

Uttam Galva Steels Limited

Registered Office : Uttam House, 69, P. D' Mello Road, Mumbai - 400 009.
Tel. : +91-22-6656 3500 • Fax : +91-22-2348 5025
CIN No.: L27104MH1985PLC035806
Website : www.uttamgalva.com



15th October, 2019

To,
BSE Limited.
P.J. Towers, Dalal Street,
Mumbai - 400001

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1, G Block, BKC,
Bandra (e), Mumbai - 400 051

Sub: Outcome of Board Meeting held today i.e. 15th October, 2019.

Dear Sir / Madam,

Pursuant to Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please be informed that the Board of Directors of the Company at its Meeting held today, *inter-alia*, approved the Un-Audited Financial Results (Standalone & Consolidated) of the Company for the period ended 30th September, 2019.

We are hereby enclosing the copies of following:

1. Un-Audited Financial Results (Standalone & Consolidated) of the Company for the period ended 30th September, 2019;
2. Statement of Assets & Liabilities for the period ended 30th September, 2019;
3. Cash Flow Statements for the period ended 30th September, 2019; and
4. Limited Review Report (Standalone & Consolidated) issued by the Statutory Auditors of the Company.
5. Further please be informed that:
 - i. Shri Arvind Kumar Gupta- Independent Director has resigned from the Board of the Company.
 - ii. Shri Surendra Sharma has been inducted as an Additional Director on the Board of the Company in the category of Non-Executive and Independent Director. Shri Surendra Sharma, aged 67 years is a commerce graduate with more than 40 years of diverse experience mainly in the field of public relations and financial consultancy. He has worked with reputed Indian and International companies in a senior management position.

Shri Surendra Sharma is not related to any of the Directors of the Company as defined under regulation 2(1)(zd) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

Thanking you,

For **UTTAM GALVA STEELS LIMITED**

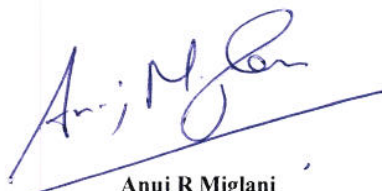
Raggvendra Agrawal
Executive Director & Company Secretary

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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER, 2019							
(Rupees in Crores)							
Sr.No	Particulars	For the Quarter Ended			Six Months Ended		Year Ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
(a)	Income from Operations (Net of GST)	129.43	97.26	109.72	226.69	201.53	556.44
(b)	Other Income	1.68	1.31	1.57	2.99	2.92	15.11
	Total Income (a+b)	131.11	98.57	111.29	229.68	204.45	571.55
2	Expenses						
a)	Cost of Materials Consumed	51.09	14.83	13.53	65.92	28.31	281.65
b)	Purchase of Traded Goods	-	-	-	-	0.18	0.18
c)	(Increase) / Decrease in FG, WIP & Stock In Trade	3.18	(4.85)	10.27	(1.67)	0.60	0.41
d)	Employee Benefits Expense	18.88	19.56	20.05	38.44	40.49	80.18
e)	Finance Costs	108.07	12.41	339.65	120.48	650.07	936.50
f)	Depreciation & Amortisation Expense	62.30	61.63	63.73	123.93	126.77	252.80
g)	Other Expenses	64.30	60.12	66.06	124.42	126.22	241.21
	Total Expenses (a to g)	307.82	163.70	513.29	471.52	972.64	1,792.93
3	Profit / (Loss) from Operations before Exceptional Items and Tax(1-2)	(176.71)	(65.13)	(402.00)	(241.84)	(768.19)	(1221.38)
4	Exceptional Items	155.67	198.38	178.58	354.045	178.58	904.81
5	Profit / (Loss) before Tax (3-4)	(332.38)	(263.51)	(580.58)	(595.89)	(946.77)	(2126.19)
6	Tax Expense - Current Tax	-	-	-			-
	- Deferred Tax	-	-	-			-
	- Prior period Tax	-	-	-			-
7	Net Profit / (Loss) after Tax (5-6)	(332.38)	(263.51)	(580.58)	(595.89)	(946.77)	(2126.19)
8	Share of Profit / (Loss) from Joint Venture						
9	Other Comprehensive Income / (Expense) - Net of Tax						
	Items that will be reclassified subsequently to the statement of profit and loss	-	-	-			2.43
	Income tax on items that will be reclassified subsequently to the statement of profit and loss	-	-	-			-
	Items that will not be reclassified subsequently to the statement of profit and loss	-	-	-			-
	Income tax on items that will not be reclassified subsequently to the statement of profit and loss	-	-	-			-
10	Total Comprehensive Income for the period (7+8+9)	(332.38)	(263.51)	(580.58)	(595.89)	(946.77)	(2123.76)
11	Paid up Equity Share Capital (of Rs 10/-each)	142.26	142.26	142.26	142.26	142.26	142.26
12	EPS - Basic & Diluted (in Rs) (not annualised)	(23.36)	(18.52)	(40.81)	(41.89)	(66.55)	(149.46)


