A. SINGHI & CO.
CHARTERED ACCOUNTANTS

Limited Review Report

To
The Board of Directors,
Unique Manufacturing & Marketing Limited
15 India Exchange Place, 3rd Floor
Kolkata-700001

We have reviewed the accompanying statement of unaudited financial results of **Unique Manufacturing & Marketing Limited** for the quarter ended 30-06-2021 together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, which has been initiated by us for identification purposes.

The preparation of this statement is in accordance with the recognition and measurement principles laid down in the Accounting Standard 34 "Interim Financial Reporting" (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, 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.

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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

KOLKATA

Based on our review conducted as above nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies, and 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.

We draw attention to:

i) Note 3 in the Statement which states that the fair value impact on Mutual Fund investment has not been computed due to unavailability of relevant data for the quarter ended June 30, 2021.

ii) Note 4 of the Statement which states the impact of Covid-19 pandemic on the operations of the company.

Our conclusion is not modified in respect of these matters.

For A. SINGHI & CO.
Chartered Accountants
Firm Registration No.: 319226E

(SUNIL SINGHI)
Partner
Membership No. 053088
Kolkata, the 2nd day of September, 2022
UDIN: 22053088AQSQMN4750

Unique Manufacturing & Marketing Limited

Regd.Office : 15 India Exchange Place, 3rd Floor, Kolkata - 700 001
e-Mail - kumarmetal35@gmail.com Telephone No. 2230 0292 WEBSITE : www.ummarketing.co.in
CIN : L65993WB1975PLC029970

(Rs.)

Statement of Unaudited Financial Results for the quarter ended 30th June, 2021

Sr. No.	Particulars	Three months ended 30.06.2021	Previous Three months ended 31.03.2021	Corresponding Three months ended in the previous year 30.06.2020	Year to date figures for the previous year ended 31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	**Income**				
	(a) Revenue from Operations	604	54,342	289	55,005
	(b) Other Income	3,50,000	5,22,800	3,71,250	17,05,098
	Total Income	3,50,604	5,77,142	3,71,539	17,60,103
2.	**Expenses**				
	(a) Change in inventories of finished goods, work-in-progress	(2,970)	50,958	7,902	18,868
	(b) Custodian Fees	-	-	16,520	22,420
	(c) Legal and Professional Charges	2,000	30,160	-	79,610
	(d) Listing Fees	-	-	29,500	29,500
	(e) Rent	35,400	35,400	35,400	1,41,600
	(f) Accountancy Charges	7,770	7,770	7,770	31,080
	(g) Employee Compensation Expense	-	-	-	-
	(h) Other Expenses	398	46,767	6,018	97,984
	Total Expenses	42,598	1,71,055	1,03,110	4,21,062
3.	**Profit before exceptional items and tax (1-2)**	3,08,006	4,06,087	2,68,429	13,39,041
4.	**Exceptional items**	-	-	-	-
5.	**Profit before tax (3+4)**	3,08,006	4,06,087	2,68,429	13,39,041
6.	**Tax expense:**				
	(i) Current tax	-	3,48,000	-	3,48,000
	(ii) Deferred tax	-		-	
	(iii) Tax Expenses(write back for earlier years)	-	(2,56,387)	-	(2,56,387)
	Total tax expense	-	91,613	-	91,613
					-
7.	**Net Profit for the period (5-6)**	3,08,006	3,14,474	2,68,429	12,47,428
8.	**Other Comprehensive Income**				
	(i) Items that will not be reclassified subsequently to profit or loss	-	-	-	-
	(ii) Items that will be reclassified subsequently to profit or loss	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-
9.	**Total Comprehensive Income for the period (comprising Profit and other comprehensive income for the period) (7+8)**	3,08,006	3,14,474	2,68,429	12,47,428
10.	**Paid-up Equity Share Capital (Face value per share Rs. 10 each)**	1,38,50,200	1,38,50,200	1,38,50,200	1,38,50,200
11.	**Earnings per equity share (of Rs. 10 each)** (not annualised)				
	(a) Basic	0.22	0.23	0.19	0.90
	(b) Diluted	0.22	0.23	0.19	0.90

For and on behalf of the Board of Directors

A. SINGHI & CO. Chartered Accountants KOLKATA

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 14.08.2021

Kolkata, 2nd September, 2022

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Notes:

1 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules ,2015 (IndAS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

2 The above Unaudited Financial Results for the quarter ended 30-06-2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th August, 2021.

3 Computation of fair value adjustment on Mutual Funds will be done at year end due to unavailability of NAV of the Mutual Funds at the quarter end, therefore, no impact of gain/loss in taken during this quarter.

