



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/ nine months ended 31-12-2021 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.



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 December 31, 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: 22053088AQSQVD1785



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 / nine months ended 31st December, 2021							
Sr. No.	Particulars	Three months ended 31.12.2021 (Unaudited)	Previous Three months ended 30.09.2021 (Unaudited)	Corresponding Three months ended in the previous year 31.12.2020 (Unaudited)	Nine months ended in the current year 31.12.2021 (Unaudited)	Corresponding Nine months ended in the previous year 31.12.2020 (Unaudited)	Year to date figures for the previous year ended 31.03.2021 (Audited)
1.	Income						
	(a) Revenue from Operations	34,759	745	95	36,108	663	55,005
	(b) Other Income	3,50,000	3,50,000	4,39,798	10,50,000	11,82,298	17,05,098
	Total Income	3,84,759	3,50,745	4,39,893	10,86,108	11,82,961	17,60,103
2.	Expenses						
	(a) Change in inventories of finished goods, work-in-	2,408	(5,423)	(39,428)	(5,985)	(32,091)	18,868
	(b) Custodian Fees	-	-	5,900	-	22,420	22,420
	(c) Legal and Professional Charges	30,170	39,400	45,450	71,570	49,450	79,610
	(d) Listing Fees	-	-	-	-	29,500	29,500
	(e) Rent	35,400	35,400	35,400	1,06,200	1,06,200	1,41,600
	(f) Accountancy Charges	7,770	7,770	7,770	23,310	23,310	31,080
	(g) Employee Compensation Expense	13,500	-	-	13,500	-	-
	(h) Other Expenses	5,135	28,908	34,555	34,441	51,217	97,984
	Total Expenses	94,383	1,06,055	89,647	2,43,036	2,50,006	4,21,062
3.	Profit before exceptional items and tax (1-2)	2,90,376	2,44,690	3,50,247	8,43,072	9,32,955	13,39,041
4.	Exceptional items	-	-	-	-	-	-
5.	Profit before tax (3+4)	2,90,376	2,44,690	3,50,247	8,43,072	9,32,955	13,39,041
6.	Tax expense:						
	Current tax	-	-	-	-	-	3,48,000
	Deferred tax	-	-	-	-	-	-
	Tax Expenses(write back for earlier years)	-	-	-	-	-	(2,56,387)
	Total tax expense	-	-	-	-	-	91,613
7.	Net Profit for the period (5-6)	2,90,376	2,44,690	3,50,247	8,43,072	9,32,955	12,47,428
8.	Other Comprehensive Income						
	Items that will not be reclassified subsequently to profit	-	-	-	-	-	-
	(i) or loss	-	-	-	-	-	-
	Items that will be reclassified subsequently to profit or	-	-	-	-	-	-
	(ii) loss	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-
9.	Total Comprehensive Income for the period (comprising Profit and other comprehensive income for the period) (7+8)	2,90,376	2,44,690	3,50,247	8,43,072	9,32,955	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	0.21	0.18	0.25	0.61	0.67	0.90
	(b) Diluted	0.21	0.18	0.25	0.61	0.67	0.90

For and on behalf of the Board of Directors

Basant Kumar Daga

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 14.02.2022



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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/ nine months ended 31-12-2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th February, 2022.
- 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 is 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 regrouped / reclassified, wherever necessary, to conform to the classification for the quarter / nine months ended 31-12-2021
- 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 December 31, 2021

For and on behalf of the Board of Directors



Kolkata. 2nd September. 2022

A handwritten signature in black ink, appearing to read "Basant Kumar Daga".

