



Uniroyal Industries Ltd.

Works, Regd. & Corporate Office :
365, Phase II, Ind. Estate
PANCHKULA - 134 113 INDIA
Phones : 2593592, 5066531-33
Fax : 0091-172-2591837
CIN No. L18101HR1993PLC033167
Website : www.uniroyalgroup.com
E-mail : info@uniroyalgroup.com

Dated : 29th May, 2026

Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers
25th Floor, Dalal Street,
Mumbai-400001

Dear Sir,

BSE Symbol: UNIROYAL | Scrip Code: 521226 | ISIN: INE980D01019

Subject: Submission of Audited Standalone and Consolidated Financial Results for the Quarter and Year Ended March 31, 2026 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sir,

We wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., **May 29, 2026**, has, inter alia, approved the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and financial year ended March 31, 2026.

In compliance with the above-mentioned regulation, please find enclosed the following:

- Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2026.
- Auditor's Report on the said financial results.
- Declaration regarding Auditor's Report with Unmodified opinion

Pursuant to the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015, kindly note that the Statutory Auditors of the Company, have issued an Unmodified opinion for the Standalone and Consolidated Audited Financial Statements for the year ended 31st March 2026.

The meeting of the Board of Directors commenced on May 29th, 2026 at 17:30 and concluded on May 29th, 2026 at 19:30

The above-mentioned Audited Financial Results, as approved by the Board, will also be available on the Company's website at www.uniroyalgroup.com

Kindly take the same on your records.

Thanking you,
Yours Sincerely,
For Uniroyal Industries Ltd.

FOR UNIROYAL INDUSTRIES LTD.


(Akhil Mahajan)
Managing Director **MG. DIRECTOR/DIRECTOR**
DIN:-00007598



Central Marketing Office :
D-104, 1st Floor, Sector-10, Noida-201301 INDIA
Phones : 0120 - 4573706, 4573707, 4573708
E-mail : noida@uniroyalgroup.com, uniroyal@airtelmail.in





GAMBHIR KHURANA & ASSOCIATES
CHARTERED ACCOUNTANTS

Sco 1106-07, first floor, sector 22-b, chandigarh-160022
0172-4611022, 9876301000, 9216600002
gurpreetgmbhir@cagambhirkhurana.com, rahilkhurana@cagambhirkhurana.com
www.cagambhirkhurana.com

Independent Auditor's Report (**Unmodified Opinion**) on Audited Standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
Uniroyal Industries Limited

Report on the audit of the Standalone Financial Results

Opinion

1. We have audited the accompanying statement of standalone quarterly financial results of Uniroyal Industries Limited ("the company") for the quarter ended March 31, 2026, and the year to date results for the period from 1st April, 2025 to 31st March, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")
2. In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:
 - i) Are presented in accordance with the requirements of Regulation 33 of Listing Regulation in this regard; and
 - ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2026 as well as the year to date results for the period from 1st April, 2025 to 31st March, 2026.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other


matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The quarterly standalone financial results are the derived figures between the audited figures in respect of the year ended March, 31, 2026 and the published year to date figures up to December 31, 2025, being the date of the end of the third quarter of the current financial year, which were subject to limited review.

Our opinion is not modified in respect of this matter.

Panchkula
29th May, 2026

For GAMBHIR KHURANA & ASSOCIATES,
Chartered Accountants
Firm's Reg. No. 126998

Rahul Khurana
(Partner)
Membership No. 523481

UDIN - 26543481AJRQWN 7644



GAMBHIR KHURANA & ASSOCIATES
CHARTERED ACCOUNTANTS

Sco 1106-07, first floor, sector 22-b, chandigarh-160022
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qurpreetgambhir@cagambhirkhurana.com, rahilkhurana@cagambhirkhurana.com
www.cagambhirkhurana.com

Independent Auditor's Report (Unmodified Opinion) on Consolidated Audited quarterly and Year to Date results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
Uniroyal Industries Limited

