

**UNION QUALITY PLASTICS LIMITED**

209-A, Sham Kamal B Building, Tejpal Road, Vile Parle East, Mumbai -400057

CIN No. L25209MH1984PLC033595

Un-Audited Financial results for the quarter and half-year ended December 31,2022

(Rs.in lakhs)

S No	Particulars	3 months ended			9 Months Ended		Year Ended
		Quarter ended	Quarter ended	Quarter ended	9 months ended	9 months Ended	Year Ended
		31.12.2022 Un Audited	30.09.2022 Un Audited	30.06.2022 Un Audited	31.12.2022 Un Audited	31.12.2021 Audited	31.03.2022 Audited
<b>1</b>	<b>Income</b>						
	a) Revenue from Operations		-	-	-	174.91	174.91
	<b>Total Revenue from operations</b>		-	-		174.91	174.91
	b) Other Income	1.00	3.38	0.05	4.43	-	34.81
	<b>Total Income</b>	<b>1.00</b>	<b>3.38</b>	<b>0.05</b>	<b>4.43</b>	<b>174.91</b>	<b>209.72</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of materials Consumed	-	-	-	-	159.05	164.42
	b) Purchases of Stock in Trade	-	-	-	-	-	-
	c) Changes in inventories	0.01	90.68	-	90.69	111.01	451.75
	d) Employee benefits expense	3.16	3.17	3.17	9.50	19.91	25.83
	e) Finance costs	0.00	0.22	0.09	0.31	0.79	0.97
	f) Depreciation and amortization expense	2.46	2.47	2.46	7.39	10.23	13.63
	g) Other expenses	1.80	8.65	16.09	26.54	58.70	93.45
	<b>Total Expenses (a to g)</b>	<b>7.44</b>	<b>105.19</b>	<b>21.81</b>	<b>134.44</b>	<b>359.68</b>	<b>750.06</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>(6.45)</b>	<b>(101.81)</b>	<b>(21.76)</b>	<b>(130.01)</b>	<b>(184.77)</b>	<b>(540.33)</b>
<b>4</b>	<b>Tax expenses</b>						
	- Income Tax					-	
	- Deferred Tax	0.47	0.44	0.45	1.36	(17.74)	(1.74)
<b>5</b>	<b>Net Profit for the period (3-4)</b>	<b>(6.91)</b>	<b>(102.25)</b>	<b>(22.21)</b>	<b>(131.37)</b>	<b>(167.04)</b>	<b>(538.59)</b>
<b>6</b>	<b>Other comprehensive income</b>						
	a) (i) Items that will not be reclassified to profit or loss					-	-
	(ii) Income tax relating 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 relating to items that will be reclassified to profit or loss					-	-
	<b>Total other comprehensive income</b>					-	-
<b>7</b>	<b>Total Comprehensive income (5 +6)</b>	<b>(6.91)</b>	<b>(102.25)</b>	<b>(22.21)</b>	<b>(131.37)</b>	<b>(167.04)</b>	<b>(538.59)</b>
<b>8</b>	<b>Paid-up Equity Share Capital</b>	692.64	692.64	692.64	692.64	692.64	692.64
	(Rs.10/- per Equity Share)						
<b>9</b>	<b>Other Equity</b>						(1,023.10)
<b>10</b>	<b>Earnings per share</b>						
	(Face Value of Rs. 10/- each)						
	(a) Basic (In Rs.)	(0.10)	(1.48)	(0.32)	(1.90)	(2.41)	(7.78)
	(b) Diluted (In Rs.)	(0.10)	(1.48)	(0.32)	(1.90)	(2.41)	(7.78)

Notes:

- These financial results have been prepared in accordance with Indian Accounting Standards (Ind- AS) as prescribed under Section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
- The above Financial results as recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 14/02/2023.
- The Financial results are reviewed by the Statutory Auditors of the Company as per Regulation 33 of the SEBI (LODR) Regulations, 2015.
- The entire operations of the Company relate to only one segment. Hence, segmental reporting as per IND AS-108 is not made.
- The results for the Quarter ended 31st December, 2022 are also available on Bomabay Stock Exchange website and on the Company's website.

Place: Hyderabad

Date: 14.02.2023

By and on behalf of the Board  
Union Quality Plastics Limited

*Jeethendra Singh Goud*

Jeethendra Singh Goud  
Managing Director

DIN: 07678735



**Independent Auditor's Review Report on Quarterly Unaudited Financial Results of Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To  
The Board of Directors of  
**UNION QUALITY PLASTICS LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **Union Quality Plastics Limited** ('The Company') for the quarter and nine months ended 31<sup>st</sup> December, 2022. This statement is the responsibility of the company's management and has been approved by the board of directors. Our responsibility is to issue a report on these financial statements based on our review

We conducted our review of the Statement in accordance with the Standards 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 financial results are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 stated 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 specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting principles 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 misstatements.

**For NSVR & Associates LLP**

Chartered Accountants  
FRN: 008801S/S200060

  
Venkata Ratnam. P

Partner

M. No.230675

UDIN: 23230675BGWGGJ6211

Place: Hyderabad

Date: 14.02.2023

---

**NSVR & ASSOCIATES LLP**