



UNION QUALITY PLASTICS LIMITED

Regd. Office: 209/A, SHYAM KAMAL B, CHS LTD, AGARWAL MARKET, TEJPAL ROAD, VILE PARLE EAST, MUMBAI-400057, MH, IN

CIN: L25209MH1984PLC033595, E-mail: cs.uqpl@gmail.com, Contact No: +91 22 26100367/8

Date: 6th March, 2025

To,
BSE Limited,
The Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai,
Maharashtra-400001

Scrip Code: 526799

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the quarter ended 31/12/2024.

Ref: Your e-mail dated 03/03/2025.

Pursuant to the Securities and Exchange Board of India circular dated 31st December, 2024, please find attached the Integrated Filing (Financial) for the quarter ended 31st December, 2024.

1. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement, etc. – Not applicable.
2. Format for disclosing outstanding default on loans and debt securities – Not applicable, No default.
3. Format for disclosure of related party transactions – Not applicable.
4. Statement on impact of audit qualifications (for audit report with modified opinion, submitted along with annual audited financial results, applicable only for annual filing i.e., fourth quarter) – Not applicable.

Please take the aforesaid on your records and acknowledge the receipt.

Thanking you,

Yours faithfully,

For and on behalf of
Union Quality Plastics Limited

KAVITHA DEVI Digitally signed by KAVITHA DEVI
Date: 2025.03.06 18:15:26 +05'30'

Kavitha Devi
Company Secretary cum Compliance Officer

UNION QUALITY PLASTICS LIMITED							
CIN No. L25209MH1984PLC033595							
Statement of unaudited financial results for the quarter and nine months period ended December 31st, 2024						(Rs.in lakhs)	
S No	Particulars	3 months ended			9 months ended		Year ended
		Quarter ended 31.12.2024	Quarter ended 30.09.2024	Quarter ended 31.12.2023	Period ended 31.12.2024	Period ended 31.12.2023	Year Ended 31.03.2024
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
1	Income						
	a) Revenue from Operations	-	-	-	-	-	-
	Total Revenue from operations	-	-	-	-	-	-
	b) Other Income	-	-	-	-	-	6.78
	Total Income	-	-	-	-	-	6.78
2	Expenses						
	a) Cost of materials Consumed	-	-	-	-	-	-
	b) Purchases of Stock in Trade	0.03	0.03	-	0.06	-	-
	c) Changes in inventories	-	-	-	-	-	-
	d) Employee benefits expense	1.66	1.66	3.33	4.99	4.99	6.65
	e) Finance costs	-	0.00	-	0.35	0.00	-
	f) Depreciation and amortization expense	-	-	1.81	-	5.43	7.24
	g) Other expenses	4.12	164.42	6.10	174.79	6.97	12.36
	Total Expenses (a to g)	5.81	166.12	11.24	180.19	17.39	26.25
3	Profit before tax (1-2)	-5.81	(166.12)	(11.24)	(180.19)	(17.39)	(19.47)
4	Tax expenses						
	- Income Tax	-	-	-	-	-	-
	- Deferred Tax	2.37	1.58	0.46	(2.37)	(0.09)	(0.03)
5	Net Profit for the period (3-4)	(8.18)	(9.87)	(11.70)	(182.56)	(17.30)	(19.44)
6	Other comprehensive income						
	a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income	-	-	-	-	-	-
7	Total Comprehensive income (5 +6)	(8.18)	(9.87)	(11.70)	(182.56)	(17.30)	(19.44)
8	Paid-up Equity Share Capital	692.64	692.64	692.64	692.64	692.64	692.64
	(Rs.10/- per Equity Share)						
9	Other Equity	-	-	-	-	-	(1,212.34)
10	Earnings per share						
	(Face Value of Rs.10/- each)						
	(a) Basic (In Rs.)	(0.12)	(0.14)	(0.02)	(2.64)	(0.02)	(2.73)
	(b) Diluted (In Rs.)	(0.12)	(0.14)	(0.02)	(2.64)	(0.02)	(2.73)