Report on the audit of the Consolidated Financial Results

Opinion

1. We have audited the accompanying Statement of Consolidated Financial Results of Uniroyal Industries Limited ("Holding Company") and its subsidiary viz; A M Textiles and knitwears Limited (holding company and its subsidiaries together referred to as "the group") , its associates and jointly controlled entities for the quarter ended March 31, 2026 and for the period from 1st April, 2025 to 31st March, 2026 ("the statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statement/financial information of subsidiaries, associates and jointly controlled entities, the statement:
 - i. Include the financial results of the A.M. Textiles & Knitwears Ltd. (100% subsidiary):
 - ii. Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended ; and
 - iii. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net [profit/loss] and other comprehensive income/ loss) and other financial information of the Group for the quarter ended 31st March, 2026 and for the period from 1st April, 2025 to 31st March, 2026

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of the interim financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, that were preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable

Other Matters

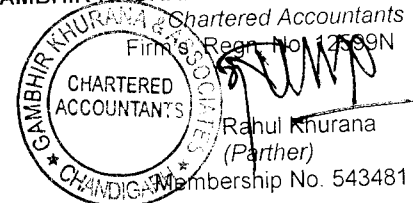
The quarterly consolidated financial results are the derived figures between the audited figures in respect of the year ended March, 31, 2026 and the published year to date figures up to December 31, 2025, being the date of the end of the third quarter of the current financial year, which were subject to limited review.

The company is having one wholly owned subsidiary whose financial statements have also been audited by us and are included in the consolidated financial results.

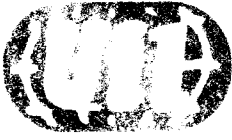
Our opinion is not modified in respect of this matter.

Panchkula
29th May, 2026

For GAMBHIR KHURANA & ASSOCIATES,



VOID-26543481ATRQWN7644



Uniroyal Industries Ltd.

Works, Regd. & Corporate Office :
365, Phase II, Ind. Estate
PANCHKULA - 134 113 INDIA
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Fax : 0091-172-2591837
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Website : www.uniroyalgroup.com
E-mail : info@uniroyalgroup.com

Dated : 29.05.2026

Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers
25th Floor, Dalal Street,
Mumbai-400001

Scrip ID: 521226

Dear Sir,

Subject: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2012

Dear Sir,


In Compliance with Regulation 33(3)(d) of SEBI (Listing obligations & Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing obligations & Disclosure Requirements) (Amendment) Regulations, 2016, we hereby declare that the Statutory Auditors of the company M/s. Gambhir Khurana & Associates, Chartered Accountants, (Firm Reg. No. 12599N) have **issued the Audit Report with Unmodified Opinion** in respect of Standalone and Consolidated Audited Financial Results for the quarter and year ended on March 31, 2026

Kindly take the same on record.

Thanking you,

Yours Sincerely,

For **Uniroyal Industries Ltd.**
FOR UNIROYAL INDUSTRIES LTD.


(Akhil Mahajan) **M.G. DIRECTOR/DIRECTOR**
Managing Director
DIN:-00007598



Central Marketing Office :
D-104, 1st Floor, Sector-10, Noida-201301 INDIA
Phones : 0120 - 4573706, 4573707, 4573708
E-mail : noida@uniroyalgroup.com, uniroyal@airtelmail.in



