Uni Abex Alloy Products Limited

10th November, 2022

BSE Ltd. Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001

Scrip Code: 504605

Dear Sir / Madam,

Sub: Outcome of the Board Meeting held on 10th November, 2022.

This is to inform you that the Board of Directors of the Company at its meeting held today i.e. on 10th November, 2022 at 4.10 p.m. and concluded at 07:40 p.m. has approved the Unaudited Financial Results of the Company for the 2nd quarter and half year ended 30th September, 2022 pursuant to Regulation of 33 of SEBI (Listing Obligations & Disclosure Requirements), Regulations 2015.The copy of the Financial Results alongwith the Limited Review Report by Statutory Auditors of the Company is attached.

The same is also available on website of the Company at www.uniabex.com

This is for your information and records.

Thanking you,

Yours faithfully, For Uni Abex Alloy Products Ltd.

Bhautesh Shah
Company Secretary & Compliance Officer

Encl: as above



Walker Chandiok & Co LLP

11th Floor, Tower II, One International Center, S B Marg, Prabhadevi (W), Mumbai - 400013 Maharashtra, India

T +91 22 6626 2699 **F** +91 22 6626 2601

Independent Auditor's Review Report on Unaudited 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 (as amended)

To the Board of Directors of Uni-Abex Alloy Products Limited

- We have reviewed the accompanying statement of unaudited financial results ('the Statement') of Uni-Abex Alloy Products Limited ('the Company') for the quarter ended 30 September 2022 and the year to date results for the period 01 April 2022 to 30 September 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
- 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Page 1 of 2

Uni-Abex Alloy Products Limited

Independent Auditor's Review Report on Unaudited 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 (as amended)

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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker Chandiok & Co LLP

Chartered Accountants
Firm Registration No:001076N/N500013



Khushroo B. Panthaky Partner Membership No:042423

UDIN:22042423BCROOD7711

Place: Mumbai

Date: 10 November 2022

UNI-ABEX ALLOY PRODUCTS LIMITED (CIN No. L27100MH1972PLC015950) Registered Office: Liberty Building, Sir Vithaldas Thackersey Marg, Mumbai-400 020

A. Statement of unaudited financial results for the quarter and half year ended 30 September 2022

		(Rs. in lakhs, except per share data)					Year ended
Sr.	n	Quarter ended Half year ended					
Νo	Particulars	30 September 2022	30 June 2022	30 September 2021	30 September 2022	30 September 2021	31 March 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from operations	4,327.16	3,273.23	3,458.55	7,600.39	6,455.35	13,667.35
	(b) Other income	22.79	23.07	15.34	45.86	43.33	87.2
				-		and the second s	
	Total income	4,349.95	3,296.30	3,473.89	7,646.25	6,498.68	13,754.62
2	Expenses						
	(a) Cost of materials consumed	2,500.17	1,354.92	1,502.71	3,855.09	3,029.44	6,099.6
	(b) Changes in inventories of finished goods and work-in-progress	(100.34)	0.35	(59.86)	(99.99)	(225.37)	(237.6
	1 1	247.02	293.04	243.80	540.06	500.24	1,022.1
	(c) Employee benefits expense		17.14	20.64	38.54	34.95	66.2
*	(d) Finance costs	21.40		l.		205.35	414.9
	(e) Depreciation and amortisation expense (f) Other expenses	96.46	88.20	103.43	184.66	203,33	414,9
	(i) Manufacturing and operating expense						
	(Consumption of stores and spares, power and fuel, job work charges,	733.25	645.45	790.10	1,378.70	1,368.80	2,839.1
	etc.)	532.61	558.31	519.25	1,090.92	906.11	1,857.6
	(ii) Others	352,01	330.51	317.23	1,070.72	700/11	1,007,0
	Total expenses	4,030.57	2,957.41	3,120.07	6,987.98	5,819.52	12,062.0
		242.20	440.00	353.82	658.27	679.16	1,692.5
3	Profit before tax (1-2)	319.38	338.89	353.62	050,2/	0/9.10	1,072.3
4	Tax expense			,			
	(a) Current tax	78.05	86.19	→ 93.57	164.24	177.87	439.1
	(b) Deferred tax (credit)/charge	(1.64)	(1.05)	(6.37)	(2.69)	18.53	17.4
	(c) Prior period tax adjustments	-			<u> </u>		6.2
		76.41	85.14	87.20	161.55	196.40	462.8
	Total tax expense	70.41	03,14	61.20	101.33	130.40	102/0
5	Net profit for the period/year (3-4)	242.97	253.75	266.62	496.72	482,76	1,229.7
6	Other comprehensive income (net of taxes)						
o	Items that will not be reclassified to profit or loss:						
							0.4
	(a) Gain on remeasurement of the defined employee benefit plan	-	-	-			
	(b) Income tax charge relating to the above	-	_	-	-		(0.1
	Total other comprehensive income		-		-	-	0.3
							and the second second
7	Total comprehensive income for the period/year (5+6)	242.97	253.75	266.62	496.72	482.76	1,230.0
۵		197.50	197.50	197.50	197.50	197.50	197.
8	Paid up equity share capital	197.50	. 197.30	171.50	171.50	157,00	
	(Face value of Rs. 10 each)				* .		
9	Other equity (excluding revaluation reserves Rs. Nil) as per balance						6,389.6
	sheet						
10	Earnings per equity share (Face value of Rs. 10 each)						
10	Basic and diluted (Rs.)	12.30*	12.85*	13,50*	25.15*	24.44*	62.
	*Not annualised						



