



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: November 13, 2025

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

NSE Symbol: UNITEDPOLY
ISIN: INE368U01029

Subject: Outcome of Board meeting under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, for consideration of Quarterly and Half-Year Unaudited standalone and consolidated financial results for the quarter ended on 30th September, 2025

Dear Sir/Madam,

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on Thursday November 13, 2025 at the registered office of the company situated at Survey No. 238, 239, Shahwadi, Opp. New Aarvee Denim, Narol-Sarkhej Highway, Ahmedabad – 382405 which was commenced on 04:30 PM inter-alia to transact the following businesses:

1. Considered, approved & take on record the Un-Audited Standalone and consolidated Financial Results of the Company for the Quarter ended on September 30, 2025.
2. Approved the Limited Review Report issued by M/s. SBSG & Associates Statutory Auditors of the Company for the Quarter ended on September 30, 2025.
3. Took Note of resignation of Ms. Vidya Baghel (Membership No. A77214), Company Secretary & Compliance Officer of the company from the post of Company Secretary & Compliance Officer, with effect from 13th November, 2025 on account of personal reasons.

The meeting concluded at 5:30 P.M.

Kindly take this information on record.

Thanking You

Yours faithfully,

For, United Polyfab Gujarat Limited

Gagan Nirmalkumar Mittal
Chairman & Managing Director
(Din: 00593377)
Place: Ahmedabad



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

Dear Sir/Madam,

NSE Symbol: UNITEDPOLY
ISIN: INE368U01029

Sub: Submission of Unaudited Standalone and Consolidated Financial Result of the Company for the Quarter and Half year ended on 30th September, 2025 along with Limited Review Report.

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. Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Half year ended on 30th September, 2025.
2. Limited Review Report issued by M/s. SBSG & Co. Statutory Auditors on Unaudited Standalone and Consolidated Financial Results for the Quarter and Half year ended on 30th September, 2025.
3. Unaudited Standalone and Consolidated Statement of Assets and Liabilities for the half year ended on September 30, 2025;
4. Unaudited Standalone and Consolidated Cash Flow Statement for the half year ended on September 30, 2025;

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

Independent Auditor's review report on Unaudited Quarterly and Year to Date Unaudited Standalone Financial Results of United Polyfab Gujarat Limited pursuant to 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 September 30, 2025 and year to date from April 01, 2025, to September 30, 2025 (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 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: 13.11.2025



For, **SBSG & CO.**
Chartered Accountants



Bhumit B Shah (Partner)
Membership No. 171556
FRN : 146428W
UDIN: 25171556BMIAYX8482



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Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended on September 30, 2025

(Rs. In Lakhs)

Particulars	Quarter Ended			Half year Ended		Year Ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations						
Net sales or Revenue from Operations	18,521.58	14,617.99	15,869.02	33,139.57	29,641.70	60,221.77
II Other Income	377.70	42.63	23.81	420.33	41.49	100.71
III Total Income (I+II)	18,899.29	14,660.62	15,892.83	33,559.91	29,683.19	60,322.48
IV Expenses						
(a) Cost of materials consumed	16,941.69	13,245.86	14,325.53	30,187.55	26,571.35	53,647.22
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-562.10	-659.71	-723.92	-1,221.81	-979.86	-1,755.77
(d) Employee benefit expense	284.28	226.12	271.23	510.40	514.31	1,081.78
(e) Finance Costs	270.72	240.17	198.54	510.89	480.09	966.03
(f) Depreciation and amortisation expense	340.28	340.26	316.23	680.54	632.33	1,300.26
(g) Other Expenses	590.90	469.15	843.34	1,060.05	1,553.79	2,977.68
Total expenses (IV)	17,865.76	13,861.86	15,230.95	31,727.62	28,772.00	58,197.20
V Profit/ Loss before tax (III- IV)	1,033.53	798.77	661.88	1,832.30	911.19	2,125.28
VI Tax Expense						
(a) Current Tax	260.81	188.66	188.87	449.47	285.70	535.04
(d) Deferred Tax	12.26	17.27	-23.52	29.52	-248.02	-178.96
VII Profit (Loss) for the period (V- VI)	760.46	592.84	496.52	1,353.30	873.50	1,769.21
VIII Other Comprehensive Income (OCI)						
I. Items that will not be reclassified to profit and loss						
(i) Remeasurement of defined benefit plan	-	-	-	-	-	0.41
(ii) Income tax related to items no (i) above	-	-	-	-	-	0.10
Total Other Comprehensive Income/ (Loss) (Net of Tax)	-	-	-	-	-	0.31
IX Total Comprehensive Income for the Period (VII + VIII)	760.46	592.84	496.52	1,353.30	873.50	1,769.51
X Details of equity share capital						
Paid-up equity share capital	2295.16	2295.16	2,295.16	2295.16	2,295.16	2295.16
Face value of equity share capital (Per Share)	Rs.1/-	Rs. 1/-	Rs. 10/-	Re 1/-	Rs. 10/-	Rs. 10/-
XI Earnings per share						
(a) Earnings per share						
Basic earnings (loss) per share from continuing and discontinued operations	0.33	0.26	2.16	0.59	7.71	7.71
Diluted earnings (loss) per share continuing and discontinued operations	0.33	0.26	2.16	0.59	7.71	7.71



