

Ref: UOL/18-19/SEC/015

Date: 02.07.2018

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

Subject: Re-Submission of Audited Financial Results for the financial year ended 31st March, 2018.

Ref: Your e-mail dated 22.06.2018 w.r.t discrepancies in Financial Result for the financial year ended 31st March, 2018.

With reference to the above mentioned subject, please find enclosed herewith the below:

1. Standalone Audited Financial Results along with Statement of Assets & Liabilities and Reconciliation table for Equity for the last Quarter & financial year ended 31st March, 2018.
2. Auditors Report on the same.
3. Declaration with respect to unmodified opinion.

This is for your kind information & record.

Thanking You

For **Unique Organics Limited**
For Unique Organics Limited

Ramavtar Jangid
02/07/2018
Ramavtar Jangid
(Company Secretary)

Ramavtar Jangid
Company Secretary

Enclosed: as above.

Ref: UOL/18-19/SEC/012

Date: 29.05.2018

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

Subject: Declaration under Regulation 33 of the SEBI (Listing obligation and disclosure requirements) Regulations, 2015.

Ref: Scrip code: 530997

Dear Sir/Madam,

With reference to the above, we hereby declare and confirm that the Audit Reports issued by M/s A. K. Meharia & Associates (FRN: 324666E), Chartered Accountants, Add: 2, Garstin Place, 2nd Floor, Kolkata and A. K. Meharia, Partner (Membership Number: 053918), Statuary Auditors of the Company, on the Annual Audited Financial Results (Standalone) for the year ended 31st march, 2018 is with unmodified opinion.

This is for your kind information & record.

Thanking You

For **Unique Organics Limited**

For Unique Organics Limited


Ramavtar Jangid
(Company Secretary)

Ramavtar Jangid

Company Secretary

A. K. MEHARIA & ASSOCIATES

Chartered Accountants

2, GARSTIN PLACE, 5TH FLOOR

KOLKATA 700 001

PHONE: 2243 4659/4660

EMAIL:akmeharia@gmail.com

Auditor's Report on the Statement of Standalone Financial Results of Unique Organics Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
UNIQUE ORGANICS LIMITED

1. We have audited the accompanying Statement of Standalone Financial Results ('the Statement') of Unique Organics Limited ('the Company') for the year 31 March, 2018, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Securities and Exchange Board of India Circular No. CIR/CFD/FAC/62/2016 dated 5 July 2016 ('Listing Regulations').
2. Attention is drawn to the fact that the figures for the quarter ended 31 March 2018 and the corresponding quarter ended in the previous year as reported in this Statement are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year. Also, the figures upto the end of the third quarter had only been reviewed and not subjected to audit.
3. This Statement has been prepared on the basis of the annual standalone Ind AS financial statements and reviewed quarterly financial results upto the end of the third quarter which is the responsibility of the Company's management and approved by the Board of Directors. Our responsibility is to express an opinion on the Statement based on our audit of the annual Standalone Ind AS financial statements which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 as per Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



A. K. MEHARIA & ASSOCIATES

Chartered Accountants

2, GARSTIN PLACE, 5TH FLOOR

KOLKATA 700 001

PHONE: 2243 4659/4660

EMAIL:akmeharia@gmail.com

4. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statements is free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as 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.
5. Based on our audit conducted as above, in our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - ii. give a true and fair view of the net profit and other comprehensive income and other financial information for the year ended 31 March, 2018.

For **A.K. Meharia & Associates**

Chartered Accountants

Firm's Registration No.324666E

(A. K. Meharia)

Partner

Membership Number: 053918

Place: Kolkata

Dated: 29th May, 2018.





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

(` in Lakh)

Statement of Standalone Unaudited/ Audited Results for the 4th Quarter and Year Ended 31.03.2018

	Particulars	3 months ended (31.03.2018)	Preceding 3 months ended (31.12.2017)	Corresponding 3 months ended in the previous year (31.03.2017)	Current year ended 31.03.2018	Previous year ended 31.03.2017
	(Refer Notes Below)	(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
I	Revenue from operations	468.00	1,094.36	1,042.55	3,858.22	3,176.55
II	Other income	(67.54)	17.79	4.22	29.10	41.75
III	Total revenue (I+II)	400.46	1,112.15	1,046.77	3,887.32	3,218.30
IV	Expenses:					
	(a) Cost of materials consumed	156.93	92.24	1.30	421.36	5.11
	(b) Purchases of stock-in-trade	172.12	741.05	1,031.85	2,571.31	2,634.61
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(30.09)	141.11	(206.67)	215.53	17.68
	(d) Employee benefits expense	24.65	18.43	27.05	72.78	100.85
	(e) Finance costs	20.38	20.92	13.65	78.28	60.54
	(f) Depreciation and amortisation expense	4.95	3.43	5.54	15.06	15.49
	(g) Other expenses	45.84	82.71	218.94	488.61	519.39
	Total expenses (IV)	394.78	1,099.89	1,091.66	3,862.93	3,353.67
V	Profit/ (loss) before exceptional items and tax (III-IV)	5.68	12.26	(44.89)	24.39	(135.37)
VI	Exceptional items	-	-	-	-	-
VII	Profit/ (loss) before tax (V-VI)	5.68	12.26	(44.89)	24.39	(135.37)
VIII	Tax expense					
	(1) Current tax	(0.82)	2.34	-	1.69	-
	(2) Deferred tax expense	(7.35)	(0.26)	0.14	(7.93)	0.27
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	13.85	10.18	(45.03)	30.63	(135.64)
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)	13.85	10.18	(45.03)	30.63	(135.64)
XIV	other comprehensive income					
	A (i) Items that will not be reclassified to profit & loss	0.30	-	-	0.30	(0.27)
	(ii) Income tax relating to Items that will not be reclassified to profit & loss	-	-	-	-	-
	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)	14.15	10.18	(45.03)	30.93	(135.91)
XVI	Paid-up equity share capital (F.V. of Rs. 10/-)	595.30	595.30	595.30	595.30	595.30
XVII	Earnings per equity share (for continuing operations)					
	(a) Basic	0.23	0.17	(0.76)	0.51	(2.28)

