

Ref: UCL/SEC/2024-25

February 10, 2025

BSE Limited	National Stock Exchange of India Ltd.
Corporate Relationship Department	Listing Department,
Phiroz Jeejeebhoy Towers,	Exchange Plaza, Bandra-Kurla Complex,
Dalal Street,	Bandra (East),
Mumbai – 400 001	Mumbai – 400 051
Scrip Code: 504212	Scrip Code: UNIVCABLES EQ

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. <u>www.unistar.co.in</u>.

Request you to kindly take above on record.

Thanking you

Yours faithfully, For Universal Cables Limited



(Sudeep Jain) Company Secretary





Universal Cables Limited

Regd. Office : P.O. Birla Vikas, Satna - 485 005 (M.P.) Phone : (07672) 257121 to 257127, 414000 - Fax : (07672) 257131 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

St. No. Particulars ended 311.2.024 (Unaudited) ended 0.09.0204 (Unaudited) ended 0.11.2.0203 (Unaudited) ended 0.11.2.0203 (Unaudited) ended 0.11.2.0203 (Unaudited) ended 0.11.2.0203 (Unaudited) ended 0.11.2.0203 (Unaudited) ended 0.11.2.0203 (Unaudited) ended 0.11.2.0203 (Unaudited) ended 0.11.2.0203 (Unaudited) ended 0.11.2.0203 (Unaudited) ended 0.10.0004(Unaudited) ended 0.10.0004(Unaudited) ended 0.11.2.0203 (Unaudited) ended 0.10.0004(Unaudited) ended 0.11.2.0203 (Unaudited) ended 0.10.0004(Unaudited) ended 0.10.00004(Unaudited) <		Tor the Quarter and Tone months ended 51 December, 2024								
(a) Revenue from Operations 60753.79 63811.52 46654.10 173435.44 144034.19 20206 (b) Other Income 1147.00 875.44 499.52 2327.25 2068.69 236 7 total Income 61900.79 64686.96 47153.62 175762.69 146102.88 20442 2 Expenses (a) Cost of Raw Materials consumed 43354.38 50529.28 35330.75 135719.09 106308.47 14313 (b) Purchases of Stock-in-Trade 825.05 2553.65 1051.85 6156.09 4231.57 596 (c) Emprocess Inducetoris of Finished Goods, Work-in-Progress and Stock-in-Trade, etc. 3716.88 (3978.52) (3707.60) (8966.32) (3768.84) (194 (b) Depreciation and Amorization Expense 2768.93 2663.37 2376.10 7920.95 7074.13 951 (g) Other Expenses 7173.82 7331.93 7352.86 2125.79 20136.35 2221 Total Expense 60696.84 62369.65 45637.00 17224.61 142497.17 19741 3	and the second sec	Particulars	ended 31.12.2024	ended 30.09.2024	ended 31.12.2023	ended 31.12.2024	ended 31.12.2023	Year ended 31.03.2024 (Audited)		
(b) Other Income 1147.00 875.44 499.52 2327.25 2068.69 2367 2 Expenses 61900.79 64686.96 47153.62 175762.69 146102.88 20442 2 Expenses (a) Cost of Raw Materials consumed 43354.38 50529.28 35330.75 135719.09 106308.47 14313 (b) Purchases of Stock-in-Trade 825.05 2553.65 1051.85 6156.00 4231.57 596 (c) (Increase)/Decrease in Inventories of Finished 3171.68 (3978.52) (3707.60) (8966.32) (3768.84) (194 (c) Employce Benefits Expense 2742.68 2588.19 2440.64 7911.53 6782.17 914 (f) Depreciation and Amortization Expense 6603.00 681.75 612.40 2022.67 1733.32 237 (g) Other Expenses 7173.82 7331.93 7532.86 21259.79 20136.35 2921 704 A 209.21 603.62 385.43 670.04 864.07 170 10 Defift of the period/y	1	Income								
