



# Uniroyal Industries Ltd.

**Works, Regd. & Corporate Office :**  
365, Phase II, Ind. Estate  
PANCHKULA - 134 113 INDIA  
Phones : 2593592, 5066531-33  
Fax : 0091-172-2591837  
CIN No. L18101HR1993PLC033167  
Website : www.uniroyalgroup.com  
E-mail : info@uniroyalgroup.com

Dated : 17.05.2024

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

Dear Sir,

**Subject: Intimation of Quarterly and yearly financial results for the year/quarter ended 31.03.2024 (Consolidated and Standalone)**

Sir,

The Board of Directors of the company at its meeting held today approved and took on record the Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2024, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and we are enclosing herewith the following:

- Audited Standalone and Consolidated Financial Results of the Company, for the quarter/year ended March 31, 2024.
- Auditor's Report on Audited Standalone and Consolidated Financial Results of the Company, for the quarter and year ended March 31, 2024.
- Declaration regarding Auditor's Report with Un modified opinion

Pursuant to the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015, kindly note that the **Statutory Auditors of the Company, have issued an Unmodified opinion for the Standalone and Consolidated Audited Financial Statements for the year ended 31st March 2024**

The meeting of the Board of Directors commenced on May 17<sup>th</sup>, 2024 at 15:00 and concluded on May 17<sup>th</sup>, 2024 at 16:10

Thanking you,

Yours Sincerely,  
For Uniroyal Industries Ltd.

(Akhil Mahajan)

Executive Director / *Whole Time Director*  
DIN:-00007598



**Central Marketing Office :**  
D-104, 1st Floor, Sector-10, Noida-201301 INDIA  
Phones : 0120 - 4573706, 4573707, 4573708  
E-mail : noida@uniroyalgroup.com, uniroyal@airtelmail.in





M. : 9878657966

**GOPAL BHARGAWA & Co.  
CHARTERED ACCOUNTANTS**

Office: 2, MALVIYA ENCLAVE, ADJOINING SITI CABLE OFFICE, M.M. MALVIYA ROAD, AMRITSAR

Independent Auditor's Report (Unmodified Opinion) on Audited Standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To  
Board of Directors of  
Uniroyal Industries Limited

**Report on the audit of the Standalone Financial Results**

Opinion

1. We have audited the accompanying statement of standalone quarterly financial results of Uniroyal Industries Limited ('the company') for the quarter ended March 31, 2024, and the year to date results for the period from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations')
2. In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:
  - i) Are presented in accordance with the requirements of Regulation 33 of Listing Regulation in this regard; and
  - ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31<sup>st</sup> March, 2024 as well as the year to date results for the period from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024.

Basis of Opinion

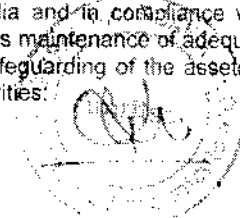
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities.



\*

selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters


The quarterly standalone financial results are the derived figures between the audited figures in respect of the year ended March, 31, 2024 and the published year to date figures up to December 31, 2023, being the date of the end of the third quarter of the current financial year, which were subject to limited review.

Our opinion is not modified in respect of this matter.

Panchkula  
17<sup>th</sup> May, 2024



For GOPAL BHARGAWA & Co.  
Chartered Accountants  
Firm's Regn No. 026816N

  
Gopal Bhargawa  
Proprietor  
Membership No. 531619



M. : 9878657966

**GOPAL BHARGAWA & CO.**  
**CHARTERED ACCOUNTANTS**

Office: 2, MALVIYA ENCLAVE, ADJOINING SITI CABLE OFFICE, M.M. MALVIYA ROAD,  
AMRITSAR

Independent Auditor's Report (**Unmodified Opinion**) on Consolidated Audited quarterly and Year to Date results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To  
**Board of Directors of**  
**Uniroyal Industries Limited**