Anuj R Miglani

Managing Director & CEO
(DIN:00287097)

Place : Mumbai
Date : 15th October, 2019.

Uttam Galva Steels Limited

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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER, 2019							
(Rupees in Crores)							
Sr.No	Particulars	For the Quarter Ended			Six Months Ended		Year Ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
(a)	Income from Operations (Net of GST)	140.01	112.24	145.91	252.47	347.50	756.81
(b)	Other Income	1.68	0.54	1.25	2.16	3.29	15.74
	Total Income (a+b)	141.69	112.78	147.16	254.63	350.79	772.55
2	Expenses						
a)	Cost of Materials Consumed	51.09	14.83	13.53	65.92	28.31	281.65
b)	Purchase of Traded Goods	8.22	14.39	33.58	22.81	140.71	191.77
c)	(Increase) / Decrease in FG, WIP & Stock In Trade	3.18	(4.85)	10.27	(1.67)	0.60	4.44
d)	Employee Benefits Expense	21.24	22.07	22.37	43.35	45.42	89.63
e)	Finance Costs	108.08	12.42	339.97	120.49	650.89	937.74
f)	Depreciation & Amortisation Expense	62.31	61.64	63.74	123.96	126.80	252.90
g)	Other Expenses	67.35	63.28	69.94	130.68	132.78	255.61
	Total Expenses (a to g)	321.47	183.78	553.40	505.54	1,125.51	2,013.74
3	Profit / (Loss) from Operations before Exceptional Items and Tax(1-2)	(179.78)	(71.00)	(406.24)	(250.91)	(774.72)	(1241.19)
4	Exceptional Items	155.67	198.38	178.58	354.05	178.58	904.81
5	Profit / (Loss) before Tax (3-4)	(335.45)	(269.38)	(584.82)	(604.96)	(953.30)	(2146.00)
6	Tax Expense - Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	-
	- Prior period Tax	-	-	-	-	-	-
7	Net Profit / (Loss) after Tax (5-6)	(335.45)	(269.38)	(584.82)	(604.96)	(953.30)	(2146.00)
8	Share of Profit /(Loss) from Joint Venture	0.11	0.10	0.06	0.21	0.12	0.43
9	Other Comprehensive Income / (Expense) - Net of Tax						
	Items that will be reclassified subsequently to the statement of profit and loss	-	-	-	-	-	18.80
	Income tax on items that will be reclassified subsequently to the statement of profit and loss	-	-	-	-	-	-
	Items that will not be reclassified subsequently to the statement of profit and loss	-	-	-	-	-	-
	Income tax on items that will not be reclassified subsequently to the statement of profit and loss	-	-	-	-	-	-
10	Total Comprehensive Income for the period (7+8+9)	(335.35)	(269.28)	(584.76)	(604.75)	(953.18)	(2126.77)
11	Paid up Equity Share Capital (of Rs 10/-each)	142.26	142.26	142.26	142.26	142.26	142.26
12	EPS - Basic & Diluted (in Rs) (not annualised)	(23.57)	(18.93)	(41.11)	(42.51)	(67.00)	(150.82)


Anuj R Miglani
Managing Director & CEO
(DIN:00287097)

Place : Mumbai
Date : 15th October, 2019.