(b) Other Income 1147.00 875.44 499.52 2327.25 2068.69 2366 Total Income 61900.79 64686.96 47153.62 175762.69 146102.88 20442 Expenses (a) Cost of Raw Materials consumed 43354.38 50529.28 35330.75 135719.09 106308.47 14313 (b) Purchases of Stock-in-Trade 825.05 2553.65 1051.85 6156.00 4231.57 596 (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) (194- (194.46) (d) Employce Benefits Expense 2768.93 2663.37 2376.10 7920.95 7074.13 951 (e) Finance Costs 2742.68 2588.19 2440.64 7911.53 6782.17 914 (f) Depreciation and Amortization Expense 6603.00 681.75 612.40 2022.67 1733.32 237 (g) Other Expenses 7173.82 2317.31 1516.62 3738.08 3605.71 700 4 a		(a) Revenue from Operations	60753.79	63811.52	46654.10	173435.44	144034.19	202066.76		
Expenses Construct Construct <thconstruct< th=""> Construct <thconstruct< th=""> <thconstruct< th=""> <thcon< td=""><td>(b) Other Income</td><td>1147.00</td><td>875.44</td><td>499.52</td><td>2327.25</td><td>2068.69</td><td>2360.27</td></thcon<></thconstruct<></thconstruct<></thconstruct<>		(b) Other Income	1147.00	875.44	499.52	2327.25	2068.69	2360.27		
(a) Cost of Raw Materials consumed43354.3850529.2835330.75135719.09106308.4714313(b) Purchases of Stock-in-Trade825.052553.651051.856156.904231.57596(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)(194-(d) Employee Benefits Expense2768.932663.372376.107920.957074.13951(e) Finance Costs2742.682588.192440.647911.536782.17914(f) Depreciation and Amortization Expense660.30681.75612.402022.671733.32237(g) Other Expenses7173.827331.937532.8621259.7920136.352921Total Expenses600696.8462369.6545637.00172024.61142497.17197413Profit before Tax (1-2)1203.952317.311516.623738.083605.717004Tax Expense29.21603.62385.43670.04864.07170(b) Deferred Tax Charge/(Credit)204.31(176.29)20.6340.86(83.11)(119-5Profit for the period/year (3-4)970.431889.981110.563027.182824.755426Other Comprehensive Income (Net of Tax)(1424.61)(753.62)(1228.03)(1183.99)7101.971104(h) Re-measurement of Defined Benefit Plan (Net of Tax)54.47(90.66)8.00<		Total Income	61900.79	64686.96	47153.62	175762.69	146102.88	204427.03		
(b) Purchases of Stock-in-Trade 825.05 2553.65 1051.85 6156.90 4231.57 596 (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) (194 (d) Employee Benefits Expense 2768.93 2663.37 2376.10 7920.95 7074.13 951 (e) Finance Costs 2742.68 2588.19 2440.64 7911.53 6782.17 914 (f) Depreciation and Amortization Expense 660.30 681.75 612.40 2022.67 1733.32 2377 (g) Other Expenses 7173.82 7331.93 7532.86 21259.79 20136.35 2921 Total Expenses 60696.84 62369.65 45637.00 172024.61 142497.17 19741 3 Profit before Tax (1-2) 1203.95 2317.31 1516.62 3738.08 3605.71 700 4 Ac Current Tax 29.21 603.62 385.43 670.04 864.07 170 (b) Defered Tax Charge/(Credit) 204.31 (176.29) 20.63 406.86 (83.11) (11	2	Expenses								
(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) (194. ((a) Cost of Raw Materials consumed	43354.38	50529.28	35330.75	135719.09	106308.47	143134.02		
(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) (194-))))))))))))))))))))))))))))))))))))		(b) Purchases of Stock-in-Trade	825.05	2553.65	1051.85	6156.90		5969.33		
