

UNIRAMA
INDUSTRIES
LIMITED

29th May, 2018

The Secretary
The Calcutta Stock Exchange Ltd
7, Lyons Range
Kolkata – 700 001

Dear Sir,

Sub : Outcome of the Board Meeting dated May 29, 2018
Re : Scrip Code : 021094

Pursuant to the provisions of Regulation 33 and Regulation 30 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the following as approved and taken on record by the Board of Directors of the Company in its Meeting held today i.e. May 29, 2018.

1. Audited Standalone Financial Results of the Company alongwith Statement of Assets and Liabilities for the Year ended March 31, 2018.
2. Auditors' Report for the Quarter and Financial Year ended March 31, 2018.
3. Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May, 27 2016.

Further to above, we would like to intimate that:

The meeting commenced at 4.30 P.M. and concluded 5.10 P.M.

The aforesaid documents are also place on the website of the Company at www.uniramaindustries.com

Kindly take the same on record.

Thanking you,

Yours faithfully,
For **Unirama Industries Limited**


Kamal Sharma
Director
DIN : 02946513

Encl: As above

UNIRAMA INDUSTRIES LIMITED

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2018

(Rs. in Lakhs)

Sl No	Particulars	3 months ended (31/03/2018) Audited	3 months ended (31/12/2017) Unaudited	3 months ended (31/03/2017) Audited	Year ended (31/03/2018) Audited	Year ended (31/03/2017) Audited
I	Revenue from operations					
	a) Sales of Products					
	b) Other Operating Revenue					
II	Other Income					
III	Total Revenue (I+II)					
IV	Expenses					
	a) Cost of materials Consumed					
	b) Purchase of Traded Goods					
	b) Changes in inventories of finished goods, Work in progress and Stock in trade					
	c) Excise Duty					
	d) Employee benefit expenses					
	e) Finance Cost					
	f) Depreciation and amortisation expense					
	g) Other Expenses	0.64	0.19	0.34	0.91	1.24
	Total Expenses	0.64	0.19	0.34	0.91	1.24
V	Profit / (Loss) before exceptional items and tax (III-IV)	(0.64)	(0.19)	(0.34)	(0.91)	(1.24)
VI	Exceptional Items					
VII	Profit/ (Loss) before tax (V-VI)	(0.64)	(0.19)	(0.34)	(0.91)	(1.24)
VIII	Tax Expense					
	Current Tax					
	Deferred Tax					
IX	Profit/(Loss) from Ordinary Activities after Tax (VII-VIII)	(0.64)	(0.19)	(0.34)	(0.91)	(1.24)
X	Extraordinary items (net of tax expense)					
XI	Profit/(Loss) for the period (IX-X)	(0.64)	(0.19)	(0.34)	(0.91)	(1.24)
XII	Other Comprehensive Income (Net of tax, net credit/ charges)					
XIII	Total Comprehensive Income (XI+XII)	(0.64)	(0.19)	(0.34)	(0.91)	(1.24)
	Paid-up Equity Share Capital					
	a) Fully Paid Up (Rs. 10/- Each Fully Paid Up Previous Year Rs. 10/- Each Fully Paid Up)	24.00	24.00	24.00	24.00	24.00
	b) Partly Paid Up					
	Reserves Excluding Revaluation Reserves					
	As per Balance Sheet of Previous Accounting Year					
	Earning per Share (EPS)					
	a) Basic & Diluted EPS (Rs.)	(0.27)	(0.08)	(0.14)	(0.38)	(0.52)
	b) Basic & Diluted EPS (Rs.)	(0.27)	(0.08)	(0.14)	(0.38)	(0.52)



UNIRAMA INDUSTRIES LIMITED
AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2018

Rs.in lakhs

Particulars	As at 31st March, 2018		As at 31st March, 2017	
	Audited		Audited	
A. ASSETS				
1 Non-current assets				
(a) Financial Assets				
(i) Investments	0.15		0.15	
(ii) Others financial assets		0.15	-	0.15
(b) Deferred tax assets (net)		-		-
(c) Other non-current assets		-		-
<i>Total Non-Current Assets</i>		0.15		0.15
2 Current assets				
(a) Financial Assets				
(iii) Cash and cash equivalents	0.19		0.11	
(v) Loans	-		-	
(vi) Others financial assets		0.19		0.11
(b) Current Tax Assets (Net)		-		-
(c) Other current assets		21.44		22.34
<i>Total Current Assets</i>		21.63		22.46
Total Assets		21.78		22.61
B. EQUITY AND LIABILITIES				
I Equity				
(a) Equity Share capital		24.00		24.00
(b) Other Equity		(5.97)		(5.05)
<i>Total Equity</i>		18.03		18.95
II LIABILITIES				
1 Current liabilities				
(b) Other current liabilities		3.75		3.66
<i>Total Current Liabilities</i>		3.75		3.66
Total Liabilities		3.75		3.66
Total Equity and Liabilities		21.78		22.61

