

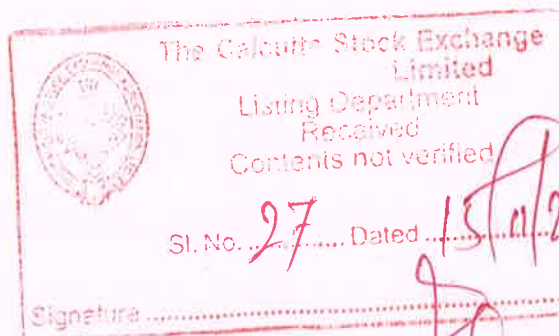
UNIRAMA
INDUSTRIES
LIMITED

14th November, 2017

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

Dear Sir,

Sub : Outcome of the Board Meeting dated November 14, 2017
Re : Scrip Code 21094



15/11/2017
[Handwritten signature]

In furtherance to our letter dated 3rd November, 2017, informing the Exchanges about date of Board of Director's meeting being 14th November, 2017, inter-alia, to approve the Un-audited Financial Results of the Company for the Quarter and Half-year ended on 30th September, 2017. We would like to inform the Exchanges that the Board of Directors at its Meeting held today considered and approved the following:

1. Un-audited Financial Results of the Company for the Quarter and Half-year ended on September 30, 2017 (copy enclosed).
2. Limited Review Report for the Quarter and Half-year ended on September 30, 2017 (copy enclosed).
3. Appointment of M/s. MCS Share Transfer Agent Ltd. as the Registrar and Share Transfer Agent of the Company with effect from 1st December, 2017.

Further to above, the details of M/s. MCS Share Transfer Agent Ltd. are given below:

MCS Share Transfer Agent Ltd.
Regd. Office: 12/1/5, Manoharpukur Road,
Kolkata – 700 026
Phone: 033-4072 4051/54
Fax: 033-4072 4050
Email: mcssta@rediffmail.com

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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2017

(Rs.in Lakhs)

Sl No	Particulars	3 months ended (30/09/2017) Unaudited	3 months ended (30/09/2016) Unaudited	3 months ended (30/06/2017) Unaudited	Half year ended (30/09/2017) Unaudited	Half year ended (30/09/2016) Unaudited	Year ended (31/03/2017) Audited
I	Revenue from operations						
	a) Sales of Products (Including GST/Excise duty Refer Note no.2)	-	-	-	-	-	-
	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 (Refer Note Note-2)	-	-	-	-	-	-
	d) Employee benefit expenses	-	-	-	-	-	-
	e) Finance Cost	-	-	-	-	-	-
	f) Depreciation and amortisation expense	-	-	-	-	-	-
	g) Other Expenses	0.06	0.09	0.01	0.08	0.57	1.24
	Total Expenses	0.06	0.09	0.01	0.08	0.57	1.24
V	Profit / (Loss) before exceptional items and tax (III-IV)	(0.06)	(0.09)	(0.01)	(0.08)	(0.57)	(1.24)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	(0.06)	(0.09)	(0.01)	(0.08)	(0.57)	(1.24)
VIII	Tax Expense						
	Current Tax	-	-	-	-	-	-
	Deffered Tax	-	-	-	-	-	-
IX	Profit/(Loss) from Ordinary Activities after Tax (VII-VIII)	(0.06)	(0.09)	(0.01)	(0.08)	(0.57)	(1.24)
X	Extraordinary items (net of tax expense)	-	-	-	-	-	-
XI	Profit/(Loss) for the period (IX-X)	(0.06)	(0.09)	(0.01)	(0.08)	(0.57)	(1.24)
XII	Other Comprehensive Income (Net of tax, net credit/ (charges)	-	-	-	-	-	-
XIII	Total Comprehensive Income (XI+XII)	(0.06)	(0.09)	(0.01)	(0.08)	(0.57)	(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	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.)	(0.03)	(0.04)	(0.01)	(0.03)	(0.24)	(0.52)
	b) Basic & Diluted EPS (Rs.)	(0.03)	(0.04)	(0.01)	(0.03)	(0.24)	(0.52)



UNIRAMA INDUSTRIES LIMITED

STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2017

Rs.in lakhs

Particulars	As at 30th September, 2017		As at 31st March, 2017	
	Unaudited		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	0.15		0.11	
(v) Loans	-		-	
(vi) Others financial assets		0.15		0.11
(b) Current Tax Assets (Net)		-		-
(c) Other current assets		22.19		22.34
<i>Total Current Assets</i>		22.34		22.46
Total Assets		22.49		22.61
B. EQUITY AND LIABILITIES				
I Equity				
(a) Equity Share capital		24.00		24.00
(b) Other Equity		(5.12)		(5.05)
<i>Total Equity</i>		-	18.88	18.95
II LIABILITIES				
1 Current liabilities				
(b) Other current liabilities		3.61		3.66
<i>Total Current Liabilities</i>		3.61		3.66
Total Liabilities		3.61		3.66
Total Equity and Liabilities		22.49		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 half year ended 30th September, 2016 and year ended 31st March, 2017 for standalone financial under the previously applicable Indian Generally Accepted Accounting Principles (IGAAP) with the total Comprehensive Income as reported in these financial results under Ind AS. The Company has also prepared an Equity reconciliation for standalone financials between the previous IGAAP and the Equity as reported under Statement of Assets and Liabilities under Ind AS as at 31st March, 2017 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 14th November, 2017.
- The above results is as per Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulations, 2015.

