



**UNI WORTH
INTERNATIONAL
LIMITED**

14th November, 2017

The Secretary
BSE Limited
1st Floor, P J Towers
Dalal Street
Mumbai – 400 001

Dear Sir,

Sub : Outcome of the Board Meeting dated November 14, 2017

Re : Scrip Code 514282

In furtherance to our letter dated 3rd November, 2017, informing the Exchanges about date of Board of Director's meeting being 14th November, 2017, inter-alia, to approve the Un-audited Financial Results of the Company for the Quarter and Half-year ended on 30th September, 2017. We would like to inform the Exchanges that the Board of Directors at its Meeting held today considered and approved the following:

1. Un-audited Financial Results of the Company for the Quarter and Half-year ended on September 30, 2017 (copy enclosed).
2. Limited Review Report for the Quarter and Half-year ended on September 30, 2017 (copy enclosed).
3. Appointment of M/s. MCS Share Transfer Agent Ltd. as the Registrar and Share Transfer Agent of the Company with effect from 1st December, 2017.

Further to above, the details of M/s. MCS Share Transfer Agent Ltd. are given below:

MCS Share Transfer Agent Ltd.
Regd. Office: 12/1/5, Manoharpukur Road,
Kolkata – 700 026
Phone: 033-4072 4051/54
Fax: 033-4072 4050
Email: mcssta@rediffmail.com

The meeting commenced at 12.30 P.M. and concluded at 7.15 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

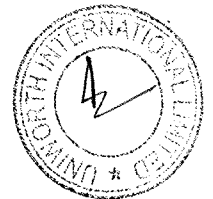


UNI WORTH INTERNATIONAL LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2017

(Rs.in Lakhs)

Sl No	Particulars	CONSOLIDATED						STANDALONE					
		3 months ended (30/09/2017) Unaudited	3 months ended (30/09/2016) Unaudited	3 months ended (30/06/2017) Unaudited	Half year ended (30/09/2017) Unaudited	Half year ended (30/09/2016) Unaudited	Year ended (31/03/2017) Audited	3 months ended (30/09/2017) Unaudited	3 months ended (30/09/2016) Unaudited	3 months ended (30/06/2017) Unaudited	Half year ended (30/09/2017) Unaudited	Half year ended (30/09/2016) Unaudited	Year ended (31/03/2017) Audited
I	Revenue from operations												
	a) Sales of Products (Including GST/Excise duty Refer Note no.2)												
	b) Other Operating Revenue					3.00							
II	Other Income					3.00							
III	Total Revenue (I+II)					3.00							
IV	Expenses												
	a) Cost of materials Consumed												
	b) Purchase of Traded Goods												
	c) Changes in inventories of finished goods, Work in progress and Stock in trade												
	d) Excise Duty (Refer Note Note-2)												
	e) Employee benefit expenses	4.14	3.26	6.26	10.40	7.94	23.90	4.14	3.26	6.26	10.40	7.94	23.90
	f) Finance Cost	145.16	145.16	145.15	290.31	290.31	580.61	145.16	145.16	145.15	290.31	290.31	580.61
	g) Depreciation and amortisation expense	0.42	9.37	12.48	12.90	16.68	39.22	0.42	9.06	10.98	11.40	16.37	38.22
	h) Other Expenses												
	Total Expenses	149.72	157.79	163.89	313.61	314.93	643.73	149.72	157.48	162.39	312.11	314.62	642.73
V	Profit/(Loss) before exceptional items and tax (III-IV)	(149.72)	(157.79)	(163.89)	(313.61)	(314.93)	(640.73)	(149.72)	(157.48)	(162.39)	(312.11)	(314.62)	(642.73)
VI	Exceptional Items												
VII	Profit/ (Loss) before tax (V-VI)	(149.72)	(157.79)	(163.89)	(313.61)	(314.93)	(640.73)	(149.72)	(157.48)	(162.39)	(312.11)	(314.62)	(642.73)
VIII	Tax Expense												
	Current Tax						0.41						
	Deferred Tax												
IX	Profit/(Loss) from Ordinary Activities after Tax (VII-VIII)	(149.72)	(157.79)	(163.89)	(313.61)	(314.93)	(641.14)	(149.72)	(157.48)	(162.39)	(312.11)	(314.62)	(642.73)
X	Extraordinary items (net of tax expense)												
XI	Profit/(Loss) for the period (IX-X)	(149.72)	(157.79)	(163.89)	(313.61)	(314.93)	(641.14)	(149.72)	(157.48)	(162.39)	(312.11)	(314.62)	(642.73)
XII	Other Comprehensive Income (Net of tax, net credit/ charges)		11.94	11.94	11.94	11.94	11.94		11.94	11.94	11.94	11.94	11.94
XIII	Total Comprehensive Income (XI+XII)	(149.72)	(145.85)	(151.95)	(301.67)	(302.99)	(629.20)	(149.72)	(145.54)	(150.45)	(300.17)	(302.68)	(630.79)
	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	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.)	(1.00)	(0.98)	(1.02)	(2.02)	(2.03)	(4.22)	(1.00)	(0.98)	(1.01)	(2.01)	(2.03)	(4.23)
	b) Basic & Diluted EPS (Rs.)	(1.00)	(0.98)	(1.02)	(2.02)	(2.03)	(4.22)	(1.00)	(0.98)	(1.01)	(2.01)	(2.03)	(4.23)