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 year ended 31st March, 2017 for standalone financial statements under the previously applicable Indian Generally Accepted Accounting Principles (IGAAP) with the Total Comprehensive Income as reported in these financial results under Ind AS in **Annexure-1**
- 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 it's meeting held on 29th May, 2018.
- The above results are as per Regulation 33 of the SEBI (Listing obligations & disclosure requirements) Regulations, 2015

Place : Kolkata
Date : 29th May, 2018

By Order of the Board
UNIRAMA INDUSTRIES LIMITED
Director 
Director

UNIRAMA INDUSTRIES LIMITED

ANNEXURE-1

RESTATED IND-AS FINANCIAL RESULTS AND RECONCILIATION WITH PREVIOUS REPORTED NUMBERS UNDER IGAAP FOR THE QUARTER ENDEND 31st MARCH, 2017 AND YEAR ENDED 31ST MARCH, 2017.

Rs.in lakhs

Particulars	3 months ended (31/03/2017) Audited	Year ended (31/03/2017) Audited
Reconciliation of Net Profit as reported earlier:		
Net Profit for the period (as per IGAAP)	(0.34)	(1.24)
(Benefit)/Charges:		
Remeasurement- Due to Financial Assumptions	-	-
Remeasurement- Due to Experience Adjustments	-	-
Acturial 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)	(0.34)	(1.24)
Add: Other Comprehensive Income	-	-
Total Comprehensive Income	(0.34)	(1.24)



KHANDELWAL RAY & CO.

CHARTERED ACCOUNTANTS

64/55B, BELGACHIA ROAD,
BELGACHIA,
KOLKATA - 700 037
Phone : 2243-8018
E-mail : khand.ray@hotmail.com

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF

UNIRAMA INDUSTRIES LIMITED

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of **UNIRAMA INDUSTRIES LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2018, Statement of Profit and Loss (including Other Comprehensive Income) for the three months and year ended on that date, the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with Indian Accounting Standard 34 ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the standalone financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the standalone financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Company's preparation and presentation of the standalone



financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Board of Directors, as well as evaluating the overall presentation of the standalone financial statements.

We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give a true and fair view in conformity with Ind AS 34 and accounting principles generally accepted in India of the state of affairs of the Company as at March 31, 2018, its profit and total comprehensive income for the three months and year ended on that date, changes in equity and its cash flows for the year ended on that date.

For KHANDEWAL RAY & CO
Chartered Accountants
(Firm's Registration No. 302035E)

Khandewal

CA. S. KHANDELWAL
Partner
(Membership No. 054451)
Kolkata
Dated: 29th May, 2018



UNIRAMA INDUSTRIES LIMITED

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2018

(Rs.in Lakhs)

