



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 : 13.02.2025

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

Dear Sir,

Subject: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Sir,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular no. 20250102-4 dated January 2, 2025, please find attached herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The above information will also be hosted on the Company's website at www.uniroyalgroup.com

We request you to kindly take the same on records

Thanking you,

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

FOR UNIROYAL INDUSTRIES LTD.

(Akhil Mahajan)
Whole Time Director
DIN:-00007598



Central Marketing Office :
D-104, 1st Floor, Sector-10, Noida-201301 INDIA
Phones : 0120 - 4573706, 4573707, 4573708
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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
www.cagambhirkhurana.com

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

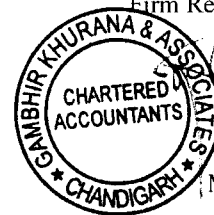
We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Uniroyal Industries Limited ("the Company") for the quarter ended on 31st December, 2024 ("the Statement"), attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (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: 11.02.2025

UDIN: 05543481BMJDRI3308



GAMBHIR KHURANA & ASSOCIATES
CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on the Quarterly 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 ended on 31st December, 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.

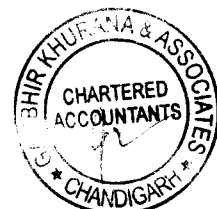
We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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.



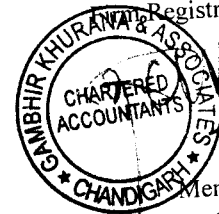


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Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting 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
Registration No. 012599N



Rahul Khurana
(Partner)