UNIWORTH INTERNATIONAL LIMITED
STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2017

Rs in Lakhs

Particulars	CONSOLIDATED				STANDALONE			
	As at 30th September, 2017		As at 31st March, 2017		As at 30th September, 2017		As at 31st March, 2017	
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
A. ASSETS								
1 Non-current assets								
(a) Property, Plant and Equipment	98.18		98.18					
(b) Capital work-in-progress	513.39		513.39					
(c) Investment Property								
(d) Goodwill								
(e) Other Intangible assets								
(f) Intangible assets under development								
(g) Biological Assets other than bearer plants								
(h) Financial Assets								
(i) Investments	6.32		18.26		7.41		19.35	
(ii) Trade receivables								
(iii) Loans	133.92		133.92		2.83		2.83	
(iv) Others financial assets		140.24		152.18		10.24		22.18
(i) Deferred tax assets (net)								
(j) Other non-current assets								
Total Non-Current Assets		751.80		763.74		10.24		22.18
2 Current assets								
(a) Inventories								
(b) Financial Assets								
(i) Investments								
(ii) Trade receivables	3,013.27		3,013.27		3,010.57		3,010.57	
(iii) Cash and cash equivalents	10.69		10.67		10.57		10.55	
(iv) Other Bank balances								
(v) Loans	0.41		0.41		0.41		0.41	
(vi) Others financial assets		3,024.37		3,024.35		3,021.55		3,021.53
(c) Current Tax Assets (Net)								
(d) Other current assets		289.11		289.11		288.28		288.28
Total Current Assets		3,313.48		3,313.46		3,309.83		3,309.81
Total Assets		4,065.28		4,077.20		3,320.07		3,331.99
B. EQUITY AND LIABILITIES								
1 Equity								
(a) Equity Share capital	1,490.00		1,490.00		1,490.00		1,490.00	
(b) Other Equity	(11,947.82)		(11,622.29)		(11,938.79)		(11,614.74)	
(c) Minority Interest	(0.10)		(0.07)			(10,448.79)		
Total Equity		(10,457.92)		(10,132.37)				(10,124.74)
II LIABILITIES								
1 Non-current liabilities								
(a) Financial Liabilities								
(i) Borrowings								
(ii) Trade payables								
(iii) Other financial liabilities								
(b) Provisions	803.99		803.99		803.99		803.99	
(c) Deferred tax liabilities (Net)								
(d) Other non-current liabilities								
Total Non-Current Liabilities		803.99		803.99		803.99		803.99
2 Current liabilities								
(a) Financial Liabilities								
(i) Borrowings	3,595.30		3,595.30		3,595.30		3,595.30	
(ii) Trade payables								
(iii) Other financial liabilities				3,595.30				
(b) Other current liabilities	10,123.46		9,809.83		9,369.57		9,057.44	
(c) Provisions	0.45		0.45					
(d) Current Tax Liabilities (Net)								
Total Current Liabilities		13,719.21		13,405.58		12,964.87		12,652.74
Total Liabilities		14,523.20		14,209.57		13,768.86		13,456.73
Total Equity and Liabilities		4,065.28		4,077.20		3,320.07		3,331.99

Note:

