



Uniroyal Industries Ltd.

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PANCHKULA - 134 113 INDIA
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Fax : 0091-172-2591837
CIN No. L18101HR1993PLC033167
Website : www.uniroyalgroup.com
E-mail : info@uniroyalgroup.com

Dated : 05.11.2024

**Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers,
25th Floor, Dalal Street,
Mumbai-400001**

Dear Sir,

Subject: Intimation of Unaudited Standalone and Consolidated Quarterly/half yearly financial results for the quarter ended 30.09.2024

Sir,

The Board of Directors of the company at its meeting held today approved and took on record the Unaudited Standalone and Consolidated Financial Results for the quarter/half year ended September 30, 2024, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and we are enclosing herewith the following:

- Unaudited Standalone and Consolidated Financial Results of the Company for the quarter/half year ended September 30, 2024.
- Auditor's Limited Review Report on Unaudited Standalone and Consolidated Financial Results of the Company for the quarter/half year ended September 30, 2024.

The meeting of the Board of Directors commenced on November 05, 2024 at 4:00 pm and concluded at 05:10 pm on November 05, 2024.

Thanking you,

Yours Sincerely,
For Uniroyal Industries Ltd.

FOR UNIROYAL INDUSTRIES LTD.


MG/DIRECTOR/WHOLE TIME DIRECTOR
(Akhil Mahajan)
Whole Time Director
DIN:-00007598



Central Marketing Office :
D-104, 1st Floor, Sector-10, Noida-201301 INDIA
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GAMBHIR KHURANA & ASSOCIATES
CHARTERED ACCOUNTANTS

SCO 1106-07, FIRST FLOOR, SECTOR 22-B, CHANDIGARH-160022
0172-4611022, 9876301000, 9216600002
gurpreetgambhir@cagambhirkhurana.com; rahulkhurana@cagambhirkhurana.com
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Independent Auditor's Review Report on the Quarterly/Half Yearly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Uniroyal Industries Limited ("the Company") for the quarter/half year ended on 30th September, 2024 ("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 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 read with relevant rules issued there under 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.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of Company's 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.

Based on our review conducted as stated 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 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 GAMBHIR KHURANA &
ASSOCIATES,
Chartered Accountants
Firm Registration No. 012599N



Rahul Khurana
(Partner)
Membership No.543481

Place : Panchkula
Dated: 05.11.2024

0010-24543401 BKBM PR26



GAMBHIR KHURANA & ASSOCIATES
CHARTERED ACCOUNTANTS

SCO 1106-07, FIRST FLOOR, SECTOR 22-B, CHANDIGARH-160022

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Independent Auditor's Review Report on the Quarterly/half yearly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended

We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Uniroyal Industries Limited ("the Parent") and its subsidiary A M Textiles and Knitwears Limited together referred to as ("the Group") for the quarter/half year ended on 30th September, 2024 ("the Statement"), attached herewith, being submitted by the Parent 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").

This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared 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 read with relevant rules issued there under 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.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of Company's 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.

The Statement includes results of following entities:

A M textiles and Knitwears Limited

A 100% Subsidiary Company

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.





GAMBHIR KHURANA & ASSOCIATES
CHARTERED ACCOUNTANTS

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Based on our review conducted as stated 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 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 GAMBHIR KHURANA &
ASSOCIATES,
Chartered Accountants
Firm Registration No. 012599N



Rahul Khurana
(Partner)
Membership No.543481

UDIN -24543481BKBM PR2670

Place : Panchkula
Dated: 05.11.2024

STATEMENT OF CONSOLIDATED/STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2024

