



Ref: UOL/23-24/SEC/045

Date: 10.11.2023

To,
Department of Corporate Services,
BSE Limited
P.J. Towers, Dalal Street,
Mumbai – 400001

BSE Scrip Code: 530997

**Subject: Disclosure under Regulation 33 of SEBI (LODR) Reg.,
2015 for approval of unaudited financial results for 2nd
quarter ended 30.09.2023.**

Dear Sir/Madam,

This is to inform you that Board of Directors in their meeting held on Today 10.11.2023, have inter-alia approved the standalone unaudited financial results for the 2nd quarter ended 30.09.2023.

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

1. Standalone unaudited financial results for the 2nd quarter ended 30.09.2023.
2. Limited Review Report issued by Independent Auditors on the same.

I hereby also declare that Limited Review Report issued as above is with unmodified opinion.

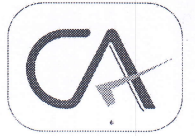
The meeting was started at 11:30 a.m. and concluded at 2:30 p.m.

Thanking You

For **Unique Organics Limited**

Ramavtar Jangid
Company Secretary

Enclosed: as above



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UN-AUDITED STANDALONE QUARTERLY FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER ENDED SEP, 2023.

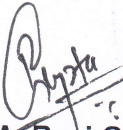

To,
The Board of Directors of
UNIQUE ORGANICS LIMITED
E-521, Sitapura Industrial Area,
Jaipur- 302022 (Raj.)

We have reviewed the accompanying statement of un-audited financial results of Unique Organics Limited (the 'Company') for the quarter ended September 30, 2023 ("the statement"). 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 un-audited financial results, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be 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 **M/s Gourisaria Goyal & Co.**
(Chartered Accountants)



CA. Ravi Gupta
(Partner)

M. No. 419994

Place: Jaipur

Date: 10th September, 2023

UDIN: 23419994BGXUMD4169

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 30.09.2023

	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the	Year to date figures	Year to date figures	Previous year ended
		(30.09.2023)	(30.06.2023)	previous year (30.09.2022)	for current period ended (30.09.2023)	for the previous year ended (30.09.2022)	(31.03.2023)
	(Refer Notes Below)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
I	Revenue from operations	3,088.48	6600.81	3,086.14	9,689.29	8,772.96	18,188.60
II	Other income	54.34	48.15	124.16	102.49	191.26	344.31
III	Total revenue (I+II)	3,142.82	6648.96	3,210.30	9,791.78	8,964.22	18,532.91
IV	Expenses:						
(a)	Cost of materials consumed	247.80	223.08	92.75	470.88	392.88	869.98
(b)	Purchases of stock-in-trade	2,353.10	4,845.48	2,560.13	7,198.58	6,926.52	13,266.26
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(70.57)	98.45	(132.54)	27.88	(271.85)	50.66
(d)	Employee benefits expense	49.41	52.25	36.34	101.66	82.31	168.35
(e)	Finance costs	18.01	19.03	18.38	37.04	44.29	81.47
(f)	Depreciation and amortisation expense	4.03	4.07	4.15	8.1	8.25	16.38
(g)	Other expenses	399.92	1,128.03	482.18	1,527.95	1,263.87	3,537.04
	Total expenses (IV)	3,001.70	6,370.39	3,061.39	9,372.09	8,446.27	17,990.14
V	Profit/ (loss) before exceptional items and tax (III-IV)	141.12	278.57	148.91	419.69	517.95	542.77
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/ (loss) before tax (V-VI)	141.12	278.57	148.91	419.69	517.95	542.77
VIII	Tax expense						
(1)	Current tax	39.52	77.82	42.91	117.34	145.93	153.00
(2)	Deferred tax expense	(0.26)	(0.32)	(0.33)	(0.58)	(0.65)	7.00
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	101.86	201.07	106.33	302.93	372.67	382.77
X	Profit (loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit/ (loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit / (Loss) for period (IX+XII)	101.86	201.07	106.33	302.93	372.67	382.77
XIV	other comprehensive income						
A (i)	Items that will not be reclassified to profit & loss	-	-	-	-	-	1.27
(ii)	Income tax relating to Items that will not be reclassified to profit & loss	-	-	-	-	-	(0.35)
B (i)	Items that will be reclassified to profit & loss	-	-	-	-	-	-
(ii)	Income tax relating to Items that will be reclassified to profit & loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	101.86	201.07	106.33	302.93	372.67	383.69
XVI	Paid-up equity share capital (F.V. of Rs. 10/-)	595.30	595.30	595.30	595.30	595.30	595.30
XVII	Earnings per equity share (for continuing operations)						
(a)	Basic	1.71	3.38	1.79	5.09	6.26	6.43
(b)	Diluted	1.71	3.38	1.79	5.09	6.26	6.43
XVIII	Earnings per equity share (for discontinued operations)						
(a)	Basic	-	-	-	-	-	-
(b)	Diluted	-	-	-	-	-	-
XIX	Earnings per equity share (for discontinued and continuing operations)						
(a)	Basic	1.71	3.38	1.79	5.09	6.26	6.43
(b)	Diluted	1.71	3.38	1.79	5.09	6.26	6.43

