UNIQUE MANUFACTURING & MARKETING LTD.

15, MAHARANA PRATAP SARANI, (Formerly - India Exchange Place)
3RD FLOOR, KOLKATA - 700 001, Phone : 033 2230 0292
E-mail : kumarmetal35@gmail.com • CIN No. : L65993WB1975PLC0269970

Dated: 28.05.2026

The Secretary,
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata-700 001

Dear Sirs,

Sub:- Outcome of the Board Meeting held on 28.05.26
Ref.: Unique Manufacturing & Marketing Limited

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) 2015 read with corresponding circulars and notifications issued thereunder by SEBI, we wish to inform you that Board of Directors have approved the audited Financial Results for the quarter on 31st March,26 and took on records Limited Review Report on Financial Results for quarter ended on 31st March,26 issued by the Statutory Auditors at its meeting held today.

Please find enclosed the following:

1. Audited Financial Results for the quarter and financial year ended on 31st March,26.
2. Limited Review Report issued by Statutory Auditors.

Further, the extract of the above results would also be published in the newspapers in compliance with Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Meeting of the Board of Directors of the Company commenced at 3 pm and concluded at 3.30 pm.

The above information is also hosted on the website of the company at www.ummarketing.co.in;

Kindly take the above documents on record and acknowledge.

Thanking you,

Yours faithfully,
For **Unique Manufacturing & Marketing Ltd.**

Unique Manufacturing & Marketing Ltd.

Director

Dau Lal Rathi
Director
Din No – 09301414

Enclosed : Financial Results and Limited Review Report for the quarter ended on 31st March,2026.

Independent Auditor's Report on the Quarter and Year to Date Audited Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Unique manufacturing & Marketing Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of **Unique Manufacturing & Marketing Limited** ("the Company") for the **quarter and year** ended **31st March, 2026** ('Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information of the Company for the quarter and year ended **31st March, 2026**.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), specified under section 143(10) of the Companies Act, 2013, as amended ('the Act'). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Results' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

A. SINGHI & CO. KOLKATA Chartered Accountants

Management's and Those Charged with Governance's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statements that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in for the India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Boards of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide, those charged with governance, with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended 31st March, 2026, being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to a limited review by us, as required under Listing Regulations.

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

A. SINGHI & CO. KOLKATA Chartered Accountants

Komal Padia
Digitally signed by Komal Padia
Date: 2026.05.28 14:22:12 +05'30'

(Komal Padia)
Partner
Membership No. 318772
Kolkata, the 28th day of May, 2026
UDIN: 26318772BGHMXI8431

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. In '000)

Statement of Audited Financial Results for the quarter and year ended 31st March, 2026

Sr. No.	Particulars	Current three months ended 31.03.2026	Preceeding three months ended 31.12.2025	Corresponding three months ended in the previous year 31.03.2025	Current year ended 31.03.2026	Previous year ended 31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1.	**Income**					
	(a) Revenue from Operations	-	28	364	203	1,497
	(b) Other Income	458	400	705	1,565	720
	Total Income	458	428	1,069	1,768	2,217
2.	**Expenses**					
	(a) Change in inventories of finished goods, work-in-progress and stock in trade (shares & securities)	10	26	6	32	7
	(b) Employee Compensation Expense	169	171	180	636	643
	(c) Legal and Professional Charges	24	55	19	115	110
	(d) Custodian Fees	40	-	-	40	6
	(e) Listing Fees	-	-	-	-	18
	(f) Rent	-	-	-	-	-
	(g) Other Expenses	766	35	1,910	900	1,996
	Total Expenses	1,009	287	2,115	1,723	2,780
3.	**Profit/(Loss) before exceptional items and tax (1-2)**	(551)	141	(1,046)	45	(563)
4.	**Exceptional items**	-	-	-	-	-
5.	**Profit/(Loss) before tax (3+4)**	(551)	141	(1,046)	45	(563)
6.	**Tax expense:**					
	(i) Current tax Charge/(Credit)	3	-	-	100	-
	(ii) Deferred tax	-	-	-	-	-
	(iii) Tax Expenses(write back for earlier years)	220	89	-	309	(91)
	Total tax expense	223	89	-	409	(91)
7.	**Net Profit for the period (5-6)**	(774)	52	(1,046)	(364)	(472)
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)**	(774)	52	(1,046)	(364)	(472)
10.	**Paid-up Equity Share Capital (Face value per share Rs. 10 each)**	13,850	13,850	13,850	13,850	13,850
11.	**Reserve excluding revaluation reserve**				10,577	10,941
11.	**Earnings per equity share (of Rs. 10 each)**					
	(a) Basic(not annualised for quarter)	(0.56)	0.04	(0.76)	(0.26)	(0.34)
	(b) Diluted(not annualised for quarter)	(0.56)	0.04	(0.76)	(0.26)	(0.34)

