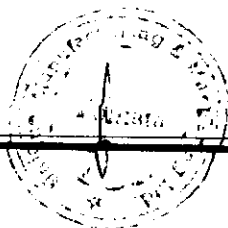

UNIQUE MANUFACTURING & MARKETING LIMITED

**ANNUAL REPORT
AND ACCOUNTS
2012-2013**



UNIQUE MANUFACTURING & MARKETING LTD.
ANNUAL REPORT AND ACCOUNTS
2012-2013

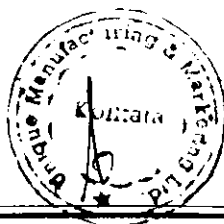
BOARD OF DIRECTORS
B. K. DAGA
MOULISHREE MOHTA
B. L. BAGARIA

BANKERS
UCO BANK
THE ROYAL BANK OF SCOTLAND N.V.
HDFC BANK

AUDITORS
SINGHI & CO.
Chartered Accountants

REGISTERED OFFICE
15, INDIA EXCHANGE PLACE
KOLKATA - 700 001

SUBSIDIARY COMPANY
SANJAY ESTATES PRIVATE LIMITED



UNIQUE MANUFACTURING & MARKETING LTD.

NOTICE

NOTICE is hereby given that the 38th Annual General Meeting of M/s. UNIQUE MANUFACTURING & MARKETING LTD., will be held on Monday, the 30th September, 2013 at the Registered Office of the Company at 15, India Exchange Place, 3rd Floor, Kolkata - 700 001 at 1.30 P.M. to conduct the following transactions :-

1. To accept, adopt and approve the Audited Statement of Accounts for the period ended on 31st March, 2013 and the reports of Auditors and Directors thereon.
2. To appoint Director in place of Sri B. L. Bagaria who retires by rotation being eligible, offer himself for reappointment.
3. To appoint the Auditors of the company and to fix their remuneration.

NOTES:

A member entitled to attend and vote at the meeting is to appoint a proxy to attend and vote instead of himself/herself and proxy need not be a member of the company.

The proxy form should be deposited at the Registered Office of the Company not less than 48 hours before the time of meeting.

Register of Members and Share Transfer Books will remain closed from 27th to 30th September, 2013 both days inclusive.

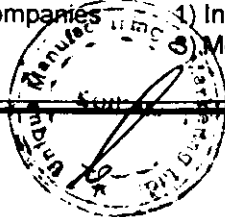
Registered Office :
15, India Exchange Place
Kolkata - 700 001
Dated : 5th Day of September, 2013

For and on behalf of the Board
For UNIQUE MANUFACTURING & MARKETING LTD.

B. K. DAGA
Director

Brief Profile of Sri Banwari Lal Bagaria, Director seeking reappointment :

Qualification : B.E. (Electrical), MBA
Experience : Wide experience in Finance and Company management.
Director in other Companies : 1) Indo Asian Securities Pvt. Ltd. / 2) Gallant Sales Pvt. Ltd. /
3) Mohan Hire Purchases Pvt. Ltd.



DIRECTORS' REPORT

To

The Members

The Directors are pleased to present the Annual Report and the Audited Accounts for the financial year ended 31st March, 2013.

The year under review shows a Net Loss of Rs. 0.86 lacs as against last year Loss of Rs. 1.07 lacs.

Your Directors have not recommended any dividend.

Sri B. L. Bagaria, Director of the Company retires by rotation and being eligible offers himself for re-election.

Pursuant to section 217(2AA) of the Companies (amendment) Act, 2000 the Directors confirm that :

- i) in the preparation of the Annual Accounts, the applicable accounting standards have been followed.
- ii) The Directors have selected such accounting policies and applied them consistently and made judgement and estimates that are reasonable and prudent so as to give true and fair view of the state of affairs of the Company at the end of the financial year and Profit & Loss of the Company for the period.
- iii) The Directors have taken proper and sufficient care for the maintenance adequate accounting records in accordance with the provisions of the companies Act, 1956 for safeguarding the assets of the Company and for the prevention and detecting fraud and other irregularities to the best of their knowledge and ability.
- iv) The Directors have prepared the annual accounts on a going concern basis.

Observations made by the Auditors are self explanatory and need no further clarifications.

None of the employees are covered under the provisions of section 217(2A) of the Companies Act, 1956 read with the Companies (Particulars of employees) Rules, 1975 (as amended).

The Auditors M/s. Singhi & Co. the statutory auditor of the Company retire at the ensuing Annual General Meeting and being eligible offer themselves for reappointment.

Information required u/s 217(e) of the Companies Act, 1956 read with the companies (Disclosure of particulars in the Report of Directors) Rules 1988, with respect to conservation of energy, technology absorption and foreign exchange earning/outgo are not applicable during the year under review.

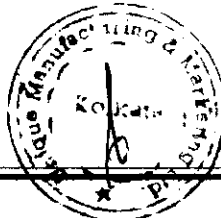
For and on behalf of the Board

Date : 5th September, 2013

Place : Kolkata

B. K. DAGA

Director



INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF UNIQUE MANUFACTURING AND MARKETING LIMITED

Report on the financial statements

We have audited the accompanying financial statements of **UNIQUE MANUFACTURING AND MARKETING LIMITED** (the Company), which comprise the balance sheet as at 31st March, 2013, and the statement of profit and loss and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the company in accordance with the accounting principles generally accepted in India, including accounting standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 ("the Act"). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

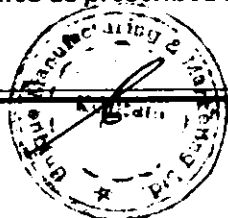
Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

- (i) *The company has not made any provision for diminution in the value of Non Current investments in the equity shares of its subsidiary company to the extent of Rs. 154.55 lacs (Refer Note no. 9 of Notes to Financial Statements).*
- (ii) *The company has not reversed the outstanding interest income already booked on Loan or Advances to its Subsidiary prior to such loans becoming NPA. No provision has been made for principal amount of loan and interest accrued thereon, (already booked as income,) amounting to RS.25.03 Lacs in total. (Refer Note no 10 of Notes to Financial Statements).*
- (iii) *As the company has not complied with the requirements of guidelines applicable to non banking financial companies as prescribed by Reserve Bank of India, we are unable to comment on the same.*



UNIQUE MANUFACTURING & MARKETING LTD.

Without considering note no. 9 and 10 in Notes to Financial Statements, had the item stated above been considered, the Loss after tax for the year would have been Rs. 180.44 lacs (as against the reported loss after tax figure of Rs.0.86 lacs), Reserves & Surplus would have been (Rs.144.93) lacs (as against the reported figure of Rs.34.65 lacs) and Long Term Loans & Advances would have been Rs.4.70 lacs (as against the reported figure of Rs. 19.06 lacs) and Other Non-Current Assets would have been Rs. NIL (as against the reported figure of Rs.10.67 lacs) and Investment would have been Rs.8.08 lacs (as against the reported figure of Rs. 162.62 lacs).

Qualified Opinion

1. In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matters described in the Basis for Qualified Opinion Paragraph, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:-
 - a) In the case of the balance sheet, of the state of affairs of the company as at 31st March, 2013
 - b) In the case of the statement of profit and loss, of the Loss for the year ended on that date, and
 - c) In the case of the cash flow statement, of the cash flows for the year ended on that date.

Report on other legal and regulatory requirements

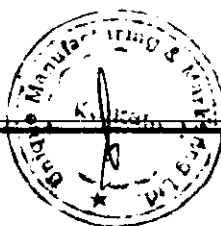
As required by the Companies (Auditor's Report) Order, 2003 ("the Order") as amended by the Companies (Auditor's Report) (Amendment) Order, 2004 issued by the Central Government of India in terms of sub-section (4A) of section 227 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the Order.

- 2 As required by section 227(3) of the Act, we report that:
 - a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b) In our opinion proper books of account as required by law have been kept by the company so far as appears from our examination of those books.
 - c) The balance sheet, statement of profit and loss and cash flow statement dealt with this report are in agreement with the books of account.
 - d) Except for the effects of the matter described In the Basis for Qualified Opinion paragraph, in our opinion, the Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement comply with the accounting standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956.
 - e) On the basis of written representations received from the directors as on 31st March 2013, and taken on record by the Board of Directors, none of the directors are disqualified as on 31st March 2013, from being appointed as a director in terms of clause (g) of sub-section (1) of section 274 of the Companies Act, 1956.

