

# UNO METALS LTD

CIN – L27209 WB 1984 PLC 038126

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1<sup>st</sup> Floor, 37A Southern Avenue, Kolkata – 700 029 (Renamed as Dr. Meghnad Saha Sarani)

**May 18, 2023**

To  
The Secretary  
The Calcutta Stock Exchange Ltd  
7, Lyons Range  
Kolkata – 700 001  
**Scrip Code No. 10031188**

**Dear Sir/Madam,**

**Sub: Outcome of Board Meeting**

This is with reference to our intimation dated May 10, 2023.

The Board of Directors ('Board') of UNO Metals Limited ('Company') at its meeting held today i.e. May 18, 2023, inter alia, transacted the following business:

1. Considered and approved the Audited Standalone Financial Result of the Company for the quarter and financial year ended 31<sup>st</sup> March, 2023.

M/S KANDOI & ASSOCIATES, Chartered Accountant (FRN. 332243E), Statutory Auditor of the Company have issued auditors' report with an unmodified opinion on the Financial Results of the Company for the Financial Year ended March 31, 2023.

The meeting of the Board of Directors commenced at 2.30 P.M. and concluded at ..... 3.20 p.m.

A copy of the said results together with the Auditors' Report for the quarter and financial year ended March 31, 2023 are enclosed herewith.

These are also being made available on the website of the Company at [www.investingjoy.com](http://www.investingjoy.com).

The above is for your information and record.

Thanking you,  
Yours Faithfully,  
For Uno Metals Ltd

*Ritu Goenka*

Ritu Goenka  
Whole Time Director  
**DIN: 00221995**



**UNO METALS LTD**  
CIN : L27209WB1984PLC038126

REGD. OFFICE : 1ST FLOOR, 37A, DR MEGHNAD SAHA SARANI, KOLKATA 700 029

**STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023**

		(Rs. In Lakh)				
SR. No.	Particulars	Quarter ended			Year ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	<b>Income from Operations</b>					
	(a) Net Sales / Revenue from Operations	1,542.49	11,495.29	1,090.22	18,278.51	7,791.48
	(b) Other Operating Income	-	-	-	-	-
	(c) Other Income	17.82	73.50	249.42	352.39	607.63
	<b>Total Income from operations (net)</b>	<b>1,560.31</b>	<b>11,568.79</b>	<b>1,339.64</b>	<b>18,630.90</b>	<b>8,399.11</b>
2	<b>Expenses</b>					
	(a) Cost of Material Consumed	-	-	-	-	-
	(b) Purchase of Stock -in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock -in-trade	-	-	-	-	-
	(d) Employee benefits expense	24.26	22.69	28.20	99.59	116.09
	(e) Finance Costs	11.44	10.99	6.73	61.90	28.60
	(f) Depreciation and Amortisation expense	2.77	2.61	1.48	6.72	4.26
	(g) Other Expenses	44.14	23.26	39.02	117.03	84.55
	<b>Total Expenses</b>	<b>82.61</b>	<b>59.55</b>	<b>75.43</b>	<b>285.24</b>	<b>233.50</b>
3	<b>Profit / (Loss) before tax (1 - 2)</b>	<b>1,477.70</b>	<b>11,509.24</b>	<b>1,264.21</b>	<b>18,345.66</b>	<b>8,165.61</b>
4	<b>Tax Expenses</b>					
	(a) Current Tax	313.50	2,680.00	221.00	3,644.70	1,427.00
	(b) Deferred Tax	0.04	(0.13)	(1.56)	1.60	(1.53)
	(c) Income Tax for Earlier years	-	(1,215.11)	-	(1,215.10)	-
5	<b>Profit / (Loss) for the period (3 ± 4)</b>	<b>1,164.16</b>	<b>10,044.48</b>	<b>1,044.77</b>	<b>15,914.46</b>	<b>6,740.14</b>
6	<b>Paid-up Equity Share Capital (Face Value Rs. 10000/- (P.Y. Rs.10000) each)</b>	<b>469.20</b>	<b>469.20</b>	<b>469.20</b>	<b>469.20</b>	<b>469.20</b>
7	<b>Reserves Excluding Revaluation Reserves as per Balance Sheet</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,589.85</b>	<b>21,706.33</b>
8	<b>Earning Per Share Face Value Rs. 10000/- (P.Y. Rs.10000) each)</b>					
	(a) Basic	24,811.59	2,14,076.73	22,267.05	3,39,182.80	1,43,651.85
	(b) Diluted	24,811.59	2,14,076.73	22,267.05	3,39,182.80	1,43,651.85

**Notes :**

- 1 The above Audited Financial Results were reviewed by the Audit Committee of the Board and subsequently taken on record by the Board of Directors at its meeting held on 18th May, 2023.
- 2 The figures for the quarters ended 31st March 2023 are the balancing figures of audited figures in respect of the full financial year and the published year to date figures up to the third quarter of respective financial year.
- 3 The Company operates only in one Business Segment.
- 4 The Company does not have any exceptional item to report for the above periods.
- 5 This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 6 Previous year /quarter figures have been regrouped/recast/rearranged, wherever necessary.

