



GOVERDHAN AGARWAL & CO.
Chartered Accountants

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 Obligations & Disclosure Requirements) Regulations, 2015, as amended

The Board of Directors of
M/s **UNIVERSAL AUTOFOUNDRY LIMITED**

We have reviewed the accompanying statement of unaudited standalone financial results of M/s **UNIVERSAL AUTOFOUNDRY LIMITED** for the Quarter & Half year ended September 30, 2025 (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 this Statement is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the statement in accordance with the Standards 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 is standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of the company personnel and analytical procedure 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.





GOVERDHAN AGARWAL & CO.
Chartered Accountants

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 there under 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 Goverdhan Agarwal & Co.
Chartered Accountants
Firm Registration No: 006519C



(MUKESH KUMAR GUPTA)
PARTNER
M. NO. : 410615

Place: Jaipur
Date: 11.11.2025

UDIN : 25410615BMLCZN7212

UNIVERSAL AUTOFOUNDRY LIMITED

CIN:-L27310RJ2009PLC030038

Registered Office -B-307, Road No. 16, VKI Area, Jaipur-302013

Phone : +91-9414054316

Website: www.ufindia.com, E-mail: cs@ufindia.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER, 2025

pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

Sr. No.	Particulars	(Amount in lakhs except EPS)					
		Quarter Ended			Half Yearly Ended		Year ended
		30th September 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024	31st March 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
1	(a) Revenue from Operations (Net)	5486.42	4662.74	4982.69	10149.16	9538.98	19335.40
2	(b) Other Income	50.39	48.95	28.25	99.34	39.29	53.50
3	Total Income (1+2)	5536.81	4711.69	5010.95	10248.50	9578.27	19388.90
4	Expenses						
	(a) Cost of Materials Consumed	3196.35	2873.45	2919.55	6069.80	5581.34	10619.33
	(b) Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Change in inventories of Finished Goods, Work-in-Progress & Stock-in-Trade	(95.16)	(314.05)	(212.39)	(409.20)	(394.92)	(324.74)
	(d) Employee Benefits Expenses	807.47	712.90	780.65	1520.37	1470.42	2987.44
	(e) Finance Cost	59.36	82.36	93.10	141.72	159.11	330.69
	(f) Depreciation & Amortisation Expenses	244.42	245.28	261.91	489.70	448.56	1040.47
	(g) Other Expenses	1222.31	1089.74	1032.57	2312.05	2033.22	4408.20
	Total Expenses	5434.75	4689.69	4875.38	10124.43	9297.74	19061.39
5	Profit (Loss) before Exceptional & Extraordinary items & tax (3-4)	102.06	22.00	135.56	124.06	280.54	327.51
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit (Loss) before Extraordinary items (5-6)	102.06	22.00	135.56	124.06	280.54	327.51
8	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit (Loss) Before Tax (7-8)	102.06	22.00	135.56	124.06	280.54	327.51
	Tax Expenses						
	(a) Current Tax	17.28	3.43	45.48	20.71	72.08	53.18
	(b) Earlier Year Tax	0.00	0.00	0.00	0.00	0.00	6.12
	(c) Deferred Tax	23.44	(49.81)	(3.66)	(26.37)	8.27	32.84
10	Total Tax Expenses	40.72	(46.38)	41.82	(5.66)	80.35	92.14
11	Profit/(Loss) for the period from continuing operations (9-10)	61.35	68.37	93.74	129.72	200.18	235.37
12	Profit (Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
13	Tax Expenses on discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
14	Profit/(Loss) for the period from discontinuing operations (12-13)	0.00	0.00	0.00	0.00	0.00	0.00
15	Profit (Loss) for the period (11+14)	61.35	68.37	93.74	129.72	200.18	235.37
	Other Comprehensive Income (Loss)						
	Item that will not be reclassified to profit or loss						
16	Remeasurement Gains(Losses) on Defined Benefit Plan	0.00	0.00	8.97	0.00	7.26	14.48
17	Income Tax on Above	0.00	0.00	2.50	0.00	2.02	3.76
18	Total Other Comprehensive Income (16-17)	0.00	0.00	6.47	0.00	5.24	10.71
19	Total Comprehensive Income for the Year (15-18)	61.35	68.37	100.21	129.72	205.42	246.08
20	Paid-up equity share Capital (face value of Rs. 10/- each)	1243.45	1243.45	1243.45	1243.45	1243.45	1243.45
21	i) Earning per share (excluding other comprehensive income) (not annualised for quarter) :						
	(a) Basic	0.49	0.55	0.75	1.04	1.61	1.89
	(b) Diluted	0.49	0.55	0.75	1.04	1.61	1.89
22	ii) Earning per share (including other comprehensive income) (not annualised for quarter) :						
	(a) Basic	0.49	0.55	0.81	1.04	1.65	1.98
	(b) Diluted	0.49	0.55	0.81	1.04	1.65	1.98