STATEMENT OF CONSOLIDATED/STANDALONE AUDITED FINANCIAL RESULTS FOR YEAR ENDED 31ST MARCH, 2026

Rupees in Lakhs

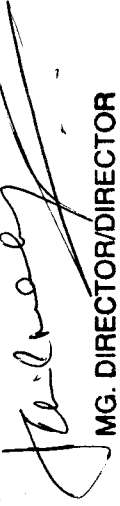
CONSOLIDATED				STANDALONE			
Sr. No.	PARTICULARS	QUARTER ENDED		QUARTER ENDED		YEAR ENDED	
		31-Mar-26 Unaudited	31-Dec-25 Unaudited	31-Mar-26 Unaudited	31-Mar-25 Unaudited	31-Mar-26 Audited	31-Mar-25 Audited
I	Revenue from Operations	2,820.52	2,806.07	11,097.94	11,383.85	324.61	588.14
II	(a) Other Income	28.28	2.43	34.59	59.86	1.79	1.66
III	(b) Other Income- Non Operating	-	-	-	27.35	-	-
IV	Total Revenue(=I+II+III)	2,848.80	2,808.50	11,132.53	11,471.06	326.40	589.80
	Expenses						
	(a) Cost of Materials consumed	62.21	77.42	291.30	375.09	62.33	83.61
	(b) Purchase of stock-in-trade	2,490.02	2,286.72	9,478.81	9,044.22	-	35.35
	(c) Changes in inventories of finished goods, work-in-Progress and stock-in-trade	(133.16)	31.03	(215.02)	136.24	(0.64)	3.43
	(d) Employee benefits expense	175.13	147.88	639.37	641.95	172.22	185.48
	(e) Finance Costs	34.99	37.71	153.48	205.75	3.36	6.15
	(f) Depreciation and amortisation expense	40.19	40.04	160.23	190.02	35.78	42.40
	(g) Other expenses	226.41	148.93	722.84	807.73	125.68	223.09
	Total Expenses	2,895.79	2,769.73	11,231.01	11,401.00	398.73	579.51
V	Profit/(Loss) before exceptional items and tax	(46.99)	38.77	(98.48)	70.06	(72.33)	10.29
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(46.99)	38.77	(98.48)	70.06	(72.33)	10.29
VIII	Tax expense	-	-	-	-	-	-
	Current Tax	24.00	-	24.00	11.00	(49.99)	-
	Deferred Tax	(49.59)	-	(49.59)	12.08	-	10.85
	Adjustment of tax relating to earlier years	(0.32)	(0.32)	(2.62)	0.54	-	-
IX	Profit (loss) for the period from continuing operations(VII-VIII)	(21.40)	39.09	(70.27)	46.44	(22.34)	(0.56)
X	Profit (loss) for the period from discontinued operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) for the year from discontinued operations(after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the year (IX-XII)	(21.40)	39.09	(70.27)	46.44	(22.34)	(0.56)
XIV	Other comprehensive income	-	-	-	-	-	-
	(i) Item that will not be reclassified to profit or loss	-	-	-	-	-	-
	Re-measurement (gains)/losses on defined benefit plans	(2.37)	0.02	(7.87)	(9.19)	(2.37)	(1.68)
	(ii) Income tax relating to items that will not be reclassified to profit or loss tax impact	0.59	-	1.97	2.30	0.59	0.42
	Other comprehensive income for the year, net of tax	(1.78)	0.02	(5.90)	(6.89)	(1.78)	(1.26)
XV	Total comprehensive income for the year (XIII+ZIV)	(19.62)	22.42	(64.37)	53.33	(20.56)	0.70
XVI	Earnings in rupee per equity share (nominal value of share Rs.10)	(0.24)	0.27	(0.78)	0.64	(0.25)	0.01
	Basic (Rs)	(0.24)	0.27	(0.78)	0.64	(0.25)	0.01
	Diluted (Rs.)	(0.24)	0.27	(0.78)	0.64	(0.25)	0.01

FOR UNIROYAL INDUSTRIES LTD.

STATEMENT OF CONSOLIDATED/STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2026