**Report on the audit of the Consolidated Financial Results**

**Opinion**

1. We have audited the accompanying Statement of Consolidated Financial Results of Uniroyal Industries Limited ("Holding Company") and its subsidiary viz; A M Textiles and knitwears Limited (holding company and its subsidiaries together referred to as "the group"), its associates and jointly controlled entities for the quarter ended March 31, 2024 and for the period from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024 ("the statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statement/financial information of subsidiaries, associates and jointly controlled entities, the statement:
  - i. Include the financial results of the A.M. Textiles & Knitwears Ltd. (100% subsidiary);
  - ii. Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
  - iii. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net [profit/loss] and other comprehensive income/ loss) and other financial information of the Group for the quarter ended 31<sup>st</sup> March, 2024 and for the period from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024

**Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter**

Our opinion is not modified in respect of this matter.

**Management's Responsibilities for the Consolidated Financial Results**

These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of the interim financial statements.



The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

#### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.



Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(6) of the Listing Regulations, as amended, to the extent applicable

#### Other Matters

The quarterly consolidated financial results are the derived figures between the audited figures in respect of the year ended March, 31, 2024 and the published year to date figures up to December 31, 2023, being the date of the end of the third quarter of the current financial year, which were subject to limited review.

The company is having one wholly owned subsidiary whose financial statements have also been audited by us and are included in the consolidated financial results.

Our opinion is not modified in respect of this matter.

Panchkula  
17<sup>th</sup> May, 2024



For GOPAL BHARGAWA & Co.  
Chartered Accountants  
Firm's Regn. No. 026816N

Gopal Bhargawa  
Proprietor  
Membership No. 531619



# Uniroyal Industries Ltd.

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365, Phase II, Ind. Estate  
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Phones : 2593592, 5066531-33  
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CIN No. L18101HR1993PLC033167  
Website : www.uniroyalgroup.com  
E-mail : info@uniroyalgroup.com

Dated : 17.05.2024

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

Scrip ID: 521226

Dear Sir,

**Subject: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2012**

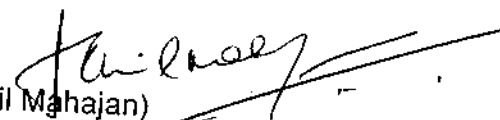
Dear Sir,

In Compliance with Regulation 33(3)(d) of SEBI (Listing obligations & Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing obligations & Disclosure Requirements) (Amendment) Regulations, 2016, we hereby declare that the Statutory Auditors of the company M/s. Gopal Bhargawa & Co., Chartered Accountants, (Firm Reg. No. 026816N) have **issued the Audit Report with Unmodified Opinion** in respect of Standalone and Consolidated Audited Financial Results for the quarter and year ended on March 31, 2024

Kindly take the same on record.

Thanking you,

Yours Sincerely,  
For **Uniroyal Industries Ltd.**

  
(Akhil Mahajan)  
Executive Director  
DIN:-00007598



**Central Marketing Office :**  
D-104, 1st Floor, Sector-10, Noida-201301 INDIA  
Phones : 0120 - 4573706, 4573707, 4573708  
E-mail : noida@uniroyalgroup.com, uniroyal@airtelmail.in