4 The outbreak of Covid-19 and consequent imposition of State lockdown by the State Government has affected the economic activities and operational performance of the company. Based on the current indicators of future economic conditions evaluated by the management, the carrying amount of assets are expected to be recovered albeit subject to possible material changes in days ahead for which the final impact on company's assets in future may differ from that estimated at the date of closing of Financial Statement.

5 The figure(s) of the previous period has been regroouped / reclassified, wherever necessary, to conform to the classification for the quarter ended 30-06-2021

6 This statement has been prepared in accordance with the requirements of Regulations 33 and Regulations 52 read with Regulation 63 of the listing Regulations,read with SEBI Circulars CIR/CFD/FAC/62/2016 dated 5th July 2016 and CIR/IMD/BF1/69/2016 dated 10th August 2016.

7 The Statutory Auditors of the Company have carried out the Limited Review of the results for the quarter ended June 30, 2021

8 The figures for the quarter ended 31st March 2021 represents the balance between audited financial statement in respect of the full financial year and those published till the third quarter of the financial year.

For and on behalf of the Board of Directors

A. SINGHI & CO.
KOLKATA
Chartered Accountants

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 14.08.2021

Kolkata, 2nd September, 2022

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Unaudited Segment wise Revenue, Results, Assets and Liabilities for the quarter ended 30th June, 2021

Sr. No.	Particulars	Three months ended 30.06.2021	Previous Three months ended 31.03.2021	Corresponding Three months ended in the previous year 30.06.2020	Year to date figures for the previous year ended 31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	**Segment Revenue**				
	(a) Financial Income	3,50,604	5,77,142	3,71,539	17,60,103
	(b) Others	-			
	Total Segment Revenue	3,50,604	5,77,142	3,71,539	17,60,103
	Less : Inter Segment revenue	-	-	-	-
	Total Revenue from Operations	3,50,604	5,77,142	3,71,539	17,60,103
2.	**Segment Results**				
	(a) Financial Income	3,08,006	4,06,087	2,68,429	13,39,041
	(b) Others				
	Total segment profit before finance costs, tax and unallocable items	3,08,006	4,06,087	2,68,429	13,39,041
	Less:				
	(i) Finance costs (net)				
	(ii) Other unallocable expenditure (net of unallocable income)	-	-	-	-
	Total Profit before tax	3,08,006	4,06,087	2,68,429	13,39,041
3.	**Capital Employed**				
	(Segment Assets- Segment Liablities)				
	(a) Financial Income	2,50,59,396	2,47,53,391	2,37,74,392	2,47,53,391
	(b) Others	-	-	-	-
	(c) Unallocable	-	-	-	-
	Total	2,50,59,396	2,47,53,391	2,37,74,392	2,47,53,391

For and on behalf of the Board of Directors

A. SINGHI & CO. Chartered Accountants KOLKATA

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 14.08.2021

Kolkata, 2nd September, 2022

Unique Manufacturing & Marketing Limited

CIN : L65993WB1975PLC029970

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Extract of Unaudited Financial Results for the quarter ended 30th June, 2021

(Rs.)

Sl. No.	Particulars	Three month ended 30.06.2021 (Unaudited)	Previous Three month ended 31.03.2021 (Unaudited)	Corresponding three month ended in previous year 30.06.2020 (Unaudited)	Year to date figures for the previous period ended 31.03.2021 (Audited)
1	Total income from operations(net)	3,50,604	5,77,142	3,71,538.74	17,60,103.14
2	Net Profit / (Loss) for the period (before Tax,Exceptional and/or Extraordinary items)	3,08,006	4,06,087	2,68,428.74	13,39,041.36
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	3,08,006	4,06,087	2,68,428.74	13,39,041.36
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	3,08,006	3,14,474	2,68,428.74	12,47,428.36
5	Other Comprehensive Income (after tax)				
6	Total Comprehensive Income for the period [Comprehensive Profit and (Loss) for the period (after tax)	3,08,006	3,14,474	2,68,428.74	12,47,428.36
7	Equity Share Capital	1,38,50,200	1,38,50,200	1,38,50,200	1,38,50,200
8	Reserve (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	1,200	1,200	1,200.00	1,200.00
9	Earnings per equity share (of Rs. 10 each) (not annualised)				
	1.Basic	0.22	0.23	0.19	0.90
	2.Diluted	0.22	0.23	0.19	0.90

Note:

a) The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on 14th August, 2021.

b) There is no Exceptional and /or Extraordinary items adjusted in the Statement of Unaudited Financial Results for the quarter ended 30.06.2021 in accordance with Ind AS Rules.

For and on behalf of the Board of Directors

A. SINGHI & CO. KOLKATA Chartered Accountants

Kolkata, 2nd September, 2022

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 14.08.2021