1-B, Old Post Office Street,
Kolkata - 700 001
Dated, the 5th day of September, 2013

For SINGHI & CO.
Chartered Accountants
Firm Registration No. 302049E

(Anurag Singhi)
Partner
Membership No. 66274

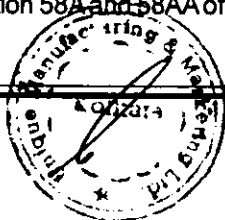


UNIQUE MANUFACTURING & MARKETING LTD.

Annexure referred to in paragraph 1 under the heading "Report on other legal and regulatory requirements" of our report of even date

Re: UNIQUE MANUFACTURING & MARKETING LIMITED (the Company)

- i) In respect of its fixed assets:-
 - a) The Company does not have any fixed assets, accordingly, the clause (i) (a) & (b) of the order is not applicable.
 - c) However, going concern assumption of the company has remained unaffected
- ii) In respect of its inventories:-
 - a) The stock of Shares & Debentures have been physically verified by the Management at reasonable intervals during the year. The same has been accepted by us as certified by the management.
 - b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of Shares & Debentures followed by the Management were reasonable and adequate in relation to the size of the Company and the nature of its business.
 - c) In our opinion and according to the information and explanations given to us, the Company has maintained proper records of its Shares & Debentures and no material discrepancies were noticed on physical verification by the management as compared to book records, *except in case of Pee Bee Steel Industries Limited, where shortfall of 4800 shares were observed and is under reconciliation.*
- iii) a) According to information and explanations given to us the Company has not granted any new secured/unsecured loans to any party covered in the Register maintained under section 301 of the Act during the year. However the company has granted loan in the past to one company and the maximum amount outstanding at any time during the year is Rs.25.03 lacs and the year end balance is Rs.25.03 lacs which is repayable on demand and the rate of interest and other terms and conditions of such loan are, prima facie, prejudicial to the interest of the company.
- b) The receipt of interest on loan is regular except from loan to subsidiary and principal amount is repayable on demand. The Company has not taken any reasonable step for recovery of outstanding interest of more than Rs. 1 lac due from its Subsidiary.
- c) The Company has not taken any loans, secured or unsecured from companies, firms and other parties covered in the Register maintained under section 301 of the Act. Therefore sub-clause (f) and (g) of this clause is not applicable.
- iv) In our opinion and according to the information's and explanations given to us, there are adequate internal control procedures commensurate with the size of the Company and the nature of its business for purchase and sale of Shares & Debentures.
- v) a) To the best of our knowledge and belief and according to the information and explanations given to us, the transactions that need to be entered in the register maintained under section 301 of the Companies Act, 1956, has been so entered.
- b) In our opinion and according to the information and explanations given to us, the company has not entered into any contract/arrangement exceeding Rs.5 lacs in value in respect of any party in which the directors are interested, as recorded in the register maintained under section 301 of the Companies Act, 1956.
- vi) In our opinion, the Company has not accepted deposits from public during the year to which the provision of section 58A and 58AA of the Companies Act, 1956 and the rules framed there under apply.



UNIQUE MANUFACTURING & MARKETING LTD.

- vii) The Company does not have internal audit system.
- viii) According to the information and explanations given to us, the maintenance of cost records has not been prescribed by Central Govt. under section 209 (1)(d) of the Companies Act, 1956.
- ix) According to the information and explanations given to us in respect of Statutory and other dues:
 - a) The Company has generally been regular in depositing undisputed statutory dues, including Income Tax, wealth tax and any other statutory dues as applicable with the appropriate authorities during the year.
 - b) As at 31st March, 2013 there were no dues of, income tax, wealth tax, Service Tax and any other statutory dues which have not been deposited on account of dispute.
- x) The Company does not have accumulated losses as at the end of the year and it has incurred cash loss in the immediately preceding financial year and in current financial year.
- xi) No loan was taken by the Company from Financial Institutions, banks and Debenture holders. Accordingly, clause 4(xi) of the Order is not applicable.
- xii) According to the information and explanations given to us, the Company has not granted loans or advances on the basis of security by way of pledge of shares, debentures and other securities.
- xiii) The provisions of any special statute as applicable to Chit Fund/Nidhi/Mutual benefit Fund / Societies are not applicable to the company.
- xiv) In our opinion and according to the information and explanations given to us, the company is engaged in the business of dealing and trading of securities and commodity. The company has maintained proper records of the transactions and contracts for the share, securities, debentures and other investments dealt in by company and timely entries have been made thereon. The company held in its investments in its own name.
- xv) According to the information and explanations given to us, the Company has not given any guarantee for loans taken by others from banks or financial institutions.
- xvi) To the best of our knowledge and belief and according to the information and explanations given to us, no term loans availed by the Company during the year.
- xvii) According to the information and explanations given to us and on an overall examination of the Balance Sheet of the Company, fund raised on short-term basis have not been used for long term investments.
- xviii) Company has not made any preferential allotment of shares to parties and companies covered in the Register maintained under section 301 of the Companies Act, 1956, during the year.
- xix) According to the information and explanations given to us, the company has not issued any debentures during the year.
- xx) The Company has not raised any money by public issues during the year.
- xxi) To the best of our knowledge and belief and according to the information and explanations given to us, no fraud on or by the Company was noticed or reported during the year.

1-B, Old Post Office Street,
Kolkata
the 5th day of September, 2013



For SINGHI & CO.
Chartered Accountants
Firm Registration No. 302049E

(Anurag Singhi)
Partner
Membership No. 66274

UNIQUE MANUFACTURING & MARKETING LTD.

BALANCE SHEET AS AT 31ST MARCH, 2013

	Note No.	As at 31st March, 2013 Rs.	As at 31st March, 2012 Rs.
A. Equity and liabilities			
Shareholder's funds			
Share capital	2	13,850,200	13,850,200
Reserves and surplus	3	3,464,694	3,550,592
Non-current liabilities			
Long term provisions	4	16,450	16,450
Current liabilities			
Short term borrowings	5	800,000	650,000
Trade payable	6	292,011	103,753
Other current liabilities	7	1,972,236	1,879,060
Short-term provisions	8	63,856	63,856
TOTAL		20,459,447	20,113,911
B. Assets			
Non-current assets			
Non-current investments	9	16,262,806	16,262,806
Long term loans and advances	10	1,906,524	308,468
Other Non- current Assets	11	1,067,385	-
Current assets			
Inventories	12	360,708	365,434
Trade receivables	13	280,088	106,524
Cash and cash equivalents	14	131,936	117,238
Short-term loans and advances	10	450,000	1,886,056
Other Current Assets	11	-	1,067,385
TOTAL		20,459,447	20,113,911

Significant accounting policies and notes
to accounts

1 to 26

The accompanying notes are an integral part of the financial statements.

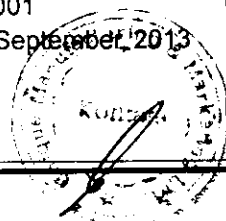
FOR SINGHI & CO.

1-B, Old Post Office Street Firm Registration No. 302049E
Kolkata - 700 001 Chartered Accountants
the 5th day of September, 2013 ANURAG SINGHI

Partner

Membership No. 66274

B. K. DAGA
MOULISHREE MOHTA
B. L. BAGARIA] Directors



UNIQUE MANUFACTURING & MARKETING LTD.

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2013

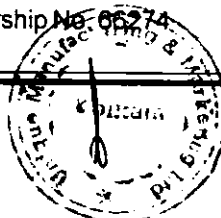
	Note No.	For the Year ended 31st March, 2013 Rs.	For the year ended 31st, March, 2012 Rs.
Other income	15	1,620,028	1,234,818
Total revenue (I)		<u>1,620,028</u>	<u>1,234,818</u>
Expenses			
Purchases of Shares & Debentures		6,900	-
Changes in stock in trade	16	4,726	30,134
Finance Cost	17	77,764	55,393
Other Expenses	18	1,616,536	1,255,962
Total (II)		<u>1,705,926</u>	<u>1,341,489</u>
Profit/(Loss) before tax (I)-(II)		(85,898)	(106,671)
Tax expenses			
Current tax		-	-
Income Tax pertaining to previous year		-	-
Total tax expense		<u>-</u>	<u>-</u>
Profit/(Loss) for the year		<u>(85,898)</u>	<u>(106,671)</u>
Earnings per share [(Basic & diluted			
(Nominal value per share Rs.10/-)]	20	(0.06)	(0.08)

The accompanying notes are an integral part of the financial statements.

FOR SINGHI & CO.
1-B, Old Post Office Street Firm Registration No. 302049E
Kolkata - 700 001 Chartered Accountants
the 5th day of September, 2013 ANURAG SINGHI

Partner
Membership No. 66274

B. K. DAGA
MOULISHREE MOHTA
B. L. BAGARIA] Directors



UNIQUE MANUFACTURING & MARKETING LTD.

