

Uniroyal Industries Ltd.

Works, Regd. & Corporate Office :
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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 : 14.11.2022

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

Dear Sir,

Subject: Intimation of Unaudited Standalone and Consolidated Quarterly/half yearly financial results for the quarter ended 30.09.2022

Sir,

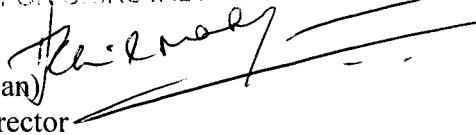
The Board of Directors of the company at its meeting held today approved and took on record the Unaudited Standalone and Consolidated Financial Results for the quarter/half year ended September 30, 2022, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and we are enclosing herewith the following:

- Unaudited Standalone and Consolidated Financial Results of the Company for the quarter/half year ended September 30, 2022.
- Auditor's Limited Review Report on Unaudited Standalone and Consolidated Financial Results of the Company for the quarter/half year ended September 30, 2022.

The meeting of the Board of Directors commenced on November 14, 2022 at 2:30 and concluded at 4:05 on November 14, 2022.

Thanking you,

Yours Sincerely,
For Uniroyal Industries Ltd.

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
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**GOPAL BHARGAWA & CO.
CHARTERED ACCOUNTANTS**

M. : 9878657966

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

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

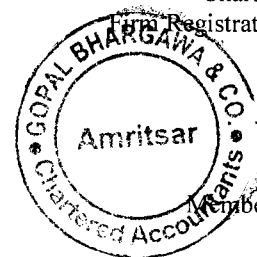
We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Uniroyal Industries Limited ("the Company") for the quarter/half year ended on 30th September, 2022 ("the Statement"), attached herewith, being submitted by the company pursuant to the requirements of Regulation 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")

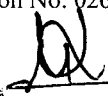
The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting 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 GOPAL BHARGAWA & CO.,
Chartered Accountants
Registration No. 026816N




Gopal Bhargawa
(Proprietor)
Membership No. 531619

Place : Panchkula
Dated: 14.11.2022



GOPAL BHARGAWA & CO.
CHARTERED ACCOUNTANTS

M. : 9878657966

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

Independent Auditor's Review Report on the Quarterly/half yearly 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/half year ended on 30th September, 2022 ("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.

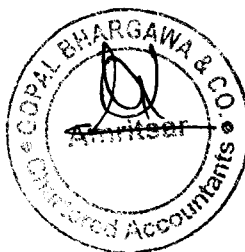
We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform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





GOPAL BHARGAWA & CO.
CHARTERED ACCOUNTANTS

M. : 9878657966

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

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 GOPAL BHARGAWA & CO.,
Chartered Accountants
Firm Registration No. 026816N



Gopal Bhargawa
(Proprietor)
Membership No. 531619

Place : Panchkula
Dated: 14.11.2022

Rupees In Lakhs

Chilodactylus

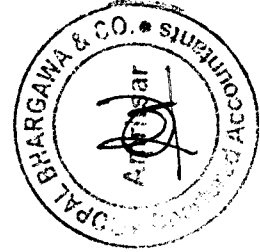
STATEMENT OF STANDALONE & CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER II, 2022

