

N.C. AGGARWAL & CO.

CHARTERED ACCOUNTANTS

102, Harsha house, Karampura Commercial Complex,
New Delhi-110 015. Ph: (O) 25920555-556 (R) 25221561
E-Mail:nc.aggarwal@gmail.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 Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,

The Board of Directors,

UNITED TEXTILES LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of **UNITED TEXTILES LIMITED** (the 'Company') for the quarter and half year ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 other SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulation'), read with SEBI Circular No. CIRICFD/CMD 1144/2019 dated March 29, 2019 (the 'Circular').
2. 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, as amended, read with relevant rules issued thereunder 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.
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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company 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.
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 the applicable Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised 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 N. C. Aggarwal & Co.,

Chartered Accountants

Firm Registration No: 003273N

GAUTAM KUMAR
AGGARWAL

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G. K. Aggarwal

(Partner)

M. No.086622

Place: Hisar

Dated: 13th November, 2024

UDIN: 24086622BKAPTK8686

UNITED TEXTILES LIMITED
Registered Office : 7th K.M. Stone, Barwala Road, Hisar
CIN : L17115HR1993PLC032092

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 30 September, 2024

(Rs. in Lakhs except per Share data)

DESCRIPTION	Quarter Ended			Half year ended		Year Ended
	30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited
I Revenue from operations	190.16	300.06	318.07	490.22	605.01	1332.51
II Other income	0.18	0.17	0.68	0.35	1.33	4.01
III Total Revenue (I+II)	190.34	300.23	318.75	490.57	606.34	1336.52
IV Expenses						
(a) Cost of materials consumed	196.53	103.32	275.71	299.85	446.54	914.36
(b) Purchase of Stock in trade	-	-	-	-	-	7.35
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-110.55	98.95	-91.59	-11.60	-95.73	-74.52
(d) Employee benefits expense	12.57	12.45	14.86	25.02	28.75	62.31
(e) Finance costs	19.14	21.77	26.94	40.91	40.98	64.1
(f) Depreciation and amortization expense	30.35	30.02	28.29	60.37	54.96	125.92
(g) Other expenses	42.72	32.22	63.54	74.94	127.54	234.6
Total Expenses (IV)	190.76	298.73	317.75	489.49	603.04	1334.12
V Profit (Loss) before exceptional items and tax (III -IV)	-0.42	1.50	1.00	1.08	3.30	2.40
VI Exceptional items						
VII Profit (Loss) after exceptional items but before tax (V+VI)	-0.42	1.50	1.00	1.08	3.30	2.40
VIII Tax expense						
(I) Current Tax	-	0.05				
(II) Deferred Tax	-0.62	-0.67	0.25	-1.29	0.83	1.88
Total Tax expense	-0.62	-0.62	0.25	-1.29	0.83	1.88
IX Profit / (Loss) for the period from continuing operations (VII-VIII)	0.20	2.12	0.75	2.37	2.47	0.52
X Other comprehensive income (OCI):						
A. Items that will not be reclassified to profit or loss						
(i) Re-measurement gain (losses) on defined benefit plans	-	-	-	-	-	1.35
Income tax effect on above	-	-	-	-	-	-0.34
(ii) Equity Instruments through Other Comprehensive Income (Gain on Fair Valuation of Long Term Investment)						
Income tax effect on above						
Total other comprehensive income (X)						1.01
Total Comprehensive Income (Comprising Profit/ (Loss) and other comprehensive income for the period) (IX+X)	0.20	2.12	0.75	2.37	2.47	1.53
XI (Comprising Profit (Loss) and OCI for the year)						
XII Paid-up equity share capital (` 10 per share)	300	300	300	300	300	300
XIII Reserve/Other Equity						747.41
XIV Earnings per equity share:						
(1) Basic	-0.06	0.07	0.03	0.01	0.08	0.02
(2) Diluted	-0.06	0.07	0.03	0.01	0.08	0.02

Notes:

- The aforesaid results were placed before and reviewed by the Audit Committee at its meeting held on 13th November, 2024 and approved by the Board of Directors at its meeting held on the same date. The Statutory auditors have carried out limited review of these financial results.
- There are no separate reportable segments as per the Indian Accounting Standard (Ind AS-108) on segment reporting.
- The figures have been regrouped/ rearranged wherever considered necessary to facilitate comparison.

