



# UNION QUALITY PLASTICS LIMITED

Regd. Office: 209/A, SHYAM KAMAL B, CHS LTD, AGARWAL MARKET, TEJPAL ROAD, VILE PARLE EAST, MUMBAI-400057, MH, IN

CIN: L25209MH1984PLC033595, E-mail: cs.uqpl@gmail.com, Contact No: +91 22 26100367/8

To,  
**BSE Limited,**  
**The Corporate Relationship Department**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai,  
Maharashtra-400001

**Scrip Code: 526799**

Dear Sir,

**Sub:** Outcome of Board Meeting and submission of un-audited Financial Results (Standalone) for the Quarter ended 30<sup>th</sup> September, 2025 as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We wish to inform you that the Board of Directors in their Meeting held on 14<sup>th</sup> November, 2025, which commenced at 4:30 P.M. and concluded at 6:30 P.M., at 11-4-646-G/D310, Flat No. 310, First Floor, Vijaya Hills Apartment, Vijaya Hills Road, Lakdi ka Pool, Hyderabad, Telangana-500004, have inter alia, considered and approved the following:-

1. Un-audited Financial Results for the quarter ended 30<sup>th</sup> September, 2025
2. Limited Review Report for the quarter ended 30<sup>th</sup> September, 2025
3. Business review and administration matters.

You are requested to kindly acknowledge the receipt of the same.

Thanking you,

Yours faithfully,

**For and on behalf of**  
**Union Quality Plastics Limited**

**KAVITHA DEVI** Digitally signed by KAVITHA DEVI  
Date: 2025.11.14 18:41:51 +05'30'

Kavitha Devi  
Company Secretary cum Compliance Officer

Place: Hyderabad  
Date: 14<sup>th</sup> November, 2025

**UNION QUALITY PLASTICS LIMITED**  
CIN No. L25209MH1984PLC033595  
Statement of Assets and Liabilities

Particulars	Note No:	As at 30-Sept-2025	As at 31-Mar-2025
		(Unaudited)	(Audited)
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property plant and Equipment	2.10	46.42	46.42
Capital Work Inprogress			
Intangible assets	2.11	0.01	0.01
<b>Financial assets</b>			
Investments	2.12	5.39	5.39
Other financial assets	2.13	87.78	87.78
<b>Deferred Tax Assets (net)</b>	2.14	5.44	5.44
<b>Other non current assets</b>	2.15	-	-
		<b>145.04</b>	<b>145.05</b>
<b>Current assets</b>			
<b>Inventories</b>	2.16	158.06	158.06
<b>Financial assets</b>			
Trade receivables	2.17	65.32	136.09
Cash and cash equivalent	2.18	18.45	19.34
Other financial assets	2.13	1.88	1.88
<b>Other current assets</b>	2.15	431.40	456.23
		<b>675.11</b>	<b>771.60</b>
<b>TOTAL</b>		<b>820.15</b>	<b>916.64</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity Share Capital	2.19	692.64	692.64
Other Equity	2.20	-861.86	-856.28
		<b>-169.22</b>	<b>-163.65</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
<b>Financial Liabilities</b>			
Borrowings	2.21	-	-
Provisions	2.22	3.66	3.66
<b>Other Financial Liabilities</b>	2.23	-	-
		<b>3.66</b>	<b>3.66</b>
<b>Current liabilities</b>			
<b>Financial Liabilities</b>			
Borrowings	2.21	539.73	541.19
Trade payables	2.24	370.73	396.93
Other financial liabilities	2.23	-	92.49
<b>Provisions</b>	2.22	15.15	15.15
<b>Other current liabilities</b>	2.25	60.12	30.87
		<b>985.72</b>	<b>1,076.63</b>
<b>TOTAL</b>		<b>820.15</b>	<b>916.64</b>



For and on behalf of Board of Directors  
Union Quality Plastics Limited

*G. Jeethendra Singh*

Jeethendra Singh Goud  
Managing Director  
DIN: 07678735

Date : 14/11/2025  
Place : Hyderabad

**UNION QUALITY PLASTICS LIMITED**

CIN No. L25209MH1984PLC033595

Statement of unaudited financial results for the quarter and half year ended September 30, 2025

(Rs. in lakhs)