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2013

	For the Year ended 31st March, 2013 Rs.	For the year ended 31st, March, 2012 Rs.
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before tax	(85,898)	(106,671)
Adjustments for:		
Depreciation	-	-
Interest Expense	77,764	55,393
Liability No Longer Required Written Back	-	-
Operating Profit before Working Capital Changes	(8,134)	(51,278)
Increase/(Decrease) in Short Term Provisions	-	-
Increase/(Decrease) in Trade Payables	188,258	(34,783)
Increase/(Decrease) in Other Current Liabilities	27,811	(56,441)
Decrease/(Increase) in Trade Receivables	(173,564)	(617)
Decrease/(Increase) in Inventories	4,726	30,134
Decrease/(Increase) in Loans & Advances	-	740,146
Decrease/(Increase) in Other Assets	-	-
Cash generated from Operating activities	39,097	627,161
Taxes Paid #	(162,000)	(114,657)
Net Cash from Operating Activities	(122,903)	512,504
B. Cash Flow from Investing Activities		
Purchase of Fixed Assets	-	-
Interest Received	-	-
Net Cash from Investing activities	-	-
C. Cash Flow from Financing Activities		
Issue of Capital & its redemption	-	-
Interest paid	(12,399)	(5,077)
Borrowings & its repayment	150,000	(530,000)
Net Cash Flow from Financing Activities	137,601	(535,077)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	14,698	(22,573)
Opening Cash and Cash Equivalents	117,238	139,811
Closing Cash and Cash Equivalents	131,936	117,238

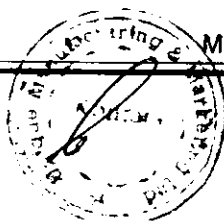
Notes:

- The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS 3) 'Cash Flow Statements' notified by the Central Government under Companies (Accounting Standards) Rules, 2006.
- Cash and Cash equivalent at the end of the year consist of:

	As at 31st March, 2013	As at 31st March, 2012
a) Cash in hand	1,376	1,075
b) Balance with Banks in Current Account	130,560	116,163
	131,936	117,238

FOR SINGHI & CO.
1-B, Old Post Office Street Firm Registration No. 302049E
Kolkata - 700 001 Chartered Accountants
the 5th day of September, 2013 ANURAG SINGHI
Partner
Membership No. 66274

B. K. DAGA
MOULISHREE MOHTA
B. L. BAGARIA } Directors



1. SIGNIFICANT ACCOUNTING POLICIES

(A) Basis of Accounting

The Company follows the mercantile system of accounting and recognizes income and expenses on accrual basis unless otherwise stated. The accounts are prepared on historical cost basis as a 'going concern' and are consistent with generally accepted accounting principles.

All Assets and Liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in the Schedule VI to the Companies' Act, 1956. Based on the nature of services provided and time between the rendering of services and their realization in cash and cash equivalents, the company has assumed its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

(B) Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation. The cost of an Asset comprises its purchase price and any directly attributable cost of bringing the asset to working condition for its intended use.

(C) Depreciation on tangible fixed assets

Depreciation of Fixed Assets is provided on WDV at the rates prescribed in Schedule XIV of the Companies Act, 1956. However depreciation is charged only up to 95% of Original cost.

(D) Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investment.

Current investments are carried in the financial statements at lower of cost and fair value. Long-term investments are carried at cost. Provision for diminution in value is made if the decline in value is other than temporary in nature in the opinion of the management.

(E) Inventories

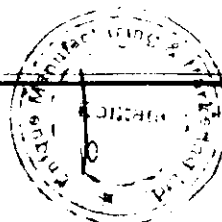
Quoted Shares/Securities and Commodities are valued at cost or market price whichever is lower and unquoted Shares/ Securities are valued at cost or break up value whichever is lower except debentures, which are valued at cost.

(F) Revenue Recognition

All expenses and income to the extent considered payable and receivable respectively, are accounted for on accrual basis except dividend income which is considered on cash basis. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

(G) Taxes on Income

- a) Current Tax would be payable based on the computation of tax as per taxation laws under the Income Tax Act 1961.

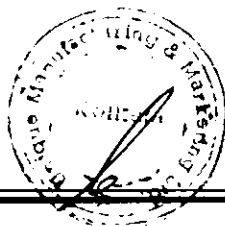


UNIQUE MANUFACTURING & MARKETING LTD.

- b) Deferred Tax is recognized at substantively enacted tax rates, subject to the consideration of prudence, on timing difference, between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred Tax Assets are not recognized unless there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.
- c) Tax credit for Minimum Alternate Tax (MAT) is recognized when there is convincing evidence of its realisability against future normal tax liability.

(H) Provisions, Contingent Liabilities and Contingent Assets

- a) Provision is recognized when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation.
- b) Disclosure for contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. No provision is recognized or disclosure for contingent liability is made when there is a possible obligation or a present obligation and the likelihood of outflow of resources is remote.
- c) Contingent Asset is neither recognized nor disclosed in the financial statements.

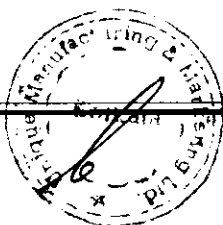


UNIQUE MANUFACTURING & MARKETING LTD.

Notes to financial statements for the year ended 31st March, 2013

- D. No shares in the company are being held by its holding company or its ultimate holding company including shares held by subsidiaries or associates of the holding company or the ultimate holding company as at the Balance Sheet date.
- E. No shares have been reserved for issue under options and contracts / commitments for the sale of shares / disinvestment as at the Balance Sheet date.
- F. No shares have been allotted as fully paid up pursuant to contract(s) without payment being received in cash or by way of Bonus shares or has been bought back by the company during the period of five years preceeding the date as at which the Balance Sheet is prepared.
- G. No convertible security has been issued by the company during the year.
- H. No calls are unpaid by any director and officer of the company during the year.

	As at 31st March, 2013 Rs.	As at 31st March, 2012 Rs.
3. Reserves and surplus		
General reserve		
Balance as per last financial statements	1,200	1,200
Closing Balance	<u>1,200</u>	<u>1,200</u>
Surplus/(Deficit) in the Statement of Profit & Loss		
Balance as per last financial statements	3,549,392	3,656,063
Profit/(Loss) for the year	(85,898)	(106,671)
Net surplus in the Statement of profit and loss	<u>3,463,494</u>	<u>3,549,392</u>
Total Reserves and Surplus	<u>3,464,694</u>	<u>3,550,592</u>
4. Long Term Provisions		
Others provisions		
Provision for Income Tax { net of payment }	16,450	16,450
	<u>16,450</u>	<u>16,450</u>
5. Short Term Borrowings		
Loans & Advances from Related Parties (Unsecured)		
Loan From Body Corporate*	800,000	650,000
	<u>800,000</u>	<u>650,000</u>
*Loan taken from Related Parties are repayable on demand.		
6. Trade payable		
For services :		
Auditors remuneration	13,483	13,483
Licence Fees	243,028	90,270
Professional Fees	11,500	-
Rent	24,000	-
	<u>292,011</u>	<u>103,753</u>



UNIQUE MANUFACTURING & MARKETING LTD.

Notes to financial statements for the year ended 31st March, 2012

	As at 31st March, 2013 Rs.	As at 31st March, 2012 Rs.
7. Other current liabilities		
Interest accrued and due on borrowings	1,416,560	1,351,195
Security Deposit	512,500	512,500
Statutory dues	43,176	15,365
	<u>1,972,236</u>	<u>1,879,060</u>
8. Short Term Provisions		
Others provisions		
Provision for Wealth Tax { net of payments }	63,856	63,856
	<u>63,856</u>	<u>63,856</u>
9. Non Current Investments		
Non Trade Investments (Valued at Cost unless stated otherwise)		
	<u>Paid up</u>	<u>As at 31st March, 2013</u>
	<u>Value</u>	<u>Book Value</u>
<u>Name of the Company</u>	<u>No. of Shares</u>	<u>No. of Shares</u>
	<u>Rs.</u>	<u>Rs.</u>
<u>Investment in Equity Instruments (Unquoted Fully paid up)</u>		
Sanjay Estates Pvt Ltd		
(Subsidiary Company)*	10	20100
	20100	15,454,431
	(A)	<u>15,454,431</u>
<u>Other Investments</u>		
Jewellery (Loose & Polished Diamonds)		808,375
(As taken Valued and certified by the management)	(B)	<u>808,375</u>
	Total(A+B)	<u>16,262,806</u>
<u>Aggregate Book Value of</u>		
<u>Unquoted Investments</u>		
In equity instruments	15,454,431	15,454,431
In other investments	808,375	808,375
	<u>16,262,806</u>	<u>16,262,806</u>
Market Value of Jewellery	9,385,552	9,385,552
	<u>9,385,552</u>	<u>9,385,552</u>

* The Non Current Investments of the Company in its subsidiary namely, Sanjay Estates Pvt. Ltd. having Land & Building, whose present value is much more than its cost in the accounts. Hence in the opinion of the Management provision in respect of diminution in value of investment in its subsidiary to the tune of Rs. 154.54 lacs is not required.