(e) Finance Costs 2742.68 2588.19 2440.64 7911.53 6782.17 914 (f) Depreciation and Amortization Expense 660.30 681.75 612.40 2022.67 1733.32 237 (g) Other Expenses 7173.82 7331.93 7532.86 21259.79 20136.35 2921 Total Expenses 60696.84 62369.65 45637.00 172024.61 142497.17 1974 3 Profit before Tax (1-2) 1203.95 2317.31 1516.62 3738.08 3605.71 700 4 Tax Expense			3171.68	(3978.52)	(3707.60)	(8966.32)		(1944.71)		
(f) Depreciation and Amortization Expense 660.30 681.75 612.40 2022.67 1733.32 237 (g) Other Expenses 7173.82 7331.93 7532.86 21259.79 20136.35 2921 Total Expenses 60696.84 62369.65 45637.00 172024.61 142497.17 19741 3 Profit before Tax (1-2) 1203.95 2317.31 1516.62 3738.08 3605.71 700 4 a. Current Tax 29.21 603.62 385.43 670.04 864.07 170 (b) Deferred Tax Charge/(Credit) 204.31 (176.29) 20.63 40.86 (83.11) (119 5 Profit for the period/year (3-4) 970.43 1889.98 1110.56 3027.18 2824.75 542 6 Other Comprehensive Income (Net of Tax) (1424.61) (753.62) (1228.03) (1183.99) 7101.97 110.4 (b) Re-measurement of Defined Benefit Plan 54.47 (90.66) 8.00 7.17 54.37 7 (a) Cash Flow Hedge Reserve (Net of Tax) (1225.29) 759.22 30.92 (95.39) 259.17 112 <td></td> <td>(d) Employee Benefits Expense</td> <td>2768.93</td> <td>2663.37</td> <td>2376.10</td> <td>7920.95</td> <td>7074.13</td> <td>9519.27</td>		(d) Employee Benefits Expense	2768.93	2663.37	2376.10	7920.95	7074.13	9519.27		
(g) Other Expenses 7173.82 7331.93 7532.86 21259.79 20136.35 2921 Total Expenses 60696.84 62369.65 45637.00 172024.61 142497.17 19741 3 Profit before Tax (1-2) 1203.95 2317.31 1516.62 3738.08 3605.71 700 4 (a) Current Tax 29.21 603.62 385.43 670.04 864.07 170 5 Profit for the period/year (3-4) 970.43 1889.98 1110.56 3027.18 2824.75 542 6 Other Comprehensive Income (Net of Tax) (1424.61) (753.62) (1228.03) (1183.99) 7101.97 1104 (b) Re-measurement of Defined Benefit Plan 54.47 (90.66) 8.00 7.17 54.37 7 (a) Cash Flow Hedge Reserve (Net of Tax) (1424.61) (753.62) (1228.03) (1183.99) 259.17 112 7 Total Other Comprehensive Income (1695.43) (85.06) (1189.11) (1272.21) 7415.51 1124 7		(e) Finance Costs	2742.68	2588.19	2440.64	7911.53	6782.17	9146.78		
Total Expenses 60696.84 62369.65 45637.00 172024.61 142497.17 19741 3 Profit before Tax (1-2) 1203.95 2317.31 1516.62 3738.08 3605.71 700 4 Tax Expense (a) Current Tax 29.21 603.62 385.43 670.04 864.07 170 5 Profit for the period/year (3-4) 970.43 1889.98 1110.56 3027.18 2824.75 542 6 Other Comprehensive Income (Net of Tax) (1424.61) (753.62) (1228.03) (1183.99) 7101.97 1104 (b) Re-measurement of Defined Benefit Plan (Net of Tax) (1424.61) (753.62) (1228.03) (1183.99) 7101.97 1104 (b) Re-measurement of Defined Benefit Plan (325.29) 759.22 30.92 (95.39) 259.17 12 (a) Cash Flow Hedge Reserve (Net of Tax) (1695.43) (85.06) (1189.11) (1272.21) 7415.51 1124 7 Total Other Comprehensive Income (1695.43) (85.06) (1189.11) (1272.2		(f) Depreciation and Amortization Expense	660.30	681.75	612.40	2022.67	1733.32	2375.64		
