



AG Universal Limited

(Formerly Known as AG Universal Private Limited)

Regd. Office : Plot No. 2, 1st Floor, Arihant Nagar, Near Shivaji Park Metro Station,
West Punjabi Bagh, New Delhi-110026 (INDIA)

Date: 14.11.2024

To,
The Manager
Listing Compliance Department,
National Stock Exchange of India Limited,
Exchange Plaza, Plot No, C/1, G Block,
Bandra Kurla Complex, Bandra (East), Mumbai - 400051

Reference: ISIN - INE006N01012; Symbol - AGUL

Subject: Outcome of the Board Meeting held on Thursday, 14th November, 2024 for submission of unaudited financial results for the Half year and Year ended as on 30th September, 2024

Reference: Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Respected Sir/Ma'am,

We would like to inform you that the meeting of the board of directors of A G Universal Limited ("the Company") held today i.e. Thursday, 14th November, 2024 at 2:30 P.M. and concluded at 4:10 P.M. held at the registered office of the Company and the following matters inter alia have been transacted at the meeting.

- Consider and approve the financial result of the company for the half year and year ended 30th September, 2024.
- Unaudited Standalone Financial Results of the Company for the half year and year ended 30th September, 2024 along with Auditor's Review Report thereon together with Statement of Assets and Liabilities and Cash flow statement.

You are requested to please take the above information on record.

Thanking you,
Yours faithfully,

For A G Universal Limited

Amit
Gupta

Digitally signed
by Amit Gupta
Date: 2024.11.14
16:12:29 +05'30'

Amit Gupta
Chairman-Cum-Managing Director
DIN: 00255618

Place: New Delhi



GOYAL NAGPAL & CO.

CHARTERED ACCOUNTANTS

**OFFICE : A-2, 161-162, 3rd Floor, Sector 8,
Rohini, Delhi-110085**

OFFICE NO. +91-9811952775

EMAIL :goyalnagpal01@gmail.com

Independent Auditor's Review Report on Half yearly 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
A G UNIVERSAL LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of A G Universal Limited (the "Company"), for the half year ended September 30, 2024 and the year to date results for the period 1st April 2024 to 30 September 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "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 issue report on these financial statements 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. 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.



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OFFICE NO. +91-9811952775

EMAIL :goyalnagpal01@gmail.com

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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 of unaudited financial results, prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For GOYAL NAGPAL & CO.

Chartered Accountants

Firm's Registration No. 018289C

Virender Nagpal

Digitally signed by
Virender Nagpal
Date: 2024.11.14
15:47:33 +05'30'

(CA Virender Nagpal)

Partner

M.No. 416004

Date: 14.11.2024

Place: New Delhi

UDIN: **24416004BKBUCQ4681**

A G UNIVERSAL LIMITED
CIN: L25200DL2008PLC178400

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

(Amt. in Lakhs)

| Particulars | As at September 30th,2024 | As at March 31st, 2024 |
|---|---------------------------------|---------------------------|
| EQUITY AND LIABILITIES | | |
| Shareholders' Funds | | |
| (a) Share Capital | 548.40 | 548.40 |
| (b) Reserves & Surplus | 1,278.94 | 1,193.70 |
| Non - Current Liabilities | | |
| (a) Long - Term Borrowings | 1,277.32 | 1,251.90 |
| (b) Long - Term Provisions | 8.36 | 8.36 |
| Current Liabilities | | |
| (a) Short - Term Borrowings | 462.01 | 295.07 |
| (b) Trade Payables - total outstanding dues of micro enterprises and small enterprises and | 43.57 | 20.97 |
| - total outstanding dues of creditors other than micro enterprises and small enterprises | 1,223.25 | 1,254.91 |
| (c) Other Current Liabilities | 360.96 | 175.51 |
| (d) Short - Term Provisions | 25.88 | 65.87 |
| TOTAL LIABILITIES | 5,228.69 | 4,814.69 |
| ASSETS | | |
| Non-Current Assets | | |
| (a) Property, Plant and Equipment and Intangible Assets | | |
| (i) Property, Plant and Equipment | 1,029.17 | 842.50 |
| (ii) Intangible Assets | 0.23 | 0.45 |
| (b) Non Current Investments | 637.03 | 723.73 |
| (c) Deferred Tax Assets (Net) | 26.77 | 17.19 |
| (d) Other Non Current Assets | 176.51 | 265.23 |
| Current assets | | |
| (a) Inventories | 1,921.46 | 1,485.98 |
| (b) Trade Receivables | 675.33 | 968.50 |
| (c) Cash and Cash Equivalents | 139.44 | 6.54 |
| (d) Short - Term Loans and Advances | 566.07 | 504.43 |
| (e) Other Current Assets | 56.68 | 0.14 |
| TOTAL ASSETS | 5,228.69 | 4,814.69 |

