

Ref: UOL/22-23/SEC/049

Date: 14.11.2022

To,  
The Secretary,  
Bombay Stock Exchange,  
25th Floor, P.J. Towers, Dalal Street,  
Mumbai-400001

**Subject: Declaration under Regulation 33 of SEBI (LODR) Reg.,  
2015 for approval of unaudited financial results for 2<sup>nd</sup>  
quarter ended 30.09.2022.**

Dear Sir/Madam,

This is to inform you that Board of Directors in their meeting held on 14.11.2022, have inter-alia approved the unaudited financial results for the 2<sup>nd</sup> quarter ended 30.09.2022.

Pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, please find below:-

1. Standalone unaudited financial results for the 2<sup>nd</sup> quarter ended 30.09.2022.
2. Statement of Assets and Liabilities.
3. Cash Flow Statement.
4. Limited Review Report issued by Independent Auditors on the same with unmodified opinion.

The meeting was started at 11:30 a.m. and concluded at 4:00 p.m.

Thanking You

For **Unique Organics Limited**

RAMAVTA  
R JANGID  
Digitally signed by  
RAMAVTAR  
JANGID  
Date: 2022.11.14  
15:56:53 +05'30'

**Ramavtar Jangid**  
Company Secretary

Enclosed: as above





**Independent Auditor's Review Report on Standalone unaudited half yearly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**Review Report**

To

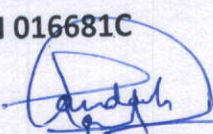
**The Board of Directors,  
UNIQUE ORGANICS LIMITED  
E-251, Sitapura Industrial Area  
Jaipur-302022 (Raj).**

We have reviewed the accompanying statement of unaudited Standalone financial results of **Unique Organics Limited** for the half year ended on 30th September, 2022. The Statement has been prepared by the company pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 these financial statements based on our review.

We conducted our review of the statement 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 statements 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Gourisaria Goyal & Co.**  
Chartered Accountant  
FRN 016681C

  
(CA Sandeep K Agrawal)

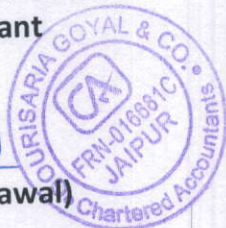
Partner

M. No. 417193

Place: Jaipur

Date: 14-11-2022

UDIN: 22417193BDBQEI8697





**UNIQUE ORGANICS LIMITED**

CIN: L24119RJ1993PLC007148

Reg. Office: E-521, Sitapura Industrial Area, Jaipur-302022 (Raj)

Phone: +91-141-2770315 / 2770509

E-mail: compliance@uniqueorganics.com; Website: www.uniqueorganics.com

(In Lakhs, except EPS)