Rs.	in	la	kh	42

ASSETS	Sr. Particulars	As at 30 September 2022	(Rs. in lakhs) As at 31 March 2022
Non-current assets		(Unaudited)	(Audited)
(a) Property, plant and equipment (b) Capital work-in-progress (c) Investment property (c) Intendible assets (c) Investment (c) Investm	I ASSETS		
(a) Property, plant and equipment (b) Capital work-in-progress (c) Investment property (c) Intendible assets (c) Investment (c) Investm	1 Non-current assets		
Discrimental property 2, 285 2, 2		2.268.81	2,280.04
(c) Investment property (d) Intengible assets (e) Financial assets (ii) Investments (iii) Loans (iii) Coans (iii) Loans (iii) Coans (iii) Loans (iii)			49.77
(d) Intangible assets (e) Financial assets (f) Financial assets (g) Other at assets (net) (h) Other non-current assets Total non-current assets Zurent assets (h) Irreduction (h) Financial assets (h) Irreduction (h) Irreductio			
(c) Financial assets (a) Investments (b) Investments (c) Investments (d) Content tax assets (e) Investments (d) Content tax assets (net) (d) Content tax assets (net) (d) Other concurrent assets (d) Other concurrent assets (e) Investments (f) Investments			2.90
(a) Coverstments (b) Coverstments (c) Other financial assets (c) Coverent tassets (c) Evaluation to the coverent tassets (c) Evaluation to the coverent tassets (d) Evaluation to the coverent tassets (e) Evaluation to the coverent tassets (e) Evaluation to the coverent tassets (f) C		6.20	2.76
(ii) Other financial assets (iii) Loans (iii) Loans (iii) Loans (iii) Loans (iii) Coursent tax assets (ner) (iii) Other non-current assets (ner) (iii) Other non-current assets (iii) Carrent assets (iii) Carrent assets (iii) Carrent assets (iii) Carrent assets (iii) Inventories (iii	(e) Financial assets		
(iii) Loans (i) Deferred tax assets (net) (ii) Current tax assets (net) (iii) Other non-current assets Total non-current assets 2 Current assets (i) Inventonics (ii) Index receivables (iii) Trade receivables (iv) Bank balances other than cash and cash equivalents (iv) Donus (iv) Other financial assets (c) Other current assets 2 Cother financial assets (iii) Trade receivables (iv) Louss (iv) Other financial assets (iv) Other financial assets (iv) Other financial assets (iv) Other financial assets (iv) Other current assets (iv) Other current assets (iv) Trade current financial assets (iv) Other capity (iv) Equity share capital (iv) Other capity (iv) Equity share capital (iv) Other capity (iv) Equity (iv)	(i) Investments	134.03	133.43
(ii) Loans (f) Deferred tax assets (net) (149,00 144 (16) (2) Current tax assets (net) (149,00 144 (170 (170 (170 (170 (170 (170 (170 (170	(ii) Other financial assets	39.33	46.01
(i) Deferred tax assets (net) 149,00 144 33.99 446 (ii) Other non-current assets 31.41 76 77 77 77 77 77 77 7	1	300.00	- .
(g) Current tax assets (net) (h) Other non-current assets 7 Cotal non-current assets 2 Current assets (a) Inventories (b) Financial assets (ii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Dans (vi) Other financial assets (c) Other current assets (d) Trade receivables (iii) Cash and cash equivalents (vi) Dans (vi) Other financial assets (d) Other current assets (e) Other current assets (f) Other current assets (h) Financial as		149.00	146.31
(h) Other non-current assets Total non-current assets Total non-current assets (a) Inventories (b) Financial assets (ii) Irade receivables (iii) Cash and cash equivalents (iv) Bask balances other than cash and cash equivalents (v) Loans (vi) Other financial assets (c) Other current assets Total current assets Total current assets 12,839.76 11,78 11 EQUITY AND LIABILITIES 12 Equity (a) Equity share capital (b) Other equity (c) Equity (a) Equity share capital (b) Other equity (c) Equity (a) Equity for capital (b) Other equity (c) Equit		1	4.05
Total non-current assets 3,064.67 2,742	100		76.83
Current assets (a) Inventories (b) Financial assets (c) Inventories (d) Inventories (d) Inventories (d) Inventories (d) Interventents (e) Interventent assets (e) Other financial assets (e) Other financial assets (e) Other current as			and the second section and appropriate transfer and an experience of
(a) Inventories (b) Financial assets (c) Investments (d) Trade receivables (e) Trade receivables (e) Trade receivables (fi) Trade receiva	Total non-current assets	3,064.67	2,742.10