For and on behalf of board of directors of
FOR A G Universal Limited

For A G UNIVERSAL LIMITED

Amit Gupta

MANAGING DIRECTOR

Amit Gupta
Chairman-Cum-Managing Director
DIN:00255618

Date: 14-11-2024

Place: New Delhi

A G UNIVERSAL LIMITED
CIN : L25200DL2008PLC178400
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED ON 30TH SEPTEMBER, 2024

| Particulars | | Half yearly | | | (Rupees in Lakh) |
|-------------|--|----------------------|------------------|----------------------|------------------|
| | | Year Ended | | | |
| | | 30th September, 2024 | 31st March, 2024 | 30th September, 2023 | 31st March, 2024 |
| | | (Unaudited) | (Audited) | (Unaudited) | (Audited) |
| 1 | Income | | | | |
| | (a) Revenue from Operations | 2,996.04 | 3,829.05 | 4,008.24 | 7,837.29 |
| | (b) Other Income | 64.37 | 1.56 | 56.65 | 58.21 |
| | TOTAL INCOME | 3,060.41 | 3,830.61 | 4,064.89 | 7,895.50 |
| 2 | Expenses | | | | |
| | (a) Cost of Material Consumed | 2,297.02 | 1,637.43 | 2,136.46 | 3,773.89 |
| | (b) Purchase of Stock in Trade | 973.20 | 1,718.64 | 1,961.87 | 3,680.51 |
| | (c) Change in Inventory | (544.12) | 11.89 | (345.61) | (333.72) |
| | (d) Employee Benefit Expenses | 50.92 | 53.50 | 46.00 | 99.50 |
| | (e) Finance Cost | 73.47 | 74.16 | 78.30 | 152.46 |
| | (f) Depreciation and amortisation expenses | 64.71 | 69.09 | 62.07 | 131.16 |
| | (g) Other Expenses | 44.51 | 108.18 | 27.47 | 135.65 |
| | TOTAL EXPENSES | 2,959.71 | 3,672.89 | 3,966.56 | 7,639.45 |
| 3 | Profit Before Tax Exceptional Items and Tax (1-2) | 100.70 | 157.72 | 98.33 | 256.05 |
| | Exceptional Items | - | - | | - |
| 4 | Profit before tax | 100.70 | 157.72 | 98.33 | 256.05 |
| 5 | Tax Expense | | | | |
| | (a) Current Tax | 25.04 | 50.61 | 23.43 | 74.04 |
| | (b) Deferred Tax | (9.58) | (10.39) | 3.28 | (7.11) |
| | (c) Previous Year Taxes | | (2.85) | - | (2.85) |
| | Total tax expense | (15.46) | (37.37) | (26.71) | (64.08) |
| 6 | Profit after tax (4-5) | 85.24 | 120.35 | 71.62 | 191.97 |
| 7 | Other Comprehensive income | | | | |
| | (a) (i) Items that will not be reclassified to profit or loss | - | - | | - |
| | (ii) Income tax related to items that will not be reclassified to profit or loss | - | - | | - |
| | (b) (i) Items that will be reclassified to profit or loss | - | - | | - |
| | (ii) Income tax related to items that will be reclassified to profit or loss | - | - | | - |
| | Total other comprehensive income, net of tax | - | - | | - |
| 8 | Total comprehensive income for the year (5+6) | 85.24 | 120.35 | 71.62 | 191.97 |
| 9 | Paid up equity share capital (face value of Rs 10) | 548.40 | 548.40 | 548.40 | 548.40 |
| 10 | Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year | 1,278.94 | 156.38 | 1,037.32 | 1,193.70 |
| 11 | Earning per share (not annualised) | | | | |
| | Basic (Rs) | 1.55 | 2.22 | 1.32 | 3.54 |
| | Diluted (Rs) | 1.55 | 2.22 | 1.32 | 3.54 |