- 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. The company has prepared reconciliation of Net Profit/Loss for the quarter and half year ended 30th September, 2016 and year ended 31st March, 2017 for standalone financial under the previously applicable Indian Generally Accepted Accounting Principles (IGAAP) with the total Comprehensive Income as reported in these financial results under Ind AS. The Company has also prepared an Equity reconciliation for standalone financials between the previous IGAAP and the Equity as reported under Statement of Assets and Liabilities under Ind AS as at 31st March, 2017 in Annex-1
- Deferred Tax credit, if any, shall be considered at the time of finalization of audited accounts for the year ended 31st March, 2018 as per Ind AS-12 notified under the Companies (Indian Accounting Standard) Rules, 2015. Quantum unascertained.
- Interest provision on borrowings from some of the Institutions and Banks has been made in the financial statements at prevailing /estimated rate prevailing /estimated rates on simple interest basis applicable on such loans. The impact of compound interest/ Penal charges wherever applicable could not be ascertained. Besides, there is dispute between the company and Bankers/Creditors, over the issue of charging interest and payment to the Bankers/Creditors of interest and principal amounts. The Bankers/Creditors have approached appropriate court of law for recovery of its due which is being defended by the Company.
- 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 its meeting held on 14th November, 2017.
- The above results is as per Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulations, 2015.

By Order of the Board

K. K. Kulkarni
Director

Kolkata
14th November, 2017



UNI WORTH INTERNATIONAL LIMITED

ANNEXURE-1

RESTATED IND-AS FINANCIAL RESULTS AND RECONCILIATION WITH PREVIOUS REPORTED NUMBERS UNDER IGAAP FOR THE QUARTER ENDED 30TH SEPTEMBER, 2016, SIX MONTHS ENDED 30TH SEPTEMBER, 2016, AND YEAR ENDED 31ST MARCH, 2017.

Rs.in lakhs

Particulars	CONSOLIDATED			STANDALONE		
	3 months ended (30/09/2016) Unaudited	Half year ended (30/09/2016) Unaudited	Year ended (31/03/2017) Audited	3 months ended (30/09/2016) Unaudited	Half year ended (30/09/2016) Unaudited	Year ended (31/03/2017) Audited
Reconciliation of Net Profit as reported earlier:						
Net Profit for the period (as per IGAAP)	(157.79)	(314.93)	(641.14)	(157.48)	(314.62)	(642.73)
(Benefit)/Charges:						
Remeasurement- Due to Financial Assumptions	-	-	-	-	-	-
Remeasurement- Due to Experience Adjustments	-	-	-	-	-	-
Actuarial gain/ (loss) on Defined Benefit Plan reclassified to Other Comprehensive Income	-	-	-	-	-	-
Fair value gain on Financial Instrument	-	-	-	-	-	-
One time gain on discounting of Non-Current Provisions.	-	-	-	-	-	-
Unwinding of discounted Non-Current Provisions/Liabilities.	-	-	-	-	-	-
Deferred Tax impact of above adjustment.	-	-	-	-	-	-
Net Profit for the period (as per Ind - AS)	(157.79)	(314.93)	(641.14)	(157.48)	(314.62)	(642.73)
Add: Other Comprehensive Income	11.94	11.94	11.94	11.94	11.94	11.94
Total Comprehensive Income	(145.85)	(302.99)	(629.20)	(145.54)	(302.68)	(630.79)

Rs.in lakhs

EQUITY RECONCILIATION AS AT 31ST MARCH,2017

Particulars	CONSOLIDATED	STANDALONE
	Year ended (31/03/2017) Audited	Year ended (31/03/2017) Audited
Equity as per IGAAP	(11,634.23)	(11626.68)
1) Discounting on Long Term Provisions/ Liabilities		
2) Actuarial gain/ (loss) on Defined Benefit Plan		
3) Deferred Tax impact on (1) to (2)		
4) Fair valuation of Debt instrument through Other Comprehensive Income (net of Deferred Tax)	11.94	11.94
Equity as per Ind-AS	(11622.29)	(11614.74)



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

We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Uniworth International Limited ('the Company') for the quarter and half year ended 30th September, 2017 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on this statement based on our review. Attention is drawn to the fact that the figures for the corresponding quarter and half year ended 30th September 2016, and year ended 31 March 2017 including the reconciliation of profit and equity under Ind AS of the respective quarters and year ended 31st March, 2017 reported under previous GAAP, as reported in this statement, have been approved by the Company's Board of Directors, but have not been subjected to 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 financial results are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

The standalone financial results for the quarter and half year ended 30th September, 2016 and year ended 31st March 2017 reported under the previous GAAP, included in the Statement, are based on the previously issued results of the Company, prepared in accordance with the Accounting Standards as per Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. These results were reviewed and audited by us and our reports dated 11th November, 2016 and 30th May, 2017 respectively we have expressed an unmodified opinion on those standalone financial results. Management has adjusted these results for the differences in the accounting principles adopted by the Company on transition to the Indian Accounting Standards ('Ind AS') and presented reconciliation for the same, which has been approved by the Company's Board of Directors but the same has not been subjected to a limited review.

