A. SINGHI & CO.
CHARTERED ACCOUNTANTS

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 30-09-2022 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.

A. SINGHI & CO. KOLKATA Chartered Accountants

MARTIN BURN HOUSE, 1, R.N. MUKHERJEE ROAD, 4th FLOOR, R. NO. : 37, KOLKATA - 700 001 • Phone : 4003 4769

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:

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/ half year ended September 30, 2022.

Our conclusion is not modified in respect of these matters.

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

(CA. Aditya Nethwewala)
Partner
Membership No. 061242
Kolkata, the 14th day of November, 2022
UDIN: 22061242BDCAGV2221

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

Amount in '000

Statement of Unaudited Financial Results for the quarter and half year ended 30th September, 2022

Sr. No.	Particulars	Current Three months ended 30.09.2022	Previous Three months ended 30.06.2022	Corresponding Three months ended in the previous year 30.09.2021	Year to date figures for the current period ended 30.09.2022	Six months ended in the previous year 30.09.2021	Year to date figures for the previous year ended 31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	**Income**						
	(a) Revenue from Operations	0.30	0.12	0.75	0.42	1.35	465.62
	(b) Other Income	439.06	349.57	350.00	788.63	700.00	1,483.36
	Total Income	439.36	349.69	350.75	789.05	701.35	1,948.98
2.	**Expenses**						
	(a) Change in inventories of finished goods, stock-in-trade and work-in-progress	(8.11)	5.67	(5.42)	(2.44)	(8.39)	1,543.11
	(b) Custodian Fees	10.14	5.90	-	16.04	-	17.36
	('c) Legal and Professional Charges	9.30	17.30	39.40	26.60	41.40	80.57
	(d) Listing Fees	-	47.20	-	47.20	-	-
	(e) Rent	35.40	35.40	35.40	70.80	70.80	141.60
	(f) Accountancy Charges	7.77	7.77	7.77	15.54	15.54	31.08
	(g) Employee benefits expense	84.70	84.66	-	169.36	-	98.16
	(h) Donation	-	-	-	-	-	100.00
	(i) Other expenses	86.27	3.45	28.91	89.72	29.31	98.27
	Total Expenses	225.47	207.35	106.06	432.82	148.66	2,110.16
3.	**Profit before exceptional items and tax (1-2)**	213.89	142.34	244.69	356.23	552.69	(161.18)
4.	**Exceptional items**	-	-	-	-	-	-
5.	**Profit before tax (3+4)**	213.89	142.34	244.69	356.23	552.69	(161.18)
6.	**Tax expense:**						
	(i) Current tax	-	-	-	-	-	-
	(ii) Deferred tax	-	-	-	-	-	-
	(iii) Tax Expenses(write back for earlier years)	-	-	-	-	-	-
	Total tax expense	-	-	-	-	-	-
7.	**Net Profit for the period (5-6)**	213.89	142.34	244.69	356.23	552.69	(161.18)
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)**	213.89	142.34	244.69	356.23	552.69	(161.18)
10.	**Paid-up Equity Share Capital (Face value per share Rs. 10 each)**	13,850.20	13,850.20	13,850.20	13,850.20	13,850.20	13,850.20
11.	**Earnings per equity share (of Rs. 10 each)** (not annualised)						
	(a) Basic	0.15	0.10	0.18	0.26	0.40	(0.12)
	(b) Diluted	0.15	0.10	0.18	0.26	0.40	(0.12)

For and on behalf of the Board of Directors

Basant Kumar Daga
Director
Din: 00922769
Kolkata, the 14th day of November, 2022

A. SINGHI & CO.
KOLKATA
Chartered Accountants

Unique Manufacturing & Marketing Limited

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Notes:

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

2 The above Unaudited Financial Results for the quarter and half year ended 30-09-2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November, 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/ half year end, therefore, no impact of gain/loss in taken during this quarter.

4 The figure(s) of the previous period has been regrouped / reclassified, wherever necessary, to conform to the classification for the quarter/ half year ended 30-09-2022.

