



B.M. Gattani & Co.

Chartered Accountants

B-702, Om Sai Shravan,

Opp. Shimpoli Telephone Exchange,

Shimpoli, Borivali (W), Mumbai-400092

Tel: 022-28988811, Cell: +91 9022988811

E-Mail: balmukundgattani@yahoo.co.in

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE REVIEW OF INTERIM FINANCIAL RESULTS

To,
Board of Directors of
Univa Foods Limited
(Formerly known as Hotel Rugby Limited)

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Univa Foods Limited** (Formerly known as Hotel Rugby Limited, "the Company"), for the quarter ended 30th September, 2022 and for the year to date period from 1st April, 2022 to 30th September, 2022 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Circular, which is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the Statement based on the review.
3. We conducted our 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 Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Qualified Conclusion

4. Based on our review conducted as stated above, with the exception of the matters described in the paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement Principles laid down in the aforesaid applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognised accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



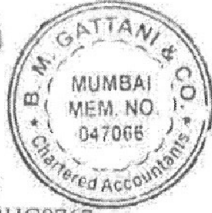
Basis for qualified conclusions

5. The accounts are prepared on a going concern as the company intends to go for diversified allied business activities (refer note 2).

For B M Gattani & Co.
Chartered Accountants,
Firm Registration No. 113536W

B. Gattani

Balmukund N Gattani
(Proprietor)
Membership No. 47066
UDIN: 22047066BDCBHG9767
Place: Mumbai
Dated: 14th November 2022



UNIVA FOODS LIMITED (Formerly known as Hotel Rugby Limited)
CIN: L55101MH1991PLC063265
Registered Office : 2, Ground floor, 9, Dev Bluvan, Gazdar Street, Chira Bazar, Kalbadevi, Mumbai - 400002.
Email : rugbyhotel@rediffmail.com Website : www.hotelrugby.co.in
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

₹ in Lacs

Particulars	Quarter ended	Quarter	Quarter	Half Year	Half Year	Year Ended
	30.09.2022	ended	ended	ended	ended	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations	-	-	-	-	-	-
II Other income	0.03	-	2.83	0.03	5.64	7.24
III Total Revenue (I+II)	0.03	-	2.83	0.03	5.64	7.24
IV Expenses :						
(a) Cost of Materials 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	3.19	4.75	0.60	7.94	1.20	2.40
(e) Depreciation, depletion and amortisation expense	0.03	0.03	-	0.06	-	-
(f) Finance Cost	-	-	-	-	-	-
(g) Annual Listing Fees	1.92	1.92	1.86	3.84	3.72	7.43
(h) Professional Fees	3.32	0.12	2.36	3.44	3.09	6.06
(i) NSE Penalty	-	-	-	-	10.74	10.74
(j) Advertisement Expenses	0.27	0.60	0.77	0.87	0.77	1.15
(k) Sundry Balance W/off	-	-	-	-	-	510.39
(m) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	3.93	0.27	0.02	4.20	0.11	3.41
Total expenses	12.66	7.69	5.61	20.35	19.63	641.58
V Total Profit before exceptional items and tax (III-IV)	(12.63)	(7.69)	(2.78)	(20.32)	(13.99)	(534.34)
VI Exceptional items	-	-	-	-	-	4.00
VII Profit/(loss) before tax (V-VI)	(12.63)	(7.69)	(2.78)	(20.32)	(13.99)	(538.34)
VIII Tax expense :						
(1) Current tax	-	-	-	-	-	-
(2) Excess provision for tax in earlier year written off	-	-	-	-	-	-
(3) Deferred tax	-	-	-	-	-	-
Total Tax Expenses	-	-	-	-	-	-
IX Profit/(loss) for the period from continuing operation (VII-VIII)	(12.63)	(7.69)	(2.78)	(20.32)	(13.99)	(538.34)
X Profit/(Loss) from discontinued operations before tax	-	-	-	-	-	-
XI Tax expense of discontinued operations	-	-	-	-	-	-
XII Profit/(loss) from discontinued operation after tax (X-XI)	-	-	-	-	-	-
XIII Profit/(loss) for the period (IX+XII)	(12.63)	(7.69)	(2.78)	(20.32)	(13.99)	(538.34)
XIV Other Comprehensive Income net of taxes						
A(i) Item that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to item that will not be reclassified to profit or loss	-	-	-	-	-	-
B(i) Item that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to item that will be reclassified to profit or loss	-	-	-	-	-	-
XV Total Comprehensive income for the period (XIII + XIV) [Comprising profit / (loss) and other Comprehensive Income for the period]	(12.63)	(7.69)	(2.78)	(20.32)	(13.99)	(538.34)
XVI Details of Equity Share Capital						
Paid up Equity share capital	1,432.28	1,432.28	1,432.28	1,432.28	1,432.28	1,432.28
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
XVII Reserves excluding revaluation reserves						(1,378.78)
XVIII Earnings Per Share						
Earnings per equity share (for continued Operation):						
(1) Basic	(0.0882)	(0.0537)	(0.0194)	(0.1419)	(0.0977)	(3.7586)
(2) Diluted	(0.0882)	(0.0537)	(0.0194)	(0.1419)	(0.0977)	(3.7586)
Earnings per equity share (for discontinued Operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	(0.0882)	(0.0537)	(0.0194)	(0.1419)	(0.0977)	(3.7586)
(2) Diluted	(0.0882)	(0.0537)	(0.0194)	(0.1419)	(0.0977)	(3.7586)

