Independent Auditor's Limited Review Report

To
The Board of Directors,
Unique Manufacturing & Marketing Ltd.
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/ half year ended 30-09-2021 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 initialed by us for identification purposes.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared 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. 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 September 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: 22053088AQSQQU7501

A. SINGHI & CO. KOLKATA Chartered Accountants

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 / six months ended 30th September, 2021

Sr. No.	Particulars	Three months ended 30.09.2021	Preceding Three months ended 30.06.2021	Corresponding Three months ended in the previous year 30.09.2020	Year to date figures for the current period ended 30.09.2021	Six months ended in the previous year 30.09.2020	Year to Date figures in the Previous year ended 31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	**Income**						
	(a) Revenue from Operations	745	604	279	1,349	568	55,005
	(b) Other Income	3,50,000	3,50,000	3,71,250	7,00,000	7,42,500	17,05,098
	Total Income	3,50,745	3,50,604	3,71,529	7,01,349	7,43,068	17,60,103
2.	**Expenses**						
	(a) Change in inventories of finished goods, work-in-progress and stock in trade (shares & securities)	(5,423)	(2,970)	(565)	(8,393)	7,337	18,868
	(b) Custodian Fees	-	-	-	-	16,520	22,420
	(c) Legal and Professional Charges	39,400	2,000	4,000	41,400	4,000	79,610
	(d) Listing Fees	-	-	-	-	29,500	29,500
	(e) Rent	35,400	35,400	35,400	70,800	70,800	1,41,600
	(f) Accountancy Charges	7,770	7,770	7,770	15,540	15,540	31,080
	(g) Employee Compensation Expense	-	-	-	-	-	-
	(h) Other Expenses	28,908	398	14,944	29,306	20,962	97,984
	Total Expenses	1,06,055	42,598	61,550	1,48,653	1,64,659	4,21,062
3.	**Profit before exceptional items and tax (1-2)**	2,44,690	3,08,006	3,09,980	5,52,696	5,78,409	13,39,041
4.	**Exceptional items**	-	-	-	-	-	-
5.	**Profit before tax (3+4)**	2,44,690	3,08,006	3,09,980	5,52,696	5,78,409	13,39,041
6.	**Tax expense:**						
	(i) Current tax	-	-	-	-	-	3,48,000
	(ii) Deferred tax	-	-	-	-	-	-
	(iii) Tax Expenses(write back for earlier years)	-	-		-		(2,56,387)
	Total tax expense	-	-	-	-	-	91,613
						-	-
7.	**Net Profit for the period (5-6)**	2,44,690	3,08,006	3,09,980	5,52,696	5,78,409	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)**	2,44,690	3,08,006	3,09,980	5,52,696	5,78,409	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	1,38,50,200	1,38,50,200
11.	**Earnings per equity share (of Rs. 10 each) (not annualised)**						
	(a) Basic	0.18	0.22	0.22	0.40	0.42	0.90
	(b) Diluted	0.18	0.22	0.22	0.40	0.42	0.90

For and on behalf of the Board of Directors

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 12.11.2021

A. SINGHI & CO. Chartered Accountants KOLKATA

Kolkata, 2nd September, 2022

Unique Manufacturing & Marketing Limited

Regd.Office : 15 India Exchange Place, 3rd Floor, Kolkata - 700 001
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CIN : L65993WB1975PLC029970

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 30-09-2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th November, 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/ six months ended 30-

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 September 30, 2021

For and on behalf of the Board of Directors

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 12.11.2021

A. SINGHI & CO. Chartered Accountants KOLKATA

Kolkata, 2nd September, 2022

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Unaudited Segment wise Revenue, Results, Assets and Liabilities for the quarter / six months ended 30th September, 2021

