



Phone : 0124-4200274

UNITED LEASING & INDUSTRIES LIMITED

Regd. Office : Plot No. 66, Sector-34, EHTP, Gurgaon-122001 (Haryana)
E-mail id : teamunited83@gmail.com, website : www.uliltd.com
CIN : L17100HR1983PLC033460

Date: 12th November, 2024

To,
BSE Limited
Phiroze Jeeieebhoy Towers,
Dalal Street, Mumbai - 400001

SCRIP ID / CODE: **507808**
BSE SYMBOL: **UNTTEMI**

Subject: Submission of Un-Audited Standalone Financial Results for the Quarter ended on September 30th, 2024

Dear Sir/ Madam,

Pursuant to provisions of Regulation 30 read with Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform that the Board of Directors of the Company at its meeting held today i.e. Tuesday, 12th November, 2024, inter alia, considered and approved the Un-Audited Financial Results (Standalone) of the Company for the quarter ended September 30th, 2024 ("Financial Results").

A copy of the said Financial Results along with the Auditor Report of Statutory Auditors pursuant to the provisions of Regulation 33(3) of the SEBI Listing Regulations is annexed herewith.

The Board Meeting commenced at 5:30 P.M. and concluded on: 7:15 P.M.

This is for your information and records please.

Thanking you,

Yours Truly,

For United Leasing and Industries Limited

Aditya Khanna
Managing Director
DIN: 01860038

UNITED LEASING AND INDUSTRIES LIMITED
Corporate Identity Number (CIN): L17100HR1983PLC033460,
Regd. Office : PLOT NO.66, SECTOR-34, EHTP, GURUGRAM, HARYANA-122001
Website: www.uliltd.com, Email id: investorrelations@uliltd.com, Phone: 011-2628237, 49075251
Statement of Unaudited Financial Results for the Quarter and Six Month Period Ended September 30, 2024

Sl. No.	Particulars	Quarter ended			Six month period ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		[Unaudited]	[Unaudited]	[Unaudited]	[Unaudited]	[Unaudited]	[Audited]
	[1]	[2]	[3]	[4]	[5]	[6]	
I	Revenue from Operations	172.94	153.46	156.55	326.40	280.96	719.58
II	Other Income	0.47	1.11	1.46	1.58	1.46	6.60
	Total Revenue (I + II)	173.41	154.57	158.01	327.98	282.42	726.18
III	Expenses						
	a) Cost of Material Consumed	94.78	79.90	60.64	174.68	119.21	420.46
	b) Change in Inventories of Finished Goods	-	-	28.32	-	-	-
	c) Employee Benefit Expenses	14.31	16.32	11.10	30.63	29.86	60.93
	d) Finance Cost	8.24	8.22	7.56	16.46	14.21	30.15
	e) Depreciation and Amortisation Expense	15.51	15.48	14.03	30.99	25.58	58.47
	f) Other Expenses	26.35	24.02	31.04	50.37	74.45	147.78
IV	Total Expenses	159.19	143.94	152.69	303.13	263.31	717.79
V	Profit before Exceptional and Extraordinary Items and Tax (II-IV)	14.22	10.63	5.32	24.85	19.11	8.39
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before Extraordinary Items and Tax (V-VI)	14.22	10.63	5.32	24.85	19.11	8.39
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit before Tax (VII-VIII)	14.22	10.63	5.32	24.85	19.11	8.39
X	Tax Expense	-	-	-	-	-	-
	a) Current Tax	-	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-	-
XI	Profit for the Period from Continuing Operations (IX-X)	14.22	10.63	5.32	24.85	19.11	8.39
XII	Other Comprehensive Income, Net of Income Tax						
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	c) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total comprehensive income for the period	-	-	-	-	-	-
XIII	Profit from Discontinuing Operations	-	-	-	-	-	-
XIV	Tax Expense of Discontinue Operations	-	-	-	-	-	-
XV	Profit from Discontinuing Operations after Tax (XIII-XIV)	-	-	-	-	-	-
XVI	Profit for the Period (XI+XV)	14.22	10.63	5.32	24.85	19.11	8.39
XVII	Paid-up equity Share Capital (Face Value of Rs. 10/- each)	300.00	300.00	300.00	300.00	300.00	300.00
XVIII	Earning Per Equity Share						
	a) Basic	0.47	0.35	0.18	0.83	0.64	0.28
	b) Diluted	0.47	0.35	0.18	0.83	0.64	0.28



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UNITED LEASING AND INDUSTRIES LIMITED
Statement of assets and liabilities

(Rs. in lacs)

Particulars		As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited)
A	Assets		
1	Non-current assets		
	Property, plant and equipment	624.97	617.14
	Intangible assets	-	-
		624.97	617.14
2	Current assets		
	Inventories	216.42	147.98
	Financial assets		
	Trade receivables	178.78	145.34
	Cash and cash equivalents	19.01	44.42
	Bank balances other than cash and cash equivalents	35.31	60.94
	Loans and advances	217.04	249.19
	Other financial assets	-	-
		666.56	647.87
	Total assets	1,291.54	1,265.01
B	Equity and liabilities		
3	Equity		
	Equity share capital	300.00	300.00
	Other equity	401.22	376.37
	Total equity	701.22	676.37
	Liabilities		
4	Non-current liabilities		
	Financial liabilities		
	Borrowings	533.25	525.25
		533.25	525.25
5	Current liabilities		
	Financial liabilities		
	Borrowings	28.05	28.05
	Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	-	-
	b) Total outstanding dues of creditors other than micro enterprises	21.93	24.53
	Other financial liabilities	-	-
	Other current liabilities	7.09	10.81
	Provisions	-	-
		57.07	63.39
	Total equity and liabilities	1,291.54	1,265.01



