

Registered Office : 1st floor, Vadodara-  
Hyper, Dr. Vikram Sarabhai Marg,  
vadodara, Gujarat. INDIA 390 007  
Contact no: + 91 - 7433973999  
E-mail : utlindustries@gmail.com  
Website : utlindustries.com



CIN : L27100GJ1989PLC012843

Date: 24<sup>th</sup> January, 2024

To,  
The General Manager  
Corporate Relations Department  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street  
Mumbai – 400001  
Scrip Code: 500426

**Sub: Outcome of the Board Meeting held on 24<sup>th</sup> January, 2024**

Dear Sir/Madam,

In compliance with the requirement of regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 (“Listing Regulations”), we have enclosed herewith Un-audited Financial Results for the third quarter and period ended 31<sup>st</sup> December, 2023 along with segment report and the Limited Review Report of the Statutory Auditors thereon duly recommended by the Audit Committee and subsequently considered and approved by the Board of Directors in their meeting held on Wednesday, 24<sup>th</sup> January, 2024.

The meeting of the Board of Directors commenced at 03.00 P.M and concluded at 03:30 P.M.

You are requested to take note of the same.

Thanking you

Yours faithfully,  
**For, UTL Industries Limited**

**Mr. Paras Jain**  
**Managing Director**  
**Email id: utlindustrie@gmail.com**

## UTL Industries Limited

Registered Office: 1st Floor, Vadodara Hyper, Vikram Sarabhai Marg Opp. Sarabhai Chemicals, Nr. Genda Circle Vadodara,  
Gujarat, India-390007 Script code: 500426  
Tel: +91 74339 73999, Email: utlindustries@gmail.com  
Website: www.utlindustries.com, CIN: L27100GJ1969PLC012843

### STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2023

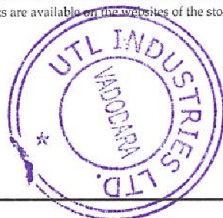
(Rs. in lakhs, except per share data)

S. No.	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-2023
	<b>Income</b>						
1	Revenue from operations	0.73	1.45	1.25	3.38	3.23	3.90
2	Other income	-	-	0.05	1.73	0.30	3.39
3	<b>Total Income (1+2)</b>	<b>0.73</b>	<b>1.45</b>	<b>1.30</b>	<b>5.11</b>	<b>3.53</b>	<b>7.29</b>
4	<b>Expenses</b>						
	Cost of Materials consumed	0.63	1.25	1.04	2.88	2.79	3.29
	Purchase of stock-in-trade	-	-	-	-	-	0.09
	Change in inventories of finished goods, WIP and Stock in trade	-	-	-	-	0.02	-
	Employees benefits expense	1.05	0.73	0.75	2.53	2.54	3.29
	Finance expense	-	-	-	-	-	-
	Depreciation and amortisation expense	0.01	0.01	0.13	0.06	0.42	0.46
	Other expenditure	3.97	2.90	2.91	8.79	6.75	9.89
	<b>Total expenses</b>	<b>5.66</b>	<b>4.89</b>	<b>4.83</b>	<b>14.26</b>	<b>12.52</b>	<b>17.02</b>
	<b>Profit/(Loss) before Exceptional items and tax (3 - 4)</b>	<b>(4.93)</b>	<b>(3.44)</b>	<b>(3.53)</b>	<b>(9.15)</b>	<b>(8.99)</b>	<b>(9.73)</b>
5	Earlier Year Excess Provision Reversed	-	-	-	-	-	-
6	Exceptional items	-	-	-	12.59	-	-
7	<b>Profit/(Loss) before Tax (5 - 6)</b>	<b>(4.93)</b>	<b>(3.44)</b>	<b>(3.53)</b>	<b>(21.74)</b>	<b>(8.99)</b>	<b>(9.73)</b>
8	Tax expense:						
	Current tax	-	-	-	-	-	-
	Earlier years tax adjustments (net)	-	-	-	-	-	-
	Deferred tax	-	-	0.05	-	0.17	(0.05)
9	<b>Profit/(Loss) for the period (7 - 8)</b>	<b>(4.93)</b>	<b>(3.44)</b>	<b>(3.58)</b>	<b>(21.74)</b>	<b>(9.16)</b>	<b>(9.68)</b>
10	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
11	<b>Total comprehensive income for the period (9 + 10)</b>	<b>(4.93)</b>	<b>(3.44)</b>	<b>(3.58)</b>	<b>(21.74)</b>	<b>(9.16)</b>	<b>(9.68)</b>
12	Paid up Equity Share Capital (Face Value of the share of is ' 1/- each)	329.55	329.55	329.55	329.55	329.55	329.55
13	Other Equity excluding revaluation reserve	-	-	-	-	-	-
14	<b>EPS (Face Value of the Share is Rs. 1/-each) (not annualised) (in Rs.)</b>						
15	Basic (")	(0.01)	(0.01)	-0.01	(0.07)	(0.03)	(0.03)
	Diluted (")	(0.01)	(0.01)	-0.01	(0.07)	(0.03)	(0.03)

\*Figures in 0.00 are having value less than 0.01 (Rs. in Lakhs)