UNIQUE MANUFACTURING & MARKETING LTD.

Notes to financial statements for the year ended 31st March, 2013

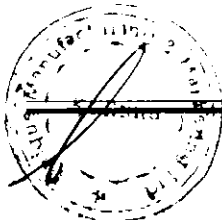
10. Loans and advances

	Non-Current		Current	
	As at	As at	As at	As at
	31 March, 2013	31 March, 2012	31 March, 2013	31 March, 2012
	Rs.	Rs.	Rs.	Rs.
Security deposit				
Unsecured, considered good	-	-	450,000	450,000
(A)	-	-	450,000	450,000
Loans & Advances to Related Parties				
To Subsidiary Company*	1,436,056	-	-	1,436,056
(Unsecured, considered good)				
(B)	1,436,056	-	-	1,436,056
Other loans and advances				
Advance Income Tax & TDS (net of provisions)	470,468	308,468	-	-
(C)	470,468	308,468	-	-
Total (A+B+C)	1,906,524	308,468	450,000	1,886,056

*Loans & Advances to Subsidiary Company amounting to Rs14.36 Lacs and interest receivable thereon amounting Rs 10.36 Lacs has been considered good as in the opinion of the management they are realisable and considered good.

11. Other Assets

	Non-Current		Current	
	As at	As at	As at	As at
	31 March, 2013	31 March, 2012	31 March, 2013	31 March, 2012
	Rs.	Rs.	Rs.	Rs.
Interest Receivable on Loans to Related Party	1,067,385	-	-	1,067,385
(Unsecured, Considered Good)				
(A)	1,067,385	-	-	1,067,385



UNIQUE MANUFACTURING & MARKETING LTD.

Notes to financial statements for the year ended 31st March, 2013

12. Inventories

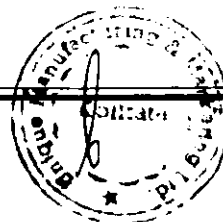
(As taken valued and certified by the management)

Name of the Company	Face	As at 31st March, 2013		As at 31st March, 2012	
	Value	No. of Shares	Total Value	No. of Shares	Total Value
	Rs.		Rs.		Rs.
Equity Shares					
<u>Quoted</u>					
Avadh Mercantile Co. Ltd	10	24,000	32,570	24,000	32,570
Brownia Business Ltd*	10	50	1	50	1
Guest Keen & Williams Ltd	1	2	91	2	91
Graphite India Ltd (received as scheme of arrangement from Guest Keen & Williams Ltd.)	2	8	-	8	-
Hindustan Motors Ltd	10	58	505	58	567
Pratibha Mfg. & Mktg. Ltd	10	32,350	36,037	32,350	36,037
Pee Bee Steel Industries Ltd	10	67,100	263,845	67,100	263,845
Tata Chemicals Ltd.	10	20	6,432	-	-
Universal Prime Aluminium Ltd	10	17,894	20,220	17,894	30,778
Universal Enterprises Ltd	10	460	566	460	1,476
Uniworth International Ltd**	10	500	400	500	1
Uniworth Textile Ltd*	10	75	1	75	1
Woolworth (India) Ltd	10	50	38	50	65
Sub Total (A)			360,706		365,432
<u>Unquoted</u>					
Indo Asian Securities (P) Ltd.***	10	21000	1	21000	1
MP United Polypropylene Ltd.*	10	1000	1	1000	1
Sub Total (B)			2		2
Total (A+B)			360,708		365,434

* Market rate as well as Break up Value of these share are not available, hence value considered at Re. 1/-

** Market rate as well as Break up Value of this share was not available in the previous year 2011-12, hence value considered at Re. 1/- . However, in the current year recorded at cost or market value whichever is lower.

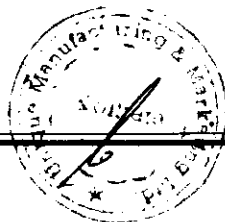
***The net worth of unquoted share is negative, hence value considered at Re. 1/-.



UNIQUE MANUFACTURING & MARKETING LTD.

Notes to financial statements for the year ended 31st March, 2013

	As at 31st March, 2013 Rs.	As at 31st March, 2012 Rs.
13. Trade Receivables		
Other Receivable (Unsecured and Considered good unless otherwise stated)	280,088	106,524
	<u>280,088</u>	<u>106,524</u>
14. Cash and Bank Balances		
Cash & Cash Equivalents		
Balances with banks :		
With Scheduled Banks		
In Current accounts	130,560	116,163
Cash in hand	1,376	1,075
	<u>131,936</u>	<u>117,238</u>
15. Other Income		
Dividend Received	28	28
Licence fee Received	1,620,000	1,230,000
Miscellaneous Income	-	180
Interest received from Income Tax	-	4,610
	<u>1,620,028</u>	<u>1,234,818</u>
16. Changes in stock in trade		
Inventories at the beginning of the year (A)		
Shares & Debentures	365,434	395,568
Inventories at the end of the year (B)		
Shares & Debentures	360,708	365,434
Total (A-B)	<u>4,726</u>	<u>30,134</u>
17. Finance Cost		
Interest Expense	77,764	55,393
	<u>77,764</u>	<u>55,393</u>
18. Other Expenses		
Professional Fees	41,728	22,984
Rent	24,000	24,000
Rates & Taxes	70,806	70,606
Licence Fees	1,416,000	1,080,000
Prior Period Expenses	850	5,510
Interest paid on Income Tax	220	-
Interest paid on Service Tax	101	-
<u>Auditor's Remuneration</u>		
As Audit Fee	13,483	13,483
As Tax Audit Fee	-	-
In Other Capacity	-	-
Other Expenses	49,348	39,379
	<u>1,616,536</u>	<u>1,255,962</u>



UNIQUE MANUFACTURING & MARKETING LTD.

Notes to financial statements for the year ended 31st March, 2013

19. Contingent liabilities not provided for in the books amounts to Rs. NIL

20. Earnings per Share (EPS) :

	2012-13	2011-12
(a) Profit/(Loss) after tax for the year (in Rs)	(85,898)	(1,06,671)
(b) Number of Equity Shares outstanding at the end of the year	1385020	1385020
(d) Basic and diluted EPS (in Rs) - FV Rs 10 each	(0.06)	(0.08)

21. The Company's application for registration U/s.45IA of the Reserve Bank of India Act, 1934 has been rejected. While conveying this decision, the Reserve Bank of India has further advised that the company continues to be governed by the relevant provisions of the Reserve Bank of India Act, 1934 and various directions /instructions issued by the Reserve Bank of India from time to time until such time the object clause relating to the activities of Non-Banking Financial Institution listed in the Memorandum of Association of the Company is deleted and the entire amount of Public Deposits, if any, held by the Company is fully repaid with interest. It is relevant to mention here that the company has not accepted any public deposits and there are no such deposits held by it as at 31st march, 2013.

However, the company is in the process of taking necessary steps in this connection and in the meantime these accounts have been prepared on the principles of going concern.

22. The Company does not transfer 20% of its profit after Tax to the Reserve Fund as required by Section 45 IC of the Reserve Bank of India Act, 1934. In the opinion of the Management, the NBFC directions are not applicable on the Company. In doing so, the management has relied on Para 9 of the Non Banking Financial Companies Acceptance of Public Deposit (Reserve Bank) Direction, 1998 as per which such Directions are not applicable to certain types of Non Banking Financial Companies.

23. Related Party Disclosures as per Accounting Standard 18 :

(A) List of Related Parties :

(i) Key Management Personnel:

Shri B.K. Daga - Whole Time director

(ii) Parties where control exists:

a) Sanjay Estates Private Limited - Subsidiary company

(iii) Individual owning direct interest in the voting power

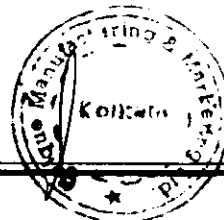
Shri P.K. Mohta - Being Substantial Shareholder in the company holding 47.55% shares.