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UNITED LEASING AND INDUSTRIES LIMITED
Statement of Cash Flows

Particulars	(Rs. in lacs)	
	September 30, 2024 (Unaudited)	September 30, 2023 (Unaudited)
Cash flow from operating activities		
Profit before tax expenses	24.85	19.09
Adjustments to reconcile loss before tax to net cash flows		
Depreciation and amortization expenses	30.99	25.58
Finance income	(1.58)	(1.46)
Finance costs	16.46	14.22
Operating profit before working capital changes	<u>70.71</u>	<u>57.43</u>
Working capital adjustments:		
Working capital adjustments:		
Change in inventories	(68.44)	(42.35)
Change in trade receivables	(33.44)	(28.11)
Change in short term loans and advances	33.81	(41.04)
Change in trade payables	(2.60)	9.88
Change in other liabilities	(3.72)	(8.96)
Cash (used in) / generated from operations	<u>(3.68)</u>	<u>(53.15)</u>
Direct taxes paid (net)	(1.66)	(1.07)
Net cash (used in) / generated from operating activities	(A) (5.34)	(54.22)
Cash flow from investing activities		
Purchase of property, plant and equipment	(38.83)	(4.62)
Interest received	1.58	1.46
Net cash used in investing activities	(B) (37.25)	(3.16)
Cash flow from financing activities		
Proceeds from non-current borrowings	8.00	159.56
Repayment of current borrowings (net)	-	(44.88)
Finance costs paid	(16.46)	(14.22)
Net cash flow from financing activities	(C) (8.46)	100.46
Net increase in cash and cash equivalents	(A + B + C) (51.05)	43.08
Cash and cash equivalents as at beginning of the period	105.36	30.53
Cash and cash equivalents as at the end of the period	<u>54.32</u>	<u>73.61</u>
Components of cash and cash equivalents		
Balances with banks:		
- On current accounts	0.21	0.64
- Deposits with original maturity of less than three months	35.31	59.22
Cash on hand	18.80	13.74
Total cash and cash equivalents as at the end of the period	<u>54.32</u>	<u>73.61</u>



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UNITED LEASING AND INDUSTRIES LIMITED

Notes to the Unaudited financials results for the quarter and six month period ended September 30, 2024

- 1 Investors can view the unaudited financial results of United Leasing and Industries Limited ('the Company') on Company's website www.uliltd.com or on the websites of BSE (www.bseindia.com) or NSE (www.nseindia.com).
- 2 The above Unaudited Financial Results of the Company for the quarter and six month period ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on November 12, 2024.
- 3 The Unaudited Financial Results of the Company have been prepared on accordance with the Indian Accounting Standards ("Ind AS") as prepared under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. The Company had previously issued its unaudited financial results for the quarter ended June, 2022 based on its preliminary selection of exemptions and accounting policies.
- 4 The Company's Primary business segment is reflected based on principal business activities carried on by the Company. As per Indian Accounting Standard (Ind-As-108) "Operating Segments" as notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended, the Company operates in the reportable business segment i.e. "Textile Embroidery".
- 5 The Comparative financial information of the Company for the quarter and six month period ended September 30, 2023, for the quarter ended June 30, 2024 and for the year ended March 31, 2024 prepared in accordance with IND AS, included in this Statement has been reviewed/ audited, as applicable, by M/s Ravi Ranjan & Co. LLP ('the predecessor auditor'). The report of predecessor auditor on these comparative financial information. expressed an unmodified conclusion/ opinion, as applicable.
- 6 The previous periods/ year figure have been regrouped / reclassified, wherever necessary to confirm the current period classification.

For United Leasing and Industries Limited


Ashish Khanna
Managing Director
DIN: 01251582

Place: Gurugram, Haryana
Date: November 12, 2024



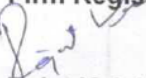
Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to Date Financial Results of United Leasing & Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors
United Leasing and Industries Limited
Plot No. 66, Sector 34 EHTP,
Gurgaon, Haryana-122001

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of United Leasing and Industries Limited ('the Company') for the quarter ended 30 September 2024 and the year to date results for the period 01 April 2024 to 30 September 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. 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.
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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The Comparative financial information of the Company for the quarter and six month period ended September 30, 2023, for the quarter ended June 30, 2024 and for the year ended March 31, 2024 prepared in accordance with IND AS included in this statement have been reviewed/ audited, as applicable, by the predecessor auditors. The reports of the predecessor auditors on these comparative financial information dated 17 November 2023, 14 August 2024 and 30 May 2024, respectively, expressed an unmodified conclusion/ opinion as applicable. Our conclusion on the statement is not modified in respect of above matter.

For R K Bhalla & Co
Chartered Accountants
Firm Registration No: 024798N


Rajat Kalsi
Partner

Membership No. 518515

UDIN: 24518515BKBEON
5360



Place: New Delhi
Date: 12.11.2024