## STATEMENT OF CONSOLIDATED/STANDALONE AUDITED FINANCIAL RESULTS FOR YEAR ENDED 31ST MARCH, 2024

Rupees in Lakhs

Sr. No.	PARTICULARS	CONSOLIDATED				STANDALONE			
		QUARTER ENDED		YEAR TO DATE		QUARTER ENDED		YEAR TO DATE	
		31-Mar-24 Unaudited	31-Dec-23 Unaudited	31-Mar-24 Audited	31-Mar-23 Audited	31-Mar-24 Unaudited	31-Dec-23 Unaudited	31-Mar-24 Audited	31-Mar-23 Audited
I	Revenue from Operations	2,427.98	2,391.94	9,830.27	11,287.33	424.20	360.86	1,621.32	1,604.18
II	(a) Other Income	34.32	19.20	51.98	36.80	1.41	1.08	4.91	4.57
III	(b) Other Income- Non Operating	-	146.42	146.42	-	-	-	146.42	-
IV	Total Revenue/(+/-) Expenses	2,462.30	2,541.57	10,028.67	11,324.13	425.61	361.94	1,772.65	1,608.75
	(a) Cost of Materials consumed	87.75	94.06	327.94	369.60	87.83	86.02	328.10	370.26
	(b) Purchase of stock-in-trade	2,292.21	1,806.63	8,190.56	9,671.83	0.07	0.68	1.71	5.24
	(c) Changes in inventories of finished goods, work-in-Progress and stock-in-trade	(339.77)	(211.72)	(129.82)	(231.06)	1.20	(12.65)	18.24	(20.99)
	(d) Employee benefits expense	150.21	141.71	582.07	605.85	147.56	168.33	570.57	597.41
	(e) Finance Costs	55.67	53.21	226.20	213.52	12.82	21.37	69.90	81.05
	(f) Depreciation and amortisation expense	48.46	50.83	203.20	208.91	43.32	49.72	182.67	197.26
	(g) Other expenses	135.00	129.21	565.18	580.48	131.41	110.83	550.36	552.65
	Total Expenses	2,429.53	2,388.90	9,965.33	11,419.13	424.21	424.30	1,721.55	1,782.88
V	Profit/(Loss) before exceptional items and tax	32.77	(21.72)	63.34	(95.00)	1.40	(62.36)	51.10	(174.13)
VI	Exceptional items	-	-	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	32.77	(21.72)	63.34	(95.00)	1.40	(62.36)	51.10	(174.13)
VIII	Tax expense	-	-	-	-	-	-	-	-
	Current Tax	2.00	-	2.00	21.00	-	-	-	-
	Deferred Tax	(25.55)	-	(25.55)	(37.97)	(26.97)	(36.23)	(26.97)	(36.23)
IX	Adjustment of tax relating to earlier years	56.32	(4.76)	86.17	(87.71)	28.37	(26.13)	78.41	(144.35)
X	Profit (loss) for the period from continuing operations (VII-VIII)	-	-	-	-	-	-	-	-
XI	Profit (loss) for the period from discontinued operations	-	-	-	-	-	-	-	-
XII	Tax expenses of discontinued operations	-	-	-	-	-	-	-	-
XIII	Profit/(loss) for the year from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-	-	-
XIV	Profit/(Loss) for the year (IX-XII)	56.32	(4.76)	86.17	(87.71)	28.37	(26.13)	78.41	(144.35)
	Other comprehensive income	-	-	-	-	-	-	-	-
	(i) Item that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-
	Re-measurement (gains)/losses on defined benefit plans	5.40	2.30	(1.34)	(1.37)	5.40	8.27	(1.34)	(1.37)
	(ii) Income tax relating to items that will not be reclassified or loss tax impact	(1.34)	(0.58)	0.34	0.34	(1.34)	(2.07)	0.34	0.34
	Other comprehensive income for the year, net of tax	4.06	1.72	(1.00)	(1.03)	4.06	6.20	(1.00)	(1.03)
XV	Total comprehensive income for the year (XIV+XIV)	52.26	(10.96)	87.17	(86.68)	24.31	(32.33)	79.41	(143.32)
XVI	Earnings in rupee per equity share (nominal value of share Rs.10)	0.63	(0.13)	1.05	(1.05)	0.29	(0.39)	0.96	(1.73)
	Basic (Rs.)	0.63	(0.13)	1.05	(1.05)	0.29	(0.39)	0.96	(1.73)
	Diluted (Rs.)	0.63	(0.13)	1.05	(1.05)	0.29	(0.39)	0.96	(1.73)