**Statement of Standalone Unaudited/ Audited Results for the 2nd Quarter ended on 30.09.2022**

	Particulars	3 months ended (30.09.2022)	Preceding 3 months ended (30.06.2022)	Corresponding 3 months ended in the previous year (30.09.2021)	Year to date figures for current period ended (30.09.2022)	Year to date figures for the previous year ended (30.09.2021)	Previous year ended (31.03.2022)
	(Refer Notes Below)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
I	Revenue from operations	3,086.14	5,686.82	1,380.15	8,772.96	3,154.73	9,591.90
II	Other income	124.16	67.10	8.93	191.26	15.96	93.89
III	<b>Total revenue (I+II)</b>	<b>3,210.30</b>	<b>5,753.92</b>	<b>1,389.08</b>	<b>8,964.22</b>	<b>3,170.69</b>	<b>9,685.79</b>
IV	<b>Expenses:</b>						
	(a) Cost of materials consumed	92.75	300.13	287.37	392.88	595.45	1,233.52
	(b) Purchases of stock-in-trade	2,560.13	4,366.39	778.32	6926.52	1,967.12	6,317.90
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(132.54)	(139.31)	(14.01)	(271.85)	(139.08)	(213.77)
	(d) Employee benefits expense	36.34	45.97	39.85	82.31	80.68	168.01
	(e) Finance costs	18.38	25.91	13.12	44.29	28.26	62.57
	(f) Depreciation and amortisation expense	4.15	4.10	4.21	8.25	8.39	16.54
	(g) Other expenses	482.18	781.69	253.02	1,263.87	543.16	2,096.79
	<b>Total expenses (IV)</b>	<b>3,061.39</b>	<b>5,384.88</b>	<b>1,361.88</b>	<b>8,446.27</b>	<b>3,083.98</b>	<b>9,681.56</b>
V	<b>Profit/ (loss) before exceptional items and tax (III-IV)</b>	<b>148.91</b>	<b>369.04</b>	<b>27.20</b>	<b>517.95</b>	<b>86.71</b>	<b>4.23</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit/ (loss) before tax (V-VI)</b>	<b>148.91</b>	<b>369.04</b>	<b>27.20</b>	<b>517.95</b>	<b>86.71</b>	<b>4.23</b>
VIII	<b>Tax expense</b>						
	(1) Current tax	42.91	103.02	7.36	145.93	23.16	2.29
	(2) Deferred tax expense	(0.33)	(0.32)	(0.29)	(0.65)	(0.62)	0.02
IX	<b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>106.33</b>	<b>266.34</b>	<b>20.13</b>	<b>372.67</b>	<b>64.17</b>	<b>1.92</b>
X	Profit (loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	<b>Profit/ (loss) from discontinued operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit / (Loss) for period (IX+XII)</b>	<b>106.33</b>	<b>266.34</b>	<b>20.13</b>	<b>372.67</b>	<b>64.17</b>	<b>1.92</b>
XIV	<b>other comprehensive income</b>						
	A (i) Items that will not be reclassified to profit & loss	-	-	-	-	-	1.74
	(ii) Income tax relating to Items that will not be reclassified to profit & loss	-	-	-	-	-	(0.45)
	B (i) Items that will be reclassified to profit & loss	-	-	-	-	-	-
	(ii) Income tax relating to Items that will be reclassified to profit & loss	-	-	-	-	-	-
XV	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the</b>	<b>106.33</b>	<b>266.34</b>	<b>20.13</b>	<b>372.67</b>	<b>64.17</b>	<b>3.21</b>
XVI	Paid-up equity share capital (F.V. of Rs. 10/-)	595.30	595.30	595.30	595.30	595.30	595.30
XVII	<b>Earnings per equity share ( for continuing operations)</b>						
	(a) Basic	1.79	4.47	0.34	6.26	1.08	0.03
	(b) Diluted	1.79	4.47	0.34	6.26	1.08	0.03
XVIII	<b>Earnings per equity share ( for discontinued operations)</b>						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
XIX	<b>Earnings per equity share ( for discontinued and continuing operations)</b>						
	(a) Basic	1.79	4.47	0.34	6.26	1.08	0.03
	(b) Diluted	1.79	4.47	0.34	6.26	1.08	0.03

**XVIII Disclosure of notes on financial results**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 14.11.2022. The Statutory Auditors of the Company has provided limited review report on the same with unmodified opinion.
- The figures of the previous year/quarter have been regrouped/reclassified wherever necessary.
- The Company have adopted the IND AS from 1st April, 2017 and above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND-AS) prescribed under Section 133 of the Companies Act, 2013, read with Rules thereunder and in terms of SEBI Circular dated 5th July, 2016.
- The Company operates in a single primary business segment, namely, Feed, food and Spices products, and hence there is no reportable primary segment as per AS-17 on segment reporting.

Place: Jaipur

Date: 14.11.2022



For Unique Organics Limited

 J. P. Kanodia  
 (Managing Director)  
 DIN: 00207854

14/11/22



**UO** // **UNIQUE ORGANICS LIMITED**

CIN: L24119RJ1993PLC007148

Reg. Office: E-521, Sitapura Industrial Area, Near Sanganer, Tonk Road, Jaipur-22 (Raj)

Phone: +91-141-2521804, Fax: +91-141-2523653

E-mail: compliance@uniqueorganics.com; Website: www.uniqueorganics.com

**STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2022**

(' in Lakhs)