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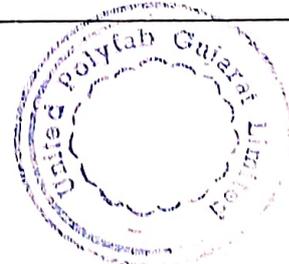
Notes on Financial Results:-

1	The above financial results have been reviewed by the Audit Committee in its meeting held on November 13, 2025 and approved by the Board of Directors in their meeting held on November 13, 2025
2	In the Annual General meeting the company has appointed a peer reviewed Firm M/s. SBSG & Co. having FRN No. 146428W and Membership No. 171556 as statutory Auditors of the company. The Statutory auditors of the company have carried out limited review of the financial results for the quarter and half year ended September 30, 2025. There are no qualifications in the report issued by the auditors.
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 September 30, 2025 is balancing figures between audited figures in respect of the full financial year and year to date figures upto the half year 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".
10	Statement of Assets and Liabilities and cash flow statement as on 30 th September 2025 is enclosed herewith

For United Polyfab Gujarat Limited

Gagan Nirmalkumar Mittal
Chairman and Managing Director
DIN: 00593377

Date: 13/11/2025
Place: Ahmedabad





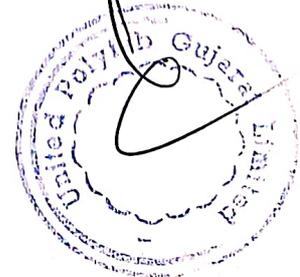
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Statement of Unaudited Standalone Asset & Liabilities as on 30th September, 2025

Particulars		As at	
		30-09-2025	31-03-2025
A	Date of Start of reporting Period	01/04/2025	01/04/2024
B	Date of End of reporting Period	30/09/2025	31/03/2025
C	Whether Results are audited or unaudited	Unaudited	Audited
ASSETS			
1.	NON-CURRENT ASSETS		
a)	Property, plants and equipment	8,704.66	9,378.15
b)	Right-of-use assets	-	-
c)	Capital work-in-progress	829.53	14.91
d)	Investment property	-	-
e)	Financial assets	-	-
f)	Investment	10.00	10.00
g)	Loans	-	1.54
h)	Other financial assets	-	16.09
i)	Deferred tax assets(net)	-	-
j)	Other non-current assets	80.37	30.23
	Total Non-Current Assets		9,435.18
2.	Current assets		
a)	Inventory	6,141.39	4,457.31
b)	Financial assets	-	-
c)	Investment	-	-
d)	Trade receivable	10,204.52	9,675.57
e)	Cash & cash equivalents	58.81	19.56
f)	Other balances with banks	302.81	466.10
g)	Loans	5.21	6.22
h)	Other financial assets	10.02	48.01
i)	Current tax assets(net)	-	-
j)	Other current assets	634.01	459.85
	Total Current Assets	17,356.77	15,148.36
	Assets held for sale	34.13	34.13
	Total Assets	27,015.46	24,617.67