By Order of the Board

FOR UNIRAMA INDUSTRIES LIMITED

Director

K. S. Srinivasan
Director

Place : Kolkata

Date : 14th November, 2017

UNIRAMA INDUSTRIES LIMITED

ANNEXURE-1

RESTATED IND-AS FINANCIAL RESULTS AND RECONCILIATION WITH PREVIOUS REPORTED NUMBERS UNDER IGAAP FOR THE QUARTER ENDING 30TH SEPTEMBER, 2016, SIX MONTHS ENDED 30TH SEPTEMBER, 2016, AND YEAR ENDED 31ST MARCH, 2017.

Particulars	Rs.in lakhs		
	3 months ended (30/09/2016) Unaudited	Half year ended (30/09/2016) Unaudited	Year ended (31/03/2017) Audited
Reconciliation of Net Profit as reported earlier:			
Net Profit for the period (as per IGAAP) (Benefit)/Charges:	(0.09)	(0.57)	(1.24)
Remeasurement- Due to Financial Assumptions			
Remeasurement- Due to Experience Adjustments			
Actuarial 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)	(0.09)	(0.57)	(1.24)
Add: Other Comprehensive Income	-	-	-
Total Comprehensive Income	(0.09)	(0.57)	(1.24)

Particulars	Rs.in lakhs	
	Year ended (31/03/2017) Audited	Year ended (31/03/2017) Audited
EQUITY RECONCILIATION AS AT 31ST MARCH,2017		
Equity as per IGAAP	(5.05)	
1) Discounting on Long Term Provisions/ Liabilities	-	
2) Actuarial gain/ (loss) on Defined Benefit Plan	-	
3) Deferred Tax impact on (1) to (2)	-	
4) Fair valuation of Debt instrument through Other Comprehensive Income (net of Deferred Tax)	-	
Equity as per Ind-AS	(5.05)	



UNIRAMA INDUSTRIES LIMITED

ANNEXURE-1

RESTATE IN-AS FINANCIAL RESULTS AND RECONCILIATION WITH PREVIOUS REPORTED NUMBERS UNDER IGAAP FOR THE QUARTER ENDED 30TH SEPTEMBER, 2016, SIX MONTHS ENDED 30TH SEPTEMBER, 2016, AND YEAR ENDED 31ST MARCH, 2017.

Particulars	Rs.in lakhs		
	3 months ended (30/09/2016) Unaudited	Half year ended (30/09/2016) Unaudited	Year ended (31/03/2017) Audited
Reconciliation of Net Profit as reported earlier:			
Net Profit for the period (as per IGAAP)	(0.09)	(0.57)	(1.24)
(Benefit)/Charges:			
Remeasurement- Due to Financial Assumptions	-	-	-
Remeasurement- Due to Experience Adjustments	-	-	-
Actuarial 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.	(0.09)	(0.57)	(1.24)
Net Profit for the period (as per Ind - AS)	-	-	-
Add: Other Comprehensive Income	(0.09)	(0.57)	(1.24)
Total Comprehensive Income			

Particulars	Rs.in lakhs	
	Year ended (31/03/2017) Audited	Year ended (31/03/2017) Audited
EQUITY RECONCILIATION AS AT 31ST MARCH, 2017		
Equity as per IGAAP	(5.05)	(5.05)
1) Discounting on Long Term Provisions/ Liabilities	-	-
2) Actuarial gain/ (loss) on Defined Benefit Plan	-	-
3) Deferred Tax impact of (1) to (2)	-	-
4) Fair valuation of Debt instrument through Other Comprehensive Income (net of Deferred Tax)	-	-
Equity as per Ind-AS	(5.05)	(5.05)

FOR UNIRAMA INDUSTRIES LIMITED

Director

REVIEW REPORT
TO THE BOARD OF DIRECTORS OF
UNIRAMA INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Unirama Industries Limited ('the Company') for the quarter and half year ended 30th September, 2017 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

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 this statement based on our review. Attention is drawn to the fact that the figures for the corresponding quarter and half year ended 30th September 2016, and year ended 31 March 2017 including the reconciliation of profit and equity under Ind AS of the respective quarters and year ended 31st March, 2017 reported under previous GAAP, as reported in this statement, have been approved by the Company's Board of Directors, but have not been subjected to review.

We conducted our review 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 results 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.

