

Date: February 06, 2025

Ref: UAF/2024-25/55

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001 (Maharashtra)

Ref: Universal Autofoundry Limited (539314/UNIAUTO)

Sub.: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Dear Sir/ Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

Request you to take the above information on record.

Thanking you,
Yours faithfully,
For Universal Autofoundry Limited

VIMAL
CHAND JAIN

Digitally signed by
VIMAL CHAND JAIN
Date: 2025.02.06
18:10:26 +05'30'

Vimal Chand Jain
Chairman and Managing Director
DIN: 00295667

UNIVERSAL AUTOFOUNDRY LIMITED

Unit-1: B-307, Road No. 16, V.K.I. Area, Jaipur, Rajasthan - 302013 (India)
Unit-2: B-51, SKS Industrial Area, Reengus, Sikar, Rajasthan - 332404 (India)
Unit-3: A2-4, A18-20, Udhyog Vihar, Sargoth, Reengus, Sri Madhopur, Rajasthan - 332404 (India)
E-Mail: support@ufindia.com, Cont. No.: 0141-4109598, Website: www.ufindia.com, GSTIN: 08AABCU1171A1ZV



GOVERDHAN AGARWAL & CO.
Chartered Accountants

Limited Review Report

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

The Board of Directors of
UNIVERSAL AUTOFOUNDRY LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of M/s **UNIVERSAL AUTOFOUNDRY LIMITED** for the Quarter ended 31.12.2024 & Year to date results for the period from 01.04.2024 to 31.12.2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the Circular).

The preparation of this Statement is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the statement in accordance with the Standards 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. This is standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of the company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





GOVERDHAN AGARWAL & CO.
Chartered Accountants

Based on our review conducted as above, 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Goverdhan Agarwal & Co.
Chartered Accountants
Firm Registration No: 006519C



(MUKESH KUMAR GUPTA)
PARTNER
M. NO.: 410615

Place: Jaipur
Date: 06.02.2025

UDIN : 25410615BMLCRD6305

UNIVERSAL AUTOFOUNDRY LIMITED

CIN:-L27310RJ2009PLC030038

Registered Office -B-307, Road No. 16, VKI Area, Jaipur-302013

Phone : 0141-2460356

Website: www.ufindia.com, E-mail: cs@ufindia.com

STATEMENT OF ASSETS & LIABILITIES

		(Amount in Lakhs)	
Particulars		As at 31.12.2024 Unaudited	As at 31.03.2024 Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant & Equipments	6358.36	3483.04
	(b) Capital W.I.P.	236.68	3318.58
	(c) Intangible Assets	4.41	6.01
	(d) Intangible Assets Under development	0.00	0.00
	(e) Financials Assets		
	(i) Non Current Investments	0.00	0.00
	(ii) Other Financial Assets	0.00	0.00
	(iii) Trade Receivables	0.00	0.00
	(f) Deferred Tax Assets (Net)	12.53	2.23
	(g) Other Non Current Assets	335.39	496.25
	Total Non Current Assets	6947.37	7306.11
2	Current Assets		
	(a) Inventories	2240.28	1699.45
	(b) Financials Assets		
	(i) Trade Receivables	3588.26	3743.20
	(ii) Cash & Cash Equivalents	4.22	2.09
	(iii) Other Financial Assets	49.96	24.96
	(c) Current Tax Assets	115.70	181.81
	(d) Other Current Assets	55.31	37.41
	Total Current Assets	6053.73	5688.92
	TOTAL ASSETS	13001.10	12995.03
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1243.45	1243.45
	(b) Other Equity	5566.58	5563.10
	(c) Money received against warrants issued	488.00	488.00
	Total Equity	7298.03	7294.55
2	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1430.34	2052.51
	(ii) Other Financial Liabilities	0.00	0.00
	(b) Provisions	54.49	56.92
	(c) Deferred tax liabilities (Net)	0.00	0.00
	Total Non Current Liabilities	1484.83	2109.43
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2381.74	1642.62
	(ii) Trade Payables		
	-Dues of Micro and Small Enterprises	573.24	650.13
	-Dues of other than Micro and Small Enterprises	398.26	528.56
	(iii) Other financial liabilities	15.56	14.10
	(b) Other Current Liabilities	294.57	315.05
	(c) Provisions	554.87	440.59
	Total Current Liabilities	4218.24	3591.05
	TOTAL EQUITY & LIABILITY	13001.10	12995.03

As per our Report of even date

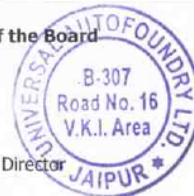
For Goverdhan Agarwal & Co.
Chartered Accountants

(MUKESH KUMAR GUPTA)
Partner
M.No. 410615

Date : 06.02.2025
Place : Jaipur

For and on behalf of the Board

(Vimal Chand Jain)
Chairman & Managing Director
DIN : 00295667



(Vinit Jain)
Director & CFO
DIN : 02312319

UNIVERSAL AUTOFOUNDRY LIMITED

CIN: L27310RJ2009PLC030038

Registered Office - B-307, Road No. 16, V.K.I Area, Jaipur-302013

Phone : 0141-2460356

Website: www.ufindia.com, E-mail: cs@ufindia.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 31st DECEMBER, 2024 pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