Particulars	As at 30.09.2022 Unaudited	As at 31.03.2022 Audited
<b>ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, plant and equipment	153.89	160.41
(b) Capital work-in-progress	-	-
(c) Investment property	-	-
(d) Goodwill	-	-
(e) Other intangible assets	0.22	0.08
(f) Intangible assets under development	-	-
(g) Biological assets other than bearer plants	-	-
(h) Financial assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Others (Security Deposits)	2.18	2.18
(i) Deferred tax assets (Net)	-	-
(j) Other non-current assets	-	-
<b>Total non-current assets</b>	<b>156.29</b>	<b>162.67</b>
<b>(2) Current assets</b>		
(a) Inventories	564.57	383.83
(b) Financial assets	-	-
(i) Investments	-	-
(ii) Trade receivables	950.28	1,899.77
(iii) Cash and cash equivalents	0.54	1.35
(iv) Bank balances other than (iii) above	408.55	8.55
(v) Loans	15.00	15.00
(vi) Others (Advances)	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	432.62	329.31
<b>Total current assets</b>	<b>2,371.56</b>	<b>2,637.81</b>
<b>TOTAL ASSETS</b>	<b>2,527.85</b>	<b>2,800.48</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	596.84	596.84
(b) Other equity	1,011.93	640.37
<b>Total equity</b>	<b>1,608.77</b>	<b>1,237.21</b>
<b>Liabilities</b>		
<b>(1) Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	150.00	150.00
(ii) Trade payables	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	8.56	8.56
(c) Deferred tax liabilities (Net)	1.77	2.43
(d) Other non-current liabilities	-	-
<b>Total non-current liabilities</b>	<b>160.33</b>	<b>160.99</b>
<b>(2) Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	361.98	1,039.80
(ii) Trade payables	115.16	179.79
(iii) Other financial liabilities	126.74	163.72
(b) Other current liabilities	3.14	14.31
(c) Provisions	2.72	2.72
(d) Current tax liabilities (Net)	149.01	1.94
<b>Total current liabilities</b>	<b>758.75</b>	<b>1,402.28</b>
<b>Total liabilities</b>	<b>919.08</b>	<b>1,563.27</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,527.85</b>	<b>2,800.48</b>

Place: Jaipur  
Date: 14.11.2022For Unique Organics Limited  
For Unique Organics LimitedJ. P. J. Kanodia  
(Managing Director)  
DIN: 00207554

14/11/22





# UNIQUE ORGANICS LIMITED

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## CASH FLOW STATEMENT FOR THE YEAR ENDED 30.09.2022

PARTICULARS	HALF YEAR ENDED	HALF YEAR ENDED
	30.09.2022 (Lakhs)	30.09.2021 (Lakhs)
<b>1 CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax	517.97	86.68
<u>Addition:</u>		
Depreciation	8.30	8.42
Interest Received	(0.07)	-
Re-measurement gains/(losses) on employee defined benefit plans	-	-
Profit/Loss on sale of property, plant and equipment	-	-
<b>Cash Flow from Operating Activities before Working Capital</b>	<b>526.20</b>	<b>95.10</b>
<u>Adjustments:</u>		
Decrease/(increase) in inventories	(180.73)	(155.71)
Decrease/(increase) in trade receivables	949.49	(202.30)
Decrease/(increase) in Loans	-	-
Decrease/(increase) in other current assets	-	-
Increase/(decrease) in current Provisions	-	-
Increase/(decrease) in non Current Provisions	-	-
Increase/(decrease) in Current Other Liability	-	-
Decrease/(increase) in other financial and non financial assets	(103.32)	27.02
Increase/(decrease) in trade payables	(64.63)	162.68
Increase/(decrease) in other financial and non financial liabilities	(48.15)	(69.34)
<b>Cash Generated From Operation</b>	<b>1,078.86</b>	<b>(142.55)</b>
Taxes Paid	-	(3.68)
<b>Cash Flow from Operating Activities</b>	<b>1,078.86</b>	<b>(146.23)</b>
<b>2 CASH FLOW FROM INVESTING ACTIVITIES</b>		
Increase/Decrease in Property, Plant and equipment and Other	(1.92)	(6.33)
Interest Received	0.07	-
Proceeds on disposal of subsidiary - Net	-	-
<b>Net Cash Flow from Investing Activities</b>	<b>(1.85)</b>	<b>(6.33)</b>
<b>3 CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase/Decrease in Borrowings	(677.82)	135.97
Increase/Decrease in Share Capital	-	-
<b>Net Cash Flow from Financing Activities</b>	<b>(677.82)</b>	<b>135.97</b>
<b>NET CHANGE IN CASH &amp; CASH EQUIVALENT</b>	<b>399.19</b>	<b>(16.59)</b>
Opening Balance of Cash & Cash Equivalent	1.35	3.61
Opening Bank Balances other than above	8.55	24.32
<b>CLOSING BALANCE OF CASH &amp; CASH EQUIVALENT</b>	<b>0.54</b>	<b>2.78</b>
Closing Bank Balances other than above	408.55	8.56

Place: Jaipur

Date: 14.11.2022



For Unique Organics Limited

J. P. Kanodia  
(Managing Director)

J. P. Kanodia  
Managing Director  
DIN: 00207554

14/11/22