

Ref: UOL/23-24/SEC/010

Date: 24.05.2023

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

BSE Scrip Code: 530997

Subject: Intimation under Regulation 33 of SEBI (LODR) Regulations, 2015 for approval of Standalone Audited Financial Statements for 4th quarter and year ended 31.03.2023.

Dear Sir/Madam,

This is to inform you that Board of Directors in its meeting held on 24.05.2023, have inter-alia approved the Standalone Audited Financial Results for the 4th quarter & financial year ended 31.03.2023.

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

1. Standalone Audited Financial Results along with Statement of Assets & Liabilities and Cash Flow Statement for the 4th quarter & financial year ended 31.03.2023.
2. Independent Auditors Report on the same.
3. Declaration with respect to unmodified opinion.

The meeting was started at 11:30 a.m. and concluded at 5:00 p.m.

This is for your kind information & record.

Thanking You
For **Unique Organics Limited**

RAMAVTAR JANGID Digitally signed by RAMAVTAR JANGID
Date: 2023.05.24 17:12:31 +05'30'

Ramavtar Jangid
Company Secretary

Enclosed: as above.



UNIQUE ORGANICS LIMITED

Manufacturer-Exporter of : Feed & Food Products

GOVERNMENT APPROVED
TWO STAR EXPORT HOUSE

Ref: UOL/23-24/SEC/011

Date: 24.05.2023

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

BSE Scrip Code: 530997

**Subject: Declaration under Regulation 33 (3) of the SEBI (Listing
Obligation and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

With reference to the above, we hereby declare and confirm that the Independent Auditors Reports issued by M/s Gourisaria Goyal & Co. (FRN: 016681C), Chartered Accountants, Jaipur, Statuary Auditors of the Company, on the Standalone Audited Financial Results for the year ended 31st march, 2023 is with unmodified opinion.

This is for your kind information & record.

Thanking You

For **Unique Organics Limited**

RAMAVTAR
JANGID

Digitally signed by RAMAVTAR
JANGID
Date: 2023.05.24 17:12:50
+05'30'

Ramavtar Jangid
Company Secretary

Enclosed: as above.

CIN: L24119RJ1993PLC007148 | GSTIN: 08AAACU2216R1Z1

Regd. Office: E-521, Sitapura Industrial Area, Jaipur – 302022, Rajasthan (INDIA)

Tel No. +91 141 2770315/2770509 | E-Mail: unique@uniqueorganics.com | Website: www.uniqueorganics.com

GOURISARIA GOYAL & CO.

Chartered Accountants



Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Unique Organics Ltd.
E-521, Sitapura Industrial Area
Jaipur (Rajasthan)

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Unique Organics Limited** ("the Company") for the quarter ended March 31, 2023 and for the year ended March 31, 2023 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements Regulations, 2015, as amended (the "Listing Regulations").

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. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive Income/loss and other financial information of the Company for the quarter ended March 31, 2023 and for the year ended March 31, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the, *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for



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safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit



GOURISARIA GOYAL & CO.

Chartered Accountants



evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matters

The Statement includes the results for the quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2023 and the unaudited year-to-date figures up to the third quarter of the current financial year.

Our opinion on the Statement is not modified in respect of the above matters.

For M/s Gourisaria Goyal & Co.
(Chartered Accountants)


CA. Ravi Gupta
(Partner)
M. No. 419994



Place: Jaipur

Date: 24th May, 2023

UDIN: 23419994BGXUJM7298

UNIQUE ORGANICS LIMITED

CIN: L24119RJ1993PLC007148

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

Phone: +91-141-2770315 / 2770509, E-mail: compliance@uniqueorganics.com; Website: www.uniqueorganics.com

(In Lakhs, except EPS)

Statement of Standalone Audited Financial Results for the 4th Quarter and Year ended 31.03.2023