3 Profit before Tax (1-2) 1203.95 2317.31 1516.62 3738.08 3605.71 700 4 Tax Expense (a) Current Tax 29.21 603.62 385.43 670.04 864.07 170 (b) Deferred Tax Charge/(Credit) 204.31 (176.29) 20.63 40.86 (83.11) (119 5 Profit for the period/year (3-4) 970.43 1889.98 1110.56 3027.18 2824.75 542 6 Other Comprehensive Income (Net of Tax) (1424.61) (753.62) (1228.03) (1183.99) 7101.97 1104 (b) Re-measurement of Defined Benefit Plan 54.47 (90.66) 8.00 7.17 54.37 7 (a) Cash Flow Hedge Reserve (Net of Tax) (1424.61) (753.62) (1228.03) (1183.99) 259.17 112 7 Total Other Comprehensive Income (1695.43) (85.06) (1189.11) (1272.21) 7415.51 1124 7 Total Comprehensive Income for the period/year (725.00) 1804.92 (78.55) 1754.97 10240.26 1667 8 Paid-up Equity Share Capital (Face value of		(g) Other Expenses	7173.82	7331.93	7532.86	21259.79	20136.35	29219.63		
4 Tax Expense 29.21 603.62 385.43 670.04 864.07 170 (a) Current Tax Current Tax 29.21 603.62 385.43 670.04 864.07 170 (b) Deferred Tax Charge/(Credit) 204.31 (176.29) 20.63 40.86 (83.11) (119 5 Profit for the period/year (3-4) 970.43 1889.98 1110.56 3027.18 2824.75 542 6 Other Comprehensive Income (Net of Tax) (1424.61) (753.62) (1228.03) (1183.99) 7101.97 1104 (b) Re-measurement of Defined Benefit Plan 54.47 (90.66) 8.00 7.17 54.37 7 (a) Cash Flow Hedge Reserve (Net of Tax) (325.29) 759.22 30.92 (95.39) 259.17 12 7 Total Other Comprehensive Income (1695.43) (85.06) (1189.11) (1272.21) 7415.51 1124 7 Total Comprehensive Income for the period/year (725.00) 1804.92 (78.55) 1754.97 10240.26 1667 8 Paid-up Equity Share Capital (Face value of ₹ 10/- per Share) 3469.83		Total Expenses	60696.84	62369.65	45637.00	172024.61	142497.17	197419.96		
(a) Current Tax29.21 603.62 385.43 670.04 864.07 170 (b) Deferred Tax Charge/(Credit) 204.31 (176.29) 20.63 40.86 (83.11) (119) 5Profit for the period/year (3-4) 970.43 1889.98 1110.56 3027.18 2824.75 542 6Other Comprehensive Income (Net of Tax) (1424.61) (753.62) (1228.03) (1183.99) 7101.97 1104 (a) Equity Instruments through OCI (Net of Tax) (1424.61) (753.62) (1228.03) (1183.99) 7101.97 1104 (b) Re-measurement of Defined Benefit Plan (Net of Tax) 54.47 (90.66) 8.00 7.17 54.37 7 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 1124 7Total Other Comprehensive Income (1695.43) (85.06) (1189.11) (1272.21) 7415.51 1124 7And Comprehensive Income for the period/year (Net of Tax) (5+6) (725.00) 1804.92 (78.55) 1754.97 10240.26 1667 8Paid-up Equity Share Capital (Face value of ₹ 10/- per Share) 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83	3	Profit before Tax (1-2)	1203.95	2317.31	1516.62	3738.08	3605.71	7007.07		
(b) Deferred Tax Charge/(Credit) 204.31 (176.29) 20.63 40.86 (83.11) (119) 5Profit for the period/year $(3-4)$ 970.431889.981110.56 3027.18 2824.75 542 6Other Comprehensive Income (Net of Tax)1889.981110.56 3027.18 2824.75 542 6Other Comprehensive Income (Net of Tax) (1424.61) (753.62) (1228.03) (1183.99) 7101.97 1104 7(b) Re-measurement of Defined Benefit Plan (Net of Tax) 54.47 (90.66) 8.00 7.17 54.37 77 1Items 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 1124 7Total Other Comprehensive Income (1695.43) (85.06) (1189.11) (1272.21) 7415.51 1124 7Total Comprehensive Income for the period/year (Net of Tax) (5+6) 725.00 1804.92 (78.55) 1754.97 10240.26 1667 8Paid-up Equity Share Capital (Face value of ₹ 10/- per Share) 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83	4	Tax Expense		S. 1. S.						