(a) Inventonies (b) Financial assets (c) Investments (d) Trade receivables (e) Sank balances other than cash and cash equivalents (e) Dana Sank (e) Other financial assets (e) Total current (e) To			
(i) Financial assets (i) Investments (ii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Bank balances other than cash and cash equivalents (v) Dans (vi) Other financial assets (vi) Other financial assets (vi) Other courtent assets (vi) Other courtent assets (vi) Other courtent assets (vi) Other courtent assets (viii) Other courtent assets (viiii) Cash and cash equivalents (viiii) Cher courtent assets (viiiii) Cash and cash equivalents (viiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii		4.440.00	1
(i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Bank balances other than cash and cash equivalents (v) Loans (vi) Other financial assets (vi) Other financial assets (vi) Other financial assets (vi) Other current assets (vii) Other current assets (viii) Other current assets (viii) Other current assets (viii) Other current assets (viii) Other current finalilities (viii) Other current finalilities (viii) Financial liabilities (viii) Financial liabilities (viii) Provisions (viii) Other current finalilities (viii) Other non-current liabilities (viii) Financial liabilities (vi	IN Commence of the Commence of	4,449.03	4,344.25
(ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than cash and cash equivalents (v) Loans (vi) Other financial assets (v) Other financial assets (vi) Other financial assets (vi) Other current assets (c) Other current assets (d) Equity And LIABILITIES (e) Equity (a) Equity share capital (b) Other equity (c) Equity (d) Equity (e) Equity (e) Equity (f) Equity (f) Equity (g) Eq	(b) Financial assets		
(iii) Cash and cash equivalents (iv) Bank balances other than cash and cash equivalents (v) Loans (v) Coans (vi) Other financial assets (c) Other current assets (d) Other current assets (e) Other current assets (f) Other capital (g) Equity AND LIABILITIES IEQUITY AND LIABILITIES Liabilities (h) Fono-current liabilities (h) Borrowings (ii) Lass liabilities (ii) Trad non-current liabilities (h) Borrowings (ii) Lass liabilities (h) Provisions (c) Other non-current liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises and small enterprises (iv) Other financial liabilities (iii) Trade payables Total outstanding dues of reeditors other than micro enterprises and small enterprises (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current Itabilities (e) Other non-current liabilities (iii) Trade payables Total outstanding dues of reeditors other than micro enterprises and small enterprises (iv) Other financial liabilities (iv) Other financial liabilities (v) Provisions (d) Current Itabilities (e) Other turrent liabilities (iv) Total current liabilities (v) Other financial liabilities (v) Other	(i) Investments	311.74	1,007.37
(iv) Bank balances other than cash and cash equivalents (v) Loans (vi) Other financial assets (c) Other current assets (d) Other current assets (e) Other current assets (f) Other current assets (f) Other current assets (h) Other current assets (h	(ii) Trade receivables	3,548.18	1,776.53
(iv) Bank balances other than cash and cash equivalents (v) Loans (v) Cuber financial assets (2) Other current assets (33.63 11) (2) Other current assets (663.47 622) (3) Other current assets (663.47 622) (4) Other current assets (663.47 622) (4) Other current assets (50.24) (50.24) (50.24) (50.24) (775.09 9.04) (775.09 9.	(iii) Cash and cash equivalents	449.95	1,205.49
(v) Loans (vi) Other financial assets (c) Other current assets (d) Other current assets (e) Other current assets (f) Other current assets (g) Other current assets (g) Other current assets (g) Other capital (g) Equity AND LIABILITIES (g) Equity (g) Equity share capital (g) Other equity (g) Equity share capital (g) Other equity (g) Equity (g		315,58	71.98
(vi) Other financial assets (c) Other current assets Total current assets Total current assets Total assets 12,839.76 11,78 II EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity 56,834.95 Liabilities Non-current liabilities (a) Financial liabilities (b) Provisions (c) Other non-current liabilities (a) Financial liabilities (b) Provisions (c) Other non-current liabilities (a) Financial liabilities (b) Provisions (c) Other non-current liabilities (a) Financial liabilities (b) Provisions (c) Other non-current liabilities (a) Financial liabilities (b) Financial liabilities (c) Financial liabilities (d) Financial liabilities (e) Financial liabilities (f) Other non-current liabilities (g) Financial liabilities (g) Financial liabilities (g) Current liabilities (g) Other non-current liabilities (g) Other non-current liabilities (g) Financial liabilities (g) Other non-current liabilities (g) Other non-current liabilities (g) Other current liabilities (h) Other cur		The second secon	3.42