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VIVEK AGGARWAL
(Whole-time Director)
DIN No:07079208

Place : Hisar
Date : 13th November 2024

UNITED TEXTILES LIMITED**Balance Sheet for the Period Ended September 30,2024**

CIN No. L17115HR1993PLC032092

Particulars		Note No	Period Ended 30 September,2024	As at March 31, 2024
I. ASSETS				
(1) Non-current assets				
(a)	Property, Plant and Equipment	1	1427.64	1488.01
(b)	Capital Work In progress	2	21.19	-
(c) Financial Assets				
(i)	Other Financial Assets	3	26.78	26.43
(d)	Other Non Current Assets	4	9.30	-
(2) Current assets				
(a)	Inventories	5	576.98	506.56
(b) Financial Assets				
(i)	Trade Receivables	6	114.82	53.48
(ii)	Cash and cash equivalents	7	4.18	6.38
(iii)	Other Financial Assets	8	25.41	131.06
(c)	Current Tax Assets (Net)	9	0.87	0.87
(d)	Other Current Assets	10	188.81	204.5
TOTAL ASSETS			2395.98	2417.29
II. EQUITY AND LIABILITIES				
(1) Shareholders' Funds				
(a)	Equity Share capital	11	300.00	300.00
(b)	Other Equity		749.78	747.41
(2) Non-Current Liabilities				
(a) Financial Liabilities				
(i)	Borrowings	12	478.25	423.01
(b)	Provisions	13	5.71	5.71
(C)	Deferred Tax Liability (Net)	14	8.70	9.99
(d)	Other Non Current Liabilities	15	6.53	6.53
(3) Current liabilities				
(a) Financial Liabilities				
(i)	Borrowings	16	585.26	672.70
(ii)	Trade payables	17		
-	Micro and Small Enterprises		-	88.88
-	Other than Micro and Small Enterprises		193.39	134.32
(iii)	Other financial liabilities	18	43.17	26.67
(b)	Current Tax Liabilities (Net)		-	-
(c)	Other Current Liabilities	19	25.14	2.02
(d)	Provisions	20	0.05	0.05
TOTAL EQUITY AND LIABILITIES			2395.98	2417.29

Significant accounting policies and notes to the financial statements

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In terms of our report of even date annexed hereto

For N.C. Aggarwal & Co.

Chartered Accountants

Firm Registration No. 003273N

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AGGARWAL

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G.K. Aggarwal

Partner

M.No. 086622

Place : New Delhi

Dated : 13th November,2024

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VIVEK AGGARWAL
(Whole-time Director)
DIN No:07079208

