



Uni Abex Alloy Products Limited

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

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

Dear Sir / Madam,

**Sub: Integrated Filing (Financial) for the quarter and nine months ended 31<sup>st</sup> December, 2024**

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, please find attached the Integrated Filing (Financial) for the quarter and nine months ended 31<sup>st</sup> December, 2024.

The above information is also available on the website of the Company [www.uniabex.com](http://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](mailto:info@uniabex.com)  
Investor query: [companysecretary@uniabex.com](mailto:companysecretary@uniabex.com)

 [www.uniabex.com](http://www.uniabex.com)



**A Neterwala Group Company**

**CIN:L27100MH1972PLC015950**

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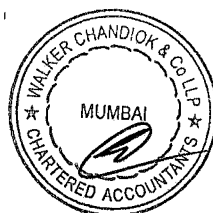
**Walker ChandioK & Co LLP**

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.



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Chartered Accountants

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

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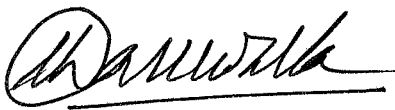
Walker ChandioK & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

**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)**

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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)
<b>1</b>	<b>Income</b>						
	(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
	<b>Total income</b>	<b>4,306.20</b>	<b>4,900.66</b>	<b>4,648.23</b>	<b>13,743.38</b>	<b>14,923.72</b>	<b>18,414.08</b>
<b>2</b>	<b>Expenses</b>						
	(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
	<b>Total expenses</b>	<b>3,534.06</b>	<b>3,777.32</b>	<b>3,222.44</b>	<b>10,873.26</b>	<b>10,582.78</b>	<b>13,605.59</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>772.14</b>	<b>1,123.34</b>	<b>1,425.79</b>	<b>2,870.12</b>	<b>4,340.94</b>	<b>4,808.49</b>
<b>4</b>	<b>Tax expense</b>						
	(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
	<b>Total tax expense</b>	<b>243.27</b>	<b>284.76</b>	<b>379.95</b>	<b>777.07</b>	<b>1,138.49</b>	<b>1,262.51</b>
<b>5</b>	<b>Net profit for the period/year (3-4)</b>	<b>528.87</b>	<b>838.58</b>	<b>1,045.84</b>	<b>2,093.05</b>	<b>3,202.45</b>	<b>3,545.98</b>
<b>6</b>	<b>Other comprehensive income (net of taxes)</b>						
	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)
	<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8.10</b>
<b>7</b>	<b>Total comprehensive income for the period/year (5+6)</b>	<b>528.87</b>	<b>838.58</b>	<b>1,045.84</b>	<b>2,093.05</b>	<b>3,202.45</b>	<b>3,554.08</b>
<b>8</b>	<b>Paid up equity share capital (Face value of Rs. 10 each)</b>	197.50	197.50	197.50	197.50	197.50	197.50
<b>9</b>	<b>Other equity</b>						11,120.04
<b>10</b>	<b>Earnings per equity share (Face value of Rs. 10 each)</b>						
	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



Uni Abex Alloy Products Limited

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – **Not Applicable**

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – **Not Applicable, No Default**


Sr. No.	Particulars	Rs. in Crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	Nil
B	Of the total amount outstanding, amount of default as on date	Nil
2	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	Nil
B	Of the total amount outstanding, amount of default as on date	Nil
3	Total financial indebtedness of the listed entity including short-term and long-term debt	Nil

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Not Applicable**

E. 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**

 Regd. Office: Liberty Building, Sir Vithaldas Thackersey Marg, Mumbai-400020, Tel.: +91-22-22084436  
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 +91-22-22082113

 For general query: [info@uniabex.com](mailto:info@uniabex.com)  
Investor query: [companysecretary@uniabex.com](mailto:companysecretary@uniabex.com)

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**A Neterwala Group Company**

CIN:L27100MH1972PLC015950