(iv) Enterprises owned or significantly influenced directly or indirectly by the individual owning direct interest in the voting power

Name of Companies

- Universal Enterprises Limited
- Avadh Mercantile Company Limited
- Bhiragacha Finance Company Private Limited
- Universal Autocrafts (P) Ltd

Note : Related Parties are as identified by the company.

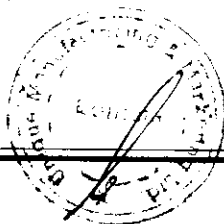


UNIQUE MANUFACTURING & MARKETING LTD.

Notes to financial statements for the year ended 31st March, 2013

(B) The following transactions were carried out with the related parties in the ordinary course of business :

Nature of Transaction	Subsidiary Company (Enterprises over which individual owning direct interest in the voting power exercise significant influence)				
	Sanjay Estates Pvt. Ltd.	Universal Enterprises Ltd.	Universal Auto crafts Pvt. Ltd.	Avadh Mercantile Company Ltd.	Bhiragacha Finance Company Private Limited
Loan received	Nil	Nil	Nil	1,50,000/-	Nil
Loan Repaid	Nil	Nil	Nil	Nil	Nil
Margin Money Paid	Nil	Nil	Nil	Nil	Nil
License Fee Paid	Nil	Nil	14,16,000/-	Nil	Nil
Interest paid	Nil	Nil	Nil	27,764/-	50,000/-
Balance Outstanding as on 31/3/13					
Loans and advances (including interest)	25,03,440.50	Nil	Nil	Nil	Nil
Trade payable	Nil	Nil	2,43,028/-	Nil	Nil
Short Term Borrowings (including interest)	Nil	Nil	Nil	3,24,988/-	18,91,572/-
Balance Outstanding as on 31/3/12					
Loans and advances (including interest)	25,03,440.50	Nil	Nil	Nil	Nil
Trade payable	Nil	Nil	90,270/-	Nil	Nil
Short Term Borrowings (including interest)	Nil	Nil	Nil	1,54,623/-	18,46,572/-



UNIQUE MANUFACTURING & MARKETING LTD.

Notes to financial statements for the year ended 31st March, 2013

24. AS-17 Segment Reporting :

Particulars	31st March, 2013				31st March, 2012			
	Service	Investment & Dealing in shares and Commodities	Elimi-nation	Total	Service	Investment & dealing shares and Commodities	Elimi-nation	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PRIMARY SEGMENT DISCLOSURE								
Segment Revenue	1,620,000	28	-	1,620,028	1,230,000	208	-	1,230,208
Inter-segment revenue	-	-	-	-	-	-	-	-
Total	1,620,000	28	-	1,620,028	1,230,000	208	-	1,230,208
Result								
Segment Result	204,000	(11,598)	-	192,402	150,000	(29,926)	-	120,074
Unallocable income/expense(net)				(200,536)				(175,962)
Operating Profit (PBIT)				(8,134)				(55,888)
Interest Expense				77,764				15,393
Interest Income				-				4,610
Profit before taxes (PBT)				(85,898)				(106,671)
Provision for Current Tax				-				-
Provision for Deferred Tax				-				-
Profit after taxes				(85,898)	1,230,000	208		(106,671)
Other Information								
Segment Assets	730,088	16,623,514		17,353,602	556,524	16,628,240		17,184,764
Unallocable Assets				3,105,845				2,929,147
Total Assets				20,459,447				20,113,911
Segment Liabilities	755,528	-	-	755,528	602,770	-	-	602,770
Unallocable Liabilities				19,703,919				19,511,141
Total Liabilities				20,459,447				20,113,911
Capital Expenditure	-	-	-	-	-	-	-	-
Depreciation (including amortisation) included in segment expense	-	-	-	-	-	-	-	-

25. In line with the Accounting Policy, Deferred Tax Assets related to brought forward loss has not been accounted for in the absence of virtual certainty. However, there are no other items to warrant provisions of Deferred Taxation as per Accounting Standard - 22 prescribed by the Companies (Accounting Standards) Rules, 2006.

26. Previous year's figures have been rearranged/ regrouped wherever necessary.

FOR SINGHI & CO.

1-B, Old Post Office Street Firm Registration No. 302049E

Kolkata - 700 001

Chartered Accountants

the 5th day of September, 2013

ANURAG SINGHI

Partner

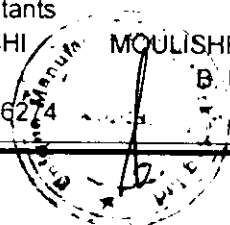
Membership No. 66274

B. K. DAGA

MOULISHREE MOHTA

B. L. BAGARIA

Directors



**Statement Pursuant to Section 212 of the Companies Act, 1956
relating to Subsidiary Company**

1. Name of the Company Sanjay Estates Pvt. Ltd.

2. Financial Year of the Subsidiary Company 31.03.2013

3. (a) Number of Equity Share held in the
Subsidiary Company by holding Company
at the above date 20100

Percentage Holding (Equity) 99.50%

(b) Number of Preference share held in the
subsidiary Company by holding Company
at the above date NIL

Percentage Holding (Preference) NIL

4. The net aggregate of profits less losses
of the subsidiary company so far as it
concerns the members of the holding

i) Dealt with in the accounts of the
Holding Company amounted to :

(a) for subsidiary's financial
year ended on 31.03.2012 (Rs.) NIL

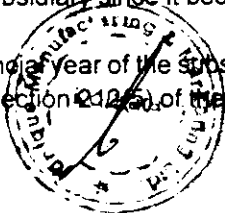
(b) for the previous financial year of the
subsidiary since it became subsidiary (Rs.) NIL

ii) Not dealt with in the accounts of the
holding company amounted to :

(a) for the subsidiary's financial year
ended on 31.03.2013 (Rs.) 5,925

(b) for the previous financial year of the
subsidiary since it became subsidiary. (Rs.) (627,041)

5. As the financial year of the subsidiary company coincides with the financial year of the holding company, section 212(a) of the Act, is not applicable.



UNIQUE MANUFACTURING & MARKETING LIMITED AND ITS SUBSIDIARY

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of **UNIQUE MANUFACTURING & MARKETING LIMITED & ITS SUBSIDIARIES**

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of **UNIQUE MANUFACTURING & MARKETING LIMITED** ("the Company") and its subsidiaries, which comprise the consolidated Balance Sheet as at March 31, 2013, and the consolidated Statement of Profit and Loss and the consolidated Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Company in accordance with accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

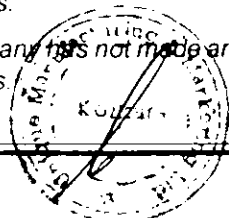
Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and presentation of the consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Qualified audit opinion.

Basis for Qualified Opinion

- i) *The Company has not made any provision for diminution in the value of Non Current investments in the equity shares of its subsidiary company to the extent of Rs. 154.55 lacs (Refer Note no. 9 of Notes to Stand alone Financial Statements) which impact goodwill in the consolidated financial statements.*
- ii) *The Company has not made any Provision of depreciation on Land & Building amounting to Rs 18.70 Lacs.*



UNIQUE MANUFACTURING & MARKETING LIMITED AND ITS SUBSIDIARY

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2013

	Note No.	As at 31st March 2013 Rs.	As at 31st March 2012 Rs.
A. EQUITY AND LIABILITIES			
Shareholder's Funds			
Share capital	2	13,850,200	13,850,200
Reserves and surplus	3	2,844,577	2,924,551
Non-current liabilities			
Long Term Provisions	4	16,450	16,450
Other Long term liabilities	5	20,000	-
Current liabilities			
Short term borrowings	6	800,000	650,000
Trade payable	7	292,011	108,753
Other current liabilities	8	1,983,736	1,910,060
Short-term provisions	9	67,169	63,856
TOTAL		19,874,143	19,523,870
B. Assets			
Non-current assets			
Fixed assets			
Tangible Assets	10A	1,870,361	1,870,361
Intangible Assets	10B	15,253,431	15,253,431
Non-current investments	11	808,375	808,375
Long-term loans and advances	12	510,404	
Current assets			
Inventories	13	360,708	365,434
Trade receivables	14	280,088	106,524
Cash and cash equivalents	15	140,776	122,004
Short-term loans and advances	12	650,000	650,000
TOTAL		19,874,143	19,523,870

Significant accounting policies
and notes to accounts

1 to 28

The accompanying notes are an integral part of the financial statements.

As per our report of even date

FOR SINGHI & CO.