Notes

- The above Standalone un-audited financial results for the half year ended on September 30, 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on November 14, 2024.
- These results have been subjected to limited review by the Statutory Auditor of the company under regulation 33 of securities and exchange board of india (listing obligation and disclosure requirements) regulations, 2015. The auditor have expressed an unmodified conclusion of the above results.
- The figures have been regrouped/rearranged wherever necessary to make them comparable with the current period figures.
- The Company is operating in Trading and Manufacturing segment. Statement of segment reporting is enclosed herewith
- Earning and Diluted per Equity Share is calculated on the weighted average of share capital received by the company.
- Statement of Standalone Asset & Liabilities and Cash Flow Statements as on September 30,2024 is enclosed herewith.

For and on behalf of board of directors of
FOR A G Universal Limited

For A G UNIVERSAL LIMITED


MANAGING DIRECTOR

Amit Gupta
Chairman-Cum-Managing Director
DIN 00255618

Date: 14-11-2024
Place New Delhi

Statement of Cash Flows for the period ended September 30, 2024

(Amt. in Lakhs)

| Particulars | As at September 30th, 2024 | As at March 31st, 2024 |
|---|----------------------------|------------------------|
| Cash flows from operating activities | | |
| Profit before taxation | 100.70 | 256.05 |
| Adjustments for: | | |
| Depreciation & Amortization | 64.71 | 131.16 |
| Interest / Financial Expenses | 73.47 | 152.46 |
| Foreign Exchange Fluctuation | 0.01 | (0.77) |
| Rental Income | (1.51) | (8.30) |
| Profit on sale of Property, Plant and Equipments | (41.54) | (8.17) |
| Interest Income | (13.99) | (19.65) |
| Operating Profit before working capital Changes | <u>181.85</u> | <u>502.78</u> |
| Working capital changes: | | |
| (Increase)/Decrease in Inventories | (435.48) | (634.43) |
| (Increase)/Decrease in Trade Receivables | 293.16 | 213.63 |
| (Increase)/Decrease in Short Term Advances | (133.56) | 288.85 |
| (Increase)/Decrease in Other Current assets | (56.55) | 25.45 |
| Increase/(Decrease) in Trade Payables | (9.06) | (337.86) |
| Increase/(Decrease) in Other current liabilities | 185.45 | (282.72) |
| Increase/(Decrease) in Short Term Provisions | (39.99) | 65.05 |
| | <u>(14.18)</u> | <u>(159.25)</u> |
| Income taxes paid | (25.04) | (71.19) |
| Net cash used in operating activities | <u>(39.22)</u> | <u>(230.44)</u> |
| Cash flows from investing activities | | |
| Purchase of Property, Plant and Equipment | (251.15) | (115.08) |
| Rental Income | 1.51 | 8.30 |
| Net Proceeds from Investments | 128.24 | (101.53) |
| Investment in Bank Deposits | 88.72 | (235.65) |
| Net cash used in investing activities | <u>(32.68)</u> | <u>(443.96)</u> |
| Cash flows from financing activities | | |
| Proceeds from Share Capital and Share Premium | - | 872.40 |
| Increase/(Decrease) in Long Term Provisions | - | 1.05 |
| Intercompany Deposit Given | 71.93 | 51.93 |
| (Increase)/Decrease in Short Term Borrowings | 166.93 | (33.86) |
| Increase/(Decrease) in Long Term Borrowings | 25.42 | (86.30) |
| Interest Received | 13.99 | 19.65 |
| Interest / Financial Charges | (73.47) | (152.46) |
| Net cash from financing activities | <u>204.80</u> | <u>672.41</u> |
| Net increase/Decrease in cash our cash equivalents | <u>132.90</u> | <u>(1.99)</u> |
| Cash and cash equivalents at beginning of period | <u>6.54</u> | <u>8.53</u> |
| Cash and cash equivalents at end of period | <u>139.44</u> | <u>6.54</u> |