For and on behalf of the Board of Directors

Unique Manufacturing & Marketing Ltd.

Director

Dau Lal Rathi
Director
Din: 09301414
Place :- Kolkata
Dated :- 28.05.2026

SINGHI & CO. KOLKATA Chartered Accountants

Unique Manufacturing & Marketing Limited
[CIN: L65993WB1975PLC029970]
STATEMENT OF ASSETS AND LIABILITIES

(Amount in'000)

Particulars	As At March 31, 2026 (Audited)	As At March 31, 2025 (Audited)
ASSETS		
1) Non-Current Assets		
(a) Financial Assets		
Investments	-	-
Other Financial Assets	20,000	10,000
(b) Other Non-Current Assets	455	455
Total : Non Current Assets	20,455	10,455
2) Current Assets		
(a) Inventories	42	75
(b) Financial Assets		
Current Investments	603	1,318
Cash and Cash Equivalents	2,025	12,266
Other Financial Assets	1,327	508
(c) Current Tax Assets (net)	37	230
(d) Other Current Assets	16	-
Total: Current Assets	4,050	14,397
TOTAL:	24,505	24,852
EQUITY AND LIABILITIES		
1) Equity		
(a) Equity Share Capital	13,850	13,850
(b) Other Equity	10,577	10,941
Total Equity	24,427	24,791
2) Non-Current Liabilities	-	-
Total: Non Current Liabilities	-	-
3) Current Liabilities		
(a) Financial Liabilities		
Other Financial Liabilities	-	-
(b) Other Current Liabilities	78	61
(c) Current Tax Liabilities (net)	-	-
Total: Current Liabilities	78	61
TOTAL:	24,505	24,852
	-	-

For & On Behalf of the Board of Directors

Unique Manufacturing & Marketing Ltd.

Dau Lal Rathi Director
Director
Din: 09301414
Place :- Kolkata
Dated :- 28.05.2026

A. SINGHI & CO.
KOLKATA
Chartered Accountants

Unique Manufacturing & Marketing Limited

Statement of Cash Flow for the year ended March 31, 2026

	Particulars	For the year ended March 31, 2026 Rs. In'000	For the year ended March 31, 2025 Rs. In'000
A.	**CASH FLOW FROM THE OPERATING ACTIVITIES**		
	Net Profit before Tax	45	(560)
	Non Cash Adjustments to reconcile net cash flow		
	Adjustments for :		
	Change due to Valuation of Current Investment at FVTPL/NRV	715	1,848
	Loss / (Profit) on Sale of Investment	-	(136)
	Loss /(Profit) on sale of Current Investment	-	-
	Dividend & Interest on Investment	(177)	(1,473)
	Interest Received	-	-
		-	-
	Operating Profit before Working Capital changes	583	(321)
	Adjustments for :		
	(Increase)/Decrease in Inventories	32	7
	(Increase)/Decrease in Other Financial Current Assets	(819)	(507)
	(Increase)/Decrease in Other Current Assets	(15)	(1)
	(Increase)/Decrease in Other Non Current Financial Assets	-	-
	(Increase)/Decrease in Other Financial Current Liabilities	-	(3)
	(Increase)/Decrease in Other Current Liabilities	17	(14)
		-	-
	Cash (used in) /generated from operations	(202)	(839)
	Direct taxes Paid/Refund	(216)	(150)
	Cash Flow before extraordinary items	(418)	(989)
	Extra Ordinary Items	-	-
	Net Cash (used in)/from Operating Activities	(418)	(989)
B	**CASH FLOW FROM THE INVESTING ACTIVITIES**		
	Sale/(Purchase) of Long Term Investments (net)	(10,000)	136
	Sale/(Purchase) of Current Investments (net)	-	-
	Dividend & Interest on Investment	177	1,473
	Net Cash Flow from/(Used in) Investing Activities	(9,823)	1,609
C	**CASH FLOW FROM THE FINANCING ACTIVITIES**		
	Interest Received	-	-
	Net Cash Flow from/(used in) Financial Activities	-	-
D	**Net Increase/(Decrease) in Cash & Cash Equivalent**	(10,241)	620
	Cash & Cash Equivalent (Opening)	12,266	11,646
	Cash & Cash Equivalent (Closing)	2,025	12,266
E	**Cash & Cash Equivalent**		
	Cash on Hand	3	1
	Current Accounts (bank)	2,022	12,265
	Deposits (Bank)	-	-
	Cash & Cash Equivalent at the end of the year	2,025	12,266