5Profit for the period/year (3-4)970.431889.981110.563027.182824.755426Other Comprehensive Income (Net of Tax) Items that will not be reclassified to Profit or Loss (a) Equity Instruments through OCI (Net of Tax) (Net of Tax)(1424.61)(753.62)(1228.03)(1183.99)7101.971104(b) Re-measurement of Defined Benefit Plan (Net of Tax)54.47(90.66)8.007.1754.377Items that will be reclassified to Profit or Loss (a) Cash Flow Hedge Reserve (Net of Tax)(325.29)759.2230.92(95.39)259.17127Total Other Comprehensive Income(1695.43)(85.06)(1189.11)(1272.21)7415.5111247Total Comprehensive Income for the period/year (Net of Tax) (5+6)(725.00)1804.92(78.55)1754.9710240.2616678Paid-up Equity Share Capital (Face value of ₹ 10/- per Share)3469.833469.833469.833469.833469.833469.833469.83		(a) Current Tax	29.21	603.62	385.43	670.04	864.07	1700.40		
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) (b) Re-measurement of Defined Benefit Plan (Net of Tax) Items that will be reclassified to Profit or Loss (a) Cash Flow Hedge Reserve (Net of Tax) (1695.43) (85.06) (1189.11) (1272.21) 7415.51 1124 7 Total Comprehensive Income for the period/year (Net of Tax) (5+6) (725.00) 1804.92 (78.55) 1754.97 10240.26 1667 8 Paid-up Equity Share Capital (Face value of ₹ 10/- per Share) 3469.83 <td></td> <td>(b) Deferred Tax Charge/(Credit)</td> <td>204.31</td> <td>(176.29)</td> <td>20.63</td> <td>40.86</td> <td>(83.11)</td> <td>(119.51)</td>		(b) Deferred Tax Charge/(Credit)	204.31	(176.29)	20.63	40.86	(83.11)	(119.51)		
Items that will not be reclassified to Profit or Loss (1424.61) (753.62) (1228.03) (1183.99) 7101.97 1104 (b) Re-measurement of Defined Benefit Plan 54.47 (90.66) 8.00 7.17 54.37 7 (b) Re-measurement of Defined Benefit Plan (325.29) 759.22 30.92 (95.39) 259.17 12 (a) Cash Flow Hedge Reserve (Net of Tax) (1695.43) (85.06) (1189.11) (1272.21) 7415.51 1124 7 Total Comprehensive Income (725.00) 1804.92 (78.55) 1754.97 10240.26 1667 8 Paid-up Equity Share Capital (Face value of ₹ 10/- per Share) 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83	5	Profit for the period/year (3-4)	970.43	1889.98	1110.56	3027.18	2824.75	5426.18		
(a) Equity Instruments through OCI (Net of Tax) (b) Re-measurement of Defined Benefit Plan (Net of Tax)(1424.61)(753.62)(1228.03)(1183.99)7101.971104(b) Re-measurement of Defined Benefit Plan (Net of Tax)54.47(90.66)8.007.1754.377Items that will be reclassified to Profit or Loss (a) Cash Flow Hedge Reserve (Net of Tax)(325.29)759.2230.92(95.39)259.1712Total Other Comprehensive Income(1695.43)(85.06)(1189.11)(1272.21)7415.5111247Total Comprehensive Income for the period/year (Net of Tax) (5+6)(725.00)1804.92(78.55)1754.9710240.2616678Paid-up Equity Share Capital (Face value of ₹ 10/- per Share)3469.833469.833469.833469.833469.833469.833469.83	6	Other Comprehensive Income (Net of Tax)								