	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the	Current year ended	Previous year ended
		(31.03.2023)	(31.12.2022)	previous year (31.03.2022)	31.03.2023	31.03.2022
	(Refer Notes Below)	(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
I	Revenue from operations	4,218.30	5,197.34	3,965.40	18,188.60	9,591.90
II	Other income	98.90	54.15	54.71	344.31	93.89
III	Total revenue (I+II)	4,317.20	5,251.49	4,020.11	18,532.91	9,685.79
IV	Expenses:					
(a)	Cost of materials consumed	357.36	119.74	284.96	869.98	1,233.52
(b)	Purchases of stock-in-trade	2,765.16	3,574.58	2842.19	13,266.26	6,317.90
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	174.14	148.37	(15.37)	50.66	(213.77)
(d)	Employee benefits expense	45.21	40.83	45.08	168.35	168.01
(e)	Finance costs	20.72	16.46	23.68	81.47	62.57
(f)	Depreciation and amortisation expense	3.92	4.21	3.94	16.38	16.54
(g)	Other expenses	1,050.32	1,222.85	1,211.71	3,537.04	2,096.79
	Total expenses (IV)	4,416.83	5,127.04	4,396.19	17,990.14	9,681.56
V	Profit/ (loss) before exceptional items and tax (III-IV)	(99.63)	124.45	(376.08)	542.77	4.23
VI	Exceptional items	-	-	-	-	-
VII	Profit/ (loss) before tax (V-VI)	(99.63)	124.45	(376.08)	542.77	4.23
VIII	Tax expense					
(1)	Current tax	(27.86)	34.93	(97.50)	153.00	2.29
(2)	Deferred tax expense	7.96	(0.31)	0.35	7.00	0.02
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(79.73)	89.83	(278.93)	382.77	1.92
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)	(79.73)	89.83	(278.93)	382.77	1.92
XIV	Other comprehensive income					
A (i)	Items that will not be reclassified to profit & loss	1.27	-	1.74	1.27	1.74
(ii)	Income tax relating to Items that will not be reclassified to profit & loss	(0.35)	-	(0.45)	(0.35)	(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	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	(78.81)	89.83	(277.64)	383.69	3.21
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	(1.34)	1.51	(4.69)	6.43	0.03
(b)	Diluted	(1.34)	1.51	(4.69)	6.43	0.03
XVIII	Earnings per equity share (for discontinued operations)					
(a)	Basic	-	-	-	-	-
(b)	Diluted	-	-	-	-	-
XIX	Earnings per equity share (for discontinued and continuing operations)					
(a)	Basic	(1.34)	1.51	(4.69)	6.43	0.03
(b)	Diluted	(1.34)	1.51	(4.69)	6.43	0.03

XVIII Disclosure of notes on financial results

- The above Audited Financial Results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards (IND-AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended as specified in section 133 of the Companies Act, 2013.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 24.05.2023. The Statutory Auditor of the Company has provided Independent Auditors report on the same.
- Point (g) other expenses under "Expenses" head for the quarter ended 31.03.2023 also includes an amount of Rs. 101.98 lakhs (previous year Rs. 529.88 Lakhs) written off as irrecoverable bad debts due from one of corporate buyer which is liquidated and due amount could not be realised till date despite taking available legal recourses.
- The figures of the previous periods have been regrouped/reclassified/ recasred, wherever necessary.
- The figures for the quarter ended March 31, 2023 are balancing figures between the audited figures of the full financial year ended March 31, 2023 & the published year to date figures upto 9 months ended Dec 31, 2022.
- 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 applicable AS on segment reporting.

Place: Jaipur
Date: 24.05.2023



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24/5/23

For Unique Organics Limited

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J. P. Kanodia
Managing Director
DIN: 00207554

[Handwritten signature]
24/5/23

**UNIQUE ORGANICS LIMITED**

CIN: L24119RJ1993PLC007148

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

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STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2023

(' in Lakhs)