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Statement of Unaudited Standalone Asset & Liabilities as on 30th September, 2025

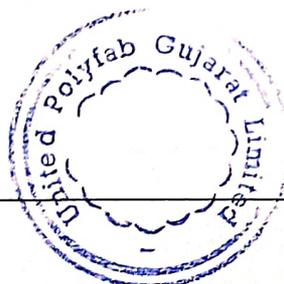
(Rs in Lakhs)

Particulars	As at	
	30-09-2025	31-03-2025
A Date of Start of reporting Period	01/04/2025	01/04/2024
B Date of End of reporting Period	30/09/2025	31/03/2025
C Whether Results are audited or unaudited	Unaudited	Audited
EQUITY & LIABILITIES		
EQUITY		
a) Equity Share Capital	2295.16	2,295.16
b) Other Equity	9874.70	7,437.51
Total Equity	12,169.85	9,732.66
LIABILITIES		
1. Non-Current Liabilities		
a) Financial Liabilities	-	-
(i) Long Term Borrowings	3,448.90	4,938.41
(ii) Lease Liabilities	-	-
b) Provision	63.26	63.26
c) Deferred Tax Liabilities (net)	621.11	591.58
d) Other non-Current liabilities	-	-
Total Non-current liabilities	4,133.23	5,593.24
2. Current liabilities		
a) Financial Liabilities	-	-
(i) Borrowings	7,492.05	6,899.24
(ii) Lease liabilities	-	-
(iii) Trade Payables	-	-
(a) total outstanding dues of micro enterprise and small enterprise	1,802.75	1,732.58
(b) total Outstanding Dues of Creditors other than micro enterprise and small enterprise	619.67	67.73
b) other financial liabilities.	421.63	315.88
c) Other Current Liabilities	17.02	15.40
d) Provision	33.80	166.32
e) Current Tax Liabilities(net)	249.46	18.61
Total Current Liabilities	10,636.38	9,215.76
Liability Related to "Asset held for Sale"	76.00	76.00
Total Liabilities	14,845.61	14,885.01
Total Equity & Liability	27,015.46	24,617.67

For United Polyfab Gujarat Limited

Gagan Nirmalkumar Mittal
Chairman and Managing Director
DIN: 00593377

Date: 13/11/2025
Place: Ahmedabad





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Statement of Unaudited Consolidated Cash Flow Statement for the Half year ended September 30, 2025

(Rs. In Lakhs)

Particulars		As on 30.09.2025	As on 30.09.2024
A.	Cash flow from operating activities:		
	Profit/(Loss) before tax	1832.30	910.95
	Adjustments for:		
	Depreciation	680.54	632.33
	Profit on sale of Assets	-1.72	-0.19
	Interest and finance expenses	510.89	401.01
	Operating profit before working capital changes	3,022.00	1,944.11
	Movement in working capital:		
	Increase/(decrease) in trade Payable	622.10	552.27
	Increase/(decrease) in short-term provisions	-132.52	259.42
	Increase/(decrease) in other current liabilities	1.60	-9.43
	Increase / (decrease) in Financial Liabilities	105.75	5.18
	(Increase)/decrease in trade receivables	-512.57	84.38
	(Increase)/decrease in inventories	1,684.09	-1,282.78
	(Increase)/decrease in long-term loans and advances	1.02	12.27
	(Increase)/decrease in other current assets	-174.21	195.64
	(Increase)/decrease in other Financial assets	201.63	-17.48
	Cash generated from/(used in) operations	1,450.70	1,743.81
	Direct taxes paid	-217.52	-285.70
	Net cash flow from/(used in) operating activities	1,233.18	1,458.11
B.	Cash flow from investing activities:		
	Purchase of fixed assets (including intangible, CWIP & Advances)	-825.81	-137.83
	Proceeds from sale of fixed assets	4.15	1.22
	Advance for Capital Goods	50.14	
	(Increase)/Decrease in Long-Term Loans and Advances	1.54	-19.46
	Net cash flow from/(used in) investing activities	-870.27	-156.07
C.	Cash flow from financing activities:		
	Proceeds from issue of share warrants	1083.89	-
	Proceeds from long-term borrowings	-1489.54	-2,454.42
	Proceeds from short-term borrowings	592.60	2,045.09
	Interest paid	-510.89	-401.01
	Net cash flow from/(used in) financing activities	-323.95	-810.35
	Net increase/(decrease) in cash & cash equivalents (A)+(B)+(C)	38.97	491.48
	Cash and cash equivalents at the beginning of the year	29.46	15.14
	Cash and cash equivalents at the end of the year	68.43	506.61
	Summary of significant accounting policies		
	Cash & Cash Equivalent	68.43	506.61
	Bank Balance with Scheduled Bank		