Firm Registration No. 302049E

Chartered Accountants

ANURAG SINGHI

Partner

Membership No. 66274

B. K. DAGA

MOULISHREE MOHTA

B. L. BAGARIA

Directors

Place : 1-B, Old Post Office Street
Kolkata - 700 001

Dated : 5th day of September, 2013



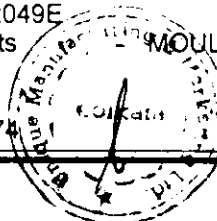
UNIQUE MANUFACTURING & MARKETING LIMITED AND ITS SUBSIDIARY

CONSOLIDATED PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2013

	Note No.	For the year ended 31 March 2013 Rs.	For the year ended 31 March 2012 Rs.
Other income	16	1,740,028	1,354,818
Total revenue (I)		1,740,028	1,354,818
Expenses			
Purchase of Shares & Debentures		6,900	-
Changes in stock in trade	17	4,726	30,134
Finance Cost	18	77,764	55,393
Other Expenses	19	1,727,962	1,402,201
Total (II)		1,817,352	1,487,728
Profit/(Loss) before tax (I)-(II)		(77,324)	(132,910)
Tax expenses			
Current tax		2,650	-
Income Tax pertaining to previous year		-	-
Total tax expense		2,650	-
Profit/(Loss) for the year before Minority Interest		(79,974)	(132,910)
Minority Interest		29	(130)
Profit/(Loss) for the year		(80,003)	(132,780)
Earnings per share [(Basic & diluted (Nominal value per share Rs.10/-)]	21	(0.06)	(0.10)

The accompanying notes are an integral part of the financial statements.

As per our report of even date		
FOR SINGHI & CO.		
Place : 1-B, Old Post Office Street	Firm Registration No. 302049E	B. K. DAGA
Kolkata - 700 001	Chartered Accountants	MOULISHREE MOHTA
Dated : 5th day of September, 2013	ANURAG SINGHI	B. L. BAGARIA
	Partner	Directors
	Membership No. 66274	



UNIQUE MANUFACTURING & MARKETING LIMITED AND ITS SUBSIDIARY

1. Significant Accounting Policies

(A) Basis of Accounting

The Company follows the mercantile system of accounting and recognizes income and expenses on accrual basis unless otherwise stated. The accounts are prepared on historical cost basis as a 'going concern' and are consistent with generally accepted accounting principles.

All Assets and Liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in the Schedule VI to the Companies' Act, 1956. Based on the nature of services provided and time between the rendering of services and their realization in cash and cash equivalents, the company has assumed its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

(B) Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation. The cost of an Asset comprises its purchase price and any directly attributable cost of bringing the asset to working condition for its intended use.

(C) Depreciation and Amortization

Depreciation of Fixed Assets is provided on WDV at the rates prescribed in Schedule XIV of the Companies Act, 1956. However depreciation is charged only up to 95% of Original cost. Intangible assets, other than Goodwill, are amortized over their estimated useful lives on straight line basis.

(D) Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investment.

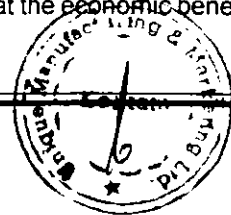
Current investments are carried in the financial statements at lower of cost and fair value. Long-term investments are carried at cost. Provision for diminution in value is made if the decline in value is other than temporary in nature in the opinion of the management.

(E) Inventories

Quoted Shares/Securities and Commodities are valued at cost or market price whichever is lower and unquoted Shares/ Securities are valued at cost or break up value whichever is lower except debentures, which are valued at cost.

(F) Revenue Recognition

All expenses and income to the extent considered payable and receivable respectively, are accounted for on accrual basis except dividend income which is considered on cash basis. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.



UNIQUE MANUFACTURING & MARKETING LIMITED AND ITS SUBSIDIARY

(G) Taxes on Income

- a) Current Tax would be payable based on the computation of tax as per taxation laws under the Income Tax Act 1961.
- b) Deferred Tax is recognized at substantively enacted tax rates, subject to the consideration of prudence, on timing difference, between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred Tax Assets are not recognized unless there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.
- c) Tax credit for Minimum Alternate Tax (MAT) is recognized when there is convincing evidence of its realisability against future normal tax liability.

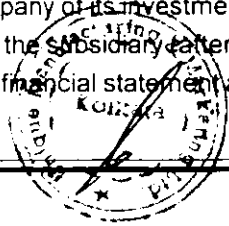
(H) Provisions, Contingent Liabilities and Contingent Assets

- a) Provision is recognized when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation.
- b) Disclosure for contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. No provision is recognized or disclosure for contingent liability is made when there is a possible obligation or a present obligation and the likelihood of outflow of resources is remote.
- c) Contingent Asset is neither recognized nor disclosed in the financial statements.

(I) Consolidation:

The Consolidated Financial Statements relate to Unique Manufacturing & marketing Limited ("the Company") and its subsidiary company. The Consolidated Financial Statements have been prepared on the following basis :-

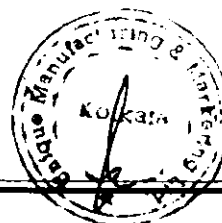
- The Financial statements of the Company and its subsidiary Company have been combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses after fully eliminating intra group balances and intra group transactions resulting in unrealised profit & losses.
- The Financial statements of the subsidiary used in the consolidation are drawn up to the same reporting date as that of the parent company i.e. 31st March, 2013.
- The excess of cost of the Company of its investments in the subsidiary company over the Company's portion of equity of the subsidiary (after adjusting Profit/Loss of the subsidiary company) is recognised in the financial statement as Goodwill.



UNIQUE MANUFACTURING & MARKETING LIMITED AND ITS SUBSIDIARY

- ☛ Minority Interest's share of Net profit/loss of Subsidiary for the year is identified and adjusted against the income of the Group in order to arrive at the net income attributable to Shareholders of the Company.
- ☛ Minority Interest's share of Net assets of Subsidiary is identified and presented in the Consolidated Balance sheet separate from liabilities & the Equity of the Company's shareholders. Intragroup balances and intragroup transactions and resulting unrealised profits have been eliminated in full.
- ☛ The list of subsidiary Company which is included in the consolidation and the parent company's holding therein are as under:-

<u>Name of the company</u>	<u>Percentage holding (%)</u>
Sanjay Estates Pvt. Ltd.	99.5%
(the above company is incorporated in India)	



UNIQUE MANUFACTURING & MARKETING LIMITED AND ITS SUBSIDIARY

Notes to Consolidated financial statements for the year ended 31st March, 2013

	As at 31st March, 2013 Rs.	As at 31st March, 2012 Rs.
2. Share capital		
Authorised Shares		
14,00,000 (previous year 14,00,000) equity shares of Rs. 10/- each	<u>14,000,000</u>	<u>14,000,000</u>
	<u>14,000,000</u>	<u>14,000,000</u>
Issued, subscribed and fully paid-up shares		
13,85,020 (previous year 13,85,020) equity shares of Rs. 10/- each fully paid-up (includes 4,95,020 shares issued for consideration other than cash)	<u>13,850,200</u>	<u>13,850,200</u>
	<u>13,850,200</u>	<u>13,850,200</u>

A. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period :

	As at 31st March, 2013		As at 31st March, 2012	
	Numbers	Rs.	Numbers	Rs.
At the beginning of the period	<u>1,385,020</u>	<u>13,850,200</u>	<u>1,385,020</u>	<u>13,850,200</u>
Outstanding at the end of the period	<u>1,385,020</u>	<u>13,850,200</u>	<u>1,385,020</u>	<u>13,850,200</u>

B. Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. No Dividend is proposed by the company in the Current year as well as in the Last Year.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholder.

C. Details of shareholders holding more than 5% shares in the company

	As at 31st March, 2013		As at 31st March, 2012	
	Numbers	% holding in the Class	Numbers	% holding in the Class
Equity Shares of Rs. 10 each fully paid				
Mr. Prakash Kumar Mohta	664,170	47.95%	741,260	53.52%
Pratibha Manufacturing & Marketing limited	114,250	8.25%	114,250	8.25%
Pratibha Khaitan	214,750	15.51%	200,000	14.44%
Moulisree Mohta	143,700	10.38%	70,750	5.11%

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

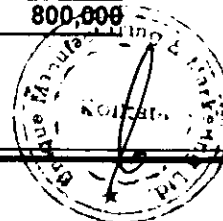
UNIQUE MANUFACTURING & MARKETING LIMITED AND ITS SUBSIDIARY

Notes to Consolidated financial statements for the year ended 31st March, 2013

- D. No shares in the company are being held by its holding company or its ultimate holding company including shares held by subsidiaries or associates of the holding company or the ultimate holding company as at the Balance Sheet date.
- E. No shares have been reserved for issue under options and contracts / commitments for the sale of shares / disinvestment as at the Balance Sheet date.
- F. No shares have been allotted as fully paid up pursuant to contract(s) without payment being received in cash or by way of Bonus shares or has been bought back by the company during the period of five years preceeding the date as at which the Balance Sheet is prepared.
- G. No convertible security has been issued by the company during the year.
- H. No calls are unpaid by any director and officer of the company during the year.