(c) Other current assets		1	11.2
Total current assets		1	1
Total assets 12,839.76 11,78	1		
EQUITY AND LIABILITIES	Total current assets	9,775.09	9,045.5
EQUITY AND LIABILITIES	Total assets	12,839.76	11,787.6
(a) Equity share capital (b) Other equity (c) Other equity (d) 6,639.45 (e) 6,836.95 (e) Borrowings (f) Lease liabilities (f) Borrowings (f) Lease liabilities (g) Provisions (g) Cother non-current liabilities (h) Provisions (g) Cother non-current liabilities (g) Borrowings (g) Lease liabilities (h) Provisions (g) Cother non-current liabilities (h) Provisions (g) From the stabilities (h) Borrowings (h) Lease liabilities (h) Dorrowings (h) Lease liabilities (h) Cother current liabilities (h) Cother current liabilities (h) Cother current liabilities (h) Other current liabilities (h			
(b) Other equity Total equity Liabilities Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (b) Provisions (c) Other non-current liabilities (d) Financial liabilities (e) Other non-current liabilities (f) Borrowings (g) Lease liabilities (h) Provisions (c) Other non-current liabilities (f) Decomings (g) Financial liabilities (g) Financial liabilities (g) Financial liabilities (g) Borrowings (g) Lease liabilities (g) Borrowings (g) Lease liabilities (g) Lease liabilities (g) Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net) Total current liabilities (5,883.46 (5,902.81 (5,903.81 (5,9			
Total equity		1	197.50
2 Liabilities Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (b) Provisions (c) Other non-current liabilities (a) Financial liabilities (b) Provisions (c) Other non-current liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises and small enterprises (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other current liabilities (iv) Other current liabilities (iv) Other financial liabilities (iv) Other current liabiliti			6,389.6
Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities 8.47 14 15 16 17 16 17 17 19 17 19 17 19 17 19 17 19 17 19 19	Total equity	6,836.95	6,587.1
Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities 8.47 14 15 16 17 16 17 17 19 17 19 17 19 17 19 17 19 17 19 19			
(a) Financial liabilities (i) Borrowings (ii) Lease liabilities (b) Provisions (c) Other non-current liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises and small enterprises (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net) Total current liabilities 5,883.46 5,03 Total liabilities 6,002.81 5,20			
(i) Borrowings 12.49 55 (ii) Lease liabilities 8.47 13 (b) Provisions 88.32 8 (c) Other non-current liabilities 10.07 1 Total non-current liabilities 119.35 176 Current liabilities (a) Financial liabilities 1,481.80 1,11 (i) Borrowings 1,481.80 1,11 (ii) Lease liabilities 18.47 1 (iii) Trade payables 18.47 1 Total outstanding dues of micro enterprises and small enterprises 158.83 12 Total outstanding dues of creditors other than micro enterprises and small enterprises 2,795.05 2,54 (iv) Other financial liabilities 1,209.81 86 (b) Other current liabilities 203.34 34 (c) Provisions 3.50 3.50 (d) Current tax liabilities (net) 12.66 1 Total current liabilities 5,883.46 5,03 Total liabilities 6,002.81 5,20	Non-current liabilities		
(ii) Lease liabilities 8.47 14 (b) Provisions 88.32 86 (c) Other non-current liabilities 10.07 1 Total non-current liabilities 119.35 176 Current liabilities 119.35 176 Current liabilities 1 1481.80 1,11 (ii) Lease liabilities 18.47 1 (iii) Trade payables 158.83 12 Total outstanding dues of micro enterprises and small enterprises 158.83 12 Total outstanding dues of creditors other than micro enterprises and small enterprises 2,795.05 2,54 (iv) Other financial liabilities 1,209.81 86 (b) Other current liabilities 203.34 34 (c) Provisions 3.50 3.50 (d) Current tax liabilities (net) 12.66 1 Total current liabilities 5,883.46 5,03 Total liabilities 6,002.81 5,20	(a) Financial liabilities		i i