Amount Rs. in lakhs

CONSOLIDATED			Sr. No. PARTICULARS	HALF YEAR ENDED		STANDALONE	
30-Sep-22	30-Sep-21	31-Mar-22		30-Sep-22	30-Sep-21	31-Mar-22	31-Mar-22
Unaudited	Unaudited	Audited		Unaudited	Unaudited	Unaudited	Audited
ASSETS							
(1)							
1,880.90	2066.99	1,980.38	Non-current assets	1,859.59	2,011.46	1,953.24	
261.01	265.75	263.38	(a) Property, Plant & Equipments				
2.61	1.53	2.61	(b) Capital Work in Progress	261.01	263.38	263.38	
			(c) Investment Properties				
			(d) Deferred tax assets (net)				
			(e) Financial Assets				
			- Non Current Investments				
72.64	72.64	72.64	(i) Security Deposits	67.64	67.64	67.64	
9.79	9.34	9.54	(ii) Bank deposits with more than 12 months maturity	9.79	9.14	9.54	
			(iii) Others (Non current Investments)	165.00	165.00	165.00	
2,226.95	2,416.25	2,328.55	Total Non-current assets	2,363.03	2,542.99	2,458.80	
631.77	498.48	645.31	Current assets	208.25	178.77	170.48	
25.75	25.35	25.65	(a) Inventories				
2,061.40	1,799.73	1,888.12	(b) Financial Assets	25.75	25.75	25.65	
11.98	32.18	6.94	(i) Investments	446.72	617.17	614.34	
24.79	28.78	52.26	(ii) Trade receivables	10.57	31.71	5.90	
22.85	20.12	48.74	(iii) Cash and cash equivalents	16.47	23.32	23.74	
1.94	8.66	3.52	(c) Other Current Assets	14.39	14.09	22.12	
			- Short-term loans and advances	2.08	9.71	1.62	
			- Other current assets	707.76	841.24	840.11	
2,755.69	2,384.52	2,618.28	Total Current assets	3,070.79	3,384.23	3,298.91	
4,982.64	4,800.77	4,946.83	Total Assets				
EQUITY & LIABILITIES							
(1)							
826.87	826.87	826.87	Equity	826.87	826.87	826.87	
1,077.96	972.01	1,110.09	(a) Equity Share Capital	853.58	828.57	916.99	
1,904.83	1,798.88	1,936.96	(b) Other Equity	1,680.45	1,655.39	1,743.86	
			Total Equity				
(2)							
			Liabilities				
819.06	906.24	779.38	Non-Current Liabilities	384.06	521.24	384.38	
			(i) Financial Liabilities				
			(a) Long-Term borrowings				
			(b) Other Long term liabilities				
71.38	59.48	58.34	(ii) Non Current Provisions	71.38	59.48	58.34	
127.62	108.82	127.62	(iii) Deferred Tax Liabilities (net)	127.62	108.81	127.62	
			(iv) Other Non Current Liabilities				
1,018.06	1,074.54	965.34	Total Non-current liabilities	583.06	689.53	570.34	
			Current Liabilities				
			(i) Financial Liabilities				
			(a) Short-Term borrowings				
1,330.56	1061.12	930.32	(ia) Lease Liabilities	360.65	398.75	261.47	
438.58	437.88	634.24	(b) Trade Payables	172.47	218.51	269.69	
101.56	383.52	124.82	(c) Other Financial Liabilities	85.11	377.22	120.85	
147.33		289.83	(d) Current maturity of Long term borrowings	147.33	44.83	289.83	
41.72	44.83	65.32	(ii) Provisions	41.72	44.83	42.87	
2,059.75	1,927.35	2,044.53	Total Current liabilities	807.28	1,039.31	984.71	
4,982.64	4,800.77	4,946.83	Total Equity and Liabilities.	3,070.79	3,384.23	3,298.91	

