

**UNIRAMA
INDUSTRIES
LIMITED**

13th February, 2018

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



Dear Sir,

Sub : Sub : Outcome of the Board Meeting dated February 13, 2018

Re : Scrip Code 21094

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. February 13, 2018.

1. Unaudited Financial Results of the Company for the Quarter ended December 31, 2017 (copy enclosed).
2. Limited Review Report for the Quarter ended December 31, 2017 (copy enclosed).

Further to above, we would like to intimate that:

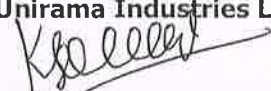
The meeting commenced at 4.30 P.M. and concluded at 6.30 P.M.

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 NINE MONTHS ENDED 31ST DECEMBER, 2017

(Rs. in Lakhs)

Sl No	Particulars	3 months ended (31/12/2017) Unaudited	3 months ended (31/12/2016) Unaudited	3 months ended (30/09/2017) Unaudited	Nine months ended (31/12/2017) Unaudited	Nine months ended (31/12/2016) 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	-	-	-	-	-	-
	Total Expenses	0.19	0.33	0.06	0.27	0.90	1.24
V	Profit / (Loss) before exceptional items and tax (III-IV)	(0.19)	(0.33)	(0.06)	(0.27)	(0.90)	(1.24)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	(0.19)	(0.33)	(0.06)	(0.27)	(0.90)	(1.24)
VIII	Tax Expense Current Tax Deffered Tax	-	-	-	-	-	-
IX	Profit/(Loss) from Ordinary Activities after Tax (VII-VIII)	(0.19)	(0.33)	(0.06)	(0.27)	(0.90)	(1.24)
X	Extraordinary items (net of tax expense)	-	-	-	-	-	-
XI	Profit/(Loss) for the period (IX-X)	(0.19)	(0.33)	(0.06)	(0.27)	(0.90)	(1.24)
XII	Other Comprehensive Income (Net of tax, net credit/ (charges)	-	-	-	-	-	-
XIII	Total Comprehensive Income (XI+XII)	(0.19)	(0.33)	(0.06)	(0.27)	(0.90)	(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.)	(0.08)	(0.14)	(0.03)	(0.11)	(0.37)	(0.52)
	b) Basic & Diluted EPS (Rs.)	(0.08)	(0.14)	(0.03)	(0.11)	(0.37)	(0.52)

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 nine month ended 31st December, 2016 and year ended 31st March, 2017 for standalone financial statement 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 13th February, 2018.
- The above results is as per Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulations, 2015.

Place : Kolkata
Dated :13th February, 2018.



By Order of the Board
[Signature]
Director

UNIRAMA INDUSTRIES IMITED

ANNEXURE-1

RESTATED IND-AS FINANCIAL RESULTS AND RECONCILIATION WITH PREVIOUS REPORTED NUMBERS UNDER IGAAP FOR THE QUARTER ENDEND 31ST DECEMBER, 2016,NINE MONTHS ENDED 31ST DECEMBER, 2016, AND YEAR ENDED 31ST MARCH, 2017.

Rs.in lakhs

Particulars	3 months ended (31/12/2016) Unaudited	Nine months ended (31/12/2016) Unaudited	Year ended (31/03/2017) Audited
Reconciliation of Net Profit as reported earlier:			
Net Profit for the period (as per IGAAP)	(0.33)	(0.90)	(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)	(0.33)	(0.90)	(1.24)
Add: Other Comprehensive Income	-	-	-
Total Comprehensive Income	(0.33)	(0.90)	(1.24)

K. S. Chatterjee



KHANDELWAL RAY & CO.

CHARTERED ACCOUNTANTS

REVIEW REPORT
TO THE BOARD OF DIRECTORS OF
UNIRAMA INDUSTRIES LIMITED

21, OLD COURT HOUSE STREET
ROOM # 319A, CENTRE POINT
KOLKATA - 700 001
Phone : 2243 8018
E-mail : khand.ray@hotmail.com

We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Unirama Industries Limited ('the Company') for the quarter and nine month ended 31st December, 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 nine month ended 31st December 2016, and year ended 31 March 2017 including the reconciliation of profit 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 nine month ended 31st December, 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 8th February, 2017 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 : 13th February, 2018.