Uttam Galva Steels Limited

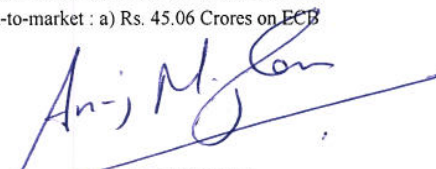
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STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2019				
(Rupees in Crores)				
Particulars	Standalone		Consolidated	
	As at 30th September, 2019	As at 31st March, 2019	As at 30th September, 2019	As at 31st March, 2019
ASSETS				
Non-Current Assets				
(a) Property, Plant and Equipment	4,814.91	4,938.79	4,815.02	4,938.94
(b) Intangible Assets	0.22	0.27	0.22	0.27
(c) Capital Work in Progress	117.70	117.70	117.70	117.70
(d) Financial Assets				
(i) Investments	74.83	74.83	6.37	6.16
(ii) Trade Receivables	43.03	17.23	43.03	17.23
(iii) Loans	0.09	0.06	0.09	0.06
(iv) Other Financial Assets	405.97	717.30	406.01	717.30
(e) Income Tax Asset(net)	19.07	14.69	19.07	19.35
(f) Deferred Tax Assets	853.55	853.55	853.55	853.63
(g) Other non-current Assets	1.08	1.08	1.48	6.70
Total Non Current Assets	6,330.46	6,735.50	6,262.54	6,677.32
Current Assets				
(a) Inventories	372.28	372.21	376.81	386.53
(b) Financial Assets				
(i) Trade Receivables	3.13	30.91	128.32	158.37
(ii) Cash and Cash Equivalent	6.12	5.29	35.44	21.94
(iii) Bank Balances Other than (ii) above	2.88	6.82	2.88	6.82
(iv) Other Financial Assets	0.65	0.76	0.65	0.76
(c) Other Current Assets	133.51	167.17	137.03	171.13
Total Current Assets	518.57	583.16	681.13	745.55
TOTAL ASSETS	6,849.03	7,318.66	6,943.67	7,422.87
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share Capital	142.26	142.26	142.26	142.26
(b) Other Equity	(3,012.88)	(2,417.00)	(2,952.74)	(2,339.98)
	(2,870.62)	(2,274.74)	(2,810.48)	(2,197.72)
Liabilities				
Non Current Liabilities				
(a) Financial Liabilities				
(i) Long-term Borrowings	6,712.41	6,816.79	6,712.41	6,816.79
(ii) Trade and other Payables	1,037.64	1,017.37	1,037.64	1,017.37
(iii) Other Financial Liabilities	-	-	-	-
(b) Provisions	11.30	11.05	11.30	11.15
(c) Deferred Tax Liabilities	412.34	412.34	412.34	412.34
(d) Other non-current Liabilities	583.43	571.79	583.55	571.79
Total Non Current Liabilities	8,757.12	8,829.34	8,757.24	8,829.44
Current Liabilities				
(a) Financial Liabilities				
(i) Short-term Borrowings	0.49	0.50	0.84	0.50
(ii) Trade and other Payables	43.32	34.79	73.05	56.82
(iii) Other Financial Liabilities	859.18	665.05	859.18	665.05
(b) Provisions	37.69	36.97	37.69	42.04
(c) Other Current Liabilities	21.86	26.75	26.15	26.74
Total Current Liabilities	962.54	764.06	996.91	791.15
TOTAL EQUITY AND LIABILITIES	6,849.03	7,318.66	6,943.67	7,422.87

Notes :

- The above financial results were reviewed by the Audit Committee and approved at the meeting of Board of Directors held on 15th October, 2019.
- The Auditors have conducted Limited Review of the aforesaid Financial Results for the quarter ended 30th September, 2019. Consolidated figures for the corresponding quarter ended 30th September 2018 and preceeding quarter ended 30th June 2019, as reported in this Consolidated Financial Results have been approved by the Company's Board, but have not been subjected to review.
- Previous year's figures have been regrouped / rearranged wherever necessary.
- The Company is in manufacturing of Steel Products and also has a Captive Power Plant, Hence it is reporting its results in single segment.
- Finance cost for the quarter ended 30th September 2019 includes Forex revaluation loss on mark-to-market : a) Rs. 45.06 Crores on ECB US\$ 254.44 Mios, and b) Rs. 38.67 Crores on Other Liabilities of US\$ 218.80 Mios.
- Exceptional item consists of provisions against doubtful advances to vendors.