Sl No	Particulars	3 months ended (31/03/2018) Audited	3 months ended (31/12/2017) Unaudited	3 months ended (31/03/2017) Audited	Year ended (31/03/2018) Audited	Year ended (31/03/2017) Audited
I	Revenue from operations					
	a) Sales of Products	-	-	-	-	-
	b) Other Operating Revenue	-	-	-	-	-
II	Other Income	-	-	-	-	-
III	Total Revenue (I+II)	-	-	-	-	-
IV	Expenses					
	a) Cost of materials Consumed	-	-	-	-	-
	b) Purchase of Traded Goods	-	-	-	-	-
	b) Changes in inventories of finished goods, Work in progress and Stock in trade	-	-	-	-	-
	c) Excise Duty	-	-	-	-	-
	d) Employee benefit expenses	-	-	-	-	-
	e) Finance Cost	-	-	-	-	-
	f) Depreciation and amortisation expense	-	-	-	-	-
	g) Other Expenses	0.64	0.19	0.34	0.91	1.24
	Total Expenses	0.64	0.19	0.34	0.91	1.24
V	Profit / (Loss) before exceptional items and tax (III-IV)	(0.64)	(0.19)	(0.34)	(0.91)	(1.24)
VI	Exceptional Items	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	(0.64)	(0.19)	(0.34)	(0.91)	(1.24)
VIII	Tax Expense					
	Current Tax	-	-	-	-	-
	Deffered Tax	-	-	-	-	-
IX	Profit/(Loss) from Ordinary Activities after Tax (VII-VIII)	(0.64)	(0.19)	(0.34)	(0.91)	(1.24)
X	Extraordinary items (net of tax expense)	-	-	-	-	-
XI	Profit/(Loss) for the period (IX-X)	(0.64)	(0.19)	(0.34)	(0.91)	(1.24)
XII	Other Comprehensive Income (Net of tax, net credit/ (charges)	-	-	-	-	-
XIII	Total Comprehensive Income (XI+XII)	(0.64)	(0.19)	(0.34)	(0.91)	(1.24)
	Paid-up Equity Share Capital					
	a) Fully Paid Up (Rs.10/- Each Fully Paid Up Previous Year Rs.10/- Each Fully Paid Up)	24.00	24.00	24.00	24.00	24.00
	b) Partly Paid Up	-	-	-	-	-
	Reserves Excluding Revaluation Reserves	-	-	-	-	-
	As per Balance Sheet of Previous Accounting Year	-	-	-	-	-
	Earning per Share (EPS)					
	a) Basic & Diluted EPS (Rs.)	(0.27)	(0.08)	(0.14)	(0.38)	(0.52)
	b) Basic & Diluted EPS (Rs.)	(0.27)	(0.08)	(0.14)	(0.38)	(0.52)



UNIRAMA INDUSTRIES LIMITED
AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2018

Rs.in lakhs

Particulars	As at 31st March, 2018		As at 31st March, 2017	
	Audited		Audited	
A. ASSETS				
1 Non-current assets				
(a) Financial Assets				
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<i>Total Non-Current Assets</i>		0.15		0.15
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(a) Financial Assets				
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(v) Loans		-		-
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(b) Current Tax Assets (Net)		-		-
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Total Assets		21.78		22.61
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1 Current liabilities				
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Total Liabilities		3.75		3.66
Total Equity and Liabilities		21.78		22.61

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 year ended 31st March, 2017 for standalone financial statements under the previously applicable Indian Generally Accepted Accounting Principles (IGAAP) with the Total Comprehensive Income as reported in these financial results under Ind AS in Annexure-I
- 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 29th May, 2018.
- The above results are as per Regulation 33 of the SEBI (Listing obligations & disclosure requirements) Regulations, 2015

Place : Kolkata
Date : 29th May, 2018



By Order of the Board
UNIRAMA INDUSTRIES LIMITED

Director

[Signature]
Director

UNIRAMA INDUSTRIES LIMITED

ANNEXURE-1

RESTATED IND-AS FINANCIAL RESULTS AND RECONCILIATION WITH PREVIOUS REPORTED NUMBERS UNDER IGAAP FOR THE QUARTER ENDED 31st MARCH, 2017 AND YEAR ENDED 31ST MARCH, 2017.

Rs.in lakhs

Particulars	3 months ended (31/03/2017) Audited	Year ended (31/03/2017) Audited
Reconciliation of Net Profit as reported earlier:		
Net Profit for the period (as per IGAAP)	(0.34)	(1.24)
(Benefit)/Charges:		
Remeasurement- Due to Financial Assumptions	-	-
Remeasurement- Due to Experience Adjustments	-	-
Acturial 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)	(0.34)	(1.24)
Add: Other Comprehensive Income	-	-
Total Comprehensive Income	(0.34)	(1.24)



**UNIRAMA
INDUSTRIES
LIMITED**

29th May, 2018

**The Secretary
The Calcutta Stock Exchange Limited
7 Lyons Range
Kolkata – 700 001**

Dear Sir,

**Sub : Declaration with respect to Audit Report with unmodified opinion on
the Audited Standalone Financial Results for the Financial year ended
March 31, 2018**

Re : Scrip Code : 021094

Pursuant to first proviso to Regulation 33 (3) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May, 27 2016, the Company hereby declares that the Statutory Auditors M/s Khandelwal Ray & Co.,(FR No : 302035E) Chartered Accountants, have issued their Audit reports on the Standalone Financial Results for the Financial year ended March 31, 2018, with unmodified opinion.

Kindly take this declaration on your records.

Thanking you,

Yours faithfully,
For **Unirama Industries Limited**



Kamal Sharma
Director
DIN : 02946513