



UNITED POLYFAB GUJARAT LIMITED

(Formerly known as United Polyfab (Unit-II) Pvt. Ltd.)

Survey No. 238/239, Shahwadi, Opp. New Aarvee Denim, Narol-Sarkhej Highway, AHMEDABAD-382405.
Phone : 91-079-25731155, 9925232824 Fax : +91-79-25731144 E-mail : unitedpolyfab@unitedpolyfab.com
info@unitedpolyfab.com • CIN No. : L18109GJ2010PLC062928

Date: February 12, 2025

To,
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra East, Mumbai – 400051

Dear Sir/Madam,

Sub: Outcome of board meeting held on today i.e. On February 12, 2025, in terms of Second Proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: United Polyfab Gujarat Limited (Symbol/ISIN: UNITEDPOLY/ INE368U01011)

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on Wednesday, February 12, 2025, at the Registered Office of the Company situated at Survey No. 238, 239, Shahwadi, Opp. New Aarvee Denim, Narol-Surkhej Highway, Ahmedabad - 382405 which was commenced at 02:00 P.M. and concluded at 03:00 P.M., have

1. Considered, approved & taken on record the Un-audited Standalone & Consolidated Financial Results of the Company for the quarter and nine months ended on December 31, 2024 as per Regulation 33 of the Listing Regulation;
2. Approved the Limited Review Reports to be issued by Statutory Auditors of the Company on Un-audited Standalone & Consolidated Financial Results for the quarter and nine months ended on December 31, 2024.
3. Considered and approved the sub-division/ split of equity shares of existing 1 (One) Equity Share of face value of Rs.10/- (Rupees Ten Only) each fully paid up into 10 (Ten) Equity Shares of face value of Rs. 1/- (Rupees One Only) each fully paid up, subject to approval of Members of the Company. The record date for the purpose of above sub-division/ split of Equity Shares shall be decided after obtaining approval for sub-division/ split from the Members through postal ballot electronic voting process and will be intimated in due course. Other requisite details regarding the sub-division/split of Equity Shares in terms of SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 is attached herewith as Annexure 1.
4. Approved the Alteration of Capital clause of the Memorandum of Association of the Company on account of sub-division/ split of Equity Share, subject to Members' approval.
5. Rescind all the resolution/Transactions mentioned below as passed and approved by the Board of Directors in the board meeting held on Saturday, 21st day of December, 2024 at the registered office of the company situated at Survey No. 238, 239, Shahwadi, Opp. New Aarvee Denim, Narol-Surkhej Highway, Ahmedabad – 382405
 - a. Increase in Authorized Share Capital of the Company;
 - b. Sub-Division/Split of Equity Shares of the Company pursuant to the provisions of Section 61 (1) (d) of the Companies Act, 2013;
 - c. Alteration of Capital Clause in the Memorandum of Association (MOA) of the Company;
 - d. Adoption of new set of Memorandum of Association (MOA) of the Company;
 - e. Adoption of new set of Articles of Association (AOA) of the Company;



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f. Consider and evaluate any and all proposals for raising of funds in one or more tranches by way of a rights issue, further public offer, private placement including preferential allotment, qualified institutions placement or through any other permissible mode and/or combination thereof as may be considered appropriate, by way of issue of equity shares;

6. Considered and approved all other business as per agenda circulated.

Further, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are enclosing herewith Standalone & Consolidated Unaudited Financial Results for the quarter and nine months ended on December 31, 2024 and Limited Review Report issued by Statutory Auditors on the Standalone & Consolidated Unaudited Financial results for the quarter and nine months ended on December 31, 2024.

The Board will seek approval of the shareholders for the aforesaid matters by way of postal ballot process.

Kindly take the same on your record and oblige us.

Thanking you

Yours faithfully,

For, United Polyfab Gujarat Limited

Gagan Nirmalkumar Mittal
Chairman & Managing Director
(DIN: 00593377)

Place: Ahmedabad

Encl: - A/a



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Date: February 12, 2025

To,
Listing Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra (E), Mumbai - 400051.

Subject: Submission of Un-audited Standalone & Consolidated Financial Results for the Quarter and Nine months ended on 31st December, 2024 along with Limited Review Report.