Anuj R Miglani
Managing Director & CEO
(DIN:00287097)

Place : Mumbai
Date : 15th October, 2019.

Uttam Galva Steels Limited

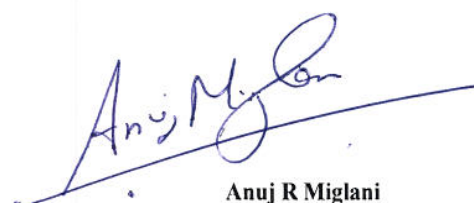
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CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2019				
Rupees in Crores				
SR. NO	PARTICULARS	Standalone		Consolidated
		For Six Months Ended		
		30.09.2019	30.09.2018	30.09.2019
A	CASH FLOW FROM OPERATING ACTIVITIES			
	Net Profit/(Loss) Before Tax	(595.88)	(946.77)	(604.75)
	Adjustments for Depreciation	123.93	126.77	123.96
	Adjustments for Diminution in Capital WIP	0.00	0.00	0.00
	(Profit) / Loss on Sale of Assets	0.00	0.01	0.00
	Share Issue Expenses W/off	0.00	0.11	0.00
	Unrealised Currency Translation (Gains)/Losses	0.00	0.00	3.12
	Interest & Financial Charges	120.48	649.96	120.49
	Operating Profit Before Working Capital Changes	(351.47)	(169.92)	(357.18)
	Adjustments for :			
	(Increase)/Decrease in Trade and other Receivables	347.03	45.24	355.33
	(Increase)/Decrease in Inventories	(0.07)	5.37	9.72
	Increase/(Decrease) in Trade Payables and Other Liabilities	74.96	505.89	56.16
	Cash Generated from Operations	70.46	556.50	64.03
	Direct Taxes Paid (Net of Refunds)	(4.38)	(2.38)	(4.38)
	Cash Flow from Operating Activities	66.08	384.20	59.65
B	CASH FLOW FROM INVESTING ACTIVITIES :			
	Purchase of Property, Plant & Equipment	-	-	-
	Sale of Property, Plant & Equipment	-	0.07	-
	Purchase of Investments / Investments in Subsidiaries	-	-	-
	Sale of Investments	-	-	-
	Net Cash Used in Investing Activities	-	0.07	-
C	CASH FLOW FROM FINANCING ACTIVITIES :			
	Proceeds from Long Term Borrowings	124.98	-	124.98
	Repayment of Long Term Borrowings	(94.87)	(1.97)	(94.87)
	Repayment of Working Capital Loans	-	-	-
	Interest & Financial Charges Paid	(27.71)	(90.09)	(27.73)
	Gain / (Loss) on Forward Contracts/ Foreign Exchange	(71.58)	(291.71)	(71.58)
	Proceeds (Repayments) of deferred Sales Tax Loan /ICD/Unsecured Loan	(0.03)	(0.03)	(0.03)
	Net Cash Generated from Financing Activities	(69.19)	(383.80)	(69.21)
	Net Increase in Cash & Cash Equivalents (A+B+C)	(3.11)	0.47	(9.56)
	Cash & Cash Equivalents (Opening)	12.11	3.74	28.76
	Cash & Cash Equivalents (Closing)	9.00	4.21	38.32

Notes :

- 1 Cash Flow Statement has been prepared following the indirect method except in case of interest paid / received, dividend paid / received, purchase and sale of Investments which have been considered on the basis of actual movements of cash with necessary adjustments in the corresponding assets and liabilities.
- 2 Purchase of Fixed Assets includes movement of Capital Work in Progress between the beginning and end of the year and net of Creditors for Capital Expenditure.
- 3 Cash and Cash Equivalents represent Cash & Bank balances and bank deposits only.
- 4 Consolidated cash flow statement for the corresponding period is not available as accounts of Subsidiary Companies / Joint Venture Companies were finalised on annual basis.