(b) Re-measurement of Defined Benefit Plan (Net of Tax) 54.47 (90.66) 8.00 7.17 54.37 7 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 12 Total Other Comprehensive Income (1695.43) (85.06) (1189.11) (1272.21) 7415.51 1124 7Total Comprehensive Income for the period/year (Net of Tax) (5+6) (725.00) 1804.92 (78.55) 1754.97 10240.26 1667 8Paid-up Equity Share Capital (Face value of ₹ 10/- per Share) 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83		Items that will not be reclassified to Profit or Loss								
(Net of Tax) Items that will be reclassified to Profit or Loss (a) Cash Flow Hedge Reserve (Net of Tax) Total Other Comprehensive Income 54.47(90.66) 8.00 7.17 54.37 7 7 Total Other Comprehensive Income (1695.43)(325.29) 759.22 30.92 (95.39) 259.17 122 7 Total Comprehensive Income for the period/year (Net of Tax) (5+6)(1695.43)(85.06)(1189.11)(1272.21) 7415.51 1124 7 Total Comprehensive Income for the period/year (Net of Tax) (5+6)(725.00) 1804.92 (78.55) 1754.97 10240.26 1667 8Paid-up Equity Share Capital (Face value of ₹ 10/- per Share) 3469.83 3469.83		(a) Equity Instruments through OCI (Net of Tax)	(1424.61)	(753.62)	(1228.03)	(1183.99)	7101.97	11044.62		
(a) Cash Flow Hedge Reserve (Net of Tax) (325.29) 759.22 30.92 (95.39) 259.17 12 Total Other Comprehensive Income (1695.43) (85.06) (1189.11) (1272.21) 7415.51 1124 7 Total Comprehensive Income for the period/year (Net of Tax) (5+6) (725.00) 1804.92 (78.55) 1754.97 10240.26 1667 8 Paid-up Equity Share Capital (Face value of ₹ 10/- per Share) 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83			54.47	(90.66)	8.00	7.17	54.37	73.96		
Total Other Comprehensive Income (1695.43) (85.06) (1189.11) (1272.21) 7415.51 1124 7 Total Comprehensive Income for the period/year (Net of Tax) (5+6) (725.00) 1804.92 (78.55) 1754.97 10240.26 1667 8 Paid-up Equity Share Capital (Face value of ₹ 10/- per Share) 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83		Items that will be reclassified to Profit or Loss								
7 Total Comprehensive Income for the period/year (Net of Tax) (5+6) (725.00) 1804.92 (78.55) 1754.97 10240.26 1667 8 Paid-up Equity Share Capital (Face value of ₹ 10/- per Share) 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83		(a) Cash Flow Hedge Reserve (Net of Tax)	(325.29)	759.22	30.92	(95.39)	259.17	128.85		
(Net of Tax) (5+6) (725.00) 1804.92 (78.55) 1754.97 10240.26 1667 8 Paid-up Equity Share Capital (Face value of ₹ 10/- per Share) 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83 3469.83		Total Other Comprehensive Income	(1695.43)	(85.06)	(1189.11)	(1272.21)	7415.51	11247.43		
(Face value of ₹ 10/- per Share)	7		(725.00)	1804.92	(78.55)	1754.97	10240.26	16673.61		
9 Other Equity 8289	8		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 1	10	Basic & Diluted EPS (₹) (not annualised)	2.79	5.45	3.20	8.72	8.14	15.64		



