

# UFM INDUSTRIES LIMITED

Registered Office: Meherpur, Silchar – 788015, (Assam), Tel: (03842) 224822 / 224996,  
Fax: (03842) 241539, Email: [ufmindustries@rediffmail.com](mailto:ufmindustries@rediffmail.com)

GSTIN: 18AAACU3618F1ZH

CIN No : L15311AS1986PLC002539

Website: [ufmindl.weebly.com](http://ufmindl.weebly.com)

14<sup>th</sup> November, 2024

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai-400 001  
Stock code: 531610

The Calcutta Stock Exchange Limited  
7, Lyons Range,  
Kolkata - 700 001

Scrip code: 031176

Dear Sir(s),

**Sub: Submission of Unaudited financial results of the Company for the Quarter and Half Year Ended 30<sup>th</sup> September, 2024**

Please note that as per recommendation made by the Audit Committee, the Board of Directors of the Company at their duly convened meeting held on today, inter alia, has taken on record and approved the Unaudited financial results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2024. The Meeting of the Board of Directors of the Company commenced at 03:00 p.m. and concluded at 03:45 p.m.

A copy of the Unaudited financial results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2024 alongwith the Limited Review Report as submitted by the Company's Statutory Auditors are enclosed for your information and record.

This is for your information and record.

Thanking you,  
For UFM Industries Limited



Annu Jalan  
Company Secretary



**LIMITED REVIEW REPORT**

**Independent Auditor's Review report on Unaudited Standalone Quarterly results and Year to Date Results of UFM Industries Limited pursuant to Regulation 33 of SEBI LODR Regulations (as amended):**

To,  
The Board of Directors  
UFM Industries Limited  
Silchar, Assam

1. We have reviewed the accompanying statement of unaudited standalone financial results of **UFM Industries Limited** ('the Company'), for the quarter ended September 30, 2024 and year to date results for the period 01-04-2024 to 30-09-2024 ('the statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended from time to time.
2. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors in accordance with the Recognition and Measurement Principles laid down in IND AS-34- "Interim Financial Reporting", prescribed under Section 133 of the Companies Act 2013, as amended read with relevant rules issued there under and other accounting principles generally accepted in India and is in compliance with presentation and disclosure requirements of Regulation 33 of SEBI LODR 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 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 Statement is free of material misstatement. A review is limited primarily to inquiry of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the applicable accounting standards i.e. Indian Accounting Standard-34 "Interim Financial Reporting" (Ind AS-34) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules prescribed thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place : Silchar  
Date : 14/11/2024

For Anil Hitesh & Associates.  
Firm Registration No. 325406E  
Chartered Accountants

  
CA Anil Jain  
Partner  
Membership No. 057336  
UDIN : 24057336BKENRX2403



UFM INDUSTRIES LIMITED

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Statement of Unaudited Assets & Liabilities for the Half Year ended 30th September, 2024

(Rs. in Lakhs)

Sl. No.	Particulars	As on 30.09.2024	As on 31.03.2024
		Unaudited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non Current Assets</b>		
	Property, Plant and Equipment	744.33	733.26
	Capital work-in-progress	25.66	24.74
	Investment Property	190.09	191.84
	<b>Financial assets:</b>		
	- Investments	849.64	822.90
	- Loans	-	-
	- Other financial assets	32.31	32.31
	Other non-current assets	13.42	13.25
	<b>Total non-current assets</b>	<b>1,855.45</b>	<b>1,818.30</b>
<b>2</b>	<b>Current Assets</b>		
	Inventories	2,123.02	1,020.69
	<b>Financial assets:</b>		
	- Trade receivables	688.15	293.19
	- Cash and cash equivalents	36.22	41.11
	- Other financial assets	9.96	9.97
	Current Tax Assets (Net)	35.73	27.19
	Other current assets	205.02	174.56
	<b>Total current assets</b>	<b>3,098.09</b>	<b>1,566.71</b>
	<b>TOTAL ASSETS</b>	<b>4,953.54</b>	<b>3,385.01</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	Equity share capital	593.26	593.26
	Other equity	1,628.59	1,592.25
	<b>Total Equity</b>	<b>2,221.85</b>	<b>2,185.51</b>
	<b>Liabilities</b>		
<b>1</b>	<b>Non-current liabilities</b>		
	Financial liabilities		
	- Borrowings	262.89	298.11
	-Other financial Liabilities	17.70	17.70
	Other non current liabilities	17.87	17.87
	Deferred tax liabilities (Net)	92.37	84.92
	<b>Total non-current liabilities</b>	<b>390.84</b>	<b>418.60</b>
<b>2</b>	<b>Current Liabilities</b>		
	Financial liabilities		
	- Borrowings	1,425.30	715.47
	- Trade payables	827.39	-
	- Other financial liabilities	3.77	3.77
	Other current liabilities	52.65	44.65
	Current tax liabilities	31.75	17.02
	<b>Total current liabilities</b>	<b>2,340.85</b>	<b>780.90</b>
	<b>TOTAL EQUITY &amp; LAIBILITIES</b>	<b>4,953.54</b>	<b>3,385.01</b>

