



SABU PHILIP

CHARTERED ACCOUNTANT

EDACHERIL, THRUVANCHOOR

KOTTAYAM

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

Review report to
The Board of Directors
Uniroyal Marine Exports Limited

I have reviewed the accompanying statement of unaudited financial results of **Uniroyal Marine Exports Limited (the 'Company')** for the quarter ended 30-06-2020 (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

I conducted my review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered




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Accountants of India. This standard requires that I plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. I have not performed an audit and accordingly, I do not express an audit opinion.

Based on my review conducted as above, nothing has come to my attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kochi
Date: 24-08-2020

Sabu Philip
Chartered Accountant
(Membership No: 31708)

For C. A. SABU PHILIP

Chartered Accountant
M. No: 31708





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Statement of Unaudited Financial Results for the Quarter ended 30-06-2020

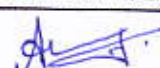
(Rs. In Lakhs)

Part I	Particulars	For the three months ended			For the year ended
		30-06-20	31-03-20	30-06-19	31-03-20
		Unaudited	Unaudited	Unaudited	Audited
I	a. Revenue from Operations	519.14	1089.41	854.55	4379.10
II	b. Other Income	0.00	1.88	0.58	2.58
III	Total Revenue (I+II)	519.14	1091.29	855.13	4381.68
IV	Expenses				
	a) Cost of materials consumed	61.17	934.38	621.61	3420.07
	b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00
	c) Change in inventories of finished goods	289.62	(118.27)	(27.96)	(197.97)
	d) Employee benefit expenses	34.36	81.25	58.68	281.61
	e) Works in progress and stock-in-trade	0.00	0.00	0.00	0.00
	f) Finance cost	23.34	34.43	20.97	127.87
	g) Depreciation Amortization Expenses	13.87	14.95	13.60	55.75
	h) Other expenditure	96.26	150.06	164.61	682.20
V	Total	518.62	1096.80	851.51	4369.53
VI	Profit/(loss) before exceptional and extra ordinary items & taxes	0.52	(5.51)	3.62	12.15
VII	Exceptional itmes	0.00	0.00	0.00	0.00
VIII	Profit before extraordinary items/tax & minority interest	0.52	(5.51)	3.62	12.15
IX	Extraordinary items(net of tax expense Rs.)				
X	Profit before Tax	0.52	(5.51)	3.62	12.15
XI	Tax expenses				
	Current Tax	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.00	0.00
XII	Profit for the period from continue operations	0.52	(5.51)	3.62	12.15
XIII	Profit from discontinuing operation	0.00	0.00	0.00	0.00
XIV	Tax expenses of discontinuing operations	0.00	0.00	0.00	0.00



XV	<u>Profit from discontinuing operation after tax</u>	0.00	0.00	0.00	0.00
	<u>Minority Interest</u>				
XVI	<u>Profit for the period after tax and minority interest</u>	0.52	(5.51)	3.62	12.15
	<u>Other Comprehensive income</u>	0.00	0.00	0.00	(11.06)
XVII	<u>Total Comprehensive income for the period</u>	0.52	(5.51)	3.62	1.09
XVIII	<u>Paid-up equity share capital (Face value for share Rs.10)</u>	647.95	647.95	647.95	647.95
XIX	<u>Reserves excluding Revaluation Reserves as per B/S of previous accounting year</u>	0.00	0.00	0.00	0.00
XX	<u>Earning per Equity share (EPS) Rs.</u>				
	a) Basic	0.01		0.05	0.02
	b) Diluted	0.01		0.05	0.02

NOTES:

1)	The above results were reviewed and recommended by the audit committee and taken on record by the Board of Directors at their meeting held on 24-08-2020				
2)	In accordance with IND AS 108 on "Operating Segments", Company's operation predominantly relates to processing & exporting of marine products and has disclosed export as its primary segment. Local turnover is not significant in total turn over.				
3)	Previous year's figures have been regrouped wherever necessary to confirm with the current period presentation.				
4)	Investor complaints:- Opening Pending: Nil, Received: Nil, Disposed: Nil, Closing Pending: Nil				
	For UNIROYAL MARINE EXPORTS LTD				
					
	Kochi			Anush.K.Thomas	
	24-08-20			Managing Director	