For & On Behalf of the Board of Directors

Unique Manufacturing & Marketing Ltd.

Dau Lal Rathi Director
Director
Din: 09301414
Place :- Kolkata
Dated :- 28.05.2026

A. SINGHI & CO. KOLKATA Chartered Accountants

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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 Company has estimated and recognized the impact of implementation of new Labour Codes under Employee benefits expenses for the year ended 31 March, 2026. The impact of the same is not material to the results for the year.

3 The above Audited Financial Results for the quarter / year ended 31.03.2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 28.05.2026. The Audit of the same has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulations, 2015 (as amended) and expressed unmodified

4 The company has no separately reportable segment in terms of accounting standard Ind AS 108.

5 The above Audited Financial Results for the quarter / year ended 31.03.2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 28.05.2026. The Audit of the same has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulations, 2015 (as amended) and expressed unmodified opinion on it.

6 All figures are rounded off to the nearest amount in thousand.

A. SINGHI & CO. KOLKATA Chartered Accountants

For and on behalf of the Board of Directors
Unique Manufacturing & Marketing Ltd.

Dau Lal Rathi
Director
Director
Din: 09301414
Place :- Kolkata
Dated :- 28.05.2026

Unique Manufacturing & Marketing Limited

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Extract of Audited Financial Results for the quarter and year ended 31st March, 2026 approved by the Board of Directors on 28.05.2026

('Rs in 000)

Sl. No.	Particulars	Current three months ended 31.03.2026	Preceeding three months ended 31.12.2025	Corresponding three months ended in the previous year 31.03.2025	Current year ended 31.03.2026	Previous year ended 31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Total Income from Operations	458	428	1,069	1,768	2,217
2	Net Profit / (Loss) for the period (before Tax and Exceptional items)	(551)	141	(1,046)	45	(563)
3	Net Profit / (Loss) for the period before tax (after Exceptional items)	(551)	141	(1,046)	45	(563)
4	Net Profit / (Loss) for the period after tax (after Exceptional items)	(774)	52	(1,046)	(364)	(472)
5	Other Comprehensive Income (after tax)]	-	-	-	-	-
6	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(774)	52	(1,046)	(364)	(472)
7	Equity Share Capital	13,850	13,850	13,850	13,850	13,850
8	Reserve (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	10,577	10,941
9	Earnings Per Share (of Rs. 10/- each)					
	1. Basic: (Rs.)	Basic	(0.56)	0.04	(0.76)	(0.34)
	2. Diluted: (Rs.)	Diluted	(0.56)	0.04	(0.76)	(0.34)

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 28-05-2026

b) There is no Exceptional and /or Extraordinary items adjusted in the Statement of Audited Financial Results for the quarter and year ended 31-03-2026 in accordance with Ind AS Rules.

For and on behalf of the Board of Directors
Unique Manufacturing & Marketing Ltd.

Director

Dau Lal Rathi
Director
Din: 09301414
Place :- Kolkata
Dated :- 28.05.2026

A. SINGHI & CO.
KOLKATA
Chartered Accountants