Place : Kolkata  
Date : 18.05.2023

For and on behalf of the Board



*Ritu Goenka*  
RITU GOENKA  
Whole-time-Director  
DIN-00221995



**UNO METALS LTD**

CIN : L27209WB1984PLC038126

REGD. OFFICE : 1ST FLOOR, 37A DR MEGHNAD SAHA SARANI, KOLKATA 700 029

**AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2023**

		(Rs. in Lakhs)	
	Particulars	31-03-2023 (Audited)	31-03-2022 (Audited)
<b>A.</b>	<b>EQUITY AND LIABILITIES</b>		
(1)	Shareholders funds		
	(a) Share Capital	469.20	469.20
	(b) Reserves and Surplus	37,589.85	21,706.33
	Sub-total of Shareholders funds	38,059.05	22,175.53
(2)	Current liabilities		
	(a) Short term borrowings	1,116.19	454.41
	(b) Other current liabilities	9,323.86	5,729.38
	(c) Short term provisions	3.92	33.11
	Sub-total of current liabilities	10,443.97	6,216.90
	<b>TOTAL OF EQUITY &amp; LIABILITIES</b>	<b>48,503.02</b>	<b>28,392.43</b>
<b>B.</b>	<b>ASSETS</b>		
(1)	Non Current Assets		
	(a) Property, Plant and Equipment	39.36	14.75
	(b) Non current Investments	23,129.85	16,133.12
	(c) Deferred tax assets (net)	8.07	9.67
	(d) Long term loans and advances	22.79	25.15
	Sub-total of Non-current assets	23,200.07	16,182.69
(2)	Current Assets		
	(a) Cash and cash equivalents	1,254.98	3,082.94
	(b) Short term loans and advances	24,047.97	9,126.80
	Sub-total of Current assets	25,302.95	12,209.74
	<b>TOTAL ASSETS</b>	<b>48,503.02</b>	<b>28,392.43</b>

Place : Kolkata  
Date : 18.05.2023

For and on behalf of the Board

*Ritu Goenka*RITU GOENKA  
Whole-time-Director  
DIN-00221995

**UNO METALS LTD**  
**Audited Standalone Cash flow statement for the Year ended 31st March, 2023**

(Rs.in lakh)

Particulars	For the period ended 31st March, 2023		For the period ended 31st March, 2022	
	(Audited)		(Audited)	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>				
Net Profit Before Tax		18,345.66		8,165.61
Adjustment for :				
Depreciation and Amortisation Expenses		6.72		4.26
Finance costs		61.90		28.60
Interest Paid to Income Tax		2.59		-
CSR Expenses		(30.00)		-
Interest Received from Income Tax		(47.95)		(40.32)
Loss on Sales of Property, Plant & Equipment (Net)		-		4.78
Dividend Income		(304.44)		(567.30)
Profit on Sale of Investments	(6,922.56)	(7,233.74)	(6,935.45)	(7,505.43)
Operating Profit Before working capital changes		11,111.92		660.18
Changes in Assets & Liabilities				
Loans & Advances	(14,921.17)		(7,959.81)	
Current Liabilities	3,594.48	(11,326.69)	4,938.71	(3,021.10)
Cash Generated from Operations		(214.77)		(2,360.92)
Income taxes paid (Net)	(2,412.01)	(2,412.01)	(711.02)	(711.02)
Net cash flow from operating activities		(2,626.78)		(3,071.94)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>				
Purchase of Property, Plant & Equipment	(31.33)		(12.02)	
Sale of Property, Plant & Equipment	-		0.40	
Dividend Received	304.44		567.30	
Purchase of Investments	(33,408.06)		(27,999.35)	
Sale of Investments	33,333.89	198.94	31,879.54	4,435.87
Net cash flow from Investing Activities		198.94		4,435.87
<b>C. CASH FLOW FROM FINANCIAL ACTIVITIES</b>				
Short-Term Borrowing	661.78		454.41	
Financial Costs Paid	(61.90)	599.88	(28.60)	425.81
Net cash flow from Financial activities		599.88		425.81
<b>Net Increase/ (Decrease) in cash and Cash equivalents (A+B+C)</b>		(1,827.96)		1,789.74
Cash and Cash Equivalents as at the beginning of the year		3,082.94		1,293.20
Cash and Cash Equivalents as at the end of the year		1,254.98		3,082.94
		(1,827.96)		1,789.74