5 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.

6 The Statutory Auditors of the Company have carried out the Limited Review of the results for the quarter/ half year ended September 30, 2022.

For and on behalf of the Board of Directors

Basant Kumar Daga
Director
Din: 00922769
Kolkata, the 14th day of November, 2022

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Amount in '000

Unaudited Segment wise Revenue, Results, Assets and Liabilities for the quarter/ half year ended 30th September, 2022

Sr. No.	Particulars	Current Three months ended 30.09.2022 (Unaudited)	Previous Three months ended 30.06.2022 (Unaudited)	Corresponding Three months ended in the previous year 30.09.2021 (Unaudited)	Year to date figures for the current period ended 30.09.2022 (Unaudited)	Year to date figures for previous year ended 30.09.2021 (Unaudited)	Year to date figures for the previous year ended 31.03.2022 (Audited)
1.	**Segment Revenue**						
	(a) Financial Income	439.36	349.69	350.75	439.36	701.35	1,948.98
	(b) Others	-	-	-	-	-	-
	Total Segment Revenue	439.36	349.69	350.75	439.36	701.35	1,948.98
	Less : Inter Segment revenue	-	-	-	-	-	-
	Total Revenue from Operations	439.36	349.69	350.75	439.36	701.35	1,948.98
2.	**Segment Results**						
	(a) Financial Income	213.89	142.34	244.69	213.89	552.69	(161.18)
	(b) Others	-	-	-	-	-	-
	Total segment profit before finance costs, tax and unallocable items	213.89	142.34	244.69	213.89	552.69	(161.18)
	Less:						
	(i) Finance costs (net)	-	-	-	-	-	-
	(ii) Other unallocable expenditure (net of unallocable income)	-	-	-	-	-	-
	Total Profit before tax	213.89	142.34	244.69	213.89	552.69	(161.18)
3.	**Capital Employed**						
	(Segment Assets- Segment Liablities)						
	(a) Financial Income	24,948.44	24,734.56	25,306.09	24,948.44	25,306.09	24,592.21
	(b) Others	-	-	-	-	-	-
	(c) Unallocable	-	-	-	-	-	-
	Total	24,948.44	24,734.56	25,306.09	24,948.44	25,306.09	24,592.21

For and on behalf of the Board of Directors

Basant Kumar Daga
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Kolkata, the 14th day of November, 2022

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Statement of Assets and Liabilities — Amount in '000

Sr No.	Particulars	As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)
	ASSETS		
(1)	**Non-Current Assets**		
	(a) Financial Assets		
	Loans & Advances	6,800.00	14,500.00
	(b) Other non-current assets	454.83	454.83
	Total Non-current assets	7,254.83	14,954.83
(2)	**Current Assets**		
	(a) Inventories	71.47	69.03
	(b) Financial Assets		
	(i) Current Investments	11,220.72	2,763.88
	(ii) Cash and cash equivalents	366.83	166.96
	(iii) Loans	5,500.00	5,500.00
	(iv) Other financial assets	593.79	1,260.61
	(c) Current tax assets (net)	8.33	1.47
	Total Current assets	17,761.14	9,761.95
	TOTAL ASSETS	25,015.97	24,716.77
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share capital	13,850.20	13,850.20
	(b) Other Equity	11,098.24	10,742.01
	Total Equity	24,948.44	24,592.21
	LIABILITIES		
(1)	**Non-current liabilities**	-	-
	Total Non-current liabilities	-	-
(2)	**Current liabilities**		
	(a) Other current liabilities	67.53	124.56
	Total Current liabilities	67.53	124.56
	TOTAL EQUITY AND LIABILITIES	25,015.97	24,716.77

For and on behalf of the Board of Directors

Basant Kumar Daga
Director
Din: 00922769
Kolkata, the 14th day of November, 2022

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Statement of Cash Flow for the quarter and half year ended 30th September, 2022