Sr. No.	Particulars	(Amount in lakhs except EPS)					
		Quarter Ended			Nine Month Ended		Year ended
		31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31st March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
	Income						
1	(a) Revenue from Operations (Net)	4645.65	4982.69	4446.48	14184.63	15430.61	20250.84
2	(b) Other Income	(0.96)	28.25	24.72	38.33	46.13	70.18
3	Total Income (1+2)	4644.69	5010.95	4471.20	14222.97	15476.74	20321.02
4	Expenses						
	(a) Cost of Materials Consumed	2795.79	2919.55	2843.49	8377.13	8921.95	11506.78
	(b) Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Change in inventories of Finished Goods, Work-in-Progress & Stock-in-Trade	(150.58)	(212.39)	(128.26)	(545.50)	171.15	332.02
	(d) Employee Benefits Expenses	737.31	780.65	736.41	2207.72	2076.36	2704.19
	(e) Finance Cost	88.98	93.10	73.24	248.10	195.60	261.70
	(f) Depreciation & Amortisation Expenses	298.17	261.91	159.85	746.73	463.34	633.01
	(g) Other Expenses	1151.04	1032.57	1002.35	3184.27	3216.21	4192.71
	Total Expenses	4920.72	4875.38	4687.08	14218.45	15044.61	19630.41
5	Profit (Loss) before Exceptional & Extraordinary items & tax (3-4)	(276.02)	135.56	(215.88)	4.52	432.13	690.61
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit (Loss) before Extraordinary items (5-6)	(276.02)	135.56	(215.88)	4.52	432.13	690.61
8	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit (Loss) Before Tax (7-8)	(276.02)	135.56	(215.88)	4.52	432.13	690.61
	Tax Expenses						
	(a) Current Tax	(56.85)	45.48	(44.51)	15.23	154.65	241.83
	(b) Earlier Year Tax	6.12	0.00	0.00	6.12	0.00	2.43
	(c) Deferred Tax	(19.40)	(3.66)	(16.40)	(11.13)	(36.01)	(42.89)
10	Total Tax Expenses	(70.13)	41.82	(60.91)	10.22	118.64	201.37
11	Profit/(Loss) for the period from continuing operations (9-10)	(205.89)	93.74	(154.97)	(5.71)	313.49	489.24
12	Profit (Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
13	Tax Expenses on discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
14	Profit/(Loss) for the period from discontinuing operations (12-13)	0.00	0.00	0.00	0.00	0.00	0.00
15	Profit (Loss) for the period (11+14)	(205.89)	93.74	(154.97)	(5.71)	313.49	489.24
	Other Comprehensive Income (Loss)						
	Item that will not be reclassified to profit or loss						
16	Remeasurement Gains/(Losses) on Defined Benefit Plan	(4.21)	8.97	23.75	3.05	11.16	(1.63)
17	Income Tax on Above	(1.17)	2.50	6.60	0.85	3.10	(0.45)
18	Total Other Comprehensive Income (16-17)	(3.04)	6.47	17.15	2.20	8.06	(1.18)
19	Total Comprehensive Income for the Year (15-18)	(208.93)	100.21	(137.83)	(3.51)	321.55	488.06
20	Paid-up equity share Capital (face value of Rs. 10/- each)	1243.45	1243.45	1243.45	1243.45	1243.45	1243.45
22	i) Earning per share (excluding other comprehensive income) (not annualised for quarter) :						
	(a) Basic	(1.66)	0.75	(1.28)	(0.05)	2.58	4.07
	(b) Diluted	(1.66)	0.75	(1.28)	(0.05)	2.58	4.07
23	ii) Earning per share (including other comprehensive income) (not annualised for quarter) :						
	(a) Basic	(1.68)	0.81	(1.14)	(0.03)	2.65	4.06
	(b) Diluted	(1.68)	0.81	(1.14)	(0.03)	2.65	4.06

As per our Report of even date

For Goverdhan Agarwal & Co.
Chartered Accountants

(MUKESH KUMAR GUPTA)
Partner
M.No. 410615

Date : 06.02.2025
Place : Jaipur

For and on behalf of the Board

(Vimal Chand Jain)
Chairman & Managing Director
DIN : 00295667

(Vinit Jain)
Director & CFO
DIN : 02312319



Notes:

1. The above Un-audited Standalone Financials Results for the Quarter and Year to date ended 31st December, 2024 have been prepared by the Company in accordance with Regulation 33 of the SEBI, (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended and have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on February, 6, 2025.
2. The Statutory Auditor of the Company has carried out the Limited Review of the above Financials results of the Company and has expressed an unmodified opinion on these results.
3. Previous Year's/period figures have been regrouped/reclassified/restated wherever necessary to confirm to classification of current period. Figures for the respective comparative period have been restated wherever applicable.
4. The Company is engaged in Manufacturing & Sale of CI Castings, which constitute single business segment in terms of Segment Reporting (Ind AS 108). Accordingly there is no other business segment to report under Ind AS 108.
5. There is no investor complaint received/pending as on December 31, 2024.
6. Basic Earnings per Shares are calculated by dividing by the Net Profit after Tax attributable by the number of weighted average no. of equity shares outstanding during the period.

For Universal Autofoundry Limited For Universal Autofoundry Limited



VINIT JAIN
CFO And Director
DIN : 02312319



Chairman & Managing Director
DIN 00295667

B. Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.

Not applicable

C. Format for disclosing outstanding default on Loans and Debt Securities:

Not applicable

D. Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter):

Not Applicable

E. Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted alongwith Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter):

Not applicable

UNIVERSAL AUTOFOUNDRY LIMITED

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