(ii) Lease liabilities 8.47 1.1 (b) Provisions 88.32 8 (c) Other non-current liabilities 10.07 1 Total non-current liabilities 119.35 17 Current liabilities 1 1481.80 1,11 (i) Borrowings 1,481.80 1,11 (ii) Lease liabilities 18.47 1 (iii) Trade payables 158.83 12 Total outstanding dues of micro enterprises and small enterprises 158.83 12 Total outstanding dues of creditors other than micro enterprises and small enterprises 2,795.05 2,54 (iv) Other financial liabilities 1,209.81 86 (b) Other current liabilities 203.34 34 (c) Provisions 3.50 3.50 (d) Current tax liabilities (net) 12.66 1 Total current liabilities 5,883.46 5,03 Total liabilities 6,002.81 5,20	(i) Borrowings	12.49	51.3
(b) Provisions (c) Other non-current liabilities 10.07 Total non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net) (c) Total current liabilities (d) Current liabilities (e) 5,883.46 (f) Total liabilities (f) 5,002.81 (c) 5,200		8.47	18.1
(c) Other non-current liabilities		88.32	86.0
Total non-current liabilities		10.07	14.7
Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net) Total current liabilities 5,883.46 5,03 Total liabilities 6,002.81 5,20			170.3
(a) Financial liabilities 1,481.80 1,11 (i) Borrowings 1,481.80 1,11 (ii) Lease liabilities 18.47 1 (iii) Trade payables 158.83 12 Total outstanding dues of micro enterprises and small enterprises 158.83 12 Total outstanding dues of creditors other than micro enterprises and small enterprises 2,795.05 2,54 (iv) Other financial liabilities 1,209.81 86 (b) Other current liabilities 203.34 34 (c) Provisions 3.50 3.50 (d) Current tax liabilities (net) 12.66 1 Total current liabilities 5,883.46 5,03 Total liabilities 6,002.81 5,20	Total non-carrent maximus		
(i) Borrowings 1,481.80 1,11 (ii) Lease liabilities 18.47 1 (iii) Trade payables 158.83 12 Total outstanding dues of micro enterprises and small enterprises 158.83 12 Total outstanding dues of creditors other than micro enterprises and small enterprises 2,795.05 2,54 (iv) Other financial liabilities 1,209.81 86 (b) Other current liabilities 203.34 34 (c) Provisions 3.50 3.50 (d) Current tax liabilities (net) 12.66 1 Total current liabilities 5,883.46 5,03 Total liabilities 6,002.81 5,20			
(ii) Lease liabilities 18.47 1 (iii) Trade payables 158.83 12 Total outstanding dues of micro enterprises and small enterprises 158.83 12 Total outstanding dues of creditors other than micro enterprises and small enterprises 2,795.05 2,54 (iv) Other financial liabilities 1,209.81 86 (b) Other current liabilities 203.34 34 (c) Provisions 3.50 3.50 (d) Current tax liabilities (net) 12.66 1 Total current liabilities 5,883.46 5,03 Total liabilities 6,002.81 5,20			
(iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (iv) Other current liabilities (iv) Other			1,115.5
Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities Total current liabilities Total liabilities 12,795.05 2,54 2,795.05 2,54 86 203.34 34 34 34 35 17 35 36 37 37 38 39 30 30 30 30 30 30 30 30 30	(ii) Lease liabilities	18.47	17.0
Total outstanding dues of micro enterprises and small enterprises 158.83 12 Total outstanding dues of creditors other than micro enterprises 2,795.05 2,54	(iii) Trade payables		
and small enterprises (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities Total current liabilities 2,795.05 2,54 86 203.34 34 34 34 35 12.66 1 Total current liabilities 5,883.46 5,03 Total liabilities 6,002.81 5,20	Total outstanding dues of micro enterprises and small enterprises	158.83	125.5
(b) Other current liabilities 203.34 34 (c) Provisions 3.50 3.50 (d) Current tax liabilities (net) 12.66 1 Total current liabilities 5,883.46 5,03 Total liabilities 6,002.81 5,20		2,795.05	2,545.4
(b) Other current liabilities 203.34 34 (c) Provisions 3.50 3.50 (d) Current tax liabilities (net) 12.66 1 Total current liabilities 5,883.46 5,03 Total liabilities 6,002.81 5,20	(iv) Other financial liabilities	1,209.81	865.7
(c) Provisions 3.50 (d) Current tax liabilities (net) 12.66 1 Total current liabilities 5,883.46 5,03 Total liabilities 6,002.81 5,20			344.7
(d) Current tax liabilities (net) 12.66 1 Total current liabilities 5,883.46 5,03 Total liabilities 6,002.81 5,20			3.5
Total liabilities 6,002.81 5,20			12.6
Total liabilities 6,002.81 5,20	Total current liabilities	5,883.46	5,030.
	Total liabilities	6,002.81	5,200.5
Total equity and liabilities 12,839.76 11,78	775 1 1 1 1 1 1 1 1 1	40.000 ==	11,787.6

