

**A G UNIVERSAL LIMITED**  
CIN: L25200DL2008PLC178400

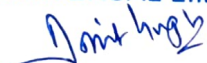
**STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024**

(Amt. in Lakhs)

Particulars	As at September 30th, 2024	As at March 31st, 2024
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholders' Funds</b>		
(a) Share Capital	548.40	548.40
(b) Reserves & Surplus	1,278.94	1,193.70
<b>Non - Current Liabilities</b>		
(a) Long - Term Borrowings	1,277.32	1,251.90
(b) Long - Term Provisions	8.36	8.36
<b>Current Liabilities</b>		
(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
<b>TOTAL LIABILITIES</b>	<b>5,228.69</b>	<b>4,814.69</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(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
<b>Current assets</b>		
(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
<b>TOTAL ASSETS</b>	<b>5,228.69</b>	<b>4,814.69</b>

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

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
	<b>TOTAL INCOME</b>	<b>3,060.41</b>	<b>3,830.61</b>	<b>4,064.89</b>	<b>7,895.50</b>
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
	<b>TOTAL EXPENSES</b>	<b>2,959.71</b>	<b>3,672.89</b>	<b>3,966.56</b>	<b>7,639.45</b>
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)
	<b>Total tax expense</b>	<b>(15.46)</b>	<b>(37.37)</b>	<b>(26.71)</b>	<b>(64.08)</b>
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**  
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
<b>Cash flows from operating activities</b>		
Profit before taxation	100.70	256.05
<b>Adjustments for:</b>		
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)
<b>Operating Profit before working capital Changes</b>	<b>181.85</b>	<b>502.78</b>
<b>Working capital changes:</b>		
(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
	(14.18)	(159.25)
Income taxes paid	(25.04)	(71.19)
<b>Net cash used in operating activities</b>	<b>(39.22)</b>	<b>(230.44)</b>
<b>Cash flows from investing activities</b>		
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)
<b>Net cash used in investing activities</b>	<b>(32.68)</b>	<b>(443.96)</b>
<b>Cash flows from financing activities</b>		
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)
<b>Net cash from financing activities</b>	<b>204.80</b>	<b>672.41</b>
<b>Net increase/Decrease in cash our cash equivalents</b>	<b>132.90</b>	<b>(1.99)</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>6.54</b>	<b>8.53</b>
<b>Cash and cash equivalents at end of period</b>	<b>139.44</b>	<b>6.54</b>

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
<b>Total</b>	<b>2,996.04</b>	<b>3,829.05</b>	<b>4,008.24</b>	<b>7,837.29</b>

**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
<b>Total</b>	<b>2,996.04</b>	<b>3,829.05</b>	<b>4,008.24</b>	<b>7,837.29</b>

**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
	<b>174.51</b>	<b>299.42</b>	<b>182.04</b>	<b>481.46</b>
<b>Unallocated Expenses</b>				
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)
<b>Profit before exceptional items and tax</b>	<b>100.70</b>	<b>157.72</b>	<b>98.33</b>	<b>256.05</b>
Exceptional Items	-	-	-	-
<b>Profit before tax</b>	<b>100.70</b>	<b>157.72</b>	<b>98.33</b>	<b>256.05</b>
Less: Tax expenses	(15.46)	(37.37)	(26.71)	(64.08)
<b>Net profit for the year</b>	<b>85.24</b>	<b>120.35</b>	<b>71.62</b>	<b>191.97</b>

**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
<b>Assets</b>				
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
	<b>5,219.11</b>	<b>4,754.69</b>	<b>4,324.90</b>	<b>4,754.69</b>
<b>Liabilities</b>				
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
	<b>3,441.02</b>	<b>3,056.99</b>	<b>2,739.17</b>	<b>3,056.99</b>

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