

# UNIVERSAL STARCH-CHEM ALLIED LTD.



Mhatre Pen Building, 'B' Wing, 2nd Floor, Senapati Bapat Marg, Dadar (West), Mumbai - 400 028.  
Tel.: 6656 3333, 2436 2210 • Fax: 022-2432 7436 • Gram:GROWMAIZE • E-mail:mumbai@universalstarch.com  
CIN : L24110MH1973PLC016247

Date :

10<sup>th</sup> February, 2025

To,  
The Manager - Department of Corporate Service  
Bombay Stock Exchange Limited,  
Floor 25, P J Towers,  
Dalal Street,  
Mumbai - 400 001.

**Sub: Integrated Filing (Financial) for the quarter and nine-month period ended December 31, 2024**

Ref: Code no. 524408

Dear Sir,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31<sup>st</sup> December, 2024 read with BSE Circular No. 20250102-4 dated 2<sup>nd</sup> January, 2025, we are submitting herewith the Integrated Filing (Financial) for Quarter and Nine Month Ended 31<sup>st</sup> December, 2024

The following disclosures have been made:

- A. Financial Results – Enclosed.
- B. Statement on deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. — Not Applicable.
- C. Disclosure of outstanding default on loans and debt securities - Not Applicable.
- D. Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2<sup>nd</sup> and 4<sup>th</sup> Quarter) - Not Applicable for this quarter.
- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (Standalone) (applicable only for Annual Filing i.e., 4<sup>th</sup> quarter) - Not Applicable for this quarter.

Thanking you,  
Yours Faithfully,

**For Universal Starch Chem Allied Limited**

**Nikhil Borana**  
**Company Secretary & Compliance Officer**  
**Membership Number: A60645**



**M.B. AGRAWAL & Co.**

**CHARTERED ACCOUNTANTS**

204 C, Mhatre Pen Bldg., Senapati Bapat Marg,  
Dadar (West), Mumbai - 400 028.

Tel.: 2431 4881 / 82

E-mail : mbaandco@yahoo.co.in

M. B. AGRAWAL F.C.A., F.I.V.

YATIN MEHTA F.C.A.

SANJAY LUNKAD F.C.A., D.I.S.A. (ICA)

SUBODH N. AGRAWAL F.C.A.

LEENA AGRAWAL A.C.A., D.I.S.A. (ICA), F.C.S., LL.B.

HARSHAL S. CHHADVA A.C.A.

**LIMITED REVIEW REPORT FOR THE QUARTER AND YEAR TO DATE  
ENDED 31<sup>ST</sup> DECEMBER, 2024**

The Board of Directors,  
Universal Starch-Chem Allied Limited  
Senapati Bapat Marg,  
Dadar (West), Mumbai 400 028.

**Ref: Report on financial results for the quarter and year to date ended as on December 31, 2024**

We have reviewed the accompanying statement of unaudited financial results of M/s. Universal Starch-Chem Allied Limited ("**the Company**") for the quarter and year to date ended as on 31<sup>st</sup> December, 2024 (the "**statement**"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015.

This statement is the responsibility of the Company's management and has been 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 Standards 34 (IND AS 34) Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with applicable Indian Accounting Standards (IndAS) and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



**Place: Mumbai**  
**Date: 10<sup>th</sup> February, 2025**  
**UDIN: 25009045BMUICH7243**

**For M B AGRAWAL & Co**  
**Chartered Accountants**  
**FRN No: 100137W**

**M B Agrawal**  
**Partner**  
**Membership No: 009045**

**Branch : 610, Churchgate Chambers, 5, New Marine Lines, Churchgate, Mumbai - 400 020.**  
**: 3044, Agra Road, Dhule, Maharashtra - 424 001.**