Rupees in Lakhs

Sr. No.	PARTICULARS	CONSOLIDATED				STANDALONE							
		QUARTER ENDED		YEAR TO DATE		QUARTER ENDED		YEAR TO DATE					
		30-Sep-24 Unaudited	30-Sep-23 Unaudited	30-Jun-24 Unaudited	30-Sep-24 Unaudited	30-Sep-23 Unaudited	30-Jun-24 Unaudited	30-Sep-23 Unaudited	31-Mar-24 Audited				
I	Revenue from Operations	2,865.65	2,311.14	3,072.64	5,938.29	5,010.35	9,830.27	438.40	338.01	486.04	924.44	731.25	1,621.32
II	(a) Other Income	3.04	3.80	3.44	6.48	14.45	51.98	1.69	0.97	1.29	2.98	2.05	4.91
III	(b) Other Income: Non Operating	27.35	-	-	27.35	-	146.42	27.35	-	-	27.35	-	146.42
IV	Total Revenue/(+/-) Expenses	2,896.04	2,314.94	3,076.08	5,972.12	5,024.80	10,028.67	467.44	338.98	487.33	954.77	733.30	1,772.65
	(a) Cost of Materials consumed	93.87	71.73	93.57	187.44	146.13	327.94	93.87	71.77	93.57	187.44	146.21	328.10
	(b) Purchase of stock-in-trade	2,174.83	1,897.06	2,553.46	4,728.29	4,091.72	8,190.56	0.35	0.40	0.36	0.71	1.18	1.71
	(c) Changes in inventories of finished goods, work-in-Progress and stock-in-trade	200.00	35.87	(30.78)	169.22	120.38	(129.82)	(1.60)	2.62	8.17	6.57	12.25	18.24
	(d) Employee benefits expense	153.36	144.93	149.59	302.95	290.15	582.07	150.15	141.95	145.85	296.00	284.30	570.57
	(e) Finance Costs	55.71	58.82	56.78	112.49	117.32	226.20	7.75	20.30	11.37	19.12	43.41	69.90
	(f) Depreciation and amortisation expense	47.79	51.04	47.73	95.52	103.91	203.20	43.41	45.92	43.36	86.77	93.65	182.67
	(g) Other expenses	172.01	126.47	191.66	363.67	277.29	565.18	165.15	121.92	187.11	352.26	270.22	550.36
	Total Expenses	2,897.57	2,385.92	3,062.01	5,959.58	5,146.90	9,965.33	459.08	404.88	489.79	948.87	851.22	1,721.55
	Profit/(Loss) before exceptional items and tax	(1.53)	(70.98)	14.07	12.54	(122.10)	63.34	8.36	(65.90)	(2.46)	5.90	(117.92)	51.10
VI	Exceptional items	(1.53)	(70.98)	14.07	12.54	(122.10)	63.34	8.36	(65.90)	(2.46)	5.90	(117.92)	51.10
VII	Profit/(Loss) before tax (V-VI)	-	-	-	-	-	-	-	-	-	-	-	-
VIII	Tax expense	-	-	-	-	-	2.00	-	-	-	-	-	-
	Current Tax	-	-	-	-	-	(25.55)	-	-	-	-	-	-
	Deferred Tax	0.88	1.06	(0.34)	0.54	0.72	0.72	0.64	-	(0.34)	0.30	(0.34)	(26.97)
	Adjustment of tax relating to earlier years	(2.41)	(72.04)	14.41	12.00	(122.82)	86.17	7.72	(65.90)	(2.12)	5.60	(117.58)	(0.34)
IX	Profit (loss) for the period from continuing operations(VII-VIII)	-	-	-	-	-	-	-	-	-	-	-	-
X	Profit (loss) for the period from discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
XII	Profit/(Loss) for the year from discontinued operations(after tax) (X-XI)	-	-	-	-	-	-	-	-	-	-	-	-
XIII	Other comprehensive income	(2.41)	(72.04)	14.41	12.00	(122.82)	86.17	7.72	(65.90)	(2.12)	5.60	(117.58)	78.41
XIV	(i) Item that will not be reclassified to profit or loss	2.28	(0.04)	(10.62)	(8.34)	(9.04)	(1.34)	2.28	(0.04)	(10.62)	(8.34)	(9.04)	(1.34)
	Re-measurement (gains)/losses on defined benefit plans	(0.57)	0.01	2.66	2.09	2.26	0.34	(0.57)	0.01	2.66	2.09	2.26	0.34
	(ii) Income tax relating to items that will not be reclassified to profit or loss tax impact	1.71	(0.03)	(7.96)	(6.25)	(6.78)	(1.00)	1.71	(0.03)	(7.96)	(6.25)	(6.78)	(1.00)
XV	Other comprehensive income for the year, net of tax	(4.12)	(72.01)	22.37	18.25	(116.04)	87.17	6.01	(65.87)	5.84	11.85	(110.80)	79.41
XVI	Total comprehensive income for the year (XIII+XIV)	(0.05)	(0.87)	0.27	0.22	(1.40)	1.05	0.07	(0.80)	0.07	0.14	(1.34)	0.96
	Earnings in rupee per equity share (nominal value of share Rs.10)	(0.05)	(0.87)	0.27	0.22	(1.40)	1.05	0.07	(0.80)	0.07	0.14	(1.34)	0.96
	Basic (Rs.)	(0.05)	(0.87)	0.27	0.22	(1.40)	1.05	0.07	(0.80)	0.07	0.14	(1.34)	0.96
	Diluted (Rs.)	(0.05)	(0.87)	0.27	0.22	(1.40)	1.05	0.07	(0.80)	0.07	0.14	(1.34)	0.96