Ref: United Polyfab Gujarat Limited (Symbol/ ISIN: UNITEDPOLY/ INE368U01011)

Dear Sir/Madam,

With reference to captioned subject and pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the following:

1. Un-audited Standalone & Consolidated Financial Results of the Company for the Quarter and Nine months ended on 31st December, 2024.
2. Limited Review Report issued by the Statutory Auditors for the Quarter and Nine months ended on 31st December, 2024.

Kindly take the same on your record and disseminate the same on your website and oblige us.

Thanking you.

Yours Faithfully,

For, United Polyfab Gujarat Limited

Gagan Nirmalkumar Mittal
Chairman & Managing Director
(DIN: 00593377)

Place: Ahmedabad
Encl: - A/a



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Annexure-1

Details of Subdivision of shares – Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015:

a.	Split ratio	1:10 i.e., existing 1 (One) Equity Share of face value of Rs. 10/- (Rupees Ten Only) each fully paid up shall be sub-divided/ split into 10 (Ten) Equity Shares of face value of Rs. 1/- (Rupees One Only) each fully paid up.
b.	Rationale behind the split	(i) To encourage wider participation of small investors; and (ii) To enhance liquidity of the Equity Shares of the Company in the Stock Market.
c.	Pre and post Sub division share capital – authorized, paid-up and subscribed	Pre-Sub division of Equity Shares The Authorized Share Capital of the Company is Rs. 25,00,00,000/- (Twenty Five Crore Only) divided into 2,50,00,000 (Two Crore Fifty lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only) each. Issued, paid-up and subscribed Share Capital is Rs. 22,95,15,500 (Twenty Two Crore Ninety Five Lac Fifteen Thousand Five Hundred) comprising of 2,29,51,550 (Two Crore Twenty Nine Lac Fifty One Thousand Five Hundred Fifty) equity shares of Rs. 10/- (Rupees Ten Only) each. Post-Sub division of Equity Shares The Authorized Share Capital of the Company is Rs. 25,00,00,000/- (Twenty Five Crore Only) divided into 25,00,00,000 (Twenty Five Crore) Equity Shares of Rs. 1/- (Rupees One Only) each. Issued, paid-up and subscribed Share Capital Rs. 22,95,15,500 (Twenty-Two Crore Ninety Five Lac Fifteen Thousand Five Hundred) comprising of 22,95,15,500 (Twenty-Two Crore Ninety Five Lac Fifteen Thousand Five Hundred) equity shares of Rs. 1 (Rupees One Only) each.
d.	Expected time of completion	Within 4 months from the date of Members' approval.
e.	Class of shares which are subdivided	Equity shares of face value of Rs. 10/- each are proposed to be sub-divided/split into Equity shares of Rs. 1/- each.
f.	Number of shares of each class pre and post-split	Please refer point (c.) above
g.	Number of shareholders who did not get any shares in consolidation and their pre consolidation share holding	Not Applicable.

Independent Auditor's Review Report on the Quarterly and Year to Date 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 of **United Polyfab Gujarat Limited**

We have reviewed the accompanying statement of unaudited financial results of **United Polyfab Gujarat Limited** (the "Company") for the quarter ended December 31, 2024 and year to date from April 01, 2024, to December 31, 2024 (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, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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. 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 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Management's personnel 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 Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Based on our review conducted and procedures performed as stated in paragraph 3 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 Standard under Section 133 of the Companies act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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. Our Conclusion on the statement is not modified in respect of the above matter.

Place: Ahmedabad
Date: 12-02-2025



For, Rajiv Shah & Associates
Chartered Accountants


Rajiv C Shah (Partner)
Membership No. 043261
FRN :108454W
UDIN : 25043261BMKYVP1574