For Anil Hitesh & Associates

Chartered Accountants

ICAI FRN: 325406E

CA Anil Jain

Partner

ICAI Mem No. 057336

UDIN: 24057336 BKEN RX 2403



By order of the Board

For UFM Industries Limited

For, UFM INDUSTRIES LTD.

Mahabir Prasad Jain Managing Director

Managing Director

DIN : 00498001

Place : Silchar

Date : 14-11-2024

Place : Silchar

Date : 14-11-2024

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2024

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter ended 30.09.2024 Unaudited	Quarter ended 30.06.2024 Unaudited	Quarter ended 30.09.2023 Unaudited	Half Year ended 30.09.2024 Unaudited	Half Year ended 30.09.2023 Unaudited	Year ended 31.03.2024 Audited
<b>1</b>	<b>Income</b>						
	Revenue from Operations	3,494.82	3,335.71	2,622.17	6,830.53	5,733.44	9,562.07
	Other Income	35.02	8.36	58.85	43.38	67.40	89.95
	<b>Total Income</b>	<b>3,529.84</b>	<b>3,344.07</b>	<b>2,681.02</b>	<b>6,873.91</b>	<b>5,800.84</b>	<b>9,652.02</b>
<b>2</b>	<b>Expenses</b>						
	a. Cost of materials consumed	3,176.24	2,986.46	2,353.71	6,162.70	5,166.81	8,396.83
	b. Purchase of Stock in Trade	-	-	-	-	-	-
	c. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	2.46	(35.93)	(1.17)	(33.47)	24.54	(0.90)
	d. Employee benefits expense	63.84	51.35	49.99	115.19	99.10	226.69
	e. Finance costs	37.04	32.01	26.33	69.05	46.98	93.86
	f. Depreciation and amortisation expense	14.72	15.65	6.69	30.37	13.20	39.31
	g. Other expenses	217.04	254.52	163.97	471.56	344.26	752.83
	<b>Total Expenses</b>	<b>3,511.33</b>	<b>3,304.1</b>	<b>2,599.52</b>	<b>6,815.39</b>	<b>5,694.89</b>	<b>9,508.62</b>
<b>3</b>	<b>Profit before exceptional items (1-2)</b>	<b>18.51</b>	<b>40.01</b>	<b>81.51</b>	<b>58.52</b>	<b>105.95</b>	<b>143.40</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit/(Loss) before tax (3+4)</b>	<b>18.51</b>	<b>40.01</b>	<b>81.51</b>	<b>58.52</b>	<b>105.95</b>	<b>143.40</b>
<b>6</b>	<b>Tax expenses (including deferred tax)</b>	<b>21.04</b>	<b>1.14</b>	<b>19.78</b>	<b>22.18</b>	<b>26.85</b>	<b>38.16</b>
<b>7</b>	<b>Net Profit/(Loss) after tax for the period (5-6)</b>	<b>(2.53)</b>	<b>38.87</b>	<b>61.72</b>	<b>36.34</b>	<b>79.10</b>	<b>105.24</b>
<b>8</b>	<b>Other Comprehensive Income including non-controlling interest (net of taxes)</b>	-	-	-	-	-	0.49
<b>9</b>	<b>Total Comprehensive Income for the period (7+8)</b>	<b>(2.53)</b>	<b>38.87</b>	<b>61.72</b>	<b>36.34</b>	<b>79.10</b>	<b>105.73</b>
<b>10</b>	<b>Net Profit for the period attributable to:</b>						
	Shareholders of the Company	(2.53)	38.87	61.72	36.34	79.10	105.24
	Non-controlling interest	-	-	-	-	-	-
<b>11</b>	<b>Other Comprehensive Income attributable to:</b>						
	Shareholders of the Company	-	-	-	-	-	0.49
	Non-controlling interest	-	-	-	-	-	-
<b>12</b>	<b>Total Comprehensive Income attributable to:</b>						
	Shareholders of the Company	(2.53)	38.87	61.72	36.34	79.10	105.73
	Non-controlling interest	-	-	-	-	-	-
<b>13</b>	<b>a) Paid up Equity Share Capital (Face Value of ₹ 10/- each)</b>	<b>5,932,600</b>	<b>5,932,600</b>	<b>5,932,600</b>	<b>5,932,600</b>	<b>5,932,600</b>	<b>5,932,600</b>
	b) Equity share capital - Pending Allotment	-	-	-	-	-	-
<b>14</b>	<b>Earnings Per Share (EPS) - (Face Value of ₹ 10/- each) (not annualised)</b>						
	- Basic	(0.04)	0.66	1.04	0.61	1.33	1.77
	- Diluted	(0.04)	0.66	1.04	0.61	1.33	1.77