The standalone financial results for the quarter and half year ended 30th September, 2016 and year ended 31st March 2017 reported under the previous GAAP, included in the Statement, are based on the previously issued results of the Company, prepared in accordance with the Accounting Standards as per Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. These results were reviewed and audited by us and our reports dated 11th November, 2016 and 30th May, 2017 respectively we have expressed an unmodified opinion on those standalone financial results. Management has adjusted these results for the differences in the accounting principles adopted by the Company on transition to the Indian Accounting Standards ('Ind AS') and presented reconciliation for the same, which has been approved by the Company's Board of Directors but the same has not been subjected to a limited review.

3. Attention is, drawn to the following:-

- a. No provision has been considered for Other Current Assets includes Rs 21.75 lacs outstanding for a long time, which, in our opinion, are doubtful of recovery.
- b. Balance of Other Current Assets and Other Current Liabilities are subject to confirmation.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognised 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 and SEBI Circular dated 5 July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement

For Khandelwal Ray & Co
Chartered Accountants
FR. No. 302035E



(CA. S. Khandelwal)
Partner
Membership No. 054451
Place: Kolkata
Date : 14th November, 2017



UNIRAMA INDUSTRIES LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2017

(Rs. in Lakhs)

Sl No	Particulars	3 months ended (30/09/2017) Unaudited	3 months ended (30/09/2016) Unaudited	3 months ended (30/06/2017) Unaudited	Half year ended (30/09/2017) Unaudited	Half year ended (30/09/2016) Unaudited	Year ended (31/03/2017) Audited
I	Revenue from operations						
	a) Sales of Products (Including GST/Excise duty Refer Note no.2)	-	-	-	-	-	-
	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 (Refer Note Note-2)	-	-	-	-	-	-
	d) Employee benefit expenses	-	-	-	-	-	-
	e) Finance Cost	-	-	-	-	-	-
	f) Depreciation and amortisation expense	-	-	-	-	-	-
	g) Other Expenses	0.06	0.09	0.01	0.08	0.57	1.24
	Total Expenses	0.06	0.09	0.01	0.08	0.57	1.24
V	Profit/(Loss) before exceptional items and tax (III-IV)	(0.06)	(0.09)	(0.01)	(0.08)	(0.57)	(1.24)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	(0.06)	(0.09)	(0.01)	(0.08)	(0.57)	(1.24)
VIII	Tax Expense						
	Current Tax	-	-	-	-	-	-
	Deffered Tax	-	-	-	-	-	-
IX	Profit/(Loss) from Ordinary Activities after Tax (VII-VIII)	(0.06)	(0.09)	(0.01)	(0.08)	(0.57)	(1.24)
X	Extraordinary items (net of tax expense)	-	-	-	-	-	-
XI	Profit/(Loss) for the period (IX-X)	(0.06)	(0.09)	(0.01)	(0.08)	(0.57)	(1.24)
XII	Other Comprehensive Income (Net of tax, net credit/ (charges)	-	-	-	-	-	-
XIII	Total Comprehensive Income (XI+XII)	(0.06)	(0.09)	(0.01)	(0.08)	(0.57)	(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	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.)	(0.03)	(0.04)	(0.01)	(0.03)	(0.24)	(0.52)
	b) Basic & Diluted EPS (Rs.)	(0.03)	(0.04)	(0.01)	(0.03)	(0.24)	(0.52)

-of UNIRAMA INDUSTRIES LIMITED

[Signature]

Directo



UNIRAMA INDUSTRIES LIMITED

STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2017

Rs.in lakhs

Particulars	As at 30th September, 2017		As at 31st March, 2017	
	Unaudited		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	0.15		0.11	
(v) Loans				
(vi) Others financial assets		0.15		0.11
(b) Current Tax Assets (Net)		-		-
(c) Other current assets		22.19		22.34
<i>Total Current Assets</i>		22.34		22.46
Total Assets		22.49		22.61
B. EQUITY AND LIABILITIES				
I Equity				
(a) Equity Share capital		24.00		24.00
(b) Other Equity		(5.12)		(5.05)
<i>Total Equity</i>		18.88		18.95
II LIABILITIES				
1 Current liabilities				
(b) Other current liabilities		3.61		3.66
<i>Total Current Liabilities</i>		3.61		3.66
Total Liabilities		3.61		3.66
Total Equity and Liabilities		22.49		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 half year ended 30th September, 2016 and year ended 31st March, 2017 for standalone financial under the previously applicable Indian Generally Accepted Accounting Principles (IGAAP) with the total Comprehensive Income as reported in these financial results under Ind AS. The Company has also prepared an Equity reconciliation for standalone financials between the previous IGAAP and the Equity as reported under Statement of Assets and Liabilities under Ind AS as at 31st March, 2017 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 14th November, 2017.
- The above results is as per Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulations, 2015.

Place : Kolkata
Date : 14th November, 2017



By Order of the Board
of UNIRAMA INDUSTRIES LIMITED
[Signature]
Director Directo