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



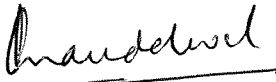
be ascertained as well as the note therein regarding the matter of dispute between the Company and the Bankers/Creditors in connection with charging of interest payment and payment of principal

- c. Investment which includes of Rs.5.12 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 2711.29 lacs 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5 July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement

For Khandelwal Ray & Co
Chartered Accountants

FR. No. 302035E



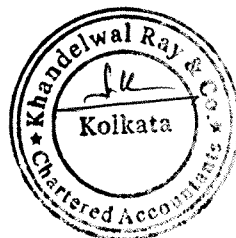
(CA. S. Khandelwal)

Partner

Membership No. 054451

Place: Kolkata

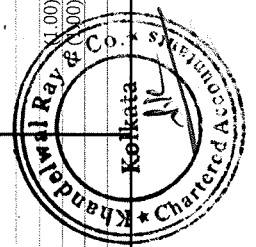
Date : 14th November, 2017.



UNI WORTH INTERNATIONAL LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2017

Sl No	Particulars	CONSOLIDATED						STANDALONE							
		3 months ended (30/09/2017) Unaudited	3 months ended (30/06/2017) Unaudited	Half year ended (30/09/2017) Unaudited	Half year ended (30/09/2016) Unaudited	Year ended (31/03/2017) Audited	3 months ended (30/09/2017) Unaudited	3 months ended (30/06/2017) Unaudited	Half year ended (30/09/2017) Unaudited	Half year ended (30/09/2016) Unaudited	Year ended (31/03/2017) Audited				
I	Revenue from operations														
	a) Sales of Products (Including GST/Excise duty Refer Note no.2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	b) Other Operating Revenue	-	-	-	-	3.00	-	-	-	3.00	-	-	-	-	-
II	Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III	Total Revenue (I+II)	-	-	-	-	3.00	-	-	-	3.00	-	-	-	-	-
IV	Expenses														
	a) Cost of materials Consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	b) Purchase of Traded Goods	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	c) Changes in inventories of finished goods, Work in progress and Stock in trade	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	d) Excise Duty (Refer Note No.2)	4.14	6.26	10.40	7.94	23.90	4.14	6.26	10.40	7.94	23.90	4.14	6.26	10.40	7.94
	e) Employee benefit expenses	145.16	145.15	290.31	290.31	580.61	145.16	145.15	290.31	290.31	580.61	145.16	145.15	290.31	290.31
	f) Finance Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	g) Depreciation and amortisation expense	0.42	12.48	12.90	16.68	39.22	0.42	10.98	11.40	16.37	38.22	0.42	10.98	11.40	16.37
	Total Expenses	149.72	163.89	313.61	314.93	643.73	149.72	162.39	312.11	314.62	642.73	149.72	162.39	312.11	314.62
V	Profit / (Loss) before exceptional items and tax (III-IV)	(149.72)	(163.89)	(313.61)	(314.93)	(640.73)	(149.72)	(162.39)	(312.11)	(314.62)	(642.73)	(149.72)	(162.39)	(312.11)	(314.62)
VI	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	(149.72)	(163.89)	(313.61)	(314.93)	(640.73)	(149.72)	(162.39)	(312.11)	(314.62)	(642.73)	(149.72)	(162.39)	(312.11)	(314.62)
VIII	Tax Expense	-	-	-	-	0.41	-	-	-	-	-	-	-	-	-
	Current Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IX	Profit/ (Loss) from Ordinary Activities after Tax (VII-VIII)	(149.72)	(163.89)	(313.61)	(314.93)	(641.14)	(149.72)	(162.39)	(312.11)	(314.62)	(642.73)	(149.72)	(162.39)	(312.11)	(314.62)
X	Extraordinary items (net of tax expense)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
XI	Profit/ (Loss) for the period (IX-X)	(149.72)	(163.89)	(313.61)	(314.93)	(641.14)	(149.72)	(162.39)	(312.11)	(314.62)	(642.73)	(149.72)	(162.39)	(312.11)	(314.62)
XII	Other Comprehensive Income (Net of tax, net credit/charges)	-	11.94	11.94	11.94	11.94	-	11.94	11.94	11.94	11.94	-	11.94	11.94	11.94
XIII	Total Comprehensive Income (XI+XII)	(149.72)	(151.95)	(301.67)	(302.99)	(629.20)	(149.72)	(150.45)	(300.17)	(302.68)	(630.79)	(149.72)	(150.45)	(300.17)	(302.68)
	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	1,490.00	1,490.00	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.)	(1.00)	(1.02)	(2.02)	(2.03)	(4.22)	(1.00)	(0.98)	(2.01)	(2.03)	(4.23)	(1.00)	(1.01)	(2.01)	(2.03)
	b) Basic & Diluted EPS (Rs.)	(1.00)	(0.98)	(2.02)	(2.03)	(4.22)	(1.00)	(0.98)	(2.01)	(2.03)	(4.23)	(1.00)	(1.01)	(2.01)	(2.03)