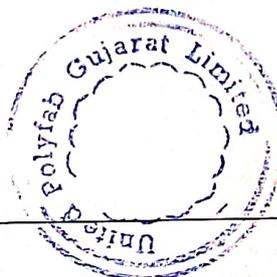
For United Polyfab Gujarat Limited
Gagan Nirmalkumar Mittal

Chairman and Managing Director

DIN: 00593377

Date: 13/11/2025

Place: Ahmedabad



Independent Auditor's review report on Quarterly and Half Yearly Unaudited Consolidated Financial Results of United Polyfab Gujarat Limited Pursuant to 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 September 30, 2025 and year to date from April 01, 2025, to September 30, 2025 (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.

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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 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: 13.11.2025



For, **SBSG & CO.**
Chartered Accountants

Bhumit B Shah (Partner)
Membership No. 171556
FRN : 146428W
UDIN: 25171556BMAIYY1256



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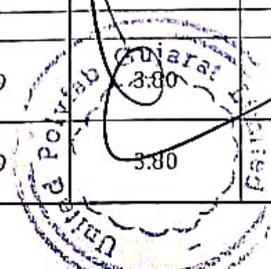
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(Rs. In Lakhs)

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(d) Employee benefit expense	284.28	226.12	271.23	510.40	514.31	1,081.78
(e) Finance Costs	270.72	240.17	198.77	510.89	480.32	966.27
(f) Depreciation and amortisation expense	340.28	340.26	316.23	680.54	632.33	1,300.26
(g) Other Expenses	590.90	469.15	843.34	1,060.05	1,553.79	2,977.85
Total expenses (IV)	17,865.76	13,861.86	15,231.18	31,728.07	28,772.23	58,197.61
V Profit/ Loss before tax (III- IV)	1,033.53	798.76	661.65	1,832.29	910.96	2,124.87
VI Tax Expense						
(a) Current Tax	272.48	188.65	188.87	461.13	285.7	535.04
(d) Deferred Tax	5.10	17.27	-23.52	22.37	-248.02	(179.07)
VII Profit (Loss) for the period (V - VI)	755.95	592.84	496.29	1,348.79	873.27	1,768.91
VIII Other Comprehensive Income (OCI)						
I. Items that will not be reclassified to profit and loss						
(i) Remeasurement of defined benefit plan	-	-	-	-	-	0.41
(ii) Income tax related to items no (i) above	-	-	-	-	-	0.10
Total Other Comprehensive Income/ (Loss) (Net of Tax)	-	-	-	-	-	0.31
IX Total Comprehensive Income for the Period (VII + VIII)	755.95	592.84	496.29	1,348.33	873.27	1,769.22
X " Of the Total Comprehensive Income above, Other comprehensive income attributable to: "						
Owners of the Parent	755.95	592.84	496.29	1,348.33	873.27	1,769.22
Non-Controlling Interest	-	-	-	-	-	(0.00)
XI Earnings per share						
(a) Earnings per share						
Basic earnings (loss) per share from continuing and discontinued operations	0.33	0.26	2.16	0.59	3.80	7.71
Diluted earnings (loss) per share continuing and discontinued operations	0.33	0.26	2.16	0.59	3.80	7.71





UNITED POLYFAB GUJARAT LIMITED

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Phone : 91-079-25731155, 9925232824 Fax : +91-79-25731144 E-mail : unitedpolyfab@unitedpolyfab.com
info@unitedpolyfab.com • CIN No. : L18109GJ2010PLC062928

