



# U. H. Zaveri Limited

CIN: L74999GJ2017PLC098848

Registered Office-GF/2, Manish Complex, Indrajit Tenements, Opp-Diamond Mill, Nikol Road  
Ahmedabad-382350

Contact No. 079-22703991/22703992

E-Mail- uhzl.compliance@gmail.com

Website: www.uhzaveri.in

Date: 12.11.2024

To,  
The General Manager-Listing  
Corporate Relations Department  
BSE Limited  
PJ Towers, 25th floor, Dalal Street,  
Mumbai - 400 001

**Sub: Outcome of Board Meeting**

**Ref: U. H. Zaveri Limited (Script Code - 541338)**

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held today i.e Tuesday 12<sup>th</sup> November, 2024, decided the following matters:-

1. Considered and approved the Unaudited (Standalone) Financial Results for the quarter ended September 30th, 2024, in consultation with the members of the Audit Committee .

**We hereby attach the following:**

- I. Limited Review Report for the Quarter ended 30<sup>th</sup> September, 2024
- II. Unaudited Standalone Financial Results for the Quarter ended 30<sup>th</sup> September, 2024.

The meeting commenced at 02:30 P.M and concluded at 03:00 P.M

**For U. H. Zaveri Limited**

**Hiteshkumar M**  
Shah

Digitally signed by  
Hiteshkumar M Shah  
Date: 2024.11.12 15:20:26  
+05'30'

**Hitesh Mahendrakumar Shah**  
Managing Director  
(DIN: 07907609)

**UH ZAVERI LIMITED**

CIN:-L74999GJ2017PLC098848

GF/2, Manish Complex, Nikol Road, Indrajit Tenaments, Opp. Diamond Mill, Ahmedabad,

**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2024**

PARTICULARS	Half Year Ended on	
	30.09.2024	30.09.2023
	Unaudited	Unaudited
	Rs in lakhs	Rs in lakhs
<b>A. Cash Flow from Operating Activity</b>		
Profit before Taxation and Extra Ordinary Items	24.62	70.66
Add : Non Cash & Non Operating Expenses		
Depreciation	1.06	1.14
Interest Expenses	0.04	0.01
Preliminary Expenses Write Off		
Operating Profit before Working Capital Changes	25.72	71.81
Adjustment for;		
(Increase) / Decrease in Inventory	0.00	-208.73
(Increase) / Decrease in Debtors	0.00	100.93
(Increase) / Decrease in Loans & Advances	0	-0.35
Increase / (Decrease) in Current Liabilities & Provisions	0.00	-25.64
Increase / (Decrease) in Trade Payable	0.00	66.34
Increase / (Decrease) in Short Term Provision	0.00	-25.00
(Increase) / Decrease in Other Current Assets	-11.27	6.69
Cash Generated from Operation	14.45	-13.95
Taxes Paid	6.00	6.50
Net Cash Flow from Operating Activities	8.45	-20.45
<b>B. Cash Flow from Investing Activity</b>		
(Increase) / Decrease in Fixed Assets (net)	2.12	1.40
Sale/Purchase of Non Investment		
(Increase) / Decrease in Investments & Accrued Interest Thereon	0.00	0.00
Net Cash Flow from Investing Activities	2.12	1.40
<b>C. Cash Flow from Financing Activity</b>		
Proceeds from Issue of Shares		
Share Premium		
Increase / (Decrease) in short term Borrowings		
Increase / (Decrease) in Long term Borrowings	0.00	0.00
Increase / (Decrease) in Long term Loan & Advances		
Interest Expenses	-0.04	-0.01
Net Cash Flow from Financing Activities	-0.04	-0.01
Net Increase / (Decrease) in Cash & Cash Equivalents	10.53	-19.06
Opening Balance of Cash & Cash Equivalents	54.99	37.34
Closing Balance of Cash & Cash Equivalents	22.24	18.28
Net Increase / (Decrease) in Cash & Cash Equivalents	-32.75	-19.06

**NOTES :**

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3 "Cash Flow Statement" issued by ICAI.