Membership No.543481

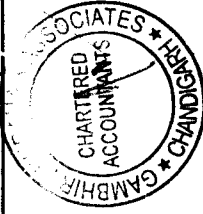
UAN: 25543481 BM JORI 3328

Place : Panchkula
Dated: 11.02.2025

STATEMENT OF CONSOLIDATED/STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED 31ST DECEMBER, 2024

Rupees In Lakhs

Sr. No.	PARTICULARS	CONSOLIDATED				STANDALONE					
		QUARTER ENDED		YEAR TO DATE		QUARTER ENDED		YEAR TO DATE			
		31-Dec-24 Unaudited	30-Sep-24 Unaudited	31-Dec-24 Unaudited	31-Mar-24 Audited	31-Dec-23 Unaudited	30-Sep-24 Unaudited	31-Dec-24 Unaudited	31-Mar-24 Audited		
I	Revenue from Operations	2,592.16	2,391.94	8,530.45	7,402.29	9,830.27	507.34	465.87	1,431.78	1,197.12	1,621.32
II	(a) Other Income	26.28	3.21	32.76	17.66	51.98	1.34	1.45	4.32	3.50	4.91
III	(b) Other Income- Non Operating	-	146.42	27.35	146.42	146.42	-	146.42	27.35	146.42	146.42
IV	Total Revenue/(+/-) Expenses	2,618.44	2,541.57	8,596.04	7,566.37	10,028.67	508.68	613.74	1,463.45	1,347.04	1,772.65
	(a) Cost of Materials consumed	104.31	94.06	291.75	240.19	327.94	104.37	94.06	291.81	240.27	328.10
	(b) Purchase of stock-in-trade	2,040.19	1,806.63	6,768.48	5,898.35	8,190.56	-	0.46	0.71	1.64	1.71
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	12.75	89.57	200.00	181.97	(129.82)	3.02	4.79	9.59	17.04	18.24
	(d) Employee benefits expense	150.75	141.71	453.70	431.86	582.07	147.46	138.71	443.46	423.01	570.57
	(e) Finance Costs	45.68	53.21	158.17	170.53	226.20	6.32	13.67	25.44	57.08	69.90
	(f) Depreciation and amortisation expense	47.72	50.83	143.24	154.74	203.20	43.33	45.70	130.10	139.35	182.67
	(g) Other expenses	203.76	152.89	172.01	430.18	565.18	198.04	148.73	550.30	418.95	550.36
	Total Expenses	2,605.16	2,388.90	8,564.74	7,535.80	9,965.33	502.54	446.12	1,451.41	1,297.34	1,721.55
	Profit / (Loss) before exceptional items and tax	13.28	152.67	(1.53)	30.57	63.34	6.14	167.62	12.04	49.70	51.10
VI	Exceptional items	-	-	-	-	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	13.28	152.67	(1.53)	30.57	63.34	6.14	167.62	12.04	49.70	51.10
VIII	Tax expense	-	-	-	-	2.00	-	-	-	-	-
	Current Tax	-	-	-	-	(25.55)	-	-	-	-	(26.97)
	Deferred Tax	-	-	-	0.72	0.72	-	-	0.30	(0.34)	(0.34)
IX	Adjustment of tax relating to earlier years	13.28	152.67	0.88	0.72	86.17	6.14	167.62	11.74	50.04	78.41
X	Profit (loss) for the period from continuing operations(VII-VIII)	-	-	(2.41)	29.85	-	-	-	-	-	-
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	Other comprehensive income	13.28	152.67	(2.41)	29.85	86.17	6.14	167.62	11.74	50.04	78.41
	(i) Item that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-
	Re-measurement (gains)/losses on defined benefit plans	0.83	2.30	2.28	(6.74)	(1.34)	0.83	2.30	(7.51)	(6.74)	(1.34)
	(ii) Income tax relating to items that will not be reclassified to profit or loss tax impact	(0.21)	(0.58)	(0.57)	1.68	0.34	(0.21)	(0.58)	1.88	1.68	0.34
XV	Total comprehensive income for the year, net of tax	0.62	1.72	1.71	(5.06)	(1.00)	0.62	1.72	(5.63)	(5.06)	(1.00)
XVI	Earnings in rupee per equity share (nominal value of share Rs.10)	12.66	150.95	(4.12)	34.91	87.17	5.52	165.90	17.37	55.10	79.41
	Basic (Rs.)	0.15	1.83	(0.05)	0.42	1.05	0.07	2.01	0.21	0.67	0.96
	Diluted (Rs.)	0.15	1.83	(0.05)	0.42	1.05	0.07	2.01	0.21	0.67	0.96



FOR UNIROYAL INDUSTRIES LTD.

 M.G. DIRECTOR/WHOLE TIME DIRECTOR

AS:

- 1 The above Consolidated/Annual audited financial results for the quarter ended 31st December, 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 11 th February, 2025. The Statutory auditors of the company has carried out Limited Review of the above Consolidated/Annual financial results for the quarter ended 31st December, 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 unaudited financial results consolidated for the quarter/nine months ended 31st December, 2024 includes results of 100% subsidiary (i.e A M Textiles and Knitwears Ltd.)
- 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 MUFG 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 October, 2024. Complaints received and resolved during the quarter : NIL. Pending as on 31st December, 2024 : NIL
- 7 Previous year figures have been recast where ever necessary.
- 8 The results are available at our website www.uniroyalgroup.com.

Panchkula
11th February, 2025

for Uniroyal Industries Limited

FOR UNIROYAL INDUSTRIES LTD.

Akhil Mahajan
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

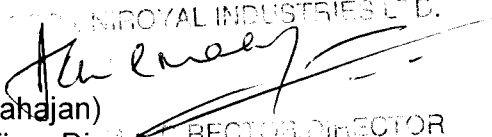


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- B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. - Not Applicable
- C. Format for disclosing outstanding default on loans and debt securities: The Company has not made any default during the quarter under review.
- D. Format for disclosure of Related Party transactions (applicable only for half yearly filings i.e., 2nd and 4th quarter) - Not applicable
- E. Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e. 4th quarter) - Not applicable

For Uniroyal Industries Ltd.

UNIROYAL INDUSTRIES LTD.

(Akhil Mahajan)
Whole Time Director
DIN:-00007598



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