Notes on Financial Results:-

1	The above Unaudited Consolidated financial results have been reviewed by the Audit Committee in its meeting held on November 13, 2025 and approved by the Board of Directors in their meeting held on November 13, 2025
2	In the Annual General meeting the company has appointed a peer reviewed Firm M/s. SBSG & Co. having FRN No. 146428W and Membership No. 171556 as statutory Auditors of the company. The Statutory auditors of the company have carried out limited review of the Consolidated financial results for the quarter and half year ended September 30, 2025. There are no qualifications in the report issued by the auditors.
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 September 30, 2023 is balancing figures between audited figures in respect of the full financial year and year to date figures upto the half year 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".
10	Statement of Assets and Liabilities and cash flow statement as on 30 th September 2025 is enclosed herewith.

For United Polyfab Gujarat Limited

Gagan Nirmalkumar Mittal
Chairman and Managing Director
DIN: 00593377

Date: 13/11/2025
Place: Ahmedabad





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Statement of Unaudited Consolidated Asset & Liabilities as on 30 th September, 2025			
		(Rs in Lakhs)	
Particulars		As at	
		30-09-2025	31-03-2025
A	Date of Start of reporting Period	01/04/2025	01/04/2024
B	Date of End of reporting Period	30/09/2025	31/03/2025
C	Whether Results are audited or unaudited	Unaudited	Audited
ASSETS			
1.	NON-CURRENT ASSETS		
a)	Property, plants and equipment	8,704.66	9,378.15
b)	Right-of-use assets	-	-
c)	Capital work-in-progress	829.53	14.91
d)	Investment property	34.31	-
e)	Financial assets	-	-
f)	Investment	-	0.01
g)	Loans	-	1.54
h)	Other financial assets	-	16.09
i)	Deferred tax assets(net)	-	-
j)	Other non-current assets	80.37	30.23
	Total Non-Current Assets	9,614.56	9,425.18
2.	Current assets		
a)	Inventory	6,141.39	4,457.31
b)	Financial assets	-	-
c)	Investment	-	-
d)	Trade receivable	10,204.52	9,675.57
e)	Cash & cash equivalents	68.43	29.46
f)	Other balances with banks	302.81	466.10
g)	Loans	5.21	6.02
h)	Other financial assets	10.02	48.01
i)	Current tax assets(net)	-	-
j)	Other current assets	634.08	459.89
	Total Current Assets	17,366.46	15,158.07
	Asset held for Sale	34.13	34.13
	Total Assets	27015.15	24,617.38





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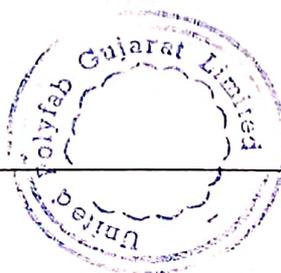
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Statement of Unaudited Consolidated Asset & Liabilities as on 30th September, 2025

(Rs in Lakhs)

Particulars	As at	
	30-09-2025	31-03-2025
A Date of Start of reporting Period	01/04/2025	01/04/2024
B Date of End of reporting Period	30/09/2025	31/03/2025
C Whether Results are audited or unaudited	Unaudited	Audited
EQUITY & LIABILITIES		
EQUITY		
a) Equity Share Capital	2,295.16	2,295.16
b) Other Equity	9869.82	7,437.14
c) Non-Controlling Interest	0.0000	0.00
Total Equity	12,164.97	9,732.29
LIABILITIES		
1. Non-Current Liabilities		
a) Financial Liabilities	-	-
(i) Long Term Borrowings	3448.87	4,938.51
(ii) Lease Liabilities	-	-
b) Provision	63.26	63.26
c) Deferred Tax Liabilities (net)	613.80	591.44
d) Other non-Current liabilities	-	-
Total Non-current liabilities	4125.93	5,593.20
2. Current liabilities		
a) Financial Liabilities	-	-
(i) Borrowings	7492.15	6,899.24
(ii) Lease liabilities	-	-
(iii) Trade Payables	-	-
(a) total outstanding dues of micro enterprise and small enterprise	1802.75	1,732.58
(b) total Outstanding Dues of Creditors other than micro enterprise and small enterprise	619.67	67.73
b) Other financial liabilities.	421.63	315.88
c) Other Current Liabilities	17.02	15.42
d) Provision	33.90	166.42
e) Current Tax Liabilities(net)	261.14	18.61
Total Current Liabilities	10648.25	9,215.89
Liability Related to "Held for Sale Asset"	76.00	76.00
Total Liabilities	14850.18	14,885.09
Total Equity & Liability	27015.15	24,617.38

