 015899
	Place: Kolkata	
	Date: 30.05.2017	