

UNITED TEXTILES LIMITED

REGD. OFFICE : 7TH K.M.STONE, BARWALA ROAD,
HISAR-125 001 (HARYANA)

CIN : L17115HR1993PLC032092, PHONE : 9896329823

Email : unitedtextilesLtd@gmail.com, Website : <http://www.unitedtextileslimited.com>

UTL/HSR/2022-

DATED : 11/11/2022

BSE LIMITED,
Corporate Relationship Department
Regd. Office : Floor 25, P.J.Tower, Fort, Dalal Steet,
MUMBAI - 400 001
Scrip Code : 521188
(Category : Permitted For Trade)

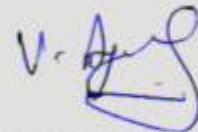
Dear Sir,

SUB : - SUBMISSION OF LIMITED REVIEW AUDIT REPORT FOR Q.E.30/09/2022.

Please find enclosed herewith the Limited Review Audit Report duly signed by the Statutory Auditor of the Company for the Quarter Ending 30/09/2022. This is as per Clause 41 of Listing Agreement.

Thanking You.

For UNITED TEXTILES LIMITED



(VIVEK AGGARWAL)
WHOLE TIME DIRECTOR
(DIN 07079208)

Independent Auditor's Review Report on the Quarterly Unaudited Standalone 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,
UNITED TEXTILES LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of **UNITED TEXTILES LIMITED** (the 'Company') for the quarter and half year ended September 30, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 other SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No. CIRICFD/CMD 1144/2019 dated March 29, 2019 ('the Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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. 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 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.
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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised 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 N. C. Aggarwal & Co.,
Chartered Accountants
Firm Registration No: 003273N



G. K. Aggarwal
(Partner)
M. No.086622
Place: Hisar
Dated: 11th November, 2022
UDIN: 22086622BCWJRQ9356



UNITED TEXTILES LIMITED

Registered Office : 7th K.M. Stone, Barwala Road, Hisar
CIN : L17115HR1993PLC032092

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 30th September, 2022

(Rs. in Lakhs except per Share data)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022 Unaudited	30.06.2022 Unaudited	30.09.2021 Unaudited	30.09.2022 Unaudited	30.09.2021 Unaudited	31.03.2022 Audited
I	Revenue from operations	421.57	523.16	530.55	944.73	728.55	1,767.61
II	Other income	0.38	1.55	0.62	1.93	1.32	6.51
III	Total Revenue (I+II)	421.95	524.71	531.17	946.66	729.87	1,774.12
IV	Expenses						
	(a) Cost of materials consumed	178.21	383.39	381.59	561.60	509.65	1,177.82
	(b) Purchase of Stock in trade	22.45	-	-	22.45	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(110.44)	29.03	10.83	(81.43)	(4.68)	(5.87)
	(d) Employee benefits expense	7.70	13.22	10.51	20.92	18.60	46.56
	(e) Finance costs	18.38	11.32	8.67	29.70	15.45	34.64
	(f) Depreciation and amortization expense	31.51	24.22	14.70	54.73	29.28	68.35
	(g) Other expenses	273.77	61.41	101.57	335.18	156.92	448.80
	Total Expenses (IV)	421.55	522.59	530.07	944.14	727.25	1,770.30
V	Profit (Loss) before exceptional items and tax (III -IV)	0.40	2.12	1.10	2.52	2.62	3.82
VI	Exceptional items	-	-	-	-	-	-
VII	Profit (Loss) after exceptional items but before tax (V+VI)	0.40	2.12	1.10	2.52	2.62	3.82
VIII	Tax expense						
	(i) Current Tax	1.90	0.06	1.66	1.96	2.12	2.54
	(ii) Deferred Tax	(1.65)	0.42	(1.89)	(1.23)	(1.96)	(2.91)
	Total Tax expense	0.25	0.48	(0.23)	0.73	0.16	1.63
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	0.15	1.64	1.34	1.80	2.46	2.19
X	Other comprehensive Income (OCI):						
	A. Items that will not be reclassified to profit or loss						
	(i) Re-measurement gain (losses) on defined benefit plans	-	-	0.13	-	0.25	0.42
	Income tax effect on above	-	-	(0.03)	-	(0.06)	(0.11)
	(ii) Equity Instruments Through Other Comprehensive Income (Gain on Fair Valuation of Long Term Investment)	-	-	-	-	-	-
	Income tax effect on above	-	-	-	-	-	-
	Total other comprehensive income (X)	-	-	0.10	-	0.19	0.31
XI	Total Comprehensive Income [Comprising Profit/ (Loss) and other comprehensive income for the period (IX+X) (Comprising Profit (Loss) and OCI for the year)	0.15	1.64	1.44	1.80	2.65	2.50
XII	Paid-up equity share capital (₹ 10 per share)	300.00	300.00	300.00	300.00	300.00	300.00
XIII	Reserve/Other Equity	-	-	-	-	-	241.32
XIV	Earnings per equity share:						
	(1) Basic	0.01	0.05	0.04	0.06	(0.08)	0.07
	(2) Diluted	0.01	0.05	0.04	0.06	(0.08)	0.07