CONSOLIDATED		Sr. No.	PARTICULARS	STANDALONE	
				YEAR ENDED	YEAR ENDED
31.03.2026	31-Mar-25			31.03.2026	31-Mar-25
Audited	Audited			Audited	Audited
1,289.06	1,393.43	(1)	ASSETS	1,185.47	1,273.19
			Non-current assets		
			(a) Property, Plant & Equipments	26.41	26.92
26.41	26.92		(b) Capital Work in Progress		
1.29	1.70		(c) Investment Properties		
			(d) Deferred tax assets (net)		
			(e) Financial Assets		
			- Non Current Investments		
70.76	69.80		(i) Security Deposits	70.76	64.80
12.78	12.02		(ii) Bank deposits with more than 12 months maturity	12.77	12.02
			(iii) Others (Non current Investments)	165.00	165.00
1,400.30	1,503.87		Total Non-current assets	1,460.41	1,541.93
		(2)	Current assets	130.72	186.50
1,058.65	896.24		(a) Inventories		
			(b) Financial Assets		
12.58	12.59		(i) Investments	12.58	12.59
1,806.67	2,007.50		(ii) Trade receivables	273.05	528.20
6.39	63.36		(iii) Cash and cash equivalents	3.38	59.18
78.82	44.32		(c) Other Current Assets	42.28	28.01
76.68	42.69		- Short-term loans and advances	40.14	26.38
2.14	1.63		- Other current assets	2.14	1.63
2,963.11	3,024.01		Total Current assets	462.01	814.48
4,363.41	4,527.88		Total Assets	1,922.42	2,356.41
		(1)	EQUITY & LIABILITIES		
			Equity		
826.87	826.87		(a) Equity Share Capital	826.87	826.87
1,099.54	1,163.92		(b) Other Equity	733.02	871.16
1,926.41	1,990.79		Total Equity	1,559.89	1,698.03
		(2)	Liabilities		
			Non-Current Liabilities		
			(i) Financial Liabilities		
			(a) Long-Term borrowings	8.10	16.17
			(b) Other Long term liabilities		
110.44	202.51		(ii) Non Current Provisions	78.15	75.27
78.15	75.26		(iii) Deferred Tax Liabilities (net)	25.28	75.27
25.28	75.27		(iv) Other Non Current Liabilities		
213.87	353.04		Total Non-current liabilities	111.53	166.71
			Current Liabilities		
			(i) Financial Liabilities		
1,226.74	1,420.58		(a) Short-Term borrowings	4.48	119.62
			(ia) Lease Liabilities		
776.02	542.88		(b) Trade Payables	85.14	187.31
111.82	126.21		(c) Other Financial Liabilities	95.27	118.26
26.51	24.89		(d) Current maturity of Long term borrowings	8.07	7.99
82.04	69.49		(ii) Provisions	58.04	58.49
2,223.13	2,184.05		Total Current liabilities	251.00	491.67
4,363.41	4,527.88		Total Equity and Liabilities.	1,922.42	2,356.41

FOR UNIROYAL INDUSTRIES LTD.



MG. DIRECTOR/DIRECTOR

STANDALONE & CONSOLIDATED CASH FLOW STATEMENT AS AT 31ST MARCH, 2026

CONSOLIDATED		Sr No.	PARTICULARS	STANDALONE	
YEAR ENDED	YEAR ENDED			YEAR ENDED	YEAR ENDED
31-Mar-26	31-Mar-25			31-Mar-26	31-Mar-25
AUDITED	AUDITED			AUDITED	AUDITED
(98.48)	70.06	A	CASH FLOW FROM OPERATING ACTIVITIES	(196.26)	22.33
			NET PROFIT BEFORE TAX		
			ADJUSTMENTS FOR :-		
159.72	189.50		Depreciation	142.04	171.98
1.78	2.47		Loss on Fixed Assets	1.86	2.47
0.52	0.52		Misc. Exp. Written Off	0.52	0.52
5.91	6.87		Depreciation on Investments	5.91	6.89
17.47	15.62		Other comprehensive income for the year.net of tax	8.66	13.00
			Sundry Balance Written Off/Written Back		
			Dividend Received		0.01
			Profit Transfer from Uniroyal Developers & Builder		31.59
153.48	205.75		Financial Expenses	14.56	248.79
240.40	490.82		OPERATING PROFIT BEFORE WORKING CAPITAL CHANGE	(22.71)	
			Adjustments for (increase) / decrease in operating assets:-		
(162.41)	124.21		Inventories	55.78	0.99
183.35	32.56		Trade receivables	246.48	(113.76)
(34.00)	25.80		Short term loans and advances	(13.76)	(5.09)
			Long term loans and advances		
(0.52)	16.77		Other Current Assets	(0.52)	(0.21)
(0.96)	3.65		Security Deposits	(5.96)	3.65
(0.75)	(0.21)		Bank Deposits with more than 12 months maturity	(0.75)	(0.21)
			Other Non current assets		
			Adjustments for increase / (decrease) in operating liabilities:-		
233.14	(96.55)		Trade Payable	(102.16)	40.38
(14.39)	(14.02)		Other Financial liabilities	(22.99)	(18.72)
1.62	2.04		Current Maturity of Long Term Borrowings	0.08	0.63
			Other Non Current liabilities		
12.55	8.38		Provisions Short Term	(0.45)	(0.62)
2.89	9.63		Non Current Provisions	2.89	9.63
460.92	603.08		Less:- Current Taxes	135.93	165.46
(24.00)	(11.00)		Income Tax Paid	2.23	(0.30)
2.62	(0.54)				
439.54	591.54		Total (A)	138.16	165.16
		B	CASH FLOW FROM INVESTING ACTIVITIES	(56.69)	(15.35)
(57.85)	(16.66)		Purchase of Property, Plant & Equipments	0.50	174.35
0.73	174.35		Disposal of Assets		
			Dividend Received		7.00
			Investments Current		
			Investments Properties		
(57.12)	164.69		Total (B)	(56.19)	166.00
		C	CASH FLOW FROM FINANCING ACTIVITIES	(115.14)	(144.78)
(193.84)	(107.60)		Short Term Borrowings	(8.07)	(162.59)
(92.07)	(448.65)		Long Term borrowings		
			Issue of Share Capital		
(153.48)	(205.75)		Less :- Cash outflow from the financing activities	(14.56)	(31.59)
(439.39)	(762.00)		Financial Expenses	(137.77)	(338.96)
			Total (C)	(55.80)	(7.80)
			Total Cash Inflow During The Year (A+B+C)	59.18	66.98
63.36	69.13		Opening Cash Balance	59.18	66.98
(56.97)	(5.77)		Total Cash Inflow During The Year	(55.80)	(7.80)
6.39	63.36		Net Cash & Cash Equivalent at close	3.38	59.18