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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER 31, 2024							
(Rs. In Lakhs except per share data)							
Particulars	Quarter Ended			Nine Months Ended		Year Ended	
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue From Operations						
	Net sales or Revenue from	15237.56	15,869.02	24,183.49	44879.26	69,238.21	90,847.72
II	Other Income	31.14	23.81	30.17	72.63	248.61	283.71
III	Total Income (I+II)	15268.70	15,892.83	24,213.66	44951.89	69,486.82	91,131.43
IV	Expenses						
(a)	Cost of materials consumed	13092.19	14,325.53	22,279.20	39663.54	64,483.51	84,012.30
(b)	Purchases of stock-in-trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-69.43	-723.92	19.93	-1049.29	-613.25	-590.52
(d)	Employee benefit expense	281.42	271.23	251.25	795.73	695.61	976.37
(e)	Finance Costs	214.83	198.54	212.52	694.92	665.87	903.59
(f)	Depreciation and amortisation expense	327.51	316.23	318.66	959.84	960.58	1,280.25
(g)	Other Expenses	741.16	843.34	819.30	2294.95	2,338.28	3,318.29
	Total expenses (IV)	14587.68	15,230.95	23,900.86	43359.68	68,530.60	89,900.27
V	Profit/ Loss before tax (III-IV)	681.01	661.88	312.80	1592.20	956.22	1,231.16
VI	Tax Expense						
(a)	Current Tax	103.45	188.87	46.31	389.15	159.61	215.53
(b)	Deferred Tax	72.27	-23.52	86.52	-175.75	123.13	354.71
VII	Profit (Loss) for the period (V - VI)	505.30	496.52	179.97	1378.80	673.51	660.92
VIII	Other Comprehensive Income (OCI)						
	i. Items that will not be classified to profit and loss						
	(i) Remeasurement of defined benefit plan	-	-	-	-	-	3.88
	(ii) Income tax related to items no (i) above	-	-	-	-	-	-0.68
	Total Other Comprehensive Income/ (Loss) (Net of Tax)	-	-	-	-	-	3.21
IX	Total Comprehensive Income for the Period (VII + VIII)	505.30	496.52	179.97	1378.80	673.51	664.13
X	Details of equity share capital						
	Paid-up equity share capital	2,295.16	2,295.16	2,295.16	2,295.16	2,295.16	2,295.16
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XI	Details Of Debt Securities						



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	Paid up Debt Capital	-	-	-	-	-	-
	Face value of Debt Securities	-	-	-	-	-	-
XII	Reserves excluding revaluation reserve	-	-	-	-	-	-
XIII	Earnings per share						
(a)	Earnings per share (not annualised)						
	Basic earnings (loss) per share from continuing and discontinued operations	2.20	2.16	0.85	6.01	3.21	3.09
	Diluted earnings (loss) per share continuing and discontinued operations	2.20	2.16	0.85	6.01	3.21	3.09

Notes on Financial Results:

1	The above standalone unaudited financial results for the quarter and nine months ended December 31, 2024 have been reviewed by the Audit Committee in its meeting held on February 12 ,2025 and approved by the Board of Directors in their meeting held on February 12 ,2025.
2	The Statutory auditors of the company have carried out limited review of the standalone unaudited financial results for the quarter and nine months ended December 31, 2024
3	The Company adopted Indian accounting Standards ("Ind AS") from December 31, 2021 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting' prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial results for the quarter presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34.
4	Earning per shares are calculated on weighted average of the share capital outstanding during the year. Quarterly EPS is not annualised.
5	Considering the nature of the Company's business and operations, as well as based on reviews performed by Chief operating decision maker regarding resource allocation and performance management, the Company has identified Textiles as reportable segment in accordance with the requirements of Ind AS 108 - "Operating Segments"
6	The Code on Social Security, 2020 ('Code'), relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Group will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
7	The figures for the quarter ended December 31, 2024 is balancing figures between audited figures in respect of the full financial year and year to date figures upto the Nine month ended and quarter of the relevant financial year, which were subjected to limited review.
8	The company is primarily engaged in the business of yarn Manufacturing, information reported to and evaluated regularly by chief operating decision maker (CODM) for the purposes of resource allocation and assessing performance focuses on the business as a whole and accordingly, in the context of operating segment under the Indian Accounting standard 108, there is a single reportable segment.
9	Previous year's/ period's figures regrouped/ rearranged/ restated/ adjusted/ rectified wherever considered necessary and to give effect to the adjustments/ corrections with retrospective effect to rectify prior period errors and omissions in line with Ind AS - 8: "Accounting Policies, Changes in Accounting Estimates and Errors".