	As at 31st March, 2013 Rs.	As at 31st March, 2012 Rs.
3. Reserves and surplus		
General reserve		
Balance as per last financial statements	1,200	1,200
Closing Balance	<u>1,200</u>	<u>1,200</u>
Surplus/(Deficit) in the Statement of Profit & Loss		
Balance as per last financial statements	2,923,351	3,056,261
Profit/(Loss) for the year	(80,003)	(132,780)
Losses of Minority Interest	29	(130)
Net surplus in the Statement of profit and loss	<u>2,843,377</u>	<u>2,923,351</u>
Total Reserves and Surplus	<u>2,844,577</u>	<u>2,924,551</u>
4. Long Term Provisions		
Others provisions		
Provision for Income Tax (net of payments)	16,450	16,450
	<u>16,450</u>	<u>16,450</u>
5. Other Long term liabilities		
Advance rent received	20,000	-
	<u>20,000</u>	<u>-</u>
6. Short Term Borrowings		
Loans & Advances from Related Parties (Unsecured)		
Loan From Body Corporate*	800,000	650,000
	<u>800,000</u>	<u>650,000</u>

*Loan taken from Related Parties are repayable on demand.



UNIQUE MANUFACTURING & MARKETING LIMITED AND ITS SUBSIDIARY

Notes to Consolidated financial statements for the year ended 31st March, 2013

	As at 31st March, 2013 Rs.	As at 31st March, 2012 Rs.
7. Trade payable		
For services :		
Auditors remuneration	18,483	18,483
Licence Fees	243,028	90,270
Professional Fees	6,500	-
Rent	24,000	-
	<u>292,011</u>	<u>108,753</u>
8. Other current liabilities		
Interest accrued and due on borrowings	1,416,560	1,351,195
Security Deposit	512,500	512,500
Statutory dues	43,176	15,365
Advance rent received	-	31,000
Liability for expenses	11,500	-
	<u>1,983,736</u>	<u>1,910,060</u>
9. Short Term Provisions		
Others provisions		
Provision for taxation (Net of Payments)	3,313	-
Provision for Wealth Tax { net of payments}	63,856	63,856
	<u>67,169</u>	<u>63,856</u>



UNIQUE MANUFACTURING & MARKETING LIMITED AND ITS SUBSIDIARY

Notes to Consolidated financial statements for the year ended 31st March, 2013

10 : FIXED ASSETS

(Amount in Rs.)

Sl. No.	Fixed Assets	Gross Block			Depreciation/Amortisation			Net Block		
		As at 01.04.2012	Additions	Sales/adjustment during the year	As at 31.03.2013	As at 01.04.2012	For the year	Sales/adjustment during the year	As at 31.03.2013	As at 31.03.2012
(i)	Tangible Assets									
a)	Freehold Land & Building	1,870,361	-	-	1,870,361	-	-	-	1,870,361	1,870,361
(ii)	Intangible Assets									
a)	Goodwill arising on consolidation	15,253,431			15,253,431				15,253,431	15,253,431
	Total	17,123,792	-	-	17,123,792	-	-	-	17,123,792	17,123,792
	Corresponding figure for the previous year	17,123,792	-		17,123,792				17,123,792	



UNIQUE MANUFACTURING & MARKETING LIMITED AND ITS SUBSIDIARY

11. Non Current Investments

Non Trade Investments (Valued at Cost unless stated otherwise)

	As at 31st March, 2013 Book Value Rs.	As at 31st March, 2012 Book Value Rs.
<u>Other Investments</u>		
Jewellery (Loose & Polished Diamonds)	808,375	808,375
(As taken Valued and certified by the management)	808,375	808,375
<u>Aggregate Book Value of Unquoted Investments</u>		
In other investments	808,375	808,375
	808,375	808,375
 Market Value of Jewellery	 9,385,552	 9,385,552
	9,385,552	9,385,552

12. Loans & Advances

	Non-Current		Current	
	As at 31 March, 2013 Rs.	As at 31 March, 2012 Rs.	As at 31 March, 2013 Rs.	As at 31 March, 2012 Rs.
Security deposit				
Unsecured, considered good	39,200	39,200	450,000	450,000
(A)	39,200	39,200	450,000	450,000
Other loans and advances				
Advance Income Tax & TDS (net of provisions)	471,204	308,541	-	-
To Others			200,000	200,000
(Unsecured considered good)				
(B)	471,204	308,541	200,000	200,000
Total (A+B)	510,404	347,741	650,000	650,000



UNIQUE MANUFACTURING & MARKETING LIMITED AND ITS SUBSIDIARY

Notes to Consolidated financial statements for the year ended 31st March, 2013

13. Inventories

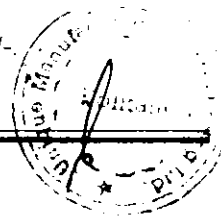
(As taken valued and certified by the Management)

<u>Name of the Company</u>	<u>Face</u>	<u>As at 31st March, 2013</u>		<u>As at 31st March, 2012</u>	
	<u>Value</u>	<u>No. of Shares</u>	<u>Total Value</u>	<u>No. of Shares</u>	<u>Total Value</u>
	<u>Rs.</u>		<u>Rs.</u>		<u>Rs.</u>
<u>Equity Share</u>					
<u>Quoted</u>					
Avadh Mercantile Co. Ltd	10	24,000	32,570	24,000	32,570
Brownia Business Ltd*	10	50	1	50	1
Guest Keen & Williams Ltd	1	2	91	2	91
Graphite India Ltd (received as scheme of arrangement from Guest Keen & Williams Ltd.)	2	8	-	8	-
Hindustan Motors Ltd	10	58	505	58	567
Pratibha Mfg. & Mktg. Ltd	10	32,350	36,037	32,350	36,037
Pee Bee Steel Industries Ltd	10	67,100	263,845	67,100	263,845
Tata Chemicals Ltd.	10	20	6,432	-	-
Universal Prime Aluminium Ltd	10	17,894	20,220	17,894	30,778
Universal Enterprises Ltd	10	460	566	460	1,476
Uniworth International Ltd**	10	500	400	500	1
Uniworth Textile Ltd*	10	75	1	75	1
Woolworth (India) Ltd	10	50	38	50	65
Sub Total (A)			<u>360,706</u>		<u>365,432</u>
<u>Unquoted</u>					
Indo Asian Securities(P) Ltd***	10	21000	1	21000	1
MP United Polypropylene Ltd*	10	1000	1	1000	1
Sub Total (B)			<u>2</u>		<u>2</u>
Total (A+B)			<u>360,708</u>		<u>365,434</u>

* Market rate as well as Break up Value of these share are not available, hence value considered at Re. 1/-

** Market rate as well as Break up Value of this share was not available in the previous year 2011-12, hence value considered at Re. 1/-. However, in the current year recorded at cost or market value whichever is lower.

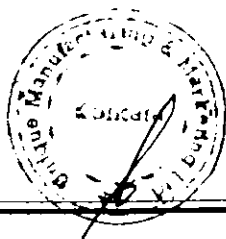
***The net worth of unquoted share is negative, hence value considered at Re. 1/-



UNIQUE MANUFACTURING & MARKETING LIMITED AND ITS SUBSIDIARY

Notes to Consolidated financial statements for the year ended 31st March, 2013

	As at 31st March, 2013 Rs.	As at 31st March, 2012 Rs.
14. Trade Receivable		
Other Receivable	280,088	106,524
(Unsecured and Considered good unless otherwise stated)	<u>280,088</u>	<u>106,524</u>
15. Cash and Bank Balances		
Cash & Cash Equivalents		
Balance with banks		
With Scheduled Banks		
In Current accounts	138,690	120,558
Cash in hand	2,086	1,446
	<u>140,776</u>	<u>122,004</u>
16. Other Income		
Dividend Received	28	28
Licence fee Received	1,620,000	1,230,000
Rent Received	120,000	120,000
Miscellaneous Income	-	180
Interest received from Income Tax	-	4,610
	<u>1,740,028</u>	<u>1,354,818</u>
17. Changes in stock in trade		
Inventories at the beginning of the year (A)		
Shares & Debentures	365,434	395,568
	<u>365,434</u>	<u>395,568</u>
Inventories at the end of the year (B)		
Shares & Debentures	360,708	365,434
	<u>360,708</u>	<u>365,434</u>
Total (A-B)	<u>4,726</u>	<u>30,134</u>