S No	Particulars	3 months ended			6 months ended		Year ended
		Quarter ended 30.09.2025	Quarter Ended 30.06.2025	Quarter Ended 30.09.2024	Half year ended 30.09.2025	Half year ended 30.09.2024	Year Ended 31.03.2025
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
1	Income	-	-	-	-	-	-
	a) Revenue from Operations	-	-	-	-	-	-
	<b>Total Revenue from operations</b>	-	-	-	-	-	604.00
	b) Other Income	-	-	-	-	-	604.00
	<b>Total Income</b>	-	-	-	-	-	-
2	Expenses	-	-	-	-	-	-
	a) Cost of materials Consumed	-	-	0.03	-	0.03	-
	b) Purchases of Stock in Trade	-	-	-	-	-	-
	c) Changes in inventories	-	-	-	3.32	3.32	1.66
	d) Employee benefits expense	1.66	1.66	1.66	-	0.35	-
	e) Finance costs	-	-	-	-	-	6.41
	f) Depreciation and amortization expense	-	-	-	2.26	170.68	39.78
	g) Other expenses	1.29	0.97	164.42	5.58	174.38	47.85
	<b>Total Expenses (a to g)</b>	<b>2.95</b>	<b>2.63</b>	<b>166.12</b>	<b>(5.58)</b>	<b>(174.38)</b>	<b>556.15</b>
3	<b>Profit before tax (1-2)</b>	<b>(2.95)</b>	<b>(2.63)</b>	<b>(166.12)</b>	<b>(5.58)</b>	<b>(174.38)</b>	
4	Tax expenses	-	-	-	-	-	-
	- Income Tax	-	-	1.58	-	1.58	10.84
	- Deferred Tax	-	-	-	-	-	-
5	<b>Net Profit for the period (3-4)</b>	<b>(2.95)</b>	<b>(2.63)</b>	<b>(167.70)</b>	<b>(5.58)</b>	<b>(175.96)</b>	<b>545.31</b>
6	Other comprehensive income	-	-	-	-	-	-
	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>	-	-	-	-	-	-
7	<b>Total Comprehensive Income (5 + 6)</b>	<b>(2.95)</b>	<b>(2.63)</b>	<b>(167.70)</b>	<b>(5.58)</b>	<b>(175.96)</b>	<b>545.31</b>
8	<b>Paid-up Equity Share Capital</b> (Rs. 10/- per Equity Share)	692.64	692.64	692.64	692.64	692.64	692.64
9	<b>Other Equity</b>	-	-	-	-	-	-
10	<b>Earnings per share</b>	-	-	-	-	-	-
	(Face Value of Rs 10/- each)	-	-	-	-	-	-
	(a) Basic (In Rs.)	(0.04)	(0.04)	(2.42)	(0.08)	(2.54)	7.87
	(b) Diluted (In Rs.)	(0.04)	(0.04)	(2.42)	(0.08)	(2.54)	7.87

**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 14/11/2025.
- 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 and half year ended 30th September, 2025 are also available on Bombay Stock Exchange website and on the Company's website