Basant Kumar Daga

Director

Din: 00922769

Place :- Kolkata

Dated :- 14.02.2022

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Unaudited Segment wise Revenue, Results, Assets and Liabilities for the quarter / nine months ended 31st, December 2021

Sr. No.	Particulars	Three months ended 31.12.2021 (Unaudited)	Previous Three months ended 30.09.2021 (Unaudited)	Corresponding three months ended in the previous year 31.12.2020 (Unaudited)	Nine months ended in the current year 31.12.2021 (Unaudited)	Corresponding nine months ended in the previous year 31.12.2020 (Unaudited)	Year to date figures for the previous year ended 31.03.2021 (Audited)
1.	Segment Revenue	3,84,759	3,50,745	4,39,893	10,86,108	11,82,961	17,60,103
	(a) Financial Income	-	-	-	-	-	-
	(b) Others	3,84,759	3,50,745	4,39,893	10,86,108	11,82,961	17,60,103
	Total Segment Revenue	-	-	-	-	-	-
	Less : Inter Segment revenue	3,84,759	3,50,745	4,39,893	10,86,108	11,82,961	17,60,103
	Total Revenue from Operations	-	-	-	-	-	-
2.	Segment Results	2,90,376	2,44,690	3,50,247	8,43,072	9,32,955	13,39,041
	(a) Financial Income	-	-	-	-	-	-
	(b) Others	2,90,376	2,44,690	3,50,247	8,43,072	9,32,955	13,39,041
	Total segment profit before finance costs, tax and Less:	-	-	-	-	-	-
	(i) Finance costs (net)	-	-	-	-	-	-
	(ii) Other unallocable expenditure (net of unallocable income)	-	-	-	-	-	-
	Total Profit before tax	2,90,376	2,44,690	3,50,247	8,43,072	9,32,955	13,39,041
3.	Capital Employed	-	-	-	-	-	-
	(Segment Assets- Segment Liabilities)	2,55,96,463	2,53,06,087	2,44,22,717.32	2,55,96,463	2,44,22,717	2,47,53,391
	(a) Financial Income	-	-	-	-	-	-
	(b) Others	-	-	-	-	-	-
	(c) Unallocable	2,55,96,463	2,53,06,087	2,44,22,717.32	2,55,96,463	2,44,22,717	2,47,53,391
	Total	-	-	-	-	-	-

For and on behalf of the Board of Directors

Basant Kumar Datta

Basant Kumar Datta
Director
Din: 00922769
Place :- Kolkata
Dated :- 14.02.2022

Kolkata. 2nd September. 2022



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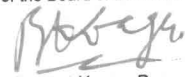
Extract of Statement of Unaudited Financial Results for the quarter/ nine months ended on 31.12.2021

Sl. No.	Particulars	Three months ended 31.12.2021	Previous Three months ended 30.09.2021	Corresponding Three months ended in previous year 31.12.2020	Nine months ended in the current year 31.12.2021	Corresponding Nine months ended in the previous year 31.12.2020	Year to date figures for the previous period ended 31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total income from operations(net)	3,84,759	3,50,745	4,39,893	10,86,108	11,82,961	17,60,103
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	2,90,376	2,44,690	3,50,247	8,43,072	9,32,955	13,39,041
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	2,90,376	2,44,690	3,50,247	8,43,072	9,32,955	13,39,041
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	2,90,376	2,44,690	3,50,247	8,43,072	9,32,955	12,47,428
5	Other Comprehensive Income (after tax)	-	-	-	-	-	-
6	Total Comprehensive Income for the period (Comprehensive Profit and (Loss) for the period (after tax)	2,90,376	2,44,690	3,50,247	8,43,072	9,32,955	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	1,200	1,200	1,200	1,200	1,200	1,200
9	Earnings per equity share (of Rs. 10 each) (not annualised)						
	1. Basic	0.21	0.18	0.25	0.61	0.67	0.90
	2. Diluted	0.21	0.18	0.25	0.61	0.67	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 February, 2022.
b) There is no Exceptional and /or Extraordinary items adjusted in the Statement of Unaudited Financial Results for the quarter ended 31.12.2021 in accordance with Ind AS Rules.

For and on behalf of the Board of Directors


Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 14.02.2022

Kolkata, 2nd September, 2022

