

Date: November 14, 2024

Ref: UAF/2024-25/44

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

Ref: Universal Autofoundry Limited (539314/UNIAUTO)

Sub.: Outcome of Board Meeting held on Thursday, November 14, 2024 pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

Dear Sir/ Madam,

This is to inform you that meeting of Board of Directors of the Company was held on **Thursday, November 14, 2024** at the Registered Office of the company situated at B-307, Road no 16 VKI Area Jaipur, Rajasthan which commenced at 12:30 P.M. concluded at 03:50 P.M. inter alia, transacted the following business(es):

1. **Approved the Unaudited Financial results of the Company for the quarter and half year ended on September 30, 2024 pursuant to Regulation 33 of Listing Regulations and took on record the Limited Review Report thereon.**

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: 2024.11.14
15:56:18 +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 & Half Yearly 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

1. We have reviewed the accompanying statement of unaudited financial results of **UNIVERSAL AUTOFOUNDRY LIMITED** for the Quarter & Half year ended September 30, 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.
2. 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 and prepared in accordance with recognition and measurement principals laid down by the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") Indian Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. 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 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

4. 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 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 generally accepted in India 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: 14.11.2024

UDIN : 24410615BKEXQZ9837

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)	
		As at 30.09.2024	As at 31.03.2024
Particulars		Unaudited	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant & Equipments	6619.05	3483.04
	(b) Capital W.I.P.	236.68	3318.58
	(c) Intangible Assets	4.94	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
	(ii) Trade Receivables	0.00	0.00
	(f) Deferred Tax Assets (Net)	0.00	2.23
	(g) Other Non Current Assets	331.76	496.25
	Total Non Current Assets	7192.43	7306.11
2	Current Assets		
	(a) Inventories	2130.66	1699.45
	(b) Financials Assets		
	(i) Trade Receivables	4323.41	3743.20
	(ii) Cash & Cash Equivalents	2.30	2.09
	(iii) Other Financial Assets	53.92	24.96
	(c) Current Tax Assets	58.22	181.81
	(d) Other Current Assets	44.63	37.41
	Total Current Assets	6613.14	5688.92
	TOTAL ASSETS	13805.57	12995.03
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1243.45	1243.45
	(b) Other Equity	5765.34	5563.10
	(c) Money received against warrants issued	488.00	488.00
	Total Equity	7496.79	7294.55
2	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2067.91	2052.51
	(ii) Other Financial Liabilities	0.00	0.00
	(b) Provisions	56.74	56.92
	(c) Deferred tax liabilities (Net)	4.01	0.00
	Total Non Current Liabilities	2128.66	2109.43
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2251.01	1642.62
	(ii) Trade Payables		
	-Dues of Micro and Small Enterprises	550.56	650.13
	-Dues of other than Micro and Small Enterprises	407.38	528.56
	(iii) Other financial liabilities	0.00	14.10
	(b) Provisions	154.50	489.60
	(c) Other Current Liabilities	816.68	266.04
	Total Current Liabilities	4180.12	3591.05
	TOTAL EQUITY & LIABILITY	13805.57	12995.03

As per our Report of even date

For Goverdhan Agarwal & Co.
Chartered Accountants

(MUKESH KUMAR GUPTA)
Partner
M.No. 410615

Date : 14.11.2024
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, VKI 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 30th SEPTEMBER, 2024 pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

Sr. No.	Particulars	(Amount in lakhs except EPS)					
		Quarter Ended			Half Yearly Ended		Year ended
		30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income							
1	(a) Revenue from Operations (Net)	4982.69	4556.29	5228.39	9538.98	10984.13	20250.84
2	(b) Other Income	28.25	11.04	9.66	39.29	21.41	70.18
3	Total Income (1+2)	5010.95	4567.33	5238.05	9578.27	11005.54	20321.02
Expenses							
4	(a) Cost of Materials Consumed	2919.55	2661.78	2967.54	5581.34	6078.45	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	(212.39)	(182.52)	209.82	(394.92)	299.41	332.02
	(d) Employee Benefits Expenses	780.65	689.77	655.45	1470.42	1339.95	2704.19
	(e) Finance Cost	93.10	66.01	53.10	159.11	122.36	261.70
	(f) Depreciation & Amortisation Expenses	261.91	186.65	154.75	448.56	303.50	633.01
	(g) Other Expenses	1032.57	1000.66	1039.40	2033.22	2213.86	4192.71
	Total Expenses	4875.38	4422.35	5080.07	9297.74	10357.54	19630.41
5	Profit (Loss) before Exceptional & Extraordinary Items & tax (3-4)	135.56	144.98	157.98	280.54	648.00	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)	135.56	144.98	157.98	280.54	648.00	690.61
8	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit (Loss) Before Tax (7-8)	135.56	144.98	157.98	280.54	648.00	690.61
Tax Expenses							
	(a) Current Tax	45.48	26.60	53.53	72.08	199.16	241.83
	(b) Earlier Year Tax	0.00	0.00	0.00	0.00	0.00	2.43
	(c) Deferred Tax	(3.66)	11.93	(8.46)	8.27	(19.62)	(42.89)
10	Total Tax Expenses	41.82	38.53	45.07	80.35	179.54	201.37
11	Profit/(Loss) for the period from continuing operations (9-10)	93.74	106.45	112.91	200.18	468.46	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)	93.74	106.45	112.91	200.18	468.46	489.24
Other Comprehensive Income (Loss)							
Item that will not be reclassified to profit or loss							
16	Remeasurement Gains(Losses) on Defined Benefit Plan	8.97	(1.71)	(14.94)	7.26	(12.59)	(1.63)
17	Income Tax on Above	2.50	0.48	(4.16)	2.02	(3.50)	(0.45)
18	Total Other Comprehensive Income (16-17)	6.47	(1.23)	(10.79)	5.24	(9.09)	(1.18)
19	Total Comprehensive Income for the Year (15-18)	100.21	105.21	102.13	205.42	459.37	488.06
20	Paid-up equity share Capital (face value of Rs. 10/- each)	1243.45	1243.45	1211.25	1243.45	1211.25	1243.45
22	i) Earning per share (excluding other comprehensive income) (not annualised for quarter) :						
	(a) Basic	0.75	0.86	0.93	1.61	3.87	4.07
	(b) Diluted	0.75	0.86	0.93	1.61	3.87	4.07
23	ii) Earning per share (including other comprehensive income) (not annualised for quarter) :						
	(a) Basic	0.81	0.85	0.84	1.65	3.79	4.06
	(b) Diluted	0.81	0.85	0.84	1.65	3.79	4.06