Notes :

(1) The above unaudited financial results for the quarter and half year ended 30th September, 2022 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (as amended) and were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2022. The Statutory Auditors of the Company has carried out a Limited Review of the above financial results and issued a qualified conclusion thereon.

(2) The accounts are prepared on going concern basis as the company intends to go for diversified allied business activities.

(3) The name of the company has been changed from Hotel Rugby Limited to Univa Foods Limited with effect from 3rd August 2022 vide letter of incorporation issued by Ministry of Corporate Affairs.

(4) The Company operates only in one segment i.e. Hotel and the substantial assets of the same was disposed off in earlier years. The company now intends to go for diversified allied business activities apart from hospitality activities.

(5) The figures of the previous period have been re-grouped / rearranged and / or recast wherever considered necessary.

UDIN: 22047066BDCBH49767

For and on behalf of the Board of Directors
Univa Foods Limited

Shah Haseena
Shah Haseena
Managing Director
DIN: 08141400



Date : 14.11.2022
Place: Hyderabad

UNIVA FOODS LIMITED (Formerly known as Hotel Rugby Limited)		
Statement of Assets and Liabilities		
Particulars	As at Half Year ended (30/09/2022)	As at Half Year ended (30/09/2021)
ASSETS		
Non-current assets		
Property, plant and equipment	34,113	-
Capital work-in-progress	-	-
Investment property	-	-
Goodwill	-	-
Other Intangible asset	-	-
Intangible assets under development	-	-
Biological assets other than bearer plants	-	-
Investment accounted for using equity method	-	-
Total non-current Asset	34,113	
Non Current Financial assets		
Non-Current investments	-	400,000
Trade receivables, non-current	-	-
Loans, non-current	-	18,906,000
Others non-current financial assets	-	-
Total non-current financial Asset	-	19,306,000
Deferred tax assets (Net)	-	-
Other non-current assets	-	-
Total non-current assets	34,113	19,306,000
Current assets		
Inventories		
Current financial assets		
Current investments	-256	2,236
Trade receivables, current	-	-
Cash and cash equivalents	816,848	133,643
Loans, current	-	-
Other current financial assets	0	-
Total current financial assets	816,592	135,879
Current tax assets (net)	-	-
Other Current Assets	5,080,560	42,631,099
Total current assets	5,080,560	42,631,099
Non-current assets classified as held for sale	-	-
Regulatory deferral account debit balances and related deferred tax assets.	-	-
TOTAL ASSETS	5,931,265	62,072,978
EQUITY AND LIABILITIES		
Equity		
Equity attributable to owners of parent		
Equity Share capital	143,228,000	143,228,000
Other equity	-140,811,078	-85,343,381
Total equity attributable to owners of parent		
Non controlling interest	-	-
Total Equity	2,416,922	56,884,619
Liabilities		
Non-current liabilities		
Non-Current financial liabilities		
Borrowings, non-current	3,300,000	4,780,000
Trade payable, non-current	-	-
Other non-current financial liabilities	-	-
Total non-current financial liabilities	3,300,000	4,780,000
Provision, non-current	-	-
Deferred tax liabilities (net)	-	-
Deferred government grants, non-current	-	-
Other non-current liabilities	-	-
Total non-current liabilities	3,300,000	4,780,000
Current Liabilities		
Current financial liabilities		
Borrowings, current	-	-
Trade payable, current	58,500	51,811
Other current financial liabilities	-	-
Total current financial liabilities	58,500	51,811
Other Current Liabilities	155,843	356,547
Provisions, current	-	-
Current Tax Liabilities (Net)	-	-
Deferred government grants, current	-	-
Total Current Liabilities	214,343	408,358
Liabilities directly associated with assets in disposal group classified as held for sale	-	-
Regulatory deferral account credit balances and related deferred tax liability	-	-
TOTAL LIABILITIES	3,514,343	5,188,358
Total Equity and Liabilities	5,931,265	62,072,978