JEETHENDRA SINGH GOUD Digitally signed by
JEETHENDRA SINGH GOUD
Date: 2025.02.14 18:41:40
+05'30'

Notes:	
1	These financial results have been prepared in accordance with Indian Accounting Standards (Ind- AS) as prescribed under Section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
2	The above Financial results as recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 14/02/2025.
3	The Financial results are reviewed by the Statutory Auditors of the Company as per Regulation 33 of the SEBI (LODR) Regulations, 2015.
4	The entire operations of the Company relate to only one segment . Hence, segmental reporting as per IND AS-108 is not made.
5	The results for the Quarter and nine months ended 31st December, 2024 are also available on Bomabay Stock Exchange website and on the Company's website.

For Sagar & Associates
Chartered Accountants
FRN. 003510S

B Srinivasa Rao
Partner
M. No.202352

Place: Hyderabad
Date: 14.02.2025

By and on behalf of the Board
Union Quality Plastics Limited

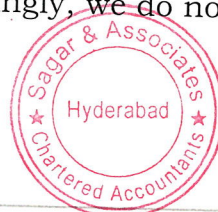
**JEETHENDRA
SINGH GOUD**
Jeethendra Singh Goud
Managing Director
DIN: 07678735

Digitally signed by JEETHENDRA
SINGH GOUD
Date: 2025.02.14 18:41:12 +05'30'

Independent Auditor's Limited Review Report

To
The Board of Directors
Union Quality Plastics Limited
Hyderabad

1. We have reviewed the accompanying statement of Unaudited Financial Results 2024 (“the Statement”) of Union Quality Plastics Limited (“the Company”) for the Quarter and Nine months Period ended on 31st December, 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 (“the Regulations”), read with Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 (“the Circular”).
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 the Indian Accounting Standard 34 “Interim Financial Statements” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013 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 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 misstatements. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Basis for Qualified Conclusion

- i. Rs. 5,67,67,956/- is the amount of Sundry Debtors outstanding for period exceeding two years out of which provision of Rs. 2,19,26,185/- had been made in earlier years as expected credit loss. No provision has been made during the current quarter or previous year. In our opinion the company should provide for additional Expected Credit Loss (ECL) in respect of non moving debtors. In the absence of confirmation and owing to long outstanding, we are unable to comment on the recoverability of the receivables
- ii. Rs. 1,58,06,255/- is the amount of Closing Stock and not moving more than one year and the net Net Realisable Value (NRV) of the inventories are not determined by the company. In the absence of determination of NRV and also due to slow moving nature, we are unable to comment on appropriateness of the inventory.
- iii. Rs. 8,15,95,248/- is the amount of Sundry Creditors outstanding for period exceeding two years. No Confirmation has been received from the Creditors. In the absence of such Confirmations from the Creditors we are not in a position to determine its impact on the Financial Statements.
- iv. Company has accumulated losses and its networth has been fully eroded, the Company has incurred a net loss/net cash loss during the current quarter and previous years and, the Company's current liabilities exceeded its current assets as at the review date. These conditions indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern.

5. Qualified Conclusion

Based on our review conducted as above, except for the matters described in the Basis for qualified conclusion above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results read with notes thereon, prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the



information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to disclosed, or that it contains material misstatement.

For Sagar & Associates
Chartered Accountants
Firm's Regn No. 003510S

Aruna
Bondalapati

Digitally signed by Aruna Bondalapati
DN: cn=Aruna Bondalapati, o=Sagar & Associates, pseudonym=b9dc959771f90b5240b05ac b515c, 2.5.4.20=ba0055f1c42c202520fbc12a00 b2995fd09f0f86a24bf1f478180aa, postalCode=500028, st=Andhra Pradesh, serialNumber=b11d2564cc58077d684d99 92832999ab8ef202522e31b2e8d1635dccc9 6c, cn=Aruna Bondalapati
Date: 2025.02.14 10:20:55 +05'30'



(B Aruna)

Partner

Membership No. 216454

UDIN:25216454BMIJOV6876

Place: Hyderabad

Date: 14-02-2025