



Universal Cables Limited

Regd. Office & Works :
P.O. Birla Vikas, Satna - 485 005 (M.P.), India.
P : 07672-257121 to 257127, 414000
F : 07672-257131 • E : headoffice@unistar.co.in

Ref : UCL/SEC/2024-25

February 10, 2025

BSE Limited Corporate Relationship Department Phiroz Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 Scrip Code: 504212	National Stock Exchange of India Ltd. Listing Department, Exchange Plaza, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051 Scrip Code: UNIVCABLES EQ
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Sub.: Integrated Filing (Financial) – Unaudited Financial Results 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 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith Integrated Filing (Financial) for the Unaudited (Standalone and Consolidated) Financial Results for the quarter and nine-months ended December 31, 2024. This above information is also being uploaded on the Company's website i.e. www.unistar.co.in.

Request you to kindly take above on record.

Thanking you

Yours faithfully,
For Universal Cables Limited



(Sudeep Jain)
Company Secretary





Universal Cables Limited

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 E-mail: headoffice@unistar.co.in - Website : www.unistar.co.in

CIN-L31300MP1945PLC001114

AN IS/ISO 9001, 14001 & 45001 COMPANY

Statement of Unaudited Standalone Financial Results for the Quarter and Nine months ended 31st December, 2024

(₹ in lakhs)

Sl. No.	Particulars	Quarter ended 31.12.2024 (Unaudited)	Quarter ended 30.09.2024 (Unaudited)	Quarter ended 31.12.2023 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2023 (Unaudited)	Year ended 31.03.2024 (Audited)
1	Income						
	(a) Revenue from Operations	60753.79	63811.52	46654.10	173435.44	144034.19	202066.76
	(b) Other Income	1147.00	875.44	499.52	2327.25	2068.69	2360.27
	Total Income	61900.79	64686.96	47153.62	175762.69	146102.88	204427.03
2	Expenses						
	(a) Cost of Raw Materials consumed	43354.38	50529.28	35330.75	135719.09	106308.47	143134.02
	(b) Purchases of Stock-in-Trade	825.05	2553.65	1051.85	6156.90	4231.57	5969.33
	(c) (Increase)/Decrease in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade, etc.	3171.68	(3978.52)	(3707.60)	(8966.32)	(3768.84)	(1944.71)
	(d) Employee Benefits Expense	2768.93	2663.37	2376.10	7920.95	7074.13	9519.27
	(e) Finance Costs	2742.68	2588.19	2440.64	7911.53	6782.17	9146.78
	(f) Depreciation and Amortization Expense	660.30	681.75	612.40	2022.67	1733.32	2375.64
	(g) Other Expenses	7173.82	7331.93	7532.86	21259.79	20136.35	29219.63
	Total Expenses	60696.84	62369.65	45637.00	172024.61	142497.17	197419.96
3	Profit before Tax (1-2)	1203.95	2317.31	1516.62	3738.08	3605.71	7007.07
4	Tax Expense						
	(a) Current Tax	29.21	603.62	385.43	670.04	864.07	1700.40
	(b) Deferred Tax Charge/(Credit)	204.31	(176.29)	20.63	40.86	(83.11)	(119.51)
5	Profit for the period/year (3-4)	970.43	1889.98	1110.56	3027.18	2824.75	5426.18
6	Other Comprehensive Income (Net of Tax)						
	Items that will not be reclassified to Profit or Loss						
	(a) Equity Instruments through OCI (Net of Tax)	(1424.61)	(753.62)	(1228.03)	(1183.99)	7101.97	11044.62
	(b) Re-measurement of Defined Benefit Plan (Net of Tax)	54.47	(90.66)	8.00	7.17	54.37	73.96
	Items that will be reclassified to Profit or Loss						
	(a) Cash Flow Hedge Reserve (Net of Tax)	(325.29)	759.22	30.92	(95.39)	259.17	128.85
	Total Other Comprehensive Income	(1695.43)	(85.06)	(1189.11)	(1272.21)	7415.51	11247.43
7	Total Comprehensive Income for the period/year (Net of Tax) (5+6)	(725.00)	1804.92	(78.55)	1754.97	10240.26	16673.61
8	Paid-up Equity Share Capital (Face value of ₹ 10/- per Share)	3469.83	3469.83	3469.83	3469.83	3469.83	3469.83
9	Other Equity	-	-	-	-	-	82896.06
10	Basic & Diluted EPS (₹) (not annualised)	2.79	5.45	3.20	8.72	8.14	15.64



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Notes :

1. The above Unaudited Standalone Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th February, 2025. The limited review of the Unaudited Standalone Financial Results for the quarter and nine months ended 31st December, 2024, pursuant to Regulation 33(3)(c)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, has been carried out by the Statutory Auditors of the Company.
2. The Company has only one reportable primary business segment i.e. Electricals and other Cables, Capacitors, Wires and Conductors, etc. and Turnkey Projects predominantly relating thereto, based on guiding principles given in Ind AS 108 "Operating Segments" notified pursuant to Companies (Indian Accounting Standards) Rules, 2015 (as amended). Accordingly, the disclosure requirements as per Ind AS 108 are not applicable.
3. The figures of the previous periods are re-classified/ re-arranged, wherever necessary, to correspond with the current period's classification and disclosure.