For and on behalf of the Board

As per our Report of even date

For Goverdhan Agarwal & Co.
Chartered Accountants

(MUKESH KUMAR GUPTA)
Partner
M.No. 410615

Date : 11.11.2025
Place : Jaipur



(Vimal Chand Jain)
Chairman & Managing Director
DIN : 00295667

(Vinit Jain)
Director & CFO
DIN : 02312319

UNIVERSAL AUTOFOUNDRY LIMITED

CIN:-L27310RJ2009PLC030038

Registered Office -B-307, Road No. 16, VKI Area, Jaipur-302013

Phone : +91-9414054316

Website: www.ufindia.com, E-mail: cs@ufindia.com

STATEMENT OF ASSETS & LIABILITIES

		(Amount in Lakhs)	
Particulars		As at 30.09.2025 Unaudited	As at 31.03.2025 Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant & Equipments	5780.64	6113.09
	(b) Capital W.I.P.	1972.94	898.31
	(c) Intangible Assets	3.63	4.01
	(d) Intangible Assets Under development	0.00	0.00
	(e) Financials Assets		
	(i) Non Current Investments	0.00	0.00
	(ii) Other Financial Assets	0.00	0.00
	(iii) Trade Receivables	0.00	0.00
	(f) Deferred Tax Assets (Net)	0.00	0.00
	(g) Other Non Current Assets	375.28	337.96
	Total Non Current Assets	8132.49	7353.37
2	Current Assets		
	(a) Inventories	2528.65	2352.92
	(b) Financials Assets		
	(i) Trade receivables	4469.44	4039.92
	(ii) Cash and cash Equivalents	4.07	22.71
	(iii) Other Financial Assets	180.54	45.29
	(c) Current Tax Assets	173.34	133.08
	(d) Other Current Assets	131.20	163.31
	Total Current Assets	7487.25	6757.23
	TOTAL ASSETS	15619.73	14110.60
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1243.45	1243.45
	(b) Other Equity	6426.92	5809.18
	(c) Money received against warrants issued	0.00	488.00
	Total Equity	7670.37	7540.63
2	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2609.97	1552.75
	(ii) Other Financial Liabilities	0.00	0.00
	(b) Provisions	55.87	55.87
	(c) Deferred tax liabilities (Net)	8.00	34.37
	Total Non Current Liabilities	2673.84	1642.99
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3197.83	3054.32
	(ii) Trade Payables		
	-Dues of Micro and Small Enterprises	544.45	634.21
	-Dues of other than Micro and Small Enterprises	767.79	637.20
	(iii) Other financial liabilities	13.77	18.52
	(c) Other Current Liabilities	650.29	502.03
	(b) Provisions	101.40	80.69
	Total Current Liabilities	5275.53	4926.97
	TOTAL EQUITY & LIABILITY	15619.73	14110.60