FOR UNIROYAL INDUSTRIES LTD.
(Signature)
MG. DIRECTOR / WHOLE TIME DIRECTOR

STATEMENT OF STANDALONE & CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

Amount Rs. in lakhs

CONSOLIDATED			Sr. No. PARTICULARS				STANDALONE	
HALF YEAR		YEAR ENDED	30.09.2024		31-Mar-24	HALF YEAR		YEAR
Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Ended
1,476.52	1,846.16	1,743.30		1,347.98	1,699.45	1,606.64		
27.18	256.28	27.44		27.18	256.28	27.44		
2.92	4.34	2.92						
69.80	72.64	73.45		64.80	67.64	68.45		
12.09	10.28	11.81		12.09	10.28	11.81		
1,588.51	2,189.70	1,858.72		1,617.05	2,198.65	1,879.34		
847.61	788.50	1,020.45		177.30	211.73	187.48		
19.60	19.70	19.60		19.60	19.70	19.60		
2,236.60	2,087.56	2,055.69		506.06	393.89	427.45		
46.11	6.82	69.13		44.58	5.69	66.98		
56.92	34.19	86.89		28.13	26.08	22.71		
47.46	32.57	68.49		26.27	24.18	21.29		
9.46	1.62	18.40		1.86	1.90	1.42		
3,206.84	2,936.77	3,251.76		775.67	657.09	724.22		
4,795.35	5,126.47	5,110.48		2,392.72	2,855.74	2,603.56		
826.87	826.87	826.87		826.87	826.87	826.87		
1,128.83	907.35	1,110.59		864.94	662.87	853.09		
1,955.70	1,734.22	1,937.46		1,691.81	1,489.74	1,679.96		
263.34	662.88	651.16						
72.99	60.33	65.63		19.93	183.23	178.77		
64.42	91.39	64.42		72.99	60.33	65.63		
400.75	814.60	781.21		64.42	91.39	64.42		
1,646.62	1,440.73	1,528.18		157.34	334.95	308.82		
605.63	728.03	639.43		216.80	456.15	264.40		
99.21	315.93	140.24		159.99	186.39	146.92		
24.89	31.81	22.85		96.23	311.04	136.98		
62.55	61.15	61.11		7.99	16.32	7.37		
2,438.90	2,577.65	2,391.81		62.56	61.15	59.11		
4,795.35	5,126.47	5,110.48		543.57	1,031.05	614.78		
				2,392.72	2,855.74	2,603.56		



FOR UNIROYAL INDUSTRIES LTD.
M. G. Dhillon
MG/DIRECTOR / WHOLE/TIME DIRECTOR

STANDALONE & CONSOLIDATED CASH FLOW STATEMENT AS AT 30TH SEPTEMBER, 2024

Amount: Rs. in lakhs

Sr. No.	PARTICULARS	CONSOLIDATED			STANDALONE		
		HALF YEAR ENDED	HALF YEAR ENDED	YEAR ENDED	HALF YEAR ENDED	HALF YEAR ENDED	YEAR ENDED
		30-Sep-24	30-Sep-23	31-Mar-24	30-Sep-24	30-Sep-23	31-Mar-24
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED	
A	CASH FLOW FROM OPERATING ACTIVITIES						
	NET PROFIT BEFORE TAX	12.53	(122.12)	63.34	5.89	(117.92)	51.11
	ADJUSTMENTS FOR:						
	Depreciation	95.27	101.54	200.57	86.51	91.28	180.04
	Loss on Fixed Assets	-	(3.13)	1.54	-	(3.13)	1.54
	Misc. Exp. Written Off	-	-	-	-	-	-
	Depreciation on Investments	0.26	2.37	2.63	0.26	2.37	2.63
	Other comprehensive income for the year, net of tax	6.26	6.78	1.01	6.26	6.78	1.01
	Sundry Balance Written Off/Written Back	4.25	1.96	2.37	1.65	1.96	3.73
	Dividend Received	-	-	-	-	-	-
	Profit Transfer from Uniroyal Developers & Builder	-	-	0.10	-	-	0.10
	Financial Expenses	112.49	117.32	226.20	19.12	43.41	69.90
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGE	231.06	104.72	497.76	119.69	24.75	310.06
	Adjustments for (increase) / decrease in operating assets:						
	Inventories	172.84	137.39	(84.55)	10.18	29.28	53.51
	Trade receivables	(185.18)	(70.56)	(39.09)	(80.24)	(10.92)	(46.24)
	Short term loans and advances	21.04	(0.72)	(36.65)	(4.98)	(11.82)	(8.93)
	Long term loans and advances	-	-	-	-	-	-
	Other Current Assets	8.95	(0.36)	(17.14)	(0.45)	(0.21)	0.27
	Security Deposits	3.65	(0.81)	(0.81)	3.65	-	(0.81)
	Bank Deposits with more than 12 months maturity	(0.27)	(0.29)	(1.83)	(0.27)	(0.29)	(1.83)
	Other Non current assets	-	-	-	-	-	-
	Adjustments for (increase) / (decrease) in operating liabilities:						
	Trade Payable	(33.81)	40.41	(48.19)	13.07	30.84	(8.62)
	Other Financial liabilities	(41.04)	207.26	31.58	(40.78)	206.59	32.51
	Current Maturity of Long Term Borrowings	2.04	(114.10)	(123.05)	0.63	(129.59)	(138.54)
	Other Non Current liabilities	1.44	(10.06)	(10.10)	3.44	10.94	8.90
	Provisions Short Term	7.36	(3.84)	1.46	7.36	(3.84)	1.46
	Non Current Provisions	189.08	289.85	159.36	31.30	145.71	201.74
	Less:- Current Taxes	(0.54)	(0.72)	(2.00)	(0.30)	0.34	0.34
	Income Tax Paid	187.54	289.13	156.64	31.00	146.05	202.08
	Total (A)						
	CASH FLOW FROM INVESTING ACTIVITIES						
	Purchase of Property, Plant & Equipments	(1.29)	(174.68)	(175.31)	(0.45)	(32.95)	(33.57)
	Disposal of Assets	172.80	9.90	9.90	172.80	9.90	9.90
	Dividend Received	-	-	-	-	-	-
	Investments Current	-	-	228.58	-	-	228.58
	Investments Properties	-	-	-	-	-	-
	Total (B)	171.51	(164.78)	63.17	172.35	(23.05)	204.91
C	CASH FLOW FROM FINANCING ACTIVITIES						
	Short Term Borrowings	116.44	(6.31)	81.14	(47.58)	(8.95)	(200.70)
	Long Term borrowings	(387.82)	(13.56)	(25.28)	(158.84)	(83.21)	(87.67)
	Issue of Share Capital	-	-	-	-	-	-
	Less :- Cash outflow from the financing activities	(112.49)	(117.92)	(226.20)	(19.12)	(43.41)	(69.90)
	Financial Expenses	(381.87)	(137.19)	(170.34)	(225.55)	(135.57)	(358.27)
	Total (C)	(23.02)	(12.84)	49.47	(22.40)	(12.57)	48.72
	Total Cash Inflow During The Year (A+B+C)						
	Opening Cash Balance	69.13	19.66	19.66	66.96	18.26	18.26
	Total Cash Inflow During The Year	(23.02)	(12.84)	49.47	(22.40)	(12.57)	48.72
	Net Cash & Cash Equivalent at close	46.11	6.82	69.13	44.56	5.69	66.98