2. The previous year figures have been regrouped/restated wherever necessary to confirm to this year's classification.

By order of the Board of Directors  
For, UH Zaveri Limited

Hitesh M Shah  
Managing Director  
DIN:07907609

Mahendrakumar H. Shah  
Director  
DIN : 07907637



Date: 12-11-2024  
Place: Ahmedabad

## UH ZAVERI LIMITED

CIN: L74999GJ2017PLC098848

### STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30th SEPTEMBER 2024

Sr. No	Particulars	Quarter Ended			Half Year Ended on		Rs in Lakhs
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	Year Ended on
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2024
						Audited	
I	Revenue from operations	671.32	551.18	406.65	1,222.90	720.76	2016.75
II	Other Income	(1.76)	2.20	5.15	0.44	30.48	32.10
III	<b>Total Revenue (I + II)</b>	<b>669.56</b>	<b>553.38</b>	<b>411.80</b>	<b>1223.34</b>	<b>751.24</b>	<b>2048.85</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed						3,134.61
	Purchase of Stock-in-Trade	883.39	323.64	367.15	1,207.03	848.69	
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(233.40)	185.30	(11.80)	(48.10)	(208.73)	(1,240.33)
	Employee Benefit Expense	7.20	10.70	7.35	17.90	17.70	40.07
	Financial Costs	0.03	0.01	-	0.04	0.01	0.03
	Depreciation and Amortization Expense	1.06	-	0.57	1.06	1.14	2.12
	Other Expenses	4.98	15.41	8.95	20.39	21.77	48.45
	<b>Total Expense</b>	<b>663.26</b>	<b>535.06</b>	<b>372.22</b>	<b>1198.32</b>	<b>680.58</b>	<b>1984.95</b>
V	Profit before exceptional and extraordinary items and tax	6.30	18.32	39.58	24.62	70.66	63.90
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	6.30	18.32	39.58	24.62	70.66	63.90
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit before tax (VII - VIII)	6.30	18.32	39.58	24.62	70.66	63.90
X	<b>Tax expense:</b>						
	(1) Current tax	2.00	4.00	2.00	6.00	5.50	9.00
	(2) Deferred tax	-	-	-	-	-	-
XI	Profit(Loss) from the period from continuing operations	4.30	14.32	37.58	18.62	64.16	54.90
	Less: Dividend	-	-	-	-	-	-
	Less: Tax on Dividend	-	-	-	-	-	-
XII	Balance carried Forward to Balance Sheet	4.30	14.32	37.58	18.62	64.16	54.90
XIII	Paid-up Equity share capital. (at par Value of Rs.10 each)	1019.4	1019.4	1019.4	1019.4	1019.4	1019.4
XIV	Reserves excluding revaluation reserves						
XV	a) Earning per equity share before Exceptional items						
	(1) Basic	0.04	0.14	0.37	0.18	0.63	0.54
	(2) Diluted	0.04	0.14	0.37	0.18	0.63	0.54
	b) Earning per equity share after Exceptional items						
	(1) Basic	0.04	0.14	0.37	0.18	0.63	0.54
	(2) Diluted	0.04	0.14	0.37	0.18	0.63	0.54

**Notes:**

- 1) The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 24.10.2024
- 2) The Company's business activity fall within a single primary business segment.
- 3) Previous year's figures are re-grouped, re-classified wherever necessary.



By order of the Board of Directors  
For, UH Zaveri Limited

Hitesh M Shah  
Managing Director  
DIN: 07907609

Mahendrakumar H. Shah  
Director  
DIN : 07907637

Date: 12.11.2024  
Place: Ahmedabad

## UH ZAVERI LIMITED

CIN:-L74999GJ2017PLC098848

GF/2, Manish Complex, Nikol Road, Indrajit Tenaments, Opp. Diamond Mill, Ahmedabad,