#### Notes:

- The above unaudited financial results for the quarter and nine month ended on 31st December 2023 which have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 24 of January 2024. The statutory auditors of the company has carried out a limited review
- The financial figures of the third quarter ended 31st December 2023 are the balancing figures between in respect of the nine months ended on 31st December 2023 and second quarter ended on 30th September 2023.
- The above results have been prepared in accordance with the Indian Accounting Standard ("Ind-AS") as notified under the Companies (Indian accounting Standards) Rules, 2015 (as amended). Specified under section 133 of the Companies Act, 2013.
- Company operates in two segments viz. Construction and Telecom Short Message Service(SMS). Separate information in terms of Ind AS 108 "Operating Segment" is reported as the total revenue is 10% or more of combined revenue of all operating segments
- Previous period figures have been re-grouped/re-arranged whenever to make them comparable with current period figures.
- The full format of Unaudited Quarterly Financial Results are available on the websites of the stock exchanges (www.bseindia.com) and company's website (www.utlindustries.com).



By Order of the Board  
For UTL Industries Ltd.

*R. Jain*

Mr. Paras Jain  
Managing Director  
DIN:10293593

Place : Vadodara  
Date : 24 January 2024

## UTL Industries Limited

Registered Office: 1st Floor, Vadodara Hyper, Vikram Sarabhai Marg Opp. Sarabhai Chemicals, Nr. Genda Circle Vadodara, Gujarat, India-390007

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Script code: 500426

(Rs in Lakhs)

### UNAUDITED SEGMENT INFORMATION FOR THE THIRD QUARTER AND NINE MONTHS ENDED 31st December 2023

PARTICULARS	QUARTER ENDED			NINE MONTHS		YEAR ENDED
	31-Dec-23	30-Sep-2023	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-2023
<b>Segment Revenue</b>						
SMS Business	0.73	1.45	1.25	3.38	3.23	3.90
Construction Business	0.00	0.00	0.05	1.69	0.30	3.39
	0.73	1.45	1.30	5.07	3.53	7.29
Add : Unallocated Income	0.00	0.00	0.00	0.04	0.00	0.00
Total Income	0.73	1.45	1.30	5.11	3.53	7.29
<b>Segment Result</b>						
SMS Business	0.09	0.19	0.20	0.39	0.15	0.19
Construction Business			-3.73	0.00	-9.31	-9.92
	0.09	0.19	-3.53	0.39	-9.16	-9.73
Less: Unallocated expense/(income)	5.02	3.63	0.00	22.13	0.00	0.00
Less: Finance cost	0.00	0.00	0.00	0.00	0.00	0.00
Profit/ (Loss) before tax	-4.93	-3.44	-3.53	-21.74	-9.16	-9.73

PARTICULARS	QUARTER ENDED			NINE MONTHS		YEAR ENDED
	31-Dec-23	30-Sep-2023	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
<b>Segment Assets</b>						
SMS Business	4.00	6.92	6.78	4.00	6.78	6.91
Construction Business	446.51	447.54	623.03	446.51	623.03	616.58
Others	0.21	0.00	0.00	0.21	0.00	0.00
Total Segment assets	450.72	454.46	629.81	450.72	629.81	623.49
<b>Segment Liabilities</b>						
SMS Business	0.00	0.00	0.02	0.00	0.02	0.07
Construction Business	27.02	25.96	182.53	27.02	182.53	180.38
Others	2.53	2.53	0.00	2.53	0.00	0.00
Total Segment Liabilities	29.55	28.49	182.55	29.55	182.55	180.45

**Notes:**

- Company operates in two segments viz. Construction and SMS Services. Separate information in terms of Ind AS 108 "Operating Segment" is reported as the total revenue is 10% or more of combined revenue of all operating segments.
- Previous period figures have been regrouped and rearranged, to conform to the current period's classification.



By Order of the Board  
For UTL Industries Ltd.

*RJ*

Mr. Paras Jain  
Managing Director  
DIN:10293593

Place: Vadodara  
Date: 24/01/2024



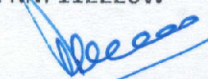
Independent Auditor's Review Report on Unaudited Quarterly and Nine Months Financial Results of the Company pursuant to the Regulation 33 , 52 and 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to  
The Board of Directors  
M/s UTL Industries Limited

1. We have reviewed the accompanying statement of unaudited financial results of UTL Industries Limited ('the Company') for the quarter ended 31<sup>st</sup> December 2023 and nine months to date from 1st April 2023 to 31<sup>st</sup> December 2023 (the "Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 ,52 and 63 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended (the "Listing Regulations").
2. This 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), SEBI Circulars No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016 and as amended by SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March 2019 (hereinafter referred to as 'the SEBI Circulars'), read with relevant rules issued there under and other accounting principles generally accepted in India. 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 of interim financial information consists of making inquiries, primarily of the Company's personnel 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 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.
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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 24/01/2024  
Place: Vadodara

For, S D T & Co.  
Chartered Accountants  
FIRN: 112226W

  
Dilip K. Thakkar  
(Partner)  
Membership No.031269  
UDIN: 24031269BKDOUO4430