As per our Report of even date

For and on behalf of the Board

For Goverdhan Agarwal & Co.
Chartered Accountants

(MUKESH KUMAR GUPTA)
Partner
M.No. 410615



Vs mi
(Vimal Chand Jain)
Chairman & Managing Director
DIN : 00295667

V Jain
(Vinit Jain)
Director & CFO
DIN : 02312319

Date : 11.11.2025

Place : Jaipur

UNIVERSAL AUTOFOUNDRY LIMITED

CIN:-L27310RJ2009PLC030038

Registered Office -B-307, Road No. 16, VKI Area, Jaipur-302013

Phone : +91-9414054316

Website: www.ufindia.com, E-mail: cs@ufindia.com

STATEMENT OF CASH FLOW

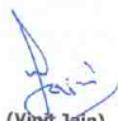
Particulars	(Amount in Lakhs)	
	For Year to date on	
	30.09.2025	30.09.2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Taxation		
Adjustments for:	124.06	280.54
Depreciation & Amortization Expenses	489.70	448.56
(Profit)/Loss on sale of Fixed Assets	(1.65)	0.00
Finance Cost	141.72	159.11
Interest Income	(8.27)	(8.93)
Operating profit before working capital changes		
Changes in working capital	621.49	598.74
Adjustments for (increase)/decrease in Operating assets:		
Inventories	(175.73)	(431.20)
Trade Receivables	(429.52)	(580.21)
Other financial assets	(135.25)	(28.97)
Other Current Assets	32.11	(7.20)
Other Non-Current Assets	(37.31)	(7.25)
Long Term Loans and Advances	0.00	171.74
Adjustments for (increase)/decrease in Operating liabilities:		
Trade Payables	40.84	(220.75)
Other Current Liabilities	143.50	312.97
Short Term Provisions	0.00	2.01
Long Term Provisions	0.00	0.18
	(561.36)	(788.68)
Cash Flow from Exceptional Items		
Net Income Tax Paid	0.00	0.00
	(40.36)	(115.44)
Net cash from Operating Activities (A)	143.83	(24.84)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Capital Expenditure on Fixed Assets including Capital Advances	(1231.50)	(448.56)
Proceeds from Sale of Fixed Assets	1.75	0.00
Investments	0.00	0.00
Interest Income	8.27	8.93
Net cash from Investing Activities (B)	(1221.48)	(439.63)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of Equity Share Capital	0.00	0.00
Proceeds/Repayments of Long Term Borrowings	1057.22	15.40
Proceeds/Repayment from Short Term Borrowings	143.51	608.39
Finance Cost	(141.72)	(159.11)
Dividend Paid	0.00	0.00
Net cash flow from Financing Activities ©	1059.01	464.68
Net increase (decrease) in cash and cash equivalents (A+B+C)	(18.64)	0.21
Cash and cash equivalents at beginning of period	22.71	2.09
Cash and cash equivalents at end of period	4.07	2.30

As per our Report of even date

For Goverdhan Agarwal & Co
Chartered Accountants(MUKESH KUMAR GUPTA)
Partner
M.No. 410615Date : 11.11.2025
Place : Jaipur

For and on behalf of the Board


(Vimal Chand Jain)
 Chairman & Managing Director
 DIN : 00295667


(Vinit Jain)
 Director & CFO
 DIN : 02312319

Note to the Audited Financial Results for the quarter and half year ended on 30.09.2025:

1. The above Unaudited Standalone Financials Results for the Quarter and half year ended 30th September, 2025 have been prepared by the Company in accordance with Regulation 33 of the SEBI, (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended and have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on November, 11, 2025.
2. Previous Year's/period figures have been regrouped/reclassified/restated wherever necessary to confirm to classification of current period. Figures for the respective comparative period have been restated wherever applicable.
3. The Company is engaged in Manufacturing & Sale of CI Castings, which constitute single business segment in terms of Segment Reporting (Ind AS 108). Accordingly, there is no other business segment to report under Ind AS 108.
4. During the quarter ended 30th September 2025, 4 investor's complaints were received and resolved timely. As on November 11, 2025 no complaints are pending.
5. Basic Earnings per Shares are calculated by dividing by the Net Profit after Tax attributable by the number of Equity Shares outstanding during the period.
6. The above financial results are also available on the Company's website www.ufindia.com and under the Corporate section of www.bseindia.com.



For Universal Autofoundry Limited

Devi
Chairman & Managing Director
DIN 00295667

For Universal Autofoundry Limited

Vinay Jain
VINAY JAIN
CFO And Director
DIN : 02312319