For Universal Cables Limited



(HARSH V. LODHA)

Chairman

DIN : 00394094

Place : New Delhi

Date : 10th February, 2025



Independent Auditor's Review Report on Unaudited Standalone Financial Results of Universal Cables Limited for the quarter and nine months ended December 31, 2024 pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of Universal Cables Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results ("the Statement") of Universal Cables Limited ("the Company"), for the quarter and nine months ended December 31, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 ("the Act") and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Our responsibility is to express a conclusion on the Statement based on our 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Act 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.
4. Based on our review conducted as stated in paragraph 3 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 Ind AS 34 prescribed under Section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

For BGJC & Associates LLP

Chartered Accountants

Firm Registration No. 003304N/N500056



Pranav Jain

Partner

Membership No. 098308



UDIN: 25098308BMKWEL8663

Date: February 10, 2025

Place: New Delhi



Universal Cables Limited

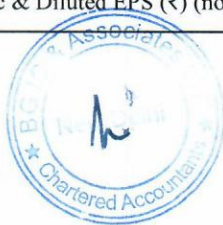
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AN IS/ISO 9001, 14001 & 45001 COMPANY

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine months ended 31st December, 2024

(₹ in lakhs)

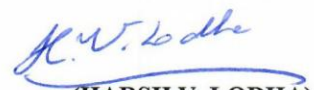
Sl. No.	Particulars	Quarter ended 31.12.2024 (Unaudited)	Quarter ended 30.09.2024 (Unaudited)	Quarter ended 31.12.2023 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2023 (Unaudited)	Year ended 31.03.2024 (Audited)
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	Total Income	61900.79	64686.96	47153.62	175762.69	146102.88	204427.03
2	Expenses						
	(a) Cost of Raw Materials consumed	43354.38	50529.28	35330.75	135719.09	106308.47	143134.02
	(b) Purchases of Stock-in-Trade	825.05	2553.65	1051.85	6156.90	4231.57	5969.33
	(c) (Increase)/Decrease in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade, etc.	3171.68	(3978.52)	(3707.60)	(8966.32)	(3768.84)	(1944.71)
	(d) Employee Benefits Expense	2768.93	2663.37	2376.10	7920.95	7074.13	9519.27
	(e) Finance Costs	2742.68	2588.19	2440.64	7911.53	6782.17	9146.78
	(f) Depreciation and Amortization Expense	660.30	681.75	612.40	2022.67	1733.32	2375.64
	(g) Other Expenses	7173.82	7331.93	7532.86	21259.79	20136.35	29219.63
	Total Expenses	60696.84	62369.65	45637.00	172024.61	142497.17	197419.96
3	Profit before Share in Profit in Associates and Joint Venture, and Tax (1-2)	1203.95	2317.31	1516.62	3738.08	3605.71	7007.07
4	Share in Profit in Associate and Joint Venture	909.56	(9.50)	1805.94	1512.90	4323.75	7405.82
5	Profit before Tax (3+4)	2113.51	2307.81	3322.56	5250.98	7929.46	14412.89
6	Tax Expense						
	(a) Current Tax	29.21	603.62	385.43	670.04	864.07	1700.40
	(b) Deferred Tax Charge	501.65	(123.31)	541.39	611.60	1099.70	1890.03
7	Profit for the period/year (5-6)	1582.65	1827.50	2395.74	3969.34	5965.69	10822.46
8	Other Comprehensive Income (Net of Tax)						
	Items that will not be reclassified to Profit or Loss						
	(a) Equity Instruments through OCI (Net of Tax)	(1424.61)	(753.62)	(1228.03)	(1183.99)	7101.97	11044.62
	(b) Re-measurement of Defined Benefit Plan (Net of Tax)	54.47	(90.66)	8.00	7.17	54.37	73.96
	(c) Share in Associates and Joint Venture (Net of Tax)	(1652.79)	140.96	633.77	1144.53	6660.14	6789.02
	Items that will be reclassified to Profit or Loss						
	(a) Cash Flow Hedge Reserve (Net of Tax)	(325.29)	759.22	30.92	(95.39)	259.17	128.85
	(b) Share in Cash Flow Hedge Reserve in Associate and Joint Venture (Net of Tax)	(22.19)	71.62	9.91	15.94	36.80	23.99
	Total Other Comprehensive Income	(3370.41)	127.52	(545.43)	(111.74)	14112.45	18060.44
9	Total Comprehensive Income for the period/year (Net of Tax) (7+8)	(1787.76)	1955.02	1850.31	3857.60	20078.14	28882.90
10	Paid-up Equity Share Capital (Face value of ₹ 10/- per Share)	3469.83	3469.83	3469.83	3469.83	3469.83	3469.83
11	Other Equity						174035.06
12	Basic & Diluted EPS (₹) (not annualised)	4.56	5.27	6.90	11.44	17.19	31.19