For and on behalf of the Board

As per our Report of even date

For Goverdhan Agarwal & Co.
Chartered Accountants

(MUKESH KUMAR GUPTA)
Partner
M.No. 410615

Date : 14.11.2024
Place : Jaipur

(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, VKI Area, Jaipur-302013

Phone : 0141-2460356

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

STATEMENT OF CASH FLOW

Particulars	(Amount in Lakhs)		
	For Year to date on		
	30.09.2024	30.09.2023	
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net profit before Taxation		280.54	648.00
Adjustments for:			
Depreciation & Amortization Expenses	448.56		303.50
(Profit)/Loss on sale of Fixed Assets	0.00		0.06
Finance Cost	159.11		122.36
Remeasurements of the defined benefit plans	0.00		(12.59)
Unwinding of capital advance given	0.00		(0.20)
Interest Income	(8.93)		(6.22)
Operating profit before working capital changes		598.74	406.91
Changes in working capital			
Adjustments for (increase)/decrease in Operating assets:			
Inventories	(431.20)		237.45
Trade Receivables	(580.21)		558.92
Other financial assets	(28.97)		(53.22)
Short Term Loans and Advances	0.00		0.00
Other Current Assets	(7.20)		(92.43)
Other Non-Current Assets	(7.25)		40.37
Long Term Loans and Advances	171.74		
Adjustments for (increase)/decrease in Operating liabilities:			
Trade Payables	(220.75)		(413.54)
Other Current Liabilities	312.97		301.23
Other Long Term Liabilities	0.00		0.00
Short Term Provisions	2.01		16.96
Long Term Provisions	0.18	(788.68)	0.37
			596.12
Cash Flow from Exceptional Items		0.00	0.00
Net Income Tax Paid		(115.44)	(112.40)
Net cash from Operating Activities (A)		(24.84)	1538.63
B. CASH FLOW FROM INVESTING ACTIVITIES			
Capital Expenditure on Fixed Assets including Capital Advances	(448.56)		(1979.21)
Proceeds from Sale of Fixed Assets	0.00		0.50
Investments	0.00		0.00
Interest Income	8.93		6.22
Net cash from Investing Activities (B)		(439.63)	(1972.49)
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from issue of Equity Share Capital	0.00		0.00
Proceeds/Repayments of Long Term Borrowings	15.40		29.06
Proceeds/Repayment from Short Term Borrowings	608.39		(2008.60)
Finance Cost	(159.11)		(122.36)
Dividend Paid	0.00		0.00
Net cash flow from Financing Activities ©		464.68	(2101.90)
Net increase (decrease) in cash and cash equivalents (A+B+C+D)		0.21	(2535.76)
Cash and cash equivalents at beginning of period		2.09	2570.48
Cash and cash equivalents at end of period		2.30	34.71

As per our Report of even date

For Goverdhan Agarwal & Co.
Chartered Accountants(MUKESH KUMAR GUPTA)
Partner
M.No. 410615Date : 14.11.2024
Place : Jaipur

For and on behalf of the Board


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


 (Vinit Jain)
 Director & CFO
 DIN : 02312319

1. The above un-audited Standalone Financials Results for the Quarterly & Half Yearly ended 30th September, 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 November 14, 2024.
2. The statutory auditor of the Company had carried out the Limited review of the above Financial 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 conform 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. Basic Earnings per Shares are calculated by dividing by the Net Profit after Tax attributable by the number of Equity Shares outstanding during the year/period.
6. The above financial results are also available on the Company's website www.ufindia.com and under the corporate section of www.bseindia.com.

For Universal Autofoundry Limited

V. Jain

Chairman & Managing Director
DIN : 00295667

Universal Autofoundry Limited

Vinit Jain

VINIT JAIN
CFO And Director
DIN : 02312319