For Anil Hitesh & Associates  
 Chartered Accountants  
 ICAI FRN: 325406E

CA Anil Jain

Partner

ICAI Mem No. 057336

UDIN:

24057336 BKEN RX2403

Place : Silchar

Date : 14-11-2024



By order of the Board

For UFM Industries Limited

For, UFM INDUSTRIES LTD.

Mahabir Prasad Jain

Mahabir Prasad Jain Director

Managing Director

DIN : 00498001

Place : Silchar

Date : 14-11-2024



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Standalone Unaudited Cash Flow Statement for the Half Year ended 30th September, 2024

(Rs. in Lakhs)

Sl. No.	Particulars	As on 30.09.2024	As on 31.03.2024
		Unaudited	Audited
<b>A</b>	<b>Cash Flow from Operating Activities</b>		
1	Profit Before Tax	58.52	143.38
2	Adjustments for :		
	Depreciation and impairment of property, plant and equipment	30.37	39.31
	FVTPL Gain	(26.74)	(50.75)
	Interest Income	-	(2.26)
	Interest Expenses	69.05	93.86
	Rental Income	(16.28)	(34.01)
	Profit on Sale of Fixed Assets	-	(2.92)
	Adjustments for Non Current Assets	(0.17)	(13.76)
	Adjustments for Non Current Liabilities	-	17.33
3	<b>Operating Profit before Working Capital Changes (1+2)</b>	<b>114.75</b>	<b>190.18</b>
4	<b>Change in Working Capital:</b>		
	(Excluding Cash & Bank Balances)		
	Inventories	(1,102.33)	218.84
	Financial Assets - Trade Receivables	(394.96)	44.83
	Financial Assets - Others	0.01	12.26
	Current Tax Assets	(8.54)	9.31
	Other Current Assets	(30.46)	(18.14)
	Financial Liabilities - Borrowings	709.83	(97.52)
	Financial Liabilities - Trade Payables	827.39	(4.99)
	Financial Liabilities - Other Current Financial Liabilities	(0.00)	(14.85)
	Other Current Liabilities	8.00	5.44
	Current Tax Liabilities	14.73	(9.34)
	<b>Change in Working Capital</b>	<b>23.67</b>	<b>145.84</b>
5	<b>Cash Generated From Operations (3+4)</b>	<b>138.42</b>	<b>336.01</b>
6	<b>Taxes Paid for Current Year</b>	(14.73)	(17.02)
	<b>Taxes Paid for Previous Year</b>	-	0.77
7	<b>Net Cash Flow from Operating Activities (5-6)</b>	<b>123.69</b>	<b>319.76</b>
<b>B</b>	<b>Cash Flow from Investing Activities:</b>		
	Purchase of Property, plant and equipment	(39.69)	(253.27)
	Increase in CWIP	-	(24.74)
	Decrease in investment	-	29.60
	Interest received (Finance Income)	-	2.26
	Insurance Claim Received	-	3.58
	Rental Income	16.28	34.01
	<b>Net Cash Generated/(Used) in Investing Activities:</b>	<b>(24.32)</b>	<b>(208.56)</b>
<b>C</b>	<b>Net Cash Flow From Financing Activities:</b>		
	Long-Term Borrowings (Including finance lease)	(35.22)	(12.44)
	Interest paid	(69.05)	(93.86)
	<b>Net Cash Generated/(Used) from Financing Activities:</b>	<b>(104.27)</b>	<b>(106.30)</b>
<b>D</b>	<b>Net Change in Cash &amp; cash equivalents (A+B+C)</b>	<b>(4.89)</b>	<b>4.90</b>
E - 1	Cash & cash equivalents as at end of the period	36.22	41.11
E - 2	Cash & cash equivalents as at the beginning of period	41.11	36.22
	<b>NET CHANGE IN CASH &amp; CASH EQUIVALENTS (E 1-2)</b>	<b>(4.89)</b>	<b>4.89</b>