For United Polyfab Gujarat Limited



Gagan Nirmalkumar Mittal
Chairman and Managing Director
DIN: 00593377

Date: 12.02.2025
Place: Ahmedabad

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated 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 **United Polyfab Gujarat Limited**

We have reviewed the accompanying statement of unaudited financial results of **United Polyfab Gujarat Limited** (the "Company") for the quarter ended December 31, 2024 and year to date from April 01, 2024, to December 31, 2024 (the "Statement") attached herewith, which were subject to limited review by us, both included in the accompanying consolidated statement of financial results for the quarter being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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. 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 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Management's personnel 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 Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Further, on the basis of information provided to us by the management, the company was entrusted to prepare its Consolidated Financial Statements with its subsidiary "United Green Distilleries Private Limited" (hereinafter referred to as "subsidiary") in accordance with Listing Obligations. Although, as subsidiary did not commence any business operations from its date of incorporation to the reporting date, it did not maintain any books of accounts. Henceforth it was not possible for the management to consolidate its financial statements with subsidiary and hence we are unable to comment on the same.

Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing, with the exception of matter described in the preceding paragraphs, 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 Standard under Section 133 of the Companies act,2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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.

Our Conclusion on the statement is not modified in respect of the above matter.

Place: Ahmedabad
Date: 12/02/2025



For Rajiv Shah & Associates
Chartered Accountants

Rajiv C Shah

Rajiv C Shah (Partner)
Membership No. 043261
FRN : 108454W
UDIN: 25043261BMKYVQ9327



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IX	Total Comprehensive Income for the Period (VII + VIII)	505.29	496.29	-	1378.56	-	664.06
X	"Of the Total Comprehensive Income above, Other comprehensive income attributable to: "						
	Owners of the Parent	505.28	496.28	-	1378.53	-	664.06
	Non-Controlling Interest	0.01	0.01	-	0.03	-	-
XI	Details of equity share capital						
	Paid-up equity share capital	2,295.16	2,295.16	-	2,295.16	-	2,295.16
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	-	Rs. 10/-	-	Rs. 10/-
XII	Details Of Debt Securities						
	Paid up Debt Capital	-	-	-	-	-	-
	Face value of Debt Securities	-	-	-	-	-	-
XIII	Reserves excluding revaluation reserve	-	-	-	-	-	-
XIV	Earnings per share						
(a)	Earnings per share (not annualised)						
	Basic earnings (loss) per share from continuing and discontinued operations	2.20	2.16	-	6.01	-	3.09
	Diluted earnings (loss) per share continuing and discontinued operations	2.20	2.16	-	6.01	-	3.09

Notes on Financial Results:

1	The above consolidated unaudited financial results for the quarter and nine months ended December 31, 2024 have been reviewed by the Audit Committee in its meeting held on February 12 ,2025 and approved by the Board of Directors in their meeting held on February 12 ,2025.
2	The Statutory auditors of the company have carried out limited review of the consolidated unaudited financial results for the quarter and nine months ended December 31, 2024
3	The Company adopted Indian accounting Standards ("Ind AS") from December 31, 2021 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 " Interim Financial Reporting' prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial results for the quarter presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34.
4	Earning per shares are calculated on weighted average of the share capital outstanding during the year. Quarterly EPS is not annualised.
5	Considering the nature of the Company's business and operations, as well as based on reviews performed by Chief operating decision maker regarding resource allocation and performance management, the Company has identified Textiles as reportable segment in accordance with the requirements of Ind AS 108 - "Operating Segments"
6	The Code on Social Security, 2020 ('Code'), relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Group will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.



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7	The figures for the quarter ended December 31, 2024 is balancing figures between audited figures in respect of the full financial year and year to date figures upto the Nine month ended and quarter of the relevant financial year, which were subjected to limited review.
8	The company is primarily engaged in the business of yarn Manufacturing, information reported to and evaluated regularly by chief operating decision maker (CODM) for the purposes of resource allocation and assessing performance focuses on the business as a whole and accordingly, in the context of operating segment under the Indian Accounting standard 108, there is a single reportable segment.
9	Previous year's/ period's figures regrouped/ rearranged/ restated/ adjusted/ rectified wherever considered necessary and to give effect to the adjustments/ corrections with retrospective effect to rectify prior period errors and omissions in line with Ind AS - 8: "Accounting Policies, Changes in Accounting Estimates and Errors".

For United Polyfab Gujarat Limited



Gagan Nirmalkumar Mittal
Chairman and Managing Director
DIN: 00593377

Date: 12.02.2025
Place: Ahmedabad