UDIN: 22047066BDCBH69767

For and on behalf of Board of Directors
Univa Foods Limited

Date: 14.11.2022
Place: Hyderabad

Haseena
Shalk Haseena
Managing Director
DIN: 08141400



UNIVA FOODS LIMITED (Formerly known as Hotel Rugby Limited)
Unaudited Cash Flow Statement for the Six Months ended 30th September, 2022

(In Rupees)

	Particulars	Unaudited Six Months ended 30th September 2022	Unaudited Six Months ended 30th September 2021
A.	Cash Flow from Operating Activities		
	Net Profit/(Loss) before Tax	(2,032,361)	(1,399,201)
	Adjustment for:		
	Depreciation	6,437	-
	Net gain on sale of investments	-	(2,074)
	Interest Income	(2,550)	(561,534)
	Operating Profit before Working capital changes	(2,028,474)	(1,962,809)
	Adjustments for:		
	Increase/(Decrease) in Trade Payable	(218,260)	-
	(Increase)/Decrease in Other current assets	(397,474)	(935,575)
	Increase/(Decrease) in Other Current Liabilities	138,064	(11,435)
	Cash Inflow/(Out Flow) from Operations	(2,506,144)	(2,909,819)
	Tax paid/(Refund received) (Net)	-	-
	Net Cash Inflow/(Out Flow) from Operation (A)	(2,506,144)	(2,909,819)
B.	Cash Flow from Investing Activities:		
	Purchase of Property, Plant and Equipment	(40,550)	
	Sale/(Purchase) of Investments (Net)	998	15,012
	Interest income	2,550	561,534
	Net Cash Inflow/(Outflow) from investing Activities (B)	(37,002)	576,546
C.	Cash Flow from Financing Activities:		
	Increase/(repayment) of Borrowings(Non Current)	3,300,000	-
	Increase/(Decrease) in Unsecured Loans	-	2,290,000
	Net Cash Inflow/(Out Flow) from Financing Activities (C)	3,300,000	2,290,000
	Net Increase/Decrease in cash & Cash equivalents (A+B+C)	756,854	(43,273)
	Opening Cash & Cash Equivalents	59,994	176,916
	Closing Cash & Cash Equivalents	816,848	133,643
D.	Reconciliation of Cash & Cash Equivalents:		
	Balance as per Cash Flow Statement	816,848	133,643
	Cash & Cash Equivalents	816,848	133,643
	Note: 1. Statement of cash flows has been prepared under the indirect method as set out in Ind AS 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standards) Rules, 2015		

UDIN: 22047066BDCBHW9767

For and on behalf of Board of Directors
 Univa Foods Limited

Date: 14.11.2022
 Place: Hyderabad

Haseena

Shaik Haseena
 Managing Director
 DIN: 08141400