(Rs. in lakhs)

Sr.	Particulars	Half year ended 30 September 2022	Half year ended 30 September 2021
No.		(Unaudited)	(Unaudited)
	WERGHINAN CHARLES AND		
A	Cash flow from operating activities:		
	Profit before tax	658.27	679.16
	Adjustments for:		
	Depreciation and amortisation expense	184.66	205.35
	Unrealised foreign exchange (gain)/loss	(12.31)	22.71
	Reversal on doubtful trade receivables	(12.76)	(12.54)
	Provisions no longer required written back	(1.45)	(2.16)
	Dividend income*	(0.11)	(0.00)
	Rental income	(3.70)	(7.39
	Loss on sale of focus products scheme license	2.00	(1.55)
		3.50	2.91
	Provision for gratuity	2.50	3.92
	Provision for leave encashment	i .	
	Net change in fair value of investments	(4.77)	(2.16
	Finance costs	38.54	34.95
	Interest income	(13.90)	(12.64
	Operating profit before working capital changes	842.47	912.11
	Movement in working capital		
	(Increase)/decrease in trade receivables	(1,755.38)	274.27
	(Increase)/decrease in inventories	(104.78)	(835.15
	(Increase)/decrease in other financial assets and other assets (current and non current)	(46.17)	(200.09
	Increase/(decrease) in trade payables	290.75	190.64
	Increase/(decrease) in other financial and non financial liabilities (current and non current)	(55.72)	(43.52
	Cash flow from operating activities	(828.83)	298.20
	Income taxes paid	(204.18)	(144.97
	Net cash (used in)/generated from operating activities (A)	(1,033.01)	153.29
			,
В	Cash flow from investing activities:		
	Purchase of property, plant and equipment (net of capital advances and	(169.03)	(106.2)
	creditors for capital goods)		****
	(Payment)/repayment of inter corporate deposits	(300.00)	300.00
	Purchase of current investments		(300.0
	Sale of current investments	700.36	из
	Investment in equity shares	(0.20)	•
	Dividend income*	0.11	0.0
	Rental income	3.70	7.3
	Interest received	9.74	7.6
	Bank deposits (net)	(0.94)	(16.08
	Net cash (used in)/generated from investing activities (B)	243.74	(107.23
C	Cash flow from financing activities:		
	Repayments of long term borrowings	(38.90)	(38.8
	Proceeds from short term borrowings	499.17	728.7
	Repayments from short term borrowings	(132.87)	1
	Dividend paid on equity shares (net of unclaimed)	-	(160.5)
	Movement in unclaimed dividend bank balance	_	(37.0
	Movement in unpaid dividend bank balance	(246.88)	
	Payment of lease liabilities	(9.80)	(2.3)
	Interest paid	(36.99)	(38.6
	Net cash (used in)/generated from financing activities (C)	33.73	(248.5)
	1 100 Augus (moces m)/ Souchards nous misuring sources (C)	33.13	12240.3
	Net increase in cash and cash equivalents (A+B+C)	(755.54)	(202.5
	Cash and cash equivalents at the beginning of the year	1,205.49	925.5
	Cash and cash equivalents at the end of the year	449.95	723.07