For Anil Hitesh & Associates

Chartered Accountants

ICAI FRN: 325405E

CA Anil Jain

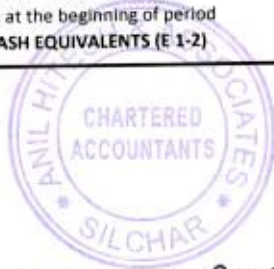
Partner

ICAI Mem No. 057336

UDIN: 24057336BKENRX2403

Place : Silchar

Date : 14-11-2024



By order of the Board

For UFM Industries Limited

For, UFM INDUSTRIES LTD.

Mahabir Prasad Jain  
Managing Director

Mahabir Prasad Jain

Managing Director

DIN : 00498001

Place : Silchar

Date : 14-11-2024

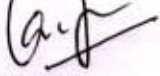
**NOTES TO FINANCIAL RESULTS:**

- 1 The above results have been reviewed by Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November, 2024. Limited Review of the above results has been carried out by the Statutory Auditors of the Company.
- 2 Figures of the previous period have been regrouped and reclassified to confirm to the classification of current period, wherever necessary.

For Anil Hitesh & Associates

Chartered Accountants

ICAI FRN: 325406E



CA Anil Jain

Partner

ICAI Mem No. 057336



Place : Silchar

Date : 14-11-2024

By order of the Board

For UFM Industries Limited

For, UFM INDUSTRIES LTD.



Managing Director

Mahabir Prasad Jain

Managing Director

DIN : 00498001

Place : Silchar

Date : 14-11-2024

**UFM INDUSTRIES LIMITED**

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website: ufmindl.weebly.com; CIN : L15311AS1986PLC002539

(Rs. in Lakhs)

**Extract of the Unaudited Financial Results for the quarter and half year ended 30th Sep, 2024**

Particulars	Quarter ended 30.09.2024 Unaudited	Year to date upto 30.09.2024 Unaudited	Quarter ended 30.09.2023 Unaudited	Year ended 31.03.2024 Audited
Total Income from Operations	3,529.84	6,873.91	2,681.02	9,652.02
Net Profit/(Loss) before tax and exceptional items	18.51	58.52	81.51	143.40
Net Profit/(Loss) before tax after exceptional items	18.51	58.52	81.51	143.40
Net Profit/(Loss) from ordinary activities after tax	(2.53)	36.34	61.72	105.24
Total Comprehensive Income for the period (comprising profit/(loss) for the period after tax and other comprehensive income after tax)	(2.53)	36.34	61.72	105.73
Paid up Equity Share Capital (Face Value of ₹10/- each)	5,932,600	5,932,600	5,932,600	5,932,600
Reserves (Excluding Revaluation Reserve)	1,628.59	1,628.59	1,331.39	1,592.25
Securities Premium Account	162.50	162.50	162.50	162.50
Net Worth	2,221.85	2,221.85	1,924.65	2,185.51
Paid Up Debt Capital/ Outstanding Debt	1,688.19	1,688.19	602.59	1,013.58
Outstanding Redeemable Preference Shares	N/A	N/A	N/A	N/A
Earnings Per Share (of ₹10/- each)				
-Basic and Diluted (₹)	(0.04)	0.61	1.04	1.77

**NOTES TO FINANCIAL RESULTS:**

1. The above results have been reviewed by Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November 2024. The Statutory Auditors have carried out an audit of the above results.
2. The above is an extract of the detailed format of Quarterly Financial results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial results are available on the Stock Exchange website and also on the Company's website [www.ufmindl.weebly.com](http://www.ufmindl.weebly.com)

By order of the Board

For UFM Industries Limited

  
Managing Director

Mahabir Prasad Jain

Managing Director

DIN : 00498001

Place : Silchar

Date : 14/11/2024