Particulars	As at 31.03.2023 Audited	As at 31.03.2022 Audited
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	149.19	160.41
(b) Capital work-in-progress	-	-
(c) Investment property	-	-
(d) Goodwill	-	-
(e) Other intangible assets	0.20	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 (to be specified)	2.18	2.18
(i) Deferred tax assets (Net)	-	-
(j) Other non-current assets	-	-
Total non-current assets	151.57	162.67
(2) Current assets		
(a) Inventories	364.59	383.83
(b) Financial assets	-	-
(i) Investments	-	-
(ii) Trade receivables	2,367.49	1,899.77
(iii) Cash and cash equivalents	0.62	1.35
(iv) Bank balances other than (iii) above	-	8.55
(v) Loans	15.00	15.00
(vi) Others (Advances)	-	-
(c) Current Tax Assets (Net)	257.31	329.31
(d) Other current assets	-	-
Total current assets	3,005.01	2,637.81
TOTAL ASSETS	3,156.58	2,800.48
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	596.84	596.84
(b) Other equity	1,024.06	640.37
Total equity	1,620.90	1,237.21
Liabilities		
(1) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	145.83	150.00
(ii) Trade payables	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	9.17	8.56
(c) Deferred tax liabilities (Net)	9.79	2.43
(d) Other non-current liabilities	-	-
Total non-current liabilities	164.79	160.99
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	745.86	1,039.80
(ii) Trade payables	417.80	179.79
(iii) Other financial liabilities	167.05	163.72
(b) Other current liabilities	34.53	14.31
(c) Provisions	2.78	2.72
(d) Current tax liabilities (Net)	2.87	1.94
Total current liabilities	1,370.89	1,402.28
Total liabilities	1,535.68	1,563.27
TOTAL EQUITY AND LIABILITIES	3,156.58	2,800.48

Place: Jaipur
Date: 24.05.2023

For Unique Organics Limited

P. Kanodia
Managing Director
DIN: 0020755415/5/23
24/5/23

24/5/23

UNIQUE ORGANICS LIMITED

CIN: L24119RJ1993PLC007148

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

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023

(' in Lakhs)

PARTICULARS	YEAR ENDED ON 31st March, 2023	YEAR ENDED ON 31st March, 2022
1 CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	542.77	4.23
<i>Addition:</i>		
Depreciation	16.38	16.54
Interest Received	0.96	-
Re-measurement gains/(losses) on employee defined benefit plans	1.27	1.74
Profit/Loss on sale of property, plant and equipment	-	(0.18)
Cash Flow from Operating Activities before Working Capital changes	561.38	22.33
<i>Adjustments:</i>		
Decrease/(increase) in inventories	19.24	(276.16)
Decrease/(increase) in trade receivables	(467.71)	(534.80)
Decrease/(increase) in Loans	-	-
Decrease/(increase) in other financial and non financial assets	72.00	(34.37)
Increase/(decrease) in trade payables	238.00	123.39
Increase/(decrease) in other financial and non financial liabilities	25.15	4.55
Cash Generated From Operation	448.06	(695.06)
Taxes Paid	(153.00)	(2.29)
Cash Flow from Operating Activities	295.06	(697.35)
2 CASH FLOW FROM INVESTING ACTIVITIES		
Increase/Decrease in Property, Plant and equipment and Other	(5.27)	(7.89)
Interest Received	(0.96)	-
Proceeds on disposal of subsidiary - Net	-	-
Net Cash Flow from Investing Activities	(6.23)	(7.89)
3 CASH FLOW FROM FINANCING ACTIVITIES		
Increase/Decrease in Borrowings	(298.10)	687.21
Increase/Decrease in Share Capital	-	-
Net Cash Flow from Financing Activities	(298.10)	687.21
NET CHANGE IN CASH & CASH EQUIVALENT	(9.27)	(18.03)
Opening Balance of Cash & Cash Equivalent	1.35	3.61
Opening Bank Balances other then above	8.55	24.32
CLOSING BALANCE OF CASH & CASH EQUIVALENT	0.62	1.35
Closing Bank Balances other then above	-	8.55

Notes:

- The Cash Flow statement has been prepared under the indirect method as set out in Indian Accounting Standard 'Statement of Cash Flow'.
- Figures of the previous period has been rearranged/ regrouped where ever considard necessary.

Place: Jaipur

Date: 24.05.2023



Handwritten signature and initials.

Handwritten date: 24/5/23

For Unique Organics Limited
For Unique Organics Limited

J. P. Kanodia
Managing Director
DIN: 00207554

Handwritten signature and date: 24/5/23