For Unique Organics Limited

J. P. Kanodia
(Managing Director)

	(b) Diluted	0.23	0.17	(0.76)	0.51	(2.28)
XVIII	Earnings per equity share (for discontinued operations)					
	(a) Basic	-	-	-	-	-
	(b) Diluted	-	-	-	-	-
XIX	Earnings per equity share (for discontinued and continuing operations)					
	(a) Basic	0.23	0.17	(0.76)	0.51	(2.28)
	(b) Diluted	0.23	0.17	(0.76)	0.51	(2.28)

XVIII Disclosure of notes on financial results

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 29.05.2018. The Statutory Auditors of the Company has provided limited review report on the same with unmodified opinion.
- 2 The figures of the previous year/quarter have been regrouped/reclassified wherever necessary.
- 4 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.
- 5 The reconciliation of net profit or loss reported in accordance with Indian GAAP to total Comprehensive Income in accordance with the Ind AS is given below:

particulars	(INR in Lakhs)	
	Quarter ended 31.03.2017	Year ended 31.03.2017
Net Profit/loss after tax as reported under the Previous GAAP	(45.03)	(135.91)
Add/ (Less): Ind AS adjustments	-	0.27
Net Profit/Loss after tax as per Ind AS	(45.03)	(135.64)
Other Comprehensive Income	-	(0.27)
Total Comprehensive Income as per Ind AS	(45.03)	(135.91)

Place: Jaipur
Date: 29.05.2018

For Unique Organics Limited
For Unique Organics Limited

J. P. Kanodia
(Managing Director)

J. P. Kanodia
Managing Director
DIN: 00207554

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29/5/18

Reconciliation Statement of change in Equity

(INR in Lakhs)

particulars	As at	As at
	31.03.2017	31.03.2016
Total Equity (Shareholders Fund) as per previous GAAP	1,129.77	1,265.68
Adjustment, if any	-	-
Total Equity as per IND AS	1,129.77	1,265.68

Place: Jaipur
Date: 29.05.2018

Handwritten initials/signature in blue ink.

For Unique Organics Limited

For Unique Organics Limited

J. P. Kanodia
Managing Director
(Managing Director)
CIN: U20102GJ2005PLC000554

Handwritten signature and date in blue ink: 29/5/18

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

(' in Lakhs)

Particulars	As at 31.03.2018 Audited	As at 31.03.2017 * Audited
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	164.96	151.02
(b) Capital work-in-progress	-	-
(c) Investment property	-	-
(d) Goodwill	-	-
(e) Other intangible assets	0.90	1.16
(f) Intangible assets under development	-	-
(g) Biological assets other than bearer plants	-	-
(h) Financial assets		
(i) Investments		
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Others (to be specified)	1.88	1.88
(i) Deferred tax assets (Net)	-	-
(j) Other non-current assets	-	-
Total non-current assets	167.74	154.06
(2) Current assets		
(a) Inventories	87.00	268.95
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	1,374.68	1,405.97
(iii) Cash and cash equivalents	2.24	6.45
(iv) Bank balances other than (iii) above	32.36	46.57
(v) Loans	15.00	15.00
(vi) Others (Advances)	-	-
(c) Current Tax Assets (Net)	0.31	1.58
(d) Other current assets	87.83	127.63
Total current assets	1,599.42	1,872.15
TOTAL ASSETS	1,767.16	2,026.21
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	596.83	596.83
(b) Other equity	563.87	532.94
Total equity	1,160.70	1,129.77
Liabilities		
(1) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	4.78	3.80
(c) Deferred tax liabilities (Net)	14.22	22.05
(d) Other non-current liabilities	-	-
Total non-current liabilities	19.00	25.85
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	477.39	662.65
(ii) Trade payables	41.38	46.43
(iii) Other financial liabilities	65.22	150.21
(b) Other current liabilities	2.24	9.58
(c) Provisions	1.23	1.72
(d) Current tax liabilities (Net)	-	-
Total current liabilities	587.46	870.59
Total liabilities	606.46	896.44
TOTAL EQUITY AND LIABILITIES	1,767.16	2,026.21

(0.00)

For Unique Organics Limited