

Walker Chandiok & Co LLP

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Independent Auditor's Review Report on Unaudited Quarterly 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 of Uni-Abex Alloy Products Limited

1. 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 June 2025**, 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.



Chartered Accountants

Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandiok & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

Uni-Abex Alloy Products Limited

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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 Listing Regulations, 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

Gaurav Shekhawat

Gaurav Shekhawat

Partner

Membership No: 122980

UDIN: 25122980BMOYPG6487

Place: Mumbai

Date: 07 August 2025



Chartered Accountants

Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

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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 ended 30 June 2025

Sr. No.	Particulars	(Rs. in lakhs, except per share data)			
		Quarter ended		Year ended	
		30 June 2025	31 March 2025	30 June 2024	31 March 2025
		(Unaudited)	(Unaudited) (Refer note 4)	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from operations	3,918.27	6,044.35	4,417.28	19,308.61
	(b) Other income	211.76	219.03	119.24	698.15
	Total income	4,130.03	6,263.38	4,536.52	20,006.76
2	Expenses				
	(a) Cost of materials consumed	2,052.49	1,794.38	1,447.52	7,095.14
	(b) Changes in inventories of finished goods and work-in-progress	(464.58)	878.17	478.58	827.38
	(c) Employee benefits expense	450.96	366.64	323.72	1,433.18
	(d) Finance costs	18.59	17.78	16.39	76.23
	(e) Depreciation and amortisation expense	125.49	138.36	114.80	498.55
	(f) Other expenses				
	(i) Manufacturing and operating expense (Consumption of stores and spares, power and fuel, job work charges, etc.)	597.44	674.70	560.18	2,783.14
	(ii) Others	600.62	741.46	620.69	2,771.13
	Total expenses	3,381.01	4,611.49	3,561.88	15,484.75
3	Profit before tax (1-2)	749.02	1,651.89	974.64	4,522.01
4	Tax expense				
	(a) Current tax	211.49	388.12	241.08	1,096.50
	(b) Deferred tax (credit)/charge	(18.31)	(0.48)	7.96	22.87
	(c) Prior period tax adjustments	-	-	-	45.34
	Total tax expense	193.18	387.64	249.04	1,164.71
5	Net profit for the period/year (3-4)	555.84	1,264.25	725.60	3,357.30
6	Other comprehensive loss (net of taxes)				
	Items that will not be reclassified to profit or loss:				
	(a) Remeasurement of the defined employee benefit plan - loss	-	(25.63)	-	(25.63)
	(b) Income tax credit relating to the above	-	6.45	-	6.45
	Total other comprehensive loss	-	(19.18)	-	(19.18)
7	Total comprehensive income for the period/year (5+6)	555.84	1,245.07	725.60	3,338.12
8	Paid up equity share capital (Face value of Rs. 10 each)	197.50	197.50	197.50	197.50
9	Other equity				13,964.41
10	Earnings per equity share (Face value of Rs. 10 each)				
	Basic and diluted (Rs.)	28.14*	64.01*	36.74*	169.99
	*Not annualised				



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Uni-Abex Alloy Products Limited

B. Notes to the unaudited financial results for the quarter ended 30 June 2025

- 1 The unaudited financial results ('Statement') has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 2 The above statement is 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 7 August 2025. The statutory auditors have carried out a limited review of the statement for the quarter ended 30 June 2025.
- 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 segment information have been made.
- 4 The figures for the quarter ended 31 March 2025 are the balancing figures between the audited figures for the year then ended and the year to date figures up to the end of third quarter of said financial year which were subjected to a limited review.
- 5 The Board of Directors, at their meeting held on 28 May 2025, has recommended final equity dividend of Rs. 35 per share (350% of the face value of Rs. 10 each) for the financial year 2024-25. The payment of dividend is subject to Shareholders approval in the Annual General Meeting.
- 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 which are not considered material to the Statement.

Place: Mumbai
Date : 7 August 2025



For Uni-Abex Alloy Products Limited

A. F. Neterwala

A.F. Neterwala
Vice Chairman
DIN: 01418744