**STATEMENT OF STANDALONE & CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2024**  
Amount Rs. in Lakhs

CONSOLIDATED		Sr. No. PARTICULARS		STANDALONE	
YEAR ENDED				YEAR ENDED	
31-Mar-24	31-Mar-23	31-Mar-24	31-Mar-23	31-Mar-24	31-Mar-23
Audited	Audited	Audited	Audited	Audited	Audited
1,743.10	1,779.80			1,606.64	1,764.55
27.44	258.64			27.44	258.64
2.92	4.34				
73.45	72.64			68.45	67.64
11.81	9.99			11.81	9.99
1,858.72	2,125.41			165.00	165.00
1,020.45	925.89			1,879.34	2,265.82
19.60	19.70			187.48	240.99
2,055.69	2,018.96			19.60	19.70
69.13	19.66			427.45	384.93
86.89	33.11			66.98	18.26
68.49	31.85			22.71	14.05
18.40	1.26			21.29	12.36
3,251.76	3,017.32			1.42	1.69
5,110.48	5,142.73			724.22	677.93
				2,603.56	2,943.75
826.87	826.87			826.87	826.87
1,110.59	1,023.41			853.09	773.66
1,937.46	1,850.28			1,679.96	1,600.53
651.16	676.44			178.77	266.44
65.63	64.17			65.63	64.17
64.47	91.39			64.42	91.39
781.21	832.00			308.82	422.00
1,528.18	1,447.04			264.40	465.10
639.43	687.62			146.92	155.54
140.24	108.67			136.98	104.46
22.85	145.91			7.37	145.91
61.11	71.21			59.11	50.21
2,391.81	2,460.45			614.78	921.22
5,110.48	5,142.73			2,603.56	2,943.75

*Handwritten Signature*



STANDALONE & CONSOLIDATED CASH FLOW STATEMENT AS AT 31ST MARCH, 2024

Rs. in lakhs

Sr. No.	PARTICULARS	CONSOLIDATED		STANDALONE	
		YEAR ENDED		YEAR ENDED	
		31-Mar-24	31-Mar-23	31-Mar-24	31-Mar-23
AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED
A	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
	NET PROFIT BEFORE TAX	63.34	(95.00)	51.11	(174.13)
	ADJUSTMENTS FOR :-				
	Depreciation	200.57	204.17	180.04	192.53
	Loss on Fixed Assets	1.54	0.79	1.54	0.77
	Misc. Exp. Written Off	2.63	4.74	2.63	4.74
	Depreciation on Investments	1.01	1.03	1.01	1.03
	Other comprehensive income for the year, net of tax	2.37	7.23	3.73	7.23
	Sundry Balance Written Off/Written Back	-	-	-	-
	Dividend Received	0.10	0.53	0.10	0.53
	Profit Transfer from Uniroyal Developers & Builder	226.20	213.52	69.90	81.05
	Financial Expenses	497.76	337.01	310.06	113.75
	<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGE</b>				
	Adjustments for (increase) / decrease in operating assets:				
	Inventories	(94.56)	(280.58)	53.51	(70.51)
	Trade receivables	(39.09)	(138.08)	(46.24)	222.17
	Short term loans and advances	(36.65)	16.90	(8.93)	9.76
	Long term loans and advances	-	-	-	-
	Other Current Assets	(17.14)	2.25	0.27	(0.07)
	Security Deposits	(0.81)	-	(0.81)	-
	Bank Deposits with more than 12 months maturity	(1.83)	(0.45)	(1.83)	(0.45)
	Other Non current assets	-	-	-	-
	Adjustments for increase / (decrease) in operating liabilities:				
	Trade Payable	(48.19)	53.38	(8.62)	(114.15)
	Other Financial liabilities	31.56	(16.14)	32.51	(15.40)
	Current Maturity of Long Term Borrowings	(123.05)	(143.92)	(138.54)	(143.92)
	Other Non Current liabilities	-	-	-	-
	Provisions Short Term	(10.10)	5.89	8.90	7.34
	Non Current Provisions	1.46	5.84	1.46	5.84
	Less:- Current Taxes	159.36	(157.90)	201.74	13.36
	Income Tax Paid	(2.00)	(21.00)	-	-
		(0.72)	(9.69)	0.34	(6.45)
	<b>Total (A)</b>	<b>156.64</b>	<b>(188.58)</b>	<b>202.08</b>	<b>6.91</b>
B	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
	Purchase of Property, Plant & Equipments	(175.31)	(4.72)	(33.57)	(4.72)
	Disposal of Assets	9.90	0.34	9.90	0.12
	Dividend Received	-	-	-	-
	Investments Current	228.58	5.42	228.58	5.42
	Investments Properties	-	-	-	-
	<b>Total (B)</b>	<b>63.17</b>	<b>1.04</b>	<b>204.91</b>	<b>0.82</b>
C	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
	Short Term Borrowings	81.14	516.72	(200.70)	203.62
	Long Term borrowings	(25.28)	(102.94)	(87.67)	(117.94)
	Issue of Share Capital	-	-	-	-
	Less :- Cash outflow from the financing activities	(226.20)	(213.52)	(69.90)	(81.05)
	Financial Expenses	(170.34)	200.26	(358.27)	4.63
	<b>Total (C)</b>	<b>49.47</b>	<b>12.72</b>	<b>48.72</b>	<b>12.36</b>
	Total Cash Inflow During The Year (A+B+C)				
	Opening Cash Balance	19.66	6.94	18.26	5.90
	Total Cash Inflow During The Year	49.47	12.72	48.72	12.36
	Net Cash & Cash Equivalent at close	69.13	19.66	66.98	18.26
		69.13	19.66	66.98	18.26