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Notes :

- 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

V.bdle

(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

ssocia New Delhi m **Pranav** Jain Partner red Ac Membership No. 098308

UDIN: 25098308BMKWEL8663

Date: February 10, 2025 Place: New Delhi



Universal Cables Limited

Regd. Office : P.O. Birla Vikas, Satna - 485 005 (M.P.) Phone : (07672) 257121 to 257127, 414000 - Fax : (07672) 257131 E-mail: headoffice@unistar.co.in - Website : www.unistar.co.in

CIN-L31300MP1945PLC001114

AN IS/ISO 9001, 14001 & 45001 COMPANY

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

SI. No.	Particulars	Quarter	Quarter	Quarter	Nine months	Nine months	Year
and the second s	Particulars						
110.		ended	ended	ended	ended	ended	ended
2.2 2.5		31.12.2024	30.09.2024 (Unaudited)		31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Onaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Incon							
(a) R	evenue from Operations	60753.79	63811.52	46654.10	173435.44	144034.19	202066.76
(b) O	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 Exper	nses						
(a) C	ost of Raw Materials consumed	43354.38	50529.28	35330.75	135719.09	106308.47	143134.02
(b) P	urchases of Stock-in-Trade	825.05	2553.65	1051.85	6156.90	4231.57	5969.33
	increase)/Decrease in Inventories of Finished boods, Work-in-Progress and Stock-in-Trade, etc.	3171.68	(3978.52)	(3707.60)	(8966.32)	(3768.84)	(1944.71)
(d) E	mployee Benefits Expense	2768.93	2663.37	2376.10	7920.95	7074.13	9519.27
(e) Fi	inance Costs	2742.68	2588.19	2440.64	7911.53	6782.17	9146.78
(f) D	Depreciation and Amortization Expense	660.30	681.75	612.40	2022.67	1733.32	2375.64
(g) O	ther 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
and a second sec	t before Share in Profit in Associates	1203.95	2317.31	1516.62	3738.08	3605.71	7007.07
	oint Venture, and Tax (1-2)						
4 Share	e in Profit in Associate and Joint Venture	909.56	(9.50)	1805.94	1512.90	4323.75	7405.82
5 Profit	t before Tax (3+4)	2113.51	2307.81	3322.56	5250.98	7929.46	14412.89
6 Tax E	Expense						
(a) C	urrent Tax	29.21	603.62	385.43	670.04	864.07	1700.40
(b) D	eferred Tax Charge	501.65	(123.31)	541.39	611.60	1099.70	1890.03
7 Profit	t for the period/year (5-6)	1582.65	1827.50	2395.74	3969.34	5965.69	10822.46
8 Other	r Comprehensive Income (Net of Tax)						
Items	that will not be reclassified to Profit or Loss						
(a) E	quity Instruments through OCI (Net of Tax)	(1424.61)	(753.62)	(1228.03)	(1183.99)	7101.97	11044.62
(b) R	e-measurement of Defined Benefit Plan (Net of Tax)	54.47	(90.66)	8.00	7.17	54.37	73.96
	hare in Associates and Joint Venture (Net of Tax) that will be reclassified to Profit or Loss	(1652.79)	140.96	633.77	1144.53	6660.14	6789.02
(a) C	ash Flow Hedge Reserve (Net of Tax)	(325.29)	759.22	30.92	(95.39)	259.17	128.85
	hare in Cash Flow Hedge Reserve in Associate nd 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
	Comprehensive Income for the period/year of Tax) (7+8)	(1787.76)	1955.02	1850.31	3857.60	20078.14	28882.90
	up Equity Share Capital value of ₹ 10/- per Share)	3469.83	3469.83	3469.83	3469.83	3469.83	3469.83
	Equity				-		174035.06
12 Basic	& Diluted EPS (₹) (not annualised)	4.56	5.27	6.90	11.44	17.19	31.19



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(₹ in lakhs)

Notes :

- 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, interalia, 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

V. Lodke

(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.



BGJC & Associates LLP is registered with Limited Liability having LLP Identification No. AAI-1738 Regsitered Office & Head Office: Raj Tower-I, G-1, Alaknanda Community Center, New Delhi-110 019, India Ph.: 91 11 2602 5140 E-mail: bgjc@bgjc.in Delhi Mumbai Noida Ranchi Udaipur GST No. 07AAAFB0028K1ZW

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