



Uni Abex Alloy Products Limited

13th February, 2025

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai - 400 001

Dear Sir / Madam,

Sub: Outcome of the Board Meeting held on 13th February, 2025

Ref: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In continuation to our letter dated 03rd February, 2025, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. on 13th February, 2025 at 4:30 p.m. and concluded at 7:35 p.m. has approved the Unaudited Financial Results of the Company for the 3rd quarter and nine months ended 31st December, 2024 pursuant to Regulation of 33 of SEBI (Listing Obligations & Disclosure Requirements), Regulations 2015. The copy of the Financial Results alongwith the Limited Review Report by Statutory Auditors of the Company is attached.

The outcome of the meeting and the results are also made available at the website of the Company at www.uniabex.com

This is for your information and records.

Thanking you


Yours faithfully,
For Uni Abex Alloy Products Limited

Bhautesh Shah
Company Secretary & Compliance Officer


Encl: As above

 Regd. Office: Liberty Building, Sir Vithaldas Thackersey Marg, Mumbai-400020, Tel.: +91-22-22084436
Factory: Plot No: 583 & 584-A, Belur Industrial Area, Dharward, Karnataka-580011, India.

 +91 0836-2971320/0836-2971321

 +91-22-22082113

 For general query: info@uniabex.com
Investor query: companysecretary@uniabex.com

 www.uniabex.com



A Neterwala Group Company

CIN:L27100MH1972PLC015950

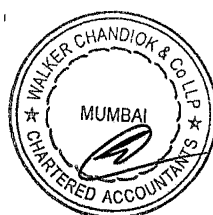
Walker ChandioK & Co LLP

16th Floor, Tower III,
One International Center,
S B Marg, Prabhadevi (W),
Mumbai - 400013
Maharashtra, India
T +91 22 6626 2699
F +91 22 6626 2601

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

To the Board of Directors of Uni-Abex Alloy Products Limited

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **Uni-Abex Alloy Products Limited** ('the Company') for the quarter ended **31 December 2024** and the year-to-date results for the period 1 April 2024 to 31 December 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) ('Listing Regulations').
2. The 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 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 Listing Regulations. 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. 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 the 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.



Chartered Accountants

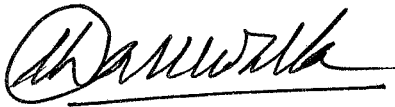
Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker ChandioK & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

Uni-Abex Alloy Products Limited
Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

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 the recognition and measurement principles laid down in 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker Chandiook & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013



Murad D. Daruwalla
Partner
Membership No: 043334

UDIN: 25043334BMRJSY1645

Place: Mumbai
Date: 13 February 2025

UNI-ABEX ALLOY PRODUCTS LIMITED (CIN No. L27100MH1972PLC015950)
Registered Office: Liberty Building, Sir Vithaldas Thackersey Marg, Mumbai-400 020

A. Statement of unaudited financial results for the quarter and nine months ended 31 December 2024

Sr. No.	Particulars	(Rs. in lakhs, except per share data)					
		Quarter ended			Nine months ended		Year ended
		31 December 2024 (Unaudited)	30 September 2024 (Unaudited)	31 December 2023 (Unaudited)	31 December 2024 (Unaudited)	31 December 2023 (Unaudited)	31 March 2024 (Audited)
1	Income						
	(a) Revenue from operations	4,206.66	4,659.76	4,508.00	13,264.26	14,637.62	17,998.69
	(b) Other income	99.54	240.90	140.23	479.12	286.10	415.39
	Total income	4,306.20	4,900.66	4,648.23	13,743.38	14,923.72	18,414.08
2	Expenses						
	(a) Cost of materials consumed	2,003.05	1,850.19	1,632.64	5,300.76	6,215.51	7,836.02
	(b) Changes in inventories of finished goods and work-in-progress	(452.49)	(76.88)	38.35	(50.79)	(332.41)	(732.47)
	(c) Employee benefits expense	387.27	355.55	296.82	1,066.54	858.34	1,211.69
	(d) Finance costs	20.83	21.23	24.07	58.45	50.81	62.86
	(e) Depreciation and amortisation expense	124.23	121.16	118.15	360.19	342.68	467.55
	(f) Other expenses						
	(i) Manufacturing and operating expense (Consumption of stores and spares, power and fuel, job work charges, etc.)	710.21	838.05	589.10	2,108.44	1,840.37	2,471.81
	(ii) Others	740.96	668.02	523.31	2,029.67	1,607.48	2,288.13
	Total expenses	3,534.06	3,777.32	3,222.44	10,873.26	10,582.78	13,605.59
3	Profit before tax (1-2)	772.14	1,123.34	1,425.79	2,870.12	4,340.94	4,808.49
4	Tax expense						
	(a) Current tax	194.20	273.10	356.10	708.38	1,099.20	1,204.19
	(b) Deferred tax charge/(credit)	3.73	11.66	(3.84)	23.35	11.60	30.63
	(c) Prior period tax adjustments	45.34	-	27.69	45.34	27.69	27.69
	Total tax expense	243.27	284.76	379.95	777.07	1,138.49	1,262.51
5	Net profit for the period/year (3-4)	528.87	838.58	1,045.84	2,093.05	3,202.45	3,545.98
6	Other comprehensive income (net of taxes)						
	Items that will not be reclassified to profit or loss:						
	(a) Remeasurement of the defined employee benefit plan - gain	-	-	-	-	-	10.83
	(b) Income tax charge relating to the above	-	-	-	-	-	(2.73)
	Total other comprehensive income	-	-	-	-	-	8.10
7	Total comprehensive income for the period/year (5+6)	528.87	838.58	1,045.84	2,093.05	3,202.45	3,554.08
8	Paid up equity share capital (Face value of Rs. 10 each)	197.50	197.50	197.50	197.50	197.50	197.50
9	Other equity						11,120.04
10	Earnings per equity share (Face value of Rs. 10 each)						
	Basic and diluted (Rs.)	26.78*	42.46*	52.95*	105.98*	162.15*	179.54

*Not annualised



Uni-Abex Alloy Products Limited

B. Notes to the unaudited financial results for the quarter and nine months ended 31 December 2024

- 1 The unaudited financial results ('Statement') has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 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 disclosures requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended).
- 2 The above Statement is reviewed and recommended to the Board of Directors by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 13 February 2025.
- 3 Considering the nature of operations and the manner in which the chief operating decision maker of the Company reviews the operating results, the Company has concluded that there is only one operating segment "Alloy and Steel Castings" as per Ind-AS 108 "Operating Segments". Accordingly, no separate disclosures of segment information have been made.
- 4 Figures of the previous periods/year have been regrouped/recast/rearranged to render them comparable with the figures of the current period/year.



For Uni-Abex Alloy Products Limited

A handwritten signature in black ink, consisting of a vertical line followed by a horizontal line that curves upwards and then downwards, ending in a small hook.

F.D. Neterwala
Chairman
DIN: 00008332

Place: Mumbai

Date : 13 February 2025