UNIQUE MANUFACTURING & MARKETING LIMITED AND ITS SUBSIDIARY

Notes to Consolidated financial statements for the year ended 31st March, 2013

	As at 31st March, 2013 Rs.	As at 31st March, 2012 Rs.
18. Finance Cost		
Interest Expense	77,764	55,393
	<u>77,764</u>	<u>55,393</u>
19. Other Expenses		
Professional Fees	49,128	30,834
Rent	24,000	24,000
Rates & Taxes	167,586	202,474
Licence Fees	1,416,000	1,080,000
Prior Period Expenses	850	5,510
Interest paid on Income Tax	220	-
Interest paid on Service Tax	101	-
<u>Auditor's Remuneration</u>		-
As Audit Fee	18,483	18,483
As Tax Audit Fee	-	-
In Other Capacity	-	-
Other Expenses	51,594	40,900
	<u>1,727,962</u>	<u>1,402,201</u>



UNIQUE MANUFACTURING & MARKETING LIMITED AND ITS SUBSIDIARY

Notes to Consolidated financial statements for the year ended 31st March, 2013

20. Contingent liabilities not provided for in the books amounts to Rs. NIL.

21 Earnings per Share (EPS)	2012-13	2011-12
(a) Profit/ (Loss) after tax for the year (in Rs)	(80003)	(132780)
(b) Number of Equity Shares outstanding at the end of the year	1385020	1385020
(d) Basic and diluted EPS (in Rs) - FV Rs 10 each	(0.06)	(0.10)

22. The Company's application for registration U/s.45IA of the Reserve Bank of India Act, 1934 has been rejected. While conveying this decision, the Reserve Bank of India has further advised that the company continues to be governed by the relevant provisions of the Reserve Bank of India Act, 1934 and various directions /instructions issued by the Reserve Bank of India from time to time until such time the object clause relating to the activities of Non-Banking Financial Institution listed in the Memorandum of Association of the Company is deleted and the entire amount of Public Deposits, if any, held by the Company is fully repaid with interest. It is relevant to mention here that the company has not accepted any public deposits and there are no such deposits held by it as at 31st March, 2013.

However, the company is in the process of taking necessary steps in this connection and in the meantime these accounts have been prepared on the principles of going concern.

23 The Company does not transfer 20% of its profit after Tax to the Reserve Fund as required by Section 45 IC of the Reserve Bank of India Act, 1934. In the opinion of the Management, the NBFC directions are not applicable on the Company. In doing so, the management has relied on Para 9 of the Non Banking Financial Companies Acceptance of Public Deposit (Reserve Bank) Direction, 1998 as per which such Directions are not applicable to certain types of Non Banking Financial Companies.

24 The losses of Sanjay Estates Private Limited have exceeded its net worth. Hence the minority interest has become NIL and the excess of losses over minority portion of equity has been adjusted with Statement of Profit & Loss.



UNIQUE MANUFACTURING & MARKETING LIMITED AND ITS SUBSIDIARY

25. AS-17 Segment Reporting :

Particulars	31st March, 2013				31st March, 2012			
	Service	Investment & dealing in shares and commodities	Elimination	Total	Service	Investment & dealing in shares and commodities	Elimination	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Primary Segment Disclosure								
Segment Revenue	1,740,000	28	-	1,740,028	1,350,000	208	-	1,350,208
Inter-segment revenue	-	-	-	-	-	-	-	-
Total	1,740,000	28	-	1,740,028	1,350,000	208	-	1,350,208
Result								
Segment Result	204,000	(11,598)	-	192,402	150,000	(29,926)	-	120,074
Unallocable income/expense(net)				(191,962)				(202,201)
Operating Profit (PBIT)				440				(82,127)
Interest Expense				77,764				55,393
Interest Income				-				4,610
Profit before taxes (PBT)				(77,324)				(132,910)
Provision for Current Tax				2,650				-
Provision for Deferred Tax				-				-
Profit after taxes				(79,974)	1,350,000	208		(132,910)
Other Information								
Segment Assets	730,088	1,169,083	-	1,899,171	556,524	1,173,809	-	1,730,333
Unallocable Assets			-	17,971,659				17,793,537
Total Assets				19,870,830				19,523,870
Segment Liabilities	755,528		-	755,528	602,770	-	-	602,770
Unallocable Liabilities			-	2,420,525			-	2,146,349
Total Liabilities				3,176,053				2,749,119
Capital Expenditure	-	-	-	-	-	-	-	-
Depreciation (including amortisation) included in segment expense	-	-	-	-	-	-	-	-

UNIQUE MANUFACTURING & MARKETING LIMITED AND ITS SUBSIDIARY

26. Related Party Disclosures as per Accounting Standard 18:

A) List of Related Parties :

(i) Key Management Personnel :

Shri B. K. Daga - Whole Time director

(ii) Individual owning direct interest in the voting power

Shri P. K. Mohta - Being Substantial Shareholder in the company holding 47.95% shares.

(iii) Enterprises owned or significantly influenced directly or indirectly by the individual owning direct interest in the voting power

Name of Companies

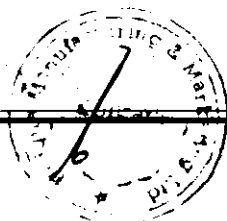
- a. Universal Enterprises Limited
- b. Avadh Mercantile Company Limited
- c. Bhiragacha Finance Company Private Limited
- d. Universal Autocrafts (P) Ltd.

Note : Related Parties are as identified by the Company.

B) The following transactions were carried out with the related parties in the ordinary course of business :

(Enterprises over which individual owning direct interest in the voting power exercise significant influence)

Nature of Transaction	Universal Enterprises Ltd.	Universal Auto crafts Pvt Ltd.	Avadh Mercantile Company Ltd.	Bhiragacha Finance Company Private Limited
Loan received	Nil	Nil	1,50,000/-	Nil
Loan repaid	Nil	Nil	Nil	Nil
Margin Money Paid	Nil	Nil	Nil	Nil
License Fee Paid	Nil	14,16,000/-	Nil	Nil
Interest paid	Nil	Nil	27,764/-	50,000/-
Balance Outstanding as on 31/3/13				
Trade payable	Nil	2,43,028/-	Nil	Nil
Short Term Borrowings (including interest)	Nil	Nil	3,24,988/-	18,91,572/-



UNIQUE MANUFACTURING & MARKETING LIMITED AND ITS SUBSIDIARY

Balance Outstanding as on 31/3/12

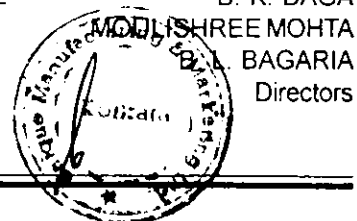
Trade payable	Nil	90,270/-	Nil	Nil
Short Term Borrowings				
(including interest)	Nil	Nil	1,54,623/-	18,46,572/-

27. In the line with the Accounting Policy, DTA related to brought forward loss has not been accounted for in the absence of virtual certainty. However, there are no other items to warrant provisions of Deferred Taxation as per Accounting Standard - 22 prescribed by the Companies (Accounting Standards) Rules, 2006.

28. Previous year's figures have been rearranged/ regrouped wherever necessary.

Place : 1-B, Old Post Office Street
Kolkata - 700 001
Dated : 5th day of September, 2013

FOR SINGHI & CO.
Firm Registration No. 302049E
Chartered Accountants
ANURAG SINGHI
Partner
Membership No. 66274



UNIQUE MANUFACTURING & MARKETING LIMITED

Registered Office :
15, INDIA EXCHANGE PLACE, KOLKATA - 700 001

FORM OF PROXY

I/We
of
in the District ofbeing
a member/members of **UNIQUE MANUFACTURING & MARKETING LIMITED**
hereby appoint
of
as or, failing him
of
as my/our proxy to attend and vote for me/us on my/our behalf at 38th Annual General
Meeting of the Company to be held on Monday, the 30th day of September, 2013
at 1.30 p.m.

As witness my/our hand(s) this
day of 2013

Signed by the said

Folio No.

No. of shares held

Dated

Rs. 1/-
Revenue
Stamp

NOTICE : This Instrument of Proxy and the power of attorney (if any) under which is signed
or a notarially certified copy of that power shall be deposited at the Registered
Office of the Company not less than 48 (fortyeight) hours before the time for
holding the Meeting.