*Ju. Rao*



**NOTES:**

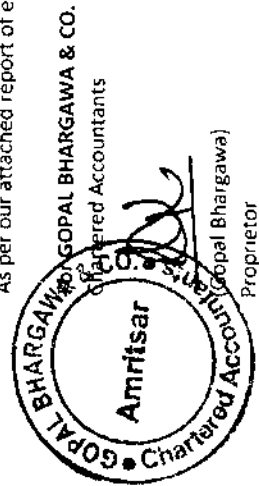
- 1 The above Consolidated/Standalone audited financial results for the quarter/year ended 31st March, 2024 and statement of assets & liabilities as on 31st March, 2024 has been reviewed by the audit committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 17th May, 2024. The Statutory auditors of the company has carried out an audit of the above standalone and consolidated financial results for the year ended 31st March, 2024 pursuant to regulation 33 of SEBI (Listing obligations & disclosure requirements) regulations, 2015. The Statutory Auditors of the company has issued Audit Report with unmodified opinion.
- 2 The Standalone figures for the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between the audited figures in respect of the full financial years and the published unaudited year to date figures upto the third quarter of the respective financial years, which were subjected to limited review and were not subjected to audit
- 3 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 .
- 4 The audited financial results consolidated for the year ended 31st March, 2024 includes results of 100% subsidiary (i.e A M Textiles and Knitwears Limited)
- 5 The company operates in one reportable business segment i.e Textile Accessories.
- 6 Status of investors complaint : No investor complaints were pending as on 1st January, 2024. Complaints received and resolved during the quarter : Nil  
Pending as on 31st March, 2024 : Nil
- 7 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/HQ/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.
- 8 Previous year figures have been recast where ever necessary.
- 9 The results are available at our website [www.uniroyalgroup.com](http://www.uniroyalgroup.com).

Panchkula  
17th May, 2024

for Uniroyal Industries Limited

(Akhil Mahajan)  
Executive Director  
DIN : 00007598

As per our attached report of even date



(Gopal Bhargava)  
Proprietor

Membership No. 531619

Firm Registration No. 026816N