FOR UNIROYAL INDUSTRIES LTD.

M.G. DIRECTOR / WHOLE TIME DIRECTOR

NOTES:

- 1 The above Consolidated/Standalone un audited financial results for the quarter/Half Year ended 30th September, 2024 , Statement of assets & Liabilities as on 30th September, 2024 and Cash Flow Statement up to 30th September, 2024 has been reviewed by the audit committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 5th November, 2024. The Statutory auditors of the company has carried out Limited Review of the above Consolidated/standalone results for the quarter/half year ended 30th September, 2024 pursuant to regulation 33 of SEBI (Listing obligations & disclosure requirements) regulations, 2015
- 2 The Financial Results of the company have been prepared in accordance with Indian Accounting Standard ("IND AS") notified under the Companies ("Indian Accounting Standards") (Amendment) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. These Financial Results have been prepared in accordance with the recognition & measurements principals in IND AS 34 interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with Rules issued thereunder & the other accounting principles generally accepted .
- 3 The un audited financial results consolidated for the quarter/Half year ended 30th September, 2024 includes results of 100% subsidiary (i.e A M Textiles and Knitwears Limited)
- 4 The company operates in one reportable business segment i.e Textile Accessories.
- 5 Shareholders holding shares in Physical mode are requested to update their PAN, Address with PIN Code, Email address, Mobile number, Bank account details and Nomination in compliance to SEBI Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2023/37 dated March 16, 2023 by submitting the documents/details to our Registrar & Share Transfer Agents M/s Link Intime India Private Limited (Delhi@linkintime.co.in). Shareholders holding shares in dematerialized mode are requested to update their records by submitting the same with their Depository Participants.
- 6 Status of investors complaint : No investor complaints were pending as on 1st July, 2024. Complaints received and resolved during the quarter : NIL
- 7 Pending as on 30th September, 2024 : NIL
- 8 Previous year figures have been recast where ever necessary.
- 9 The results are available at our website www.uniroyalgroup.com.

Panchkula
5th November, 2024

for Uniroyal Industries Limited

FOR UNIROYAL INDUSTRIES LTD.

M.G. DIRECTOR / WHOLE TIME DIRECTOR

(Akhil Mahapatra)

WHOLE TIME DIRECTOR

DIN : 00007598

As per our attached report of even date

For Gambhir Khurana & Associates

Chartered Accountants

(Rahul Khurana)

Partner

Membership No. 543481

Firm Registration No. 012599N

UDIN - 24542481BKRmo272