UNI WORTH INTERNATIONAL LTD.

[Signature]

Director

UNIWORTH INTERNATIONAL LIMITED
STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2017

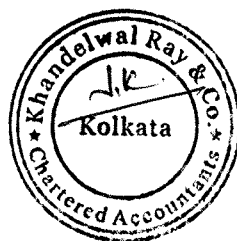
Rs in Lakhs

Particulars	CONSOLIDATED				STANDALONE			
	As at 30th September, 2017		As at 31st March, 2017		As at 30th September, 2017		As at 31st March, 2017	
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
A. ASSETS								
1 Non-current assets								
(a) Property, Plant and Equipment	98.18		98.18					
(b) Capital work-in-progress	513.39		513.39					
(c) Investment Property								
(d) Goodwill								
(e) Other Intangible assets								
(f) Intangible assets under development								
(g) Biological Assets other than bearer plants								
(h) Financial Assets								
(i) Investments	6.32		18.26		7.41		19.35	
(ii) Trade receivables								
(iii) Loans	133.92		133.92		2.83		2.83	
(iv) Others financial assets		140.24		152.18		10.24		22.18
(j) Deferred tax assets (net)								
(k) Other non-current assets								
Total Non-Current Assets		751.80		763.74		10.24		22.18
2 Current assets								
(a) Inventories								
(b) Financial Assets								
(i) Investments								
(ii) Trade receivables	3,013.27		3,013.27		3,010.57		3,010.57	
(iii) Cash and cash equivalents	10.69		10.67		10.57		10.55	
(iv) Other Bank balances								
(v) Loans	0.41		0.41		0.41		0.41	
(vi) Others financial assets		3,024.37		3,024.35		3,021.55		3,021.53
(c) Current Tax Assets (Net)								
(d) Other current assets	289.11		289.11		288.28		288.28	
Total Current Assets		3,313.48		3,313.46		3,309.83		3,309.81
Total Assets		4,065.28		4,077.20		3,320.07		3,331.99
B. EQUITY AND LIABILITIES								
I Equity								
(a) Equity Share capital	1,490.00		1,490.00		1,490.00		1,490.00	
(b) Other Equity	(11,947.82)		(11,622.29)		(11,938.79)		(11,614.74)	
(c) Minority Interest	(0.10)		(0.07)					
Total Equity		(10,457.92)		(10,132.37)		(10,448.79)		(10,124.74)
II LIABILITIES								
1 Non-current liabilities								
(a) Financial Liabilities								
(i) Borrowings								
(ii) Trade payables								
(iii) Other financial liabilities								
(b) Provisions	803.99		803.99		803.99		803.99	
(c) Deferred tax liabilities (Net)								
(d) Other non-current liabilities								
Total Non-Current Liabilities		803.99		803.99		803.99		803.99
2 Current liabilities								
(a) Financial Liabilities								
(i) Borrowings		3,595.30		3,595.30		3,595.30		3,595.30
(ii) Trade payables								
(iii) Other financial liabilities				3,595.30				
(b) Other current liabilities	10,123.46		9,809.83		9,369.57		9,057.44	
(c) Provisions	0.45		0.45					
(d) Current Tax Liabilities (Net)								
Total Current Liabilities		13,719.21		13,405.58		12,964.87		12,652.74
Total Liabilities		14,523.20		14,209.57		13,768.86		13,456.73
Total Equity and Liabilities		4,065.28		4,077.20		3,320.07		3,331.99