### STATEMENT OF ASSET & LIABILITIES AS ON 31st MARCH, 2024

Particulars	Rs in lakhs	Rs in lakhs
	Year Ended on 30.09.2024	Year Ended on 31.03.2024
	Audited	Audited
<b>II. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
<b>(a) Fixed Assets (Net)</b>		
(i) Property, Plant and Equipment	16.38	15.32
(ii) Intangible Assets		
(iii) Capital Work in Progress		
<b>(b) Non-current investments</b>	464.12	474.1
<b>(c) Deferred tax assets (net)</b>		
<b>(d) Long term loans and advances</b>		
<b>(e) Other non-current assets</b>		
<b>(2) Current Assets</b>		
<b>(a) Current investments</b>		
<b>(b) Inventories</b>	2475.03	2426.93
<b>(c) Trade receivables</b>	36.04	73.36
<b>(d) Cash and cash equivalents</b>	22.24	55.00
<b>(e) Short-term loans and advances</b>	0.00	-
<b>(f) Other current assets</b>	58.99	58.47
<b>Total Assets</b>	<b>3072.80</b>	<b>3103.18</b>
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholder's Funds</b>		
<b>(a) Share Capital</b>	1019.40	1019.40
<b>(b) Reserves and Surplus</b>	925.61	906.99
<b>(2) Share Application money pending allotment</b>		
<b>(3) Non-Current Liabilities</b>		
<b>(a) Long-Term Borrowings</b>	961.58	1086.04
<b>(b) Deferred Tax Liabilities (Net)</b>	46.69	46.69
<b>(c) Other Long Term Liabilities</b>		
<b>(d) Long Term Provisions</b>		
<b>(4) Current Liabilities</b>		
<b>(a) Short-Term Borrowings</b>		
<b>(b) Trade Payables</b>		
<b>(i) Total Outstanding dues of micro enterprises and small enterprises</b>		
<b>(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises</b>	81.81	2.83
<b>(c) Other Current Liabilities</b>	6.66	1.18
<b>(d) Short-Term Provisions</b>	31.05	40.05
<b>Total Equity &amp; Liabilities</b>	<b>3072.80</b>	<b>3103.18</b>

By order of the Board of Directors

For, UH Zaveri Limited

*Hitesh*  
Hitesh M Shah  
Managing Director  
DIN:07907609

*Mahendrakumar H. Shah*  
Mahendrakumar H. Shah  
Director  
DIN : 07907637



Date: 12/11/2024

Place: Ahmedabad



# **ANIKET GOYAL & ASSOCIATES**

## **Chartered Accountants**

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### **LIMITED REVIEW REPORT**

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

**To,**  
**The board of Directors**  
**U.H ZAVERI LIMITED,**

1. We have reviewed the accompanying statement of standalone unaudited financial results of **U.H ZAVERI LIMITED ("the company")** for the quarter and half year ended **30<sup>th</sup> September 2024** ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosures Requirements, 2015 ("the Regulation"), as amended.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review. This statement, which is responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition & measurement principle laid down in the Indian Accounting Standard 34 "Interim Financial Reporting "(Ind AS 34), prescribed under section 133 of companies act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the Statement based on our review.
3. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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**Regd.Address: A-402, Aaryabhumi, Jodhpur Char Rasta, Opp. M.G Party Plot, Satellite, Ahmedabad -380015, Mob. No.- +918003182550**  
**E-mail ID – [aniketandgoyal7@gmail.com](mailto:aniketandgoyal7@gmail.com)**



# **ANIKET GOYAL & ASSOCIATES**

## **Chartered Accountants**

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For, Aniket Goyal & Associates**  
**Chartered Accountants**  
**FRN: 022331C**



**CA Aniket Goyal**  
**Proprietor**

**Mem. No. 423707**

**UDIN: 24423707BKEZME5739**

**Date: November 7, 2024**  
**Place: Ahmedabad**

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**Regd.Address: A-402, Aaryabhumi, Jodhpur Char Rasta, Opp. M.G Party Plot, Satellite, Ahmedabad -380015, Mob. No.- +918003182550**  
**E-mail ID – [aniketandgoyal7@gmail.com](mailto:aniketandgoyal7@gmail.com)**