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CIN : L24110MH1973PLC016247

## STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31.12.2024

Sr.No.	Particulars	Quarter Ended (Rs in Lacs)			Nine Months Ended (Rs in Lacs)		Year Ended (Rs. In Lacs)
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from Operations	12855.72	9093.12	12624.76	35,275.59	38,208.11	52,713.23
II	Other Income	20.03	38.88	30.14	93.25	116.36	309.55
III	<b>Total Income (I+II)</b>	<b>12875.75</b>	<b>9132.00</b>	<b>12654.90</b>	<b>35368.84</b>	<b>38324.47</b>	<b>53022.78</b>
IV	<b>Expenses</b>						
	Cost of Materials Consumed	10803.55	7928.32	10717.04	29,704.39	30,961.49	42,983.03
	Changes in Inventories of Finished goods, Stock-in-Trade and Work in Progress	(746.95)	28.65	(174.15)	(700.49)	438.11	363.89
	Employees Benefit Expenses	490.36	465.73	481.97	1,416.78	1,423.61	1,908.96
	Finance Costs	205.42	235.74	214.39	665.40	610.09	819.93
	Depreciation and amortization expenses	157.34	153.44	149.59	458.34	431.63	578.74
	Other Expenses	1,259.60	1191.02	1,405.75	3,788.43	4,113.03	5,445.82
	<b>Total Expenses (IV)</b>	<b>12169.32</b>	<b>10002.90</b>	<b>12794.59</b>	<b>35332.85</b>	<b>37977.96</b>	<b>52100.37</b>
V	<b>Profit / ( Loss ) before exceptional &amp; extraordinary items and Tax ( III - IV )</b>	<b>706.43</b>	<b>(870.90)</b>	<b>(139.69)</b>	<b>35.99</b>	<b>346.51</b>	<b>922.41</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit / ( Loss ) before extraordinary items &amp; tax (V-VI)</b>	<b>706.43</b>	<b>(870.90)</b>	<b>(139.69)</b>	<b>35.99</b>	<b>346.51</b>	<b>922.41</b>
VIII	Extraordinary items						-
IX	<b>Profit / ( Loss ) before tax (VII-VIII)</b>	<b>706.43</b>	<b>(870.90)</b>	<b>(139.69)</b>	<b>35.99</b>	<b>346.51</b>	<b>922.41</b>
X	Tax Expenses						
	(1) Current Tax	3.61	(55.10)	(53.12)	3.61	55.32	202.88
	(2) Deferred Tax	0.76	5.98	11.64	5.65	(115.35)	20.99
XI	<b>Profit / ( Loss ) after Tax for the period (IX-X)</b>	<b>702.06</b>	<b>(821.78)</b>	<b>(98.21)</b>	<b>26.73</b>	<b>406.54</b>	<b>698.54</b>
XII	<b>Other Comprehensive Income</b>						
	- Items that will not be reclassified to profit or loss	(1.22)	0.21	0.75	0.70	1.35	1.62
	- Income tax relating to items that will not be reclassified to profit or loss	0.35	(0.06)	(0.22)	(0.20)	(0.39)	(0.41)
XIII	<b>Total Comprehensive Income for the period</b>	<b>(0.87)</b>	<b>0.15</b>	<b>0.53</b>	<b>0.50</b>	<b>0.96</b>	<b>1.21</b>
XIV	<b>Profit/(Loss) for the period from continuing Opreations (Profit/Loss +Other Comprehensive Income ) (XI+XIII)</b>	<b>701.19</b>	<b>(821.63)</b>	<b>(97.68)</b>	<b>27.23</b>	<b>407.50</b>	<b>699.75</b>
XV	Profit from Discontinuing operations	-	-	-	-	-	-
XVI	<b>Profit / ( Loss ) for the period (XIV-XV)</b>	<b>701.19</b>	<b>(821.63)</b>	<b>(97.68)</b>	<b>27.23</b>	<b>407.50</b>	<b>699.75</b>
XVII	Earnings Per equity Share (F V Rs. 10 Per Share)						
	(1) Basic	16.72	(19.57)	(2.34)	0.64	9.68	16.63
	(2) Diluted	16.72	(19.57)	(2.34)	0.64	9.68	16.63

Factory : Rawal Industrial Estate, Dada Nagar, Dondaicha - 425 408. Dist. : Dhule (Maharashtra)  
Phone : 02566-244151, 244152, 244153 • E-Mail : dondaicha@universalstarch.com



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Note :-

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1) The result have been reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors held on 10 th February, 2025, after Limited Review by the Auditors. **Date :**

2) The Financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) as specified in the companies (Indian Accounting Standard) Rules, 2015 as amended in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated July 05, 2016.

3) The company is primarily engaged in the business of Manufacturing of Maize Products. Since the inherent nature of these activities are governed by the same set of risk and returns, these have need to grouped as a single segment in the above disclosure. The said treatment is in accordance with the guiding principle enunciated in the Indian Accounting Standard on Segment Reporting (Ind AS-108). The other activities (mainly captive consumption) of the company where risk and returns are not similar to that of the main activity are Diesel Pump, Wind Power Generation and Distribution and Effluent Treatment Plant. These activities, although can be termed as business segment, are not reported separately above as they are not reportable segment as defined under the Indian Accounting Standard for segment reporting.

4) Figures for the previous years have been regrouped / rearranged wherever necessary.



For Universal Starch Chem Allied Limited

J.J Rawal

Chairman & Managing Director

DIN : 00235016



Place :- Mumbai

Date :- 10-02-2025