Note:

- 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. The company has prepared reconciliation of Net Profit/Loss for the quarter and half year ended 30th September, 2016 and year ended 31st March, 2017 for standalone financial under the previously applicable Indian Generally Accepted Accounting Principles (IGAAP) with the total Comprehensive Income as reported in these financial results under Ind AS. The Company has also prepared an Equity reconciliation for standalone financials between the previous IGAAP and the Equity as reported under Statement of Assets and Liabilities under Ind AS as at 31st March, 2017 in Annex-1
- Deferred Tax credit, if any, shall be considered at the time of finalization of audited accounts for the year ended 31st March, 2018 as per Ind AS-12 notified under the Companies (Indian Accounting Standard) Rules, 2015. Quantum unascertained.
- Interest provision on borrowings from some of the Institutions and Banks has been made in the financial statements at prevailing / estimated rate prevailing / estimated rates on simple interest basis applicable on such loans. The impact of compound interest/ Penal charges wherever applicable could not be ascertained. Besides, there is dispute between the company and Bankers/Creditors over the issue of charging interest and payment to the Bankers/Creditors of interest and principal amounts. The Bankers/Creditors have approached appropriate court of law for recovery of its due which is being defended by the Company.
- 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 its meeting held on 14th November, 2017.
- The above results is as per Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulations, 2015.

Kolkata
14th November, 2017



UNIWORTH INTERNATIONAL LTD.
By Order of the Board
[Signature]
Director

Director

UNI WORTH INTERNATIONAL LIMITED

ANNEXURE-1

RESTATED IND-AS FINANCIAL RESULTS AND RECONCILIATION WITH PREVIOUS REPORTED NUMBERS UNDER IGAAP FOR THE QUARTER ENDED 30TH SEPTEMBER, 2016, SIX MONTHS ENDED 30TH SEPTEMBER, 2016, AND YEAR ENDED 31ST MARCH, 2017.

Particulars	CONSOLIDATED			STANDALONE			Rs. in lakhs
	3 months ended (30/09/2016) Unaudited	Half year ended (30/09/2016) Unaudited	Year ended (31/03/2017) Audited	3 months ended (30/09/2016) Unaudited	Half year ended (30/09/2016) Unaudited	Year ended (31/03/2017) Audited	
Reconciliation of Net Profit as reported earlier:							
Net Profit for the period (as per IGAAP)	(157.79)	(314.93)	(641.14)	(157.48)	(314.62)	(642.73)	
(Benefit)/Charges:							
Remeasurement- Due to Financial Assumptions	-	-	-	-	-	-	
Remeasurement- Due to Experience Adjustments	-	-	-	-	-	-	
Actuarial gain/ (loss) on Defined Benefit Plan reclassified to Other Comprehensive Income	-	-	-	-	-	-	
Faire value gain on Financial Instrument	-	-	-	-	-	-	
One time gain on discounting of Non-Current Provisions.	-	-	-	-	-	-	
Unwinding of discounted Non-Current Provisions/Liabilities.	-	-	-	-	-	-	
Deferred Tax impact of above adjustment.	-	-	-	-	-	-	
Net Profit for the period (as per Ind - AS)	(157.79)	(314.93)	(641.14)	(157.48)	(314.62)	(642.73)	
Add: Other Comprehensive Income	11.94	11.94	11.94	11.94	11.94	11.94	
Total Comprehensive Income	(145.85)	(302.99)	(629.20)	(145.54)	(302.68)	(630.79)	

Rs. in lakhs

EQUITY RECONCILIATION AS AT 31ST MARCH, 2017

Particulars	CONSOLIDATED	STANDALONE
	Year ended (31/03/2017) Audited	Year ended (31/03/2017) Audited
Equity as per IGAAP	(11,634.23)	(11626.68)
1) Discounting on Long Term Provisions/ Liabilities		
2) Actuarial gain/ (loss) on Defined Benefit Plan		
3) Deferred Tax impact on (1) to (2)	11.94	11.94
4) Fair valuation of Debt instrument through Other Comprehensive Income (net of Deferred Tax)		
Equity as per Ind-AS	(11622.29)	(11614.74)

UNI WORTH INTERNATIONAL LTD.

Director