For Sagar & Associates  
Chartered Accountants  
FRN: 003510S

B Srinivasa Rao  
Partner  
M. No.202352  
Place: Hyderabad  
Date: 14.11.2025



By and on behalf of the Board  
Union Quality Plastics Limited

*Jeethendra Singh Goud*  
Managing Director  
DIN: 07678735



**UNION QUALITY PLASTICS LIMITED**

CIN No. L25209MH1984PLC033595

**Statement of Cash Flows**

In Lakhs

Particulars	Six Months ended		Year Ended
	As at Sept 30, 2025	As at Sept 30, 2024	As at Mar 31, 2025
<b>Cash Flows from Operating Activities</b>	(5.58)	(174.38)	386.33
Net profit before tax	-	-	6.41
Adjustments for:	-	-	-
Depreciation and amortization expense	-	-	-
Provision for doubtful debts/advances/ impairment	-	-	-
Dividend Income	-	-	-
Gain on Investments carried at fair value through profit & loss	-	-	-
Finance cost	-	-	-
De-Recognition of Financial Liabilities	-	-	-
Receipt of Interest	-	-	-
	(5.58)	(174.38)	392.74
Operating profit before working capital changes	-	-	25.30
Movements in Working Capital:	70.77	(194.64)	-
(Increase)/Decrease in Trade Receivables	-	-	-
(Increase)/Decrease in Other financial assets	-	-	-
(Increase)/Decrease in Inventories	24.83	-	(454.58)
(Increase)/Decrease in Other Current Assets	-	-	-
(Increase)/Decrease in Other Non Current Assets	(26.20)	387.11	(31.91)
Increase/(Decrease) in Trade Payables	-92.49	-	59.81
Increase/(Decrease) in Other financial liabilities	-	(15.23)	9.23
Increase/(Decrease) in Other Current liabilities	29.25	-	-
Increase/(Decrease) in Other Non-Current liabilities	-	-	1.00
Increase/(Decrease) in Provisions	6.16	-	-
Changes in Working Capital	0.58	2.87	1.60
Cash generated from operations	-	-	-
Direct Taxes Paid	0.58	2.87	1.60
<b>Net Cash from operating activities (A)</b>	-	-	-
<b>Cash flows from Investing Activities</b>	-	-	-
Dividends Received	-	-	-
(Purchase)/ Sale of Fixed Assets	-	-	-
(Purchase)/Sale of Investment	-	-	-
Receipt of Interest	-	-	-
<b>Net Cash used in Investing Activities (B)</b>	-	-	-
<b>Cash flows from Financing Activities</b>	-	-	-
Proceeds from issue of Shares	-1.5	-	-
Proceeds from Long term borrowings	-	-	-
Repayment/(Proceeds) of/from Short-term borrowings	-	(1.32)	-
Finance cost	(1.47)	(1.32)	-
<b>Net Cash used in Financing Activities (C)</b>	-0.89	1.55	1.60
<b>Net Increase/(Decrease) in cash and cash equivalents (A+B+C)</b>	19.34	17.75	17.74
Cash and Cash equivalents at the beginning of the year	18.45	19.30	19.34
Cash and Cash equivalents at the ending of the year	-	-	-

By and on behalf of the Board



*Jeethendra Singh Goud*  
Jeethendra Singh Goud  
Managing Director  
DIN: 07678735

Date : 14/11/2025

Place : Hyderabad

**Independent Auditor's Limited Review Report**

To  
The Board of Directors  
Union Quality Plastics Limited  
Hyderabad

1. We have reviewed the accompanying statement of Unaudited Financial Results 2025 ("the Statement") of Union Quality Plastics Limited ("the Company") for the Quarter and half year ended on 30<sup>th</sup> September, 2025 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 Regulations"), read with Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 ("the Circular").
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Statements" ("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 express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with 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 misstatements. 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.



#### **4. Basis for Qualified Conclusion**

- i. Rs. 284.58 lakhs- is the amount of Sundry Debtors outstanding for period exceeding two years out of which provision of Rs. 219.26 lakhs had been made in earlier years as expected credit loss. No provision has been made during the current quarter or previous year. In our opinion the company should provide for additional Expected Credit Loss (ECL) in respect of non-moving debtors. In the absence of confirmation and owing to long outstanding, we are unable to comment on the recoverability of the receivables
- ii. Rs.158.06 lakhs- is the amount of Closing Stock and not moving more than one year and the Net Realisable Value (NRV) of the inventories are not determined by the company. In the absence of determination of NRV and also due to slow moving nature, we are unable to comment on appropriateness of the inventory.
- iii. Rs. 370.73 lakhs is the amount of Sundry Creditors outstanding for period exceeding two years. No Confirmation has been received from the Creditors. In the absence of such Confirmations from the Creditors we are not in a position to determine its impact on the Financial Statements.
- iv. Company has accumulated losses and its networth has been fully eroded, the Company has incurred a net loss/net cash loss during the current quarter and previous years and, the Company's current liabilities exceeded its current assets as at the review date. These conditions indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern.

#### **5. Qualified Conclusion**


Based on our review conducted as above, except for the matters described in the Basis for qualified conclusion above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results read with notes thereon, prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 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 as amended, including the manner in which it is to disclosed, or that it contains material misstatement.

For Sagar & Associates  
Chartered Accountants  
Firm's Regn No. 003510S

  
(B. Srinivasa Rao)  
Partner  
Membership No. 202352  
UDIN: 25202352BMHYWM2697



Place: Hyderabad  
Date: 14-11-2025