Anuj R Miglani

Managing Director & CEO

(DIN-00287097)

Place : Mumbai

Dated : 15th October, 2019.

Todarwal & Todarwal LLP

Chartered Accountants

To
The Board of Directors
Uttam Galva Steels Limited,
69, P D Mello Road,
Carnac Bunder,
Mumbai – 400009

Dear Sirs,

Re: Limited Review Report of the Unaudited Financial Results for the quarter ended 30th September, 2019

We have reviewed the accompanying Statement of Unaudited Financial Results of **Uttam Galva Steels Limited ("the Company")** for the quarter ended **30th September, 2019 ("the Statement")** attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March 2019 ('the Circular').

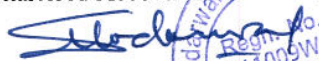
This Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

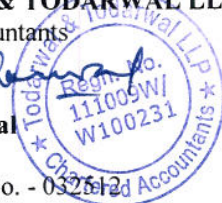
We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of 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.

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 Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, 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 matters.

For **TODARWAL & TODARWAL LLP**
Chartered Accountants


Sunil Todarwal
Partner
Membership No. - 0325124
UDIN - 19165030AAAABL7653



Place: Mumbai
Date: 15th October, 2019

Todarwal & Todarwal LLP

Chartered Accountants

Independent Auditor's Review Report On the Quarterly 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
Uttam Galva Steels Limited,
69, P D Mello Road,
Carnac Bunder,
Mumbai – 400009

Dear Sirs,

Re: Limited Review Report of the unaudited Consolidated Financial Results for the quarter ended 30th September, 2019.

- We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Uttam Galva Steels Ltd. ("the Parent") and its subsidiaries, (collectively referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its subsidiaries for the quarter ended September 30, 2019 ("the Statement"), attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March 2019 ('the Circular'). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended September 30, 2018 as reported in these unaudited consolidated financial results have been approved by the parents Board of Directors but have not been subjected to review.
- This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the related interim consolidated financial results / interim consolidated financial information which 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, and other accounting principles generally accepted in India. 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 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 Statement is free of material

Todarwal & Todarwal LLP

Chartered Accountants

misstatement. A review is limited primarily to inquiries of 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.

- 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.
- This Statement includes the results of the following entities: -

Parent Company:

- Uttam Galva Steels Limited

Subsidiaries:

- Uttam Galva International FZE
- Uttam Galva North America Inc
- Uttam Galva Holdings Limited
- Atlantis International Services Limited
- Uttam Galva Steels, Netherlands BV
- Neelraj International Trade Limited
- Uttam Export BVI Limited

Joint Ventures:

- Texturing Technology Private Limited (TTPL)
- Moira Madhujore Coal Limited

- 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 applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- We have not conducted review of seven subsidiaries included in the unaudited consolidated financial results, whose financial information reflect total assets of ₹6,943.67 crores as at 30th September, 2019 and total revenues of ₹10.58 crores, total net loss after tax of ₹3.08 crores, and total comprehensive loss of ₹3.08 crores, for the quarter ended 30th June 2019 and net cash outflows of ₹0.02 crores for the period from 1st April 2019 to 30th September, 2019 as considered in the unaudited financial results. The consolidated unaudited financial results also include groups share of profits (after tax) of ₹0.11 crores, for the quarter ended 30th June 2019 as considered

Todarwal & Todarwal LLP

Chartered Accountants

in the unaudited financial results in respect of two Joint Ventures whose interim unaudited financial statements have not been reviewed by us. These unaudited financial results and other unaudited financial information have been approved and furnished to us by the Management. Our conclusion in so far as it relates to the affairs of these subsidiaries, is based solely on such unaudited financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matters.

For **Todarwal & Todarwal LLP**
Chartered Accountants



Sunil Todarwal
Partner

M. No. : 032512

UDIN: 19165030AAAABM1486

Dated : 15th October 2019

Place: Mumbai