Particulars	For the half year ended **Sept 30, 2022** Rs. in '000	For the year ended **March 31, 2022** Rs. in '000
A. CASH FLOW FROM THE OPERATING ACTIVITIES		
Net Profit before Tax	**356.23**	**(161.18)**
Non Cash Adjustments to reconcile net cash flow		
Adjustments for :		
Change due to Valuation of Current Investment at FVTPL/NRV	-	(83.36)
Dividend & Interest on Investment	(0.42)	(3.87)
Interest Received	(787.63)	(1,400.00)
	-	-
Operating Profit before Working Capital changes	**(431.82)**	**(1,648.40)**
Adjustments for :		
(Increase)/Decrease in Inventories	(2.44)	1,543.11
(Increase)/Decrease in Other Current Assets	(6.86)	(1.47)
(Increase)/Decrease in Other Current Liabilities	(57.03)	(77.88)
Cash (used in) /generated from operations	**(498.15)**	**(184.63)**
Direct taxes Paid/Refund	-	(225.94)
Cash Flow before extraordinary items	(498.15)	(410.58)
Extra Ordinary Items	-	-
Net Cash (used in)/from Operating Activities	**(498.15)**	**(410.58)**
B CASH FLOW FROM THE INVESTING ACTIVITIES		
Sale/(Purchase) of Current Investments (net)	(8,456.84)	(1,400.00)
Dividend & Interest on Investment	0.42	3.87
Net Cash Flow from/(Used in) Investing Activities	**(8,456.42)**	**(1,396.13)**
C CASH FLOW FROM THE FINANCING ACTIVITIES		
Refund of Short Term Loans and Advances (net)	7,700.00	-
Interest Received	1,454.45	1,645.12
Net Cash Flow from/(used in) Financial Activities	**9,154.45**	**1,645.12**
D Net Increase/(Decrease) in Cash & Cash Equivalent	**199.88**	**(161.59)**
Cash & Cash Equivalent (Opening)	166.96	328.55
Cash & Cash Equivalent (Closing)	**366.84**	**166.96**
E Cash & Cash Equivalent		
Cash on Hand	3.94	1.30
Current Accounts (bank)	362.89	165.65
Cash & Cash Equivalent at the end of the year	**366.83**	**166.96**

For and on behalf of the Board of Directors

Basant Kumar Daga
Director
Din: 00922769
Kolkata, the 14th day of November, 2022

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Extract of Unaudited Financial Results for the quarter and half year ended 30th September, 2022

Amount in '000

Sl. No.	Particulars	Current three months ended	Previous Three month ended	Corresponding three month ended in previous year	Year to date figures for the current period ended	Six months ended in the previous year	Year to date figures for the previous period ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total income from operations(net)	439.36	349.69	350.75	789.05	701.35	1,948.98
2	Net Profit / (Loss) for the period (before Tax,Exceptional and/or Extraordinary items)	213.89	142.34	244.69	356.23	552.69	(161.18)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	213.89	142.34	244.69	356.23	552.69	(161.18)
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	213.89	142.34	244.69	356.23	552.69	(161.18)
5	Other Comprehensive Income (after tax)	-	-	-	-	-	-
6	Total Comprehensive Income for the period [Comprehensive Profit and (Loss) for the period (after tax)	213.89	142.34	244.69	356.23	552.69	(161.18)
7	Equity Share Capital	13,850.20	13,850.20	13,850.20	13,850.20	13,850.20	13,850.20
8	Reserve (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	1.20	1.20	1.20	1.20	1.20	1.20
9	Earnings per equity share (of Rs. 10 each) (not annualised)						
	1.Basic	0.15	0.10	0.18	0.26	0.40	(0.12)
	2.Diluted	0.15	0.10	0.18	0.26	0.40	(0.12)

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 November, 2022.

b) There is no Exceptional and /or Extraordinary items adjusted in the Statement of Unaudited Financial Results for the quarter ended 30.09.2022 in accordance with Ind AS Rules.

For and on behalf of the Board of Directors

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Kolkata, the 14th day of November, 2022

A. SINGHI & CO. KOLKATA Chartered Accountants