For United Polyfab Gujarat Limited



Gagan Nirmalkumar Mittal
Chairman and Managing Director
DIN: 00593377

Date: 13/11/2025
Place: Ahmedabad



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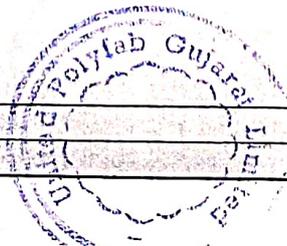
Statement of Unaudited Standalone Cash Flow Statement for the Half year ended September 30, 2025

(Rs. In Lakhs)

Particulars		As on 30.09.2025	As on 30.09.2024
A.	Cash flow from operating activities:		
	Profit/(Loss) before tax	1,832.30	911.18
	Adjustments for:		
	Depreciation	680.54	632.33
	Profit on sale of Assets	-1.72	-0.19
	Interest and finance expenses	510.89	401.01
	Operating profit before working capital changes	3,022.00	1,944.34
	Movement in working capital:		
	Increase/(decrease) in trade Payable	622.10	552.27
	Increase/(decrease) in short-term provisions	-132.52	259.42
	Increase/(decrease) in other current liabilities	1.62	-9.65
	Increase/(decrease) in Financial Liabilities	105.75	5.18
	(Increase)/decrease in trade receivables	-512.57	84.38
	(Increase)/decrease in inventories	-1,684.09	-1,282.78
	(Increase)/decrease in long-term loans and advances	1.02	12.27
	(Increase)/decrease in other current assets	-174.16	195.64
	(Increase)/decrease in other financial assets	201.63	4.39
	Cash generated from/(used in) operations	1,450.78	1,765.21
	Direct taxes paid	-217.52	-285.70
	Net cash flow from/(used in) operating activities	1,233.27	1,479.52
B.	Cash flow from investing activities:		
	Purchase of fixed assets (including intangible, CWIP & Advances)	-825.81	-137.83
	Proceeds from sale of fixed assets	4.15	1.22
	Advance for Capital Goods	-50.14	-21.63
	Investment		-
	(Increase)/Decrease in Long-Term Loans and Advances	1.54	1.54
	Net cash flow from/(used in) investing activities	870.27	156.70
C.	Cash flow from financing activities:		
	Proceeds from issue of share warrants	1,083.89	
	Proceeds from long-term borrowings	1,489.54	-2,465.42
	Proceeds from short-term borrowings	592.81	2,045.09
	Interest paid	-510.89	-401.01
	Net cash flow from/(used in) financing activities	-323.74	-821.35
	Net increase/(decrease) In cash & cash equivalents (A)+(B)+(C)	39.26	501.48
	Cash and cash equivalents at the beginning of the year	19.56	5.04
	Cash and cash equivalents at the end of the year	58.82	506.52
	Summary of significant accounting policies		
	Cash & Cash Equivalent	58.82	506.52
	Bank Balance with Scheduled Bank		
		58.82	506.62

For United Polyfab Gujarat Limited

Date: 13/11/2025
Director
Place: Ahmedabad



Chairman and Managing

DIN: 0059337

Annexure B

Disclosure of Information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Resignation of Company Secretary and Compliance Officer of the Company

Sr. No	Details of events that need to be provided	Details of Change
1	Reason for change viz. appointment, resignation, removal, death or otherwise;	Resignation of Ms. Vidya Baghel
2	Date of cessation	November 13 th , 2025 (from closure of business hours)
3	Brief profile (in case of appointment)	NA
4	Disclosure of relationships between directors (in case of appointment of a director)	NA

For, United Polyfab Gujarat Limited

Gagan Nirmalkumar Mittal
Chairman & Managing Director
(Din: 00593377)
Place: Ahmedabad