UNITED TEXTILES LIMITED

Statement of Profit and Loss for the Period Ended September 30, 2024

Particulars		Note No.	Period Ended 30 September, 2024	Year Ended March 31, 2024
Incomes:				
(I)	Revenue from operations	21	490.22	1,332.51
(II)	Other income	22	0.35	4.01
(III)	Total Revenue (I+II)		490.57	1,336.52
Expenses:				
(IV)	Consumption of Material	23	299.85	914.36
	Purchase of Stock in Trade (finished)			7.35
	Changes in Inventories of finished goods, work in progress and Stock-in-trade	24	(11.60)	(74.52)
	Employee benefits expense	25	25.02	62.31
	Finance costs	26	40.91	64.10
	Depreciation and amortisation expense	27	60.37	125.92
	Other expenses	28		
	Manufacturing Expenses		64.02	203.47
	Office and Administration Expenses		10.15	28.71
	Selling and distribution expenses		0.17	0.54
	Miscellaneous Expenses		0.60	1.88
	Total Expenses		489.49	1334.12
(V)	Profit before tax (III-IV)		1.08	2.40
Tax expense:				
(VI)	(1) Current tax		-	-
	(2) Deferred tax		-1.29	1.88
	Total Tax Expense		-1.29	1.88
(VII)	Profit for the year after tax (V-VI)		2.37	0.52
	Other Comprehensive Income			
	A (i) Items that will not be reclassified to profit or loss			
	(a) Re-measurement gains (losses) on defined benefit plans		-	1.35
	Income tax effect on above		-	(0.34)
	(b) Equity Instruments through Other Comprehensive Income (Gain on Fair valuation of Long Term Investment)			
	Income tax effect on above			
	Total Other Comprehensive Income		-	1.01
	Total Comprehensive Income for the year		2.37	1.53
(VIII)	Earnings per equity share of face value of Rs. 10/- each.			
	(1) Basic		0.01	0.02
	(2) Diluted		0.01	0.02

Significant accounting policies and notes to the financial statements

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In terms of our report of even date annexed hereto

For N.C. Aggarwal & Co.
Chartered Accountants
Firm Registration No. 003273N
GAUTAM KUMAR AGGARWAL
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G.K. Aggarwal
Partner
M.No. 086622
Place : New Delhi
Dated : 13th November, 2024

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aggarwal

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VIVEK AGGARWAL
(Whole-time Director)
DIN No.07079208

UNITED TEXTILES LIMITED**Cash Flow Statement for the Period Ended September 30, 2024**

DESCRIPTION		Year Ended September 30, 2024	Year Ended March 31, 2024
A.	Cash Inflow/ (Outflow) From Operating Activities		
	Profit Before Tax	1.09	2.40
	Add/(Less)		-
	Depreciation	60.37	125.92
	Interest Income	0.035	-2.23
	Interest Expense	40.27	63.48
	EPCG Grant income	-	-
	Loss/(Profit) on sale of fixed assets	-	12.85
	Operating Profit before Working Capital changes	101.34	202.42
	Adjustment for:		
	Inventories	70.42	-219.57
	Trade and other Receivable	50.7	160.66
	Trade and other Payable	9.81	108.73
	Cash Generated From Operations Before Tax	91.46	252.24
	Tax Paid/ (Tax Refund)		0.24
	Net Cash Inflow/ (Outflow) from Operating Activities	91.46	252.48
B.	Cash Inflow/ (Outflow) from Investing Activities		
	Acquisition of Fixed Assets/Capital Work-in-Progress	-	-276.27
	Capital Work in Progress	-21.19	
	Fixed Deposit /Security Deposit	-0.035	23.09
	Sale of Fixed Assets		21.02
	Interest Received	0.035	2.17
	Net Cash Inflow/ (Outflow) from Investing Activities	-21.19	-230.00
C.	Cash Inflow/ (Outflow) from Financing Activities		
	Secured Loan/Repayment of Loan	-34.83	-85.49
	Interest Paid	-40.26	-63.48
	Unsecured Loan	2.63	121.80
	Net Cash Inflow/ (Outflow) from Financing Activities	-72.47	-27.17
	Net Increase(Decrease) in Cash and Cash Equivalent (A+B+C)	2.20	-4.69
	Add:		
	Cash and Cash equivalent at the beginning of the year	6.38	11.07
	Cash and Cash equivalent at the end of year	4.18	6.38

Note.

1. Increase /Decrease in Secured and Unsecured borrowings is net of Repayment during the year.
2. Previous Year figures have been regrouped wherever considered necessary.

In terms of our report of even date annexed hereto

For N.C. Aggarwal & Co.

Chartered Accountants

Firm Registration No. 003273N

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AGGARWAL

G.K. Aggarwal

Partner

M.No. 086622

Place : New Delhi

Dated : 13th November,2024