Notes:

- The aforesaid results were placed before and reviewed by the Audit Committee at its meeting held on 11th November, 2022 and approved by the Board of Directors at its meeting held on the same date. The Statutory auditors have carried out limited review of these financial results.
- There are no separate reportable segments as per the Indian Accounting Standard (Ind AS-108) on segment reporting.
- The figures have been regrouped/ rearranged wherever considered necessary to facilitate comparison.

Place : Hisar
Date : 11th November, 2022



For United Textiles Limited

VIVEK AGGARWAL
(Whole-time Director)
DIN No.07079208

UNITED TEXTILES LIMITED
Cash Flow Statement for the Period ended September 30, 2022

(Amount in Lakhs.)

DESCRIPTION	For the Period ended 30th September, 2022	Year Ended March 31, 2022
A. Cash Inflow/ (Outflow) From Operating Activities		
Profit Before Tax	2.51	3.82
Add/(Less)		
Depreciation	55.73	68.35
Interest Income	-1.23	(2.62)
Interest Expense	29.70	33.32
EPCG Grant Income	0.00	(0.38)
Profit on sale of fixed assets	0.50	(3.25)
Operating Profit before Working Capital changes	86.21	99.26
Adjustment for:		
Inventories	-97.69	170.78
Trade and other Receivable	-75.63	92.18
Trade and other Payable	5.02	(9.63)
Cash Generated From Operations Before Tax	-82.10	352.59
Tax Paid/ (Tax Refund)	-0.09	(3.00)
Net Cash Inflow/ (Outflow) from Operating Activities	-82.19	349.59
B. Cash Inflow/ (Outflow) from Investing Activities		
Acquisition of Fixed Assets	-39.95	(241.55)
Capital Work-in-Progress	0.00	(230.51)
Increase in Fixed deposit /Security deposits	1.06	(33.80)
Sale of Fixed Assets	1.50	5.70
Interest Received	1.23	2.62
Net Cash Inflow/ (Outflow) from Investing Activities	-36.15	(497.53)
C. Cash Inflow/ (Outflow) from Financing Activities		
Secured Loan/Repayment of Loan	143.33	206.35
Interest Paid	-30.40	(33.46)
Unsecured Loan	11.60	(20.53)
Net Cash Inflow/ (Outflow) from Financing Activities	124.53	152.36
Net Increase(Decrease) in Cash and Cash Equivalent (A+B+C)	6.18	4.41
Add:		
Cash and Cash equivalent at the beginning of the year	8.75	4.34
Cash and Cash equivalent at the end of year	14.93	8.75

Note.

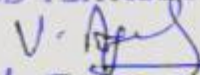
- Increase /Decrease in Secured and Unsecured borrowings is net of Repayment during the year.
- Previous Year figures have been regrouped wherever considered necessary.

In terms of our report of even date annexed hereto

For N.C. Aggarwal & Co.,
Chartered Accountants
Firm Registration No. 003273N



(G.K. Aggarwal)
Partner
M. No. 086622
Place : Hisar
Date: 11th November, 2022


UNITED TEXTILES LTD

 Whole-Time-Director

(VIVEK AGGARWAL)

DIN No. 07079208