

Date: -07-02-2024

Ref: UAF/2023-24/47

To,
BSE Limited
Phirozee Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001
(Maharashtra)

Ref: - Universal Autofoundry Limited (539314/UNIAUTO)

Sub: - Submission of Unaudited Financial Results for the Quarter and nine months ended on December 31, 2023 along with Limited Review report by the Auditors.


Dear Sir,

As required under Regulation 33 of SEBI (LODR) Regulations 2015, the Board of Directors of the Company has approved the Unaudited Financial results for the Quarter and nine months ended December 31, 2023 in their meeting held on 07th February, 2024 at 02:00 PM and concluded at 03:00 P.M.

We are enclosing the Unaudited Financial results for the Quarter and nine months ended December 31, 2023 along with limited review report by the statutory Auditors of the Company and RPT.

A copy of same will be updated on Company's Website and same will be uploaded in XBRL format.

Kindly take the following on record.

**Thanking you,
Yours faithfully,
For Universal Autofoundry Limited,
VIMAL
CHAND
JAIN**

**Vimal Chand Jain
Chairman and Managing Director
DIN: 00295667**

Digitally signed by VIMAL CHAND JAIN
DN: cn=VIMAL CHAND JAIN, o=UNIVERSAL AUTOFOUNDRY LIMITED, ou=UNIVERSAL AUTOFOUNDRY LIMITED, email=VIMAL.CHAND@UNIVERSALAUTOFOUNDRY.COM, c=IN
Reason: I have generated this file for signing.
Serial Number: 784254679787915526
Digest Algorithm: SHA-256 with RSA Encryption
Public Key Algorithm: RSA
Certificate Serial Number: 225116418494955642040970063
Certificate Issuer: C=IN, O=UNIVERSAL AUTOFOUNDRY LIMITED, OU=UNIVERSAL AUTOFOUNDRY LIMITED, CN=VIMAL CHAND JAIN
Date: 2024.02.07 15:10:14 +05'30'

UNIVERSAL AUTOFOUNDRY LIMITED

Unit-1: B-307, Road No. 16, V.K.I. Area, Jaipur, Rajasthan - 302013 (India)
Unit-2: B-51, SKS Industrial Area, Reengus, Sikar, Rajasthan - 332404 (India)
Unit-3: A2-4, A18-20, Udhog Vihar, Sargoth, Reengus, Sri Madhopur, Rajasthan - 332404 (India)
E-Mail: support@ufindia.com, Cont. No.: 0141-4109598, Website: www.ufindia.com, GSTIN: 08AABCU1171A1ZV



GOVERDHAN AGARWAL & CO.

Chartered Accountants

Limited Review Report

Independent Auditor's Limited Review Report on the unaudited Quarterly & Year to date Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended

The Board of Directors of
M/s **UNIVERSAL AUTOFOUNDRY LIMITED**

We have reviewed the accompanying statement of unaudited standalone financial results of M/s **UNIVERSAL AUTOFOUNDRY LIMITED** for the Quarter ended 31.12.2023 & Year to date results for the period from 01.04.2023 to 31.12.2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the Circular).

The preparation of this Statement is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the statement in accordance with the Standards 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. This is standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of the company personnel and analytical procedure 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.



16, Krishna Nagar Colony, Teen Dukan, Sikar Road, Jaipur-302039

(Rajasthan) Ph.: 09928857571

e- mail- aggdca@gmail.com



GOVERDHAN AGARWAL & CO.

Chartered Accountants

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 the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Goverdhan Agarwal & Co.
Chartered Accountants**

Firm Registration No: 006519C



(MUKESH KUMAR GUPTA)

PARTNER

M. NO.: 410615

Place: Jaipur

Date: 07.02.2024

UDIN : 244106158KEXKD5946

16, Krishna Nagar Colony, Teen Dukan, Sikar Road, Jaipur-302039

(Rajasthan) Ph.: 09928857571

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UNIVERSAL AUTOFOUNDRY LIMITED