Sr. No.	Particulars	Three months ended 30.09.2021	Preceding Three months ended 30.06.2021	Corresponding Three months ended in the previous year 30.09.2020	Year to date figures for the current period ended 30.09.2021	Year to date for previous year ended 30.09.2020	Previous year ended 31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	**Segment Revenue**						
	(a) Financial Income	3,50,745	3,50,604	3,71,529	7,01,349	7,43,068	17,60,103
	(b) Others	-	-	-			
	Total Segment Revenue	3,50,745	3,50,604	3,71,529	7,01,349	7,43,068	17,60,103
	Less : Inter Segment revenue	-	-	-	-	-	-
	Total Revenue from Operations	3,50,745	3,50,604	3,71,529	7,01,349	7,43,068	17,60,103
2.	**Segment Results** [Profit / (Loss) from ordinary activities before finance costs]						
	(a) Financial Income	2,44,690	3,08,006	3,09,980	5,52,696	5,78,409	12,47,428
	(b) Others	-					
	Total segment profit before finance costs, tax and unallocable items	2,44,690	3,08,006	3,09,980	5,52,696	5,78,409	12,47,428
	Less:						
	(i) Finance costs (net)						
	(ii) Other unallocable expenditure (net of unallocable income)	-	-	-	-	-	-
	Total Profit before tax	2,44,690	3,08,006	3,09,980	5,52,696	5,78,409	12,47,428
3.	**Capital Employed (Segment Assets- Segment Liablities)**						
	(a) Financial Income	2,53,06,087	2,50,59,396	2,40,84,372	2,53,06,087	2,40,84,372	2,47,53,391
	(b) Others				-		
	(c) Unallocable	-	-	-	-		-
	Total	2,53,06,087	2,50,59,396	2,40,84,372	2,53,06,087	2,40,84,372	2,47,53,391

For and on behalf of the Board of Directors

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 12.11.2021

A. SINGHI & CO. Chartered Accountants KOLKATA

Kolkata, 2nd September, 2022

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STATEMENT OF ASSETS AND LIABILITIES

(Rs)

Sr No.	Particulars	As at half year ended 30.09.2021 (Unaudited)	As at Previous year ended 31.03.2021 (Audited)
	ASSETS		
(1)	**Non-Current Assets**		
	(a) Financial Assets		
	Loans and Advances	1,45,00,000	1,45,00,000
	(b) Other Non-Current Assets	4,54,828	4,54,828
	Total Non-current assets	1,49,54,828	1,49,54,828
(2)	**Current Assets**		
	(a) Inventories	16,20,538	16,12,145
	(b) Financial Assets		
	(i) Investments		
	(ii) Cash and cash equivalents	26,80,523	12,80,523
	(iii) Loans and Advances	2,54,685	3,28,550
	(iv) Other financial assets	55,00,000	55,00,000
	(c) Other current assets	7,01,666	15,05,728
		-	
	Total Current assets	1,07,57,412	1,02,26,946
	TOTAL ASSETS	2,57,12,240	2,51,81,774
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share capital	1,38,50,200	1,38,50,200
	(b) Other Equity	1,14,55,887	1,09,03,191
	Total Equity	2,53,06,087	2,47,53,391
	LIABILITIES		
(1)	**Non-current liabilities**		
	Total Non-current liabilities	-	-
(2)	**Current liabilities**		
	(a) Other current liabilities	1,80,210	2,02,440
	(b) Current Tax Liabilities (net)	2,25,943	2,25,943
	Tota Current Liabilities	4,06,153	4,28,383
	TOTAL EQUITY AND LIABILITIES	2,57,12,240	2,51,81,774

For and on behalf of the Board of Directors

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 12.11.2021

Kolkata, 2nd September, 2022

KOLKATA
Chartered Accountants

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Statement of Cash Flow for the half year ended September 30, 2021