P. T. Gupta



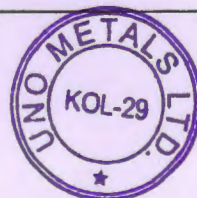
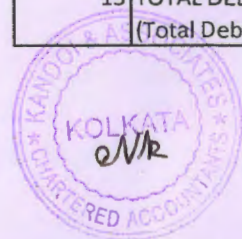
## UNO METALS LTD

CIN : L27209WB1984PLC038126

REGD. OFFICE : 1ST FLOOR, 37A, DR MEGHNAD SAHA SARANI, KOLKATA 700 029

Additional Information pursuant to Regulation 52(4) of Securities and Exchange Board of India ( Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended for the quarter and year ended 31st March, 2023

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	DEBT SERVICE COVERAGE RATIO (Times) (EBITDA/Interest Expenses for the period + Repayment of long term Borrowings)	130.41	1,048.48	189.07	297.48	286.66
2	INTEREST SERVICE COVERAGE RATIO (Times) (EBITDA/Interest Expenses for the period)	130.41	1,048.48	189.07	297.48	286.66
3	BAD DEBTS TO ACCOUNT RECEIVABLE RATIO (Times) (Bad debt/Account Receivables)	N.A.	N.A.	N.A.	N.A.	N.A.
4	DEBTORS TURNOVER (Times - Annualised) (Revenue from Operation/Account Receivables)	N.A.	N.A.	N.A.	N.A.	N.A.
5	INVENTORY TURNOVER (Times - Annualised) (Revenue from Operation/Inventory)	N.A.	N.A.	N.A.	N.A.	N.A.
6	OPERATING MARGIN ( %) (EBITDA/Revenue from Operation)	96.72	100.24	116.71	100.74	105.22
7	NET PROFIT MARGIN ( %) (NET PROFIT/Revenue from Operation)	75.47	87.38	95.83	87.07	86.51
8	NET WORTH (INCLUDING RETAINED EARNINGS) Rs.Lakhs				38,050.98	22,165.86
9	DEBT EQUITY RATIO (Times) (Total Debt/Net Worth)				0.03	0.02
10	CURRENT RATIO (Times) (Current Asset/ Current Liability)				2.42	1.96
11	LONG TERM DEBT TO WORKING CAPITAL (Times) (Long Term Debt/(Current Assets-Current Liability)				-	-
12	CURRENT LIABILITY RATIO (Times) (Current Liability/ Total Liability)				0.22	0.22
13	TOTAL DEBT TO TOTAL ASSETS (Times) (Total Debt/Total Asset)				0.02	0.02



*Ritu goenka*



**KANDOI & ASSOCIATES  
CHARTERED ACCOUNTANTS**

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GSTIN: 19AAWFK0457F1ZY

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

To,  
**The Board of Directors,  
UNO Metals Limited.**

**Opinion**

We have audited the accompanying statement of quarterly and year to date standalone financial results of UNO Metals 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us, the Statements :

- i) is presented in accordance with the requirements of the Listing Regulation in this regard; and
- ii) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and its net profit for the quarter ended March 31, 2023 and for the year ended March 31, 2023 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 specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibility for the Standalone Financial Results**

The Statement has been prepared on the basis of standalone annual financial statements. The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act with respect to the preparation of the Statement that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India,







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including the accounting Standards specified under section 133 of the Act and in compliance with Regulation 33 and 52 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for 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 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 is 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 are 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 Standards, we exercise professional judgment and maintain professional skepticism 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.





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- Conclude on the appropriateness of management's 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 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 represent the underlying transactions and events in a manner that achieves fair presentation.

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.

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 published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Place: Kolkata  
Date: 18<sup>th</sup> May, 2023  
UDIN: 23310980BG1SN9604

FOR KANDOI & ASSOCIATES

*N Kandoi*  
PARTNER

Name of the signatory: Nikhil Kandoi  
Designation: Partner  
Firm Registration No :332243E  
Membership No.: 310980