CIN:-L27310RJ2009PLC030038

Registered Office -B-307, Road No. 16, VKI Area, Jaipur-302013

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31st DECEMBER, 2023

pursuant to Regulation 33 of SEBI (LODR) Regulation, 2015

Sr. No.	Particulars		(Amount in lakhs except EPS)					
			Quarter Ended			Nine Month ended		Year ended
			31st December 2023	30th September 2023	31st December 2022	31st December 2023	31st December 2022	31st March 2023
			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income							
1	(a)	Revenue from Operations (Net)	4446.48	5228.39	5236.24	15430.61	17568.18	23617.72
2	(b)	Other Income	24.72	9.66	29.40	46.13	59.92	94.13
3		Total Income (1+2)	4471.20	5238.05	5265.63	15476.74	17628.10	23711.85
4	Expenses							
	(a)	Cost of Materials Consumed	2843.49	2967.54	3626.15	8921.95	11640.07	15623.14
	(b)	Change in inventories of Finished Goods, Work-in-Progress & Stock-in-Trade	(128.26)	209.82	(578.82)	171.15	(646.62)	(750.42)
	(c)	Employee Benefits Expenses	736.41	655.45	544.65	2076.36	1546.68	2119.28
	(d)	Finance Cost	73.24	53.10	109.15	195.60	271.73	396.57
	(e)	Depreciation & Amortisation Expenses	159.85	154.75	169.75	463.34	505.34	682.57
	(f)	Other Expenses	1002.35	1039.40	901.98	3216.21	3070.35	4163.64
		Total Expenses	4687.08	5080.07	4772.86	15044.61	16387.55	22234.78
5		Profit (Loss) before Exceptional & Extraordinary items & tax (3-4)	(215.88)	157.98	492.77	432.13	1240.55	1477.06
6		Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7		Profit (Loss) before Extraordinary items (5-6)	(215.88)	157.98	492.77	432.13	1240.55	1477.06
8		Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
9		Profit (Loss) Before Tax (7-8)	(215.88)	157.98	492.77	432.13	1240.55	1477.06
	Tax Expenses							
	(a)	Current Tax	(44.51)	53.53	102.48	154.65	224.84	301.91
	(b)	Deferred Tax	(16.40)	(8.46)	34.08	(36.01)	119.83	126.22
10		Total Tax Expenses	(60.91)	45.07	136.56	118.64	344.66	428.13
11		Profit (Loss) for the period (9-10)	(154.97)	112.91	356.22	313.49	895.89	1048.93
	Other Comprehensive Income (Loss)							
	Item that will not be reclassified to profit or loss							
12		Remeasurment Gains(Losses) on Defined Benefit Plan	23.75	(14.94)	5.77	11.16	10.22	11.14
13		Income Tax on Above	6.60	(4.16)	1.60	3.10	2.84	3.24
14		Total Other Comprehensive Income (12-13)	17.15	(10.79)	4.16	8.06	7.38	7.90
15		Total Comprehensive Income for the Year (11+14)	(137.82)	102.13	360.38	321.55	903.27	1056.83
16		Paid-up equity share Capital (face value of Rs. 10/- each)	1243.45	1211.25	1013.75	1243.45	1013.75	1211.25
17	i) Earning per share (excluding other comprehensive income) (not annualised for quarter) :							
	(a)	Basic	(1.28)	0.93	3.51	2.58	8.84	10.30
	(b)	Diluted	(1.28)	0.93	3.51	2.58	8.84	10.30
18	ii) Earning per share (including other comprehensive income) (not annualised for quarter) :							
	(a)	Basic	(1.14)	0.84	3.55	2.65	8.91	10.38
	(b)	Diluted	(1.14)	0.84	3.55	2.65	8.91	10.38

For and on behalf of the Board

As per our Report of even date

For Goverdhan Agarwal & Co.
Chartered Accountants

(MUKESH KUMAR GURTA)
Partner
M.No. 410615



(Vimal Chand Jain)
Chairman & Managing Director
DIN : 00295667



(Vinit Jain)
Director & CFO
DIN : 02312319

Date : 07.02.2024

Place : Jaipur

Notes:

1. The above Un-audited Standalone Financials Results for the Quarter and Year to date ended 31st December, 2023 have been prepared by the Company in accordance with Regulation 33 of the SEBI, (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended and have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on February, 7, 2024.
2. The Statutory Auditor of the Company has carried out the Limited Review of the above Financials results of the Company and has expressed an unmodified opinion on these results.
3. Previous Year's/period figures have been regrouped/reclassified/restated wherever necessary to confirm to classification of current period. Figures for the respective comparative period have been restated wherever applicable.
4. The Company is engaged in Manufacturing & Sale of CI Castings, which constitute single business segment in terms of Segment Reporting (Ind AS 108). Accordingly there is no other business segment to report under Ind AS 108.
5. There is no investor complain received/pending as on December 31, 2023.
6. Basic Earnings per Shares are calculated by dividing by the Net Profit after Tax attributable by the number of weighted average no. of equity shares outstanding during the period.
7. The above financial results are also available on the Company's website www.ufindia.com and under corporate section of www.bseindia.com.



For Universal Autofoundry Limited

[Signature]
Chairman & Managing Director
DIN : 00295667