For and on behalf of board of directors of
FOR A G Universal Limited

For A G UNIVERSAL LIMITED


MANAGING DIRECTOR

Amit Gupta
Chairman-Cum-Managing Director
DIN:00255618

Date: 14-11-2024
Place: New Delhi

STATEMENT OF UNAUDITED SEGMENT RESULTS FOR THE PERIOD ENDED ON 30TH SEPTEMBER, 2024

(Amount in 'lakh')

| Particulars | For the period ended September 30, 2024 | For the period ended March 31, 2024 | For the period ended September 30, 2023 | For the period ended March 31, 2024 |
|--------------|--|--|--|--|
| Domestic | 2,996.04 | 3,829.05 | 4,008.24 | 7,837.29 |
| Total | 2,996.04 | 3,829.05 | 4,008.24 | 7,837.29 |

1. Revenue by nature of products

| Particulars | For the period ended September 30, 2024 | For the period ended March 31, 2024 | For the period ended September 30, 2023 | For the period ended March 31, 2024 |
|------------------------|--|--|--|--|
| Trading Division | 987.54 | 1,943.16 | 2,089.69 | 4,032.85 |
| Manufacturing Division | 2,008.50 | 1,885.89 | 1,918.55 | 3,804.44 |
| Total | 2,996.04 | 3,829.05 | 4,008.24 | 7,837.29 |

2. Segment Results before tax and Depreciation

(Amount in 'lakh')

| Particulars | For the period ended September 30, 2024 | For the period ended March 31, 2024 | For the period ended September 30, 2023 | For the period ended March 31, 2024 |
|--|--|--|--|--|
| Trading Division | 50.69 | (11.53) | 98.89 | 87.36 |
| Manufacturing Division | 123.82 | 310.95 | 83.15 | 394.10 |
| | 174.51 | 299.42 | 182.04 | 481.46 |
| Unallocated Expenses | | | | |
| Less: Finance Cost | (73.47) | (74.17) | (78.29) | (152.46) |
| Add: Other Income | 64.37 | 1.56 | 56.65 | 58.21 |
| Less: Dep Expenses | (64.71) | (69.09) | (62.07) | (131.16) |
| Profit before exceptional items and tax | 100.70 | 157.72 | 98.33 | 256.05 |
| Exceptional Items | - | - | - | - |
| Profit before tax | 100.70 | 157.72 | 98.33 | 256.05 |
| Less: Tax expenses | (15.46) | (37.37) | (26.71) | (64.08) |
| Net profit for the year | 85.24 | 120.35 | 71.62 | 191.97 |

Segment Assets and Liabilities

| Particulars | For the period ended September 30, 2024 | For the period ended March 31, 2024 | For the period ended September 30, 2023 | For the period ended March 31, 2024 |
|------------------------|--|--|--|--|
| Assets | | | | |
| Trading Division | 3,768.53 | 3,613.86 | 2,098.73 | 3,613.86 |
| Manufacturing Division | 1,450.58 | 1,140.83 | 2,226.17 | 1,140.83 |
| | 5,219.11 | 4,754.69 | 4,324.90 | 4,754.69 |
| Liabilities | | | | |
| Trading Division | 2,000.19 | 2,112.46 | 2,194.05 | 2,112.46 |
| Manufacturing Division | 1,440.83 | 944.53 | 545.12 | 944.53 |
| | 3,441.02 | 3,056.99 | 2,739.17 | 3,056.99 |

For and on behalf of board of directors of

FOR A G UNIVERSAL LIMITED

Amit Gupta
MANAGING DIRECTOR

Amit Gupta
Chairman-Cum-Managing Director
DIN 00255618

Date: 14-11-2024

Place: New Delhi