^{*}Amount is below rounding off norm adopted by the Company

Cash and cash equivalents comprise of the following:

Cash on hand Balances with banks **Total**

As at	As at 30 September 2021	
30 September 2022		
1.90	1.94	
448.05	721.13	
449.95	723.07	



Notes to the financial results for the quarter and half year ended 30 September 2022

- 1 'The financial results (statement') are prepared in accordance with the recognition and measurement principles laid down under Indian Accounting Standards (Ind AS) notified under the Companies (Ind AS) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013 (the 'Act') read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015, Companies (Indian Accounting Standards) Amendment Rules, 2016, and is in compliance with the presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended).
- 2 The above financial results were reviewed and recommended to the Board of Directors by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 10 November 2022. The auditors have carried out limited review of the statement for the quarter and half year ended 30 September 2022.
- 3 Considering the nature of operations and the manner in which the chief operating decision maker of the Company reviews the operating results, the Company has concluded that there is only one operating segment "Alloy and Steel Castings" as per Ind-AS 108 "Operating Segments". Accordingly, no separate disclosures of argment information have been made.
- 4 During the quarter ended 30 September 2022, the final dividend of Rs. 12.5 per share (125%) on face value of Rs. 10 each is approved by shareholders in Annual General Meeting, which is in line with the dividend recommended by the Board of Directors for the financial year 2021-22. The final dividend is paid subsequently on 3 October 2022.
- 1 The Statement of each flow has been prepared under indirect method as set out in Indian Accounting Standard (Ind AS) 7- "Statement of Cash flows".
- 6 The figures for the previous period/year have been regrouped/recast/rearranged to render them comparable with the figures of the current period/year.

For Uni-Abex Alloy Products Limited

F.D. Neterwala Chairman

DIN: 00008332

Place: Mumbai Date: 10 November 2022