FOR UNIROYAL INDUSTRIES LTD.



MG. DIRECTOR/DIRECTOR

RES:

- 1 The above Consolidated/Standalone audited financial results, for the quarter/year ended 31st March, 2026 and statement of assets & liabilities as on 31st March, 2026 has been reviewed by the audit committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 29th May, 2026. The Statutory auditors of the company has carried out an audit of the above standalone and consolidated financial results for the year ended 31st March, 2026 pursuant to regulation 33 of SEBI (Listing obligations & disclosure requirements) regulations, 2015. The Statutory Auditors of the company has issued Audit Report with unmodified opinion.
- 2 The Standalone figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial years and the published unaudited year to date figures upto the third quarter of the respective financial years, which were subjected to limited review and were not subjected to audit
- 3 The Financial Results of the company have been prepared in accordance with Indian Accounting Standard ("IND AS") notified under the Companies ("Indian Accounting Standards") (Amendment) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. These Financial Results have been prepared in accordance with the recognition & measurements principals in IND AS 34 interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with Rules issued thereunder & the other accounting principles generally accepted.
- 4 The audited financial results consolidated for the year ended 31st March, 2026 includes results of 100% subsidiary (i.e M Textiles and Knitwears Limited)
- 5 The company operates in one reportable business segment i.e Textile Accessories.
- 6 Status of investors complaint: No investor complaints were pending as on 1st January, 2026. Complaints received and resolved during the quarter: NIL
Pending as on 31st March, 2026: NIL
- 7 Shareholders holding shares in Physical mode are requested to update their PAN, Address with PIN Code, Email address, Mobile number, Bank account details and Nomination in compliance to SEBI Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2023/37 dated March 16, 2023 by submitting the documents/details to our Registrar & Share Transfer Agents M/s Link Intime India Private Limited (Delhi@linkintime.co.in). Shareholders holding shares in dematerialized mode are requested to update their records by submitting the same with their Depository Participants.
- 8 Previous year figures have been recast where ever necessary.
- 9 The results are available at our website www.uniroyalgroup.com.

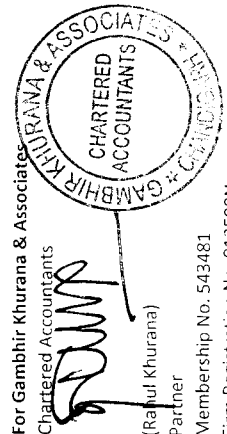
for Uniroyal Industries Limited
FOR UNIROYAL INDUSTRIES LTD.

(Akhil Mahajan)
Managing Director
DIN : 00007598

As per our attached report of even date

Panchkula
29th May, 2026


MG. DIRECTOR/DIRECTOR



UDN - 26543481ATRA WNN744