Notes :

1. The above Unaudited Consolidated Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th February, 2025. The limited review of the Unaudited Consolidated Financial Results for the quarter and nine months ended 31st December, 2024, pursuant to Regulation 33(3)(c)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, has been carried out by the Statutory Auditors of the Company.
2. The Company has only one reportable primary business segment i.e. Electricals and other Cables, Capacitors, Wires and Conductors, etc. and Turnkey Projects predominantly relating thereto, based on guiding principles given in Ind AS 108 "Operating Segments" notified pursuant to Companies (Indian Accounting Standards) Rules, 2015 (as amended). Accordingly, the disclosure requirements as per Ind AS 108 are not applicable.
3. The Consolidated Financial Results of the Company for the quarter and nine months ended 31st December, 2024 have been prepared, inter alia, considering the reviewed consolidated financial results of an Associate Company viz. Vindhya Telelinks Limited (VTL). The consolidated financial results of VTL for the quarter and nine months ended 31st December, 2024 do not include financial results of its three wholly owned subsidiaries (Unquoted Non-Banking Financial Companies) viz. August Agents Limited, Insilco Agents Limited and Laneseda Agents Limited ("the Subsidiaries"). VTL has informed that despite requisition, it has not been provided with valid and duly approved financial statements/results by the Subsidiaries.
4. The figures of the previous periods are re-classified/ re-arranged, wherever necessary, to correspond with the current period's classification and disclosure.

For Universal Cables Limited


(HARSH V. LODHA)
Chairman
DIN : 00394094

Place : New Delhi

Date : 10th February, 2025



Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Universal Cables Limited for the quarter and nine months ended December 31, 2024 pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of Universal Cables Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results ("the Statement") of Universal Cables Limited ("the Company"), and its share of net profit after tax and total comprehensive income of an associate company and a joint venture company for the quarter and nine months ended December 31, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 ('the Act') and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Our responsibility is to express a conclusion on the Statement based on our 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Act 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.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
5. The Statement includes the results of the following entities:
 - a) Birla Furukawa Fibre Optics Private Limited (Joint Venture)
 - b) Vindhya Telelinks Limited (Associate)
6. Based on our review conducted as stated in paragraph 3 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 Ind AS 34 prescribed under Section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.



7. Emphasis of Matter

We draw attention to Note 3 of the accompanying Statement for the quarter and nine months ended December 31, 2024. The following paragraph has been included in our Review Report on the Consolidated Unaudited Quarterly Financial Results of an Associate Company, Vindhya Telelinks Limited:

"We draw attention to Note 2 of the accompanying Statement in respect of the financial results of three wholly owned subsidiaries of the Holding Company not being considered for consolidation purposes for the reason explained therein."

Our conclusion on the Statement is not modified in respect of this matter.

8. Other matters

The share of Profit/(loss) after Tax of (₹ 271.86) lakhs and (₹ 754.85) lakhs and Total Comprehensive Income of (₹ 271.86) lakhs and (₹ 754.85) lakhs for the quarter and nine months ended December 31, 2024 respectively, in respect of one Joint Venture, whose financial results have been reviewed by the other auditor and whose report has been furnished to us by the management and our conclusion on the Statement, in so far as it relates the amounts and disclosures including in respect of the joint venture, is based solely on the report of other auditor.

Our conclusion on the Statement is not modified in respect of this matter.

For BGJC & Associates LLP

Chartered Accountants

Firm Registration No. 003304N/N500056



Pranav Jain

Partner

Membership No. 098308



UDIN: 25098308BMKWEM7588

Date: February 10, 2025

Place: New Delhi



**INTEGRATED FILING (FINANCIAL) FOR THE QUARTER AND NINE-MONTHS
ENDED DECEMBER 31, 2024**

- A. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement, etc. – **Not Applicable.**
- B. Format for Disclosing Outstanding Default on Loans and Debt Securities—**Not Applicable as there is no default.**
- C. Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings, i.e., 2nd and 4th quarter) — **Not Applicable.**
- D. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing, i.e., 4th quarter) — **Not Applicable**