XVIII Disclosure of notes on financial results

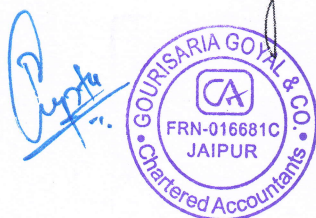
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 10.11.2023. The Statutory Auditors of the Company has provided limited review report on the same with unmodified opinion.
- The figures of the previous year/quarter have been regrouped/reclassified 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: 10.11.2023

For Unique Organics Limited

Jyoti Prakash Kanodia
(Managing Director)
DIN: 00207554



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 30.09.2023

Particulars	(' in Lakhs)	
	As at 30.09.2023 Unaudited	As at 31.03.2023 Audited
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	151.24	149.19
(b) Capital work-in-progress	-	-
(c) Investment property	-	-
(d) Goodwill	-	-
(e) Other intangible assets	0.18	0.20
(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	-	-
Total non-current assets	153.60	151.57
(2) Current assets		
(a) Inventories	288.21	364.59
(b) Financial assets	-	-
(i) Investments	-	-
(ii) Trade receivables	1,152.06	2,367.49
() Cash and cash equivalents	1.80	0.62
() Bank balances other than (iii) above	566.00	-
() Loans	15.00	15.00
(i) Others (Advances)	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	250.47	257.31
Total current assets	2,273.54	3,005.01
TOTAL ASSETS	2,427.14	3,156.58
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	596.84	596.84
(b) Other equity	1,326.75	1,024.06
Total equity	1,923.59	1,620.90
Liabilities		
(1) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	145.83	145.83
(ii) Trade payables	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	9.17	9.17
(c) Deferred tax liabilities (Net)	9.30	9.79
(d) Other non-current liabilities	-	-
Total non-current liabilities	164.30	164.79
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	80.83	745.86
(ii) Trade payables	31.59	417.80
(iii) Other financial liabilities	93.03	167.05
(b) Other current liabilities	13.50	34.53
(c) Provisions	2.78	2.78
(d) Current tax liabilities (Net)	117.52	2.87
Total current liabilities	339.25	1,370.89
Total liabilities	503.55	1,535.68
TOTAL EQUITY AND LIABILITIES	2,427.14	3,156.58

For Unique Organics Limited

Place: Jaipur
Date: 10.11.2023

For Unique Organics Limited

J. P. Kanodia
(Managing Director)
Jyoti Prakash Kanodia
Managing Director
DIN: 00207554

UO // **UNIQUE ORGANICS LIMITED**

CIN: L24119RJ1993PLC007148

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CASH FLOW STATEMENT FOR THE YEAR ENDED 30.09.2023

PARTICULARS	HALF YEAR ENDED	HALF YEAR ENDED
	30.09.2023 (Lakhs)	30.09.2022 (Lakhs)
1 CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	419.72	517.97
<u>Addition:</u>		
Depreciation	8.06	8.30
Interest Received	0.98	(0.07)
Re-measurement gains/(losses) on employee defined benefit	-	-
Profit/Loss on sale of property, plant and equipment	-	-
Cash Flow from Operating Activities before Working	428.76	526.20
<u>Adjustments:</u>		
Decrease/(increase) in inventories	76.38	(180.73)
Decrease/(increase) in trade receivables	1,215.43	949.49
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	6.84	(103.32)
Increase/(decrease) in trade payables	(386.21)	(64.63)
Increase/(decrease) in other financial and non financial	(95.05)	(48.15)
Cash Generated From Operation	1,246.15	1,078.86
Taxes Paid	2.87	-
Cash Flow from Operating Activities	1,243.28	1,078.86
2 CASH FLOW FROM INVESTING ACTIVITIES		
Increase/Decrease in Property, Plant and equipment and Other Intangible Assets	(10.09)	(1.92)
Interest Received	(0.98)	0.07
Proceeds on disposal of subsidiary - Net	-	-
Net Cash Flow from Investing Activities	(11.07)	(1.85)
3 CASH FLOW FROM FINANCING ACTIVITIES		
Increase/Decrease in Borrowings	(665.03)	(677.82)
Increase/Decrease in Share Capital	-	-
Net Cash Flow from Financing Activities	(665.03)	(677.82)
NET CHANGE IN CASH & CASH EQUIVALENT	567.18	399.19
Opening Balance of Cash & Cash Equivalent	0.63	1.35
Opening Bank Balances other than above	-	8.55
CLOSING BALANCE OF CASH & CASH EQUIVALENT	1.80	0.54
Closing Bank Balances other than above	566.00	408.55

Place: Jaipur

Date: 10.11.2023

For Unique Organics Limited
For Unique Organics LimitedJ. P. Kanodia
Jyoti Prakash Kanodia
Managing Director
DIN: 00207554

15/11/23