	Particulars	For the half year ended 30-Sep-21 Rs.	For the year ended March 31, 2021 Rs.
A.	**CASH FLOW FROM THE OPERATING ACTIVITIES**		
	Net Profit before Tax	**5,52,695.90**	**13,39,041**
	Non Cash Adjustments to reconcile net cash flow		
	Adjustments for :		
	Change due to Valuation of Current Investment at FVTPL/NRV	(8,393.00)	(70,885)
	GST Input Written Off		8,100
	Dividend & Interest on Investment		(1,181)
	Interest Received		(16,27,151)
		-	-
	Operating Profit before Working Capital changes	**5,44,302.90**	**(3,52,076)**
	Adjustments for :		
	(Increase)/Decrease in Trade Receivables		1,45,800
	(Increase)/Decrease in Inventories		18,868
	(Increase)/Decrease in Other Financial Assets	8,04,062.00	(1,27,600)
	(Increase)/Decrease in Other Current Liabilities	(22,230.00)	23,310
		-	-
	Cash (used in) /generated from operations	**13,26,134.90**	**(2,91,698)**
	Direct taxes Paid/Refund		63,391
	Cash Flow before extraordinary items	13,26,134.90	(2,28,307)
	Extra Ordinary Items	-	-
	Net Cash (used in)/from Operating Activities	**13,26,134.90**	**(2,28,307)**
B	**CASH FLOW FROM THE INVESTING ACTIVITIES**		
	Sale/(Purchase) of Current Investments (net)	(14,00,000.00)	1
	Dividend & Interest on Investment	-	1,181
	Net Cash Flow from/(Used in) Investing Activities	**(14,00,000.00)**	**1,182**
C	**CASH FLOW FROM THE FINANCING ACTIVITIES**		
	Proceed from Short Term Borrowings (net)		(35,00,000)
	Interest Received		39,75,480
	Net Cash Flow from/(used in) Financial Activities	**-**	**4,75,480**
D	**Net Increase/(Decrease) in Cash & Cash Equivalent**	**(73,865.10)**	**2,48,355**
	Cash & Cash Equivalent (Opening)	3,28,550.44	80,195
	Cash & Cash Equivalent (Closing)	**2,54,685.34**	**3,28,550**
E	**Cash & Cash Equivalent**		
	Cash on Hand	1,651	2,281
	Current Accounts (bank)	2,53,034	3,26,269
	Cash & Cash Equivalent at the end of the period	**2,54,685**	**3,28,550**

For and on behalf of the Board of Directors

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 12.11.2021

A. SINGHI & CO. KOLKATA Chartered Accountants

Kolkata, 2nd September, 2022

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Extract of Unaudited Financial Results for the quarter and half year ended 30th September, 2021

('Rs)

Sl. No.	Particulars	Current three months ended 30-09-2021	Preceding three months ended 30-06-2021	Corresponding three months ended in the previous year 30-09-2020	Current Six months ended 30-09-2021	Corresponding six months ended in the previous year 30-09-2020	Previous year ended 31-03-2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income from Operations	3,50,745	3,50,604	3,71,529	7,01,349	7,43,068	17,60,103
2	Net Profit / (Loss) for the period (before Tax and Exceptional items)	2,44,690	3,08,006	3,09,980	5,52,696	5,78,409	13,39,041
3	Net Profit / (Loss) for the period before tax (after Exceptional items)	2,44,690	3,08,006	3,09,980	5,52,696	5,78,409	13,39,041
4	Net Profit / (Loss) for the period after tax (after Exceptional items)	2,44,690	3,08,006	3,09,980	5,52,696	5,78,409	12,47,428
5	Other Comprehensive Income (after tax)	-	-	-	-	-	-
6	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax)	2,44,690	3,08,006	3,09,980	5,52,696	5,78,409	12,47,428
7	Equity Share Capital	1,38,50,200	1,38,50,200	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	1,200	1,200	1,200
9	Earnings Per Share (of Rs. 2/- each)						
	1. Basic: (Rs.)	0.18	0.22	0.22	0.40	0.42	0.90
	2. Diluted: (Rs.)	0.18	0.22	0.22	0.40	0.42	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 12th November, 2021.

b) There is no Exceptional and /or Extraordinary items adjusted in the Statement of Unaudited Financial Results for the quarter ended 30.09.2021 in accordance with Ind AS Rules.

For and on behalf of the Board of Directors

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 12.11.2021

A. SINGHI & CO. Chartered Accountants KOLKATA

Kolkata, 2nd September, 2022