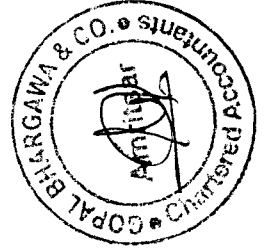
FOR CFO: ROY CHANDRAN LAL

[Signature]
MANAGING DIRECTOR



STANDALONE & CONSOLIDATED CASH FLOW STATEMENT AS AT 30TH SEPTEMBER, 2022

Amount Rs. in lakhs					STANDALONE				
Sr. No.					PARTICULARS				
CONSOLIDATED					STANDALONE				
HALF YEAR	HALF YEAR	YEAR	ENDED	ENDED	HALF YEAR	HALF YEAR	YEAR	ENDED	ENDED
30-Sep-22	30-Sep-21	31-Mar-22	31-Mar-22	31-Mar-22	30-Sep-22	30-Sep-21	31-Mar-22	31-Mar-22	31-Mar-22
UNAUDITED	UNAUDITED	UNAUDITED	AUDITED	AUDITED	UNAUDITED	UNAUDITED	AUDITED	AUDITED	AUDITED
A					CASH FLOW FROM OPERATING ACTIVITIES				
(25.65)	76.03	253.91			NET PROFIT BEFORE TAX	(80.14)	56.79	160.55	
101.76	103.54	205.15			ADJUSTMENTS FOR :-	98.42	97.74	193.54	
-	(13.61)	(17.13)			Depreciation	(13.61)	(17.13)	(17.13)	
2.37	2.37	4.74			Loss on Fixed Assets	2.37	2.37	4.74	
3.20	(2.50)	(3.77)			Misc. Exp. Written Off	1.20	(2.50)	(3.77)	
0.56	0.21	3.71			Depreciation on Investments	0.44	0.21	3.71	
-	-	-			Other comprehensive income for the year, net of tax	-	-	-	
103.43	104.63	201.11			Sundry Balance Written Off/Written Back	36.30	51.03	100.20	
185.67	270.67	647.40			Dividend Received	81.20	192.03	441.52	
13.54	276.79	129.95			Profit Transfer from Uniroyal Developers & Builder	(37.77)	3.60	(38.11)	
(173.84)	(189.90)	(281.79)			Financial Expenses	187.00	(113.29)	(98.56)	
25.89	41.13	11.13			OPERATING PROFIT BEFORE WORKING CAPITAL CHANGE	7.73	(1.59)	(11.00)	
1.57	12.29	17.44			Adjustments for (increase) / decrease in operating assets:	(0.47)	(1.03)	6.58	
(0.25)	-	(0.43)			Inventories	(0.25)	-	(0.43)	
-	(0.23)	-			Trade receivables	(0.23)	-	-	
(195.67)	(370.58)	(174.23)			Short term loans and advances	-	-	-	
(23.27)	(57.11)	(40.14)			Long term loans and advances	-	-	-	
(142.50)	-	15.54			Other Current Assets	-	-	-	
-	-	-			Security Deposits	-	-	-	
(23.60)	(15.42)	5.08			Bank Deposits with more than 12 months maturity	-	-	-	
13.05	18.10	16.95			Other Non current assets	-	-	-	
(319.41)	(14.26)	346.90			Adjustments for increase / (decrease) in operating liabilities:	-	(0.23)	-	
(6.45)	-	(25.10)			Trade Payable	(97.23)	22.00	73.21	
(3.22)	(0.90)	3.41			Other Financial liabilities	(35.74)	(60.54)	(41.25)	
(329.08)	(15.16)	325.21			Current Maturity of Long Term Borrowings	(142.50)	15.54	15.54	
(2.27)	(2.40)	(17.72)			Other Non Current liabilities	(1.15)	(1.40)	(3.35)	
-	28.21	32.05			Provisions Short Term	13.05	18.10	16.95	
(0.10)	-	0.02			Non Current Provisions	(46.07)	57.65	361.10	
-	42.35	42.35			Less:- Current Taxes	(6.45)	-	(2.65)	
(2.37)	68.16	56.70			Income Tax Paid	-	(0.90)	6.53	
					Total (A)	(52.52)	56.75	364.98	
B					CASH FLOW FROM INVESTING ACTIVITIES				
(2.27)	(2.40)	(17.72)			Purchase of Property, Plant & Equipments	(2.27)	(1.65)	(15.75)	
-	28.21	32.05			Disposal of Assets	-	28.21	32.05	
(0.10)	-	0.02			Dividend Received	-	-	-	
-	42.35	42.35			Investments Current	(0.10)	-	0.02	
					Investments Properties	-	42.35	42.35	
(2.37)	68.16	56.70			Total (B)	(2.37)	68.91	58.67	
C					CASH FLOW FROM FINANCING ACTIVITIES				
400.24	258.68	127.88			Short Term Borrowings	98.18	272.89	135.61	
39.68	(187.90)	(314.77)			Long Term Borrowings	(0.32)	(327.90)	(464.77)	
(103.43)	(104.63)	(201.11)			Issue of Share Capital	-	-	-	
336.49	(33.85)	(388.00)			Less :- Cash outflow from the financing activities	(39.30)	(51.03)	(100.20)	
5.04	19.15	(6.09)			Financial Expenses	59.56	(106.04)	(429.36)	
6.94	13.03	13.03			Total (C)	4.67	19.62	(5.71)	
5.04	19.15	(6.09)			Total Cash Inflow During The Year (A+B+C)	5.90	11.61	11.61	
11.98	32.18	6.94			Opening Cash Balance	4.67	11.61	11.61	
					Total Cash Inflow During The Year	10.57	19.62	19.62	
					Net Cash & Cash Equivalent at close	10.57	31.23	5.90	



[Signature]
DIRECTOR

NOTES:

- 1 The above Consolidated/Standalone un audited financial results for the quarter/Half Year ended 30 th September, 2022 , Statement of assets & Liabilities as on 30th September, 2022 and Cash Flow Statement up to 30th September, 2022 has been reviewed by the audit committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 14 th November, 2022. The Statutory auditors of the company has carried out Limited Review of the above Consolidated/standalone results for the quarter/half year ended 30 th September, 2022 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 un audited financial results consolidated for the quarter/Half year ended 30th September, 2022 includes results of 100% subsidiary (i.e A M Textiles and Knitwears Limited)
- 4 The company operates in one reportable business segment i.e Textile Accessories.
- 5 The Company has carried out a detailed assessment of the impact of COVID-19 on its liquidity position and on the recoverability and carrying values of its assets. Based on this assessment the Company has concluded that there is no significant impact on its financial results as at 30th September 2022. The impact assessment of COVID 19 is a continuous process given the uncertainties associated with its nature and duration. The management will continue to monitor material changes to the future economic conditions which may have an impact on the operations of the Company
- 6 Status of investors complaint : No investor complaints were pending as on 1st July, 2022. Complaints received and resolved during the quarter : 6 Pending as on 30th September, 2022 : NIL
- 7 Previous year figures have been recast where ever necessary.
- 8 The results are available at our website www.uniroyalgroup.com.

Panchkula
14th November, 2022

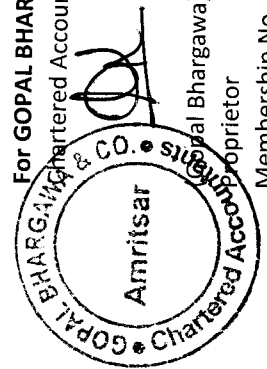
for **Uniroyal Industries Limited**

(Akhil Mahajan)
Executive Director
DIN : 00007598

As per our attached report of even date

For **GOPAL BHARGAWA & CO.**

Chartered Accountants



(Gopal Bhargawa)

Proprietor

Membership No. 531619

Firm Registration No. 026816N