UNIQUE MANUFACTURING & MARKETING LTD.

15, MAHARANA PRATAP SARANI, (Formerly - India Exchange Place)
3RD FLOOR, KOLKATA - 700 001, Phone : 2230-0292, 2231-1935
E-mail : kumarmetal35@gmail.com, CIN No. : L65993WB1975PLC029970

Dated: 14/11/2024

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

Dear Sirs,

Sub:- Outcome of the Board Meeting held on 14/11/2024
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 Un-audited Financial Results for the quarter and half year ended on 30th September, 2024 and took on records Limited Review Report on Financial Results for quarter and half year ended on 30th September, 2024 issued by the Statutory Auditors at its meeting held today.

Please find enclosed the following:

1. Unaudited Financial Results for the quarter and half year ended on 30th September, 2024
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 2 pm and concluded at 3 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

Narayan Das Damani
Director
DIN No – 10777781

Enclosed : Financial Results and Limited Review Report for the quarter and half year ended on 30th September, 2024

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 30-09-2024 together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, which has been initialed by us for identification purposes.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 34 "Interim Financial Reporting" (Ind As 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Komal Padia

(Komal Padia)
Partner
Membership No. 318772
Kolkata, the 14th day of November, 2024
UDIN: 24318772BKASGX9726

A. SINGHI & CO. KOLKATA Chartered Accountants

Unique Manufacturing & Marketing Limited

Regd.Office : 15 India Exchange Place, 3rd Floor, Kolkata - 700 001
e-Mail - kumarmetal35@gmail.com Telephone No. 2230 0292 WEBSITE : www.ummarketing.co.in
CIN : L65993WB1975PLC029970

(Rs. In '000)

Statement of Unaudited Financial Results for the quarter and half year ended 30th September, 2024

Sr. No.	Particulars	Current three months ended 30.09.2024 (Unaudited)	Preceeding three months ended 30.06.2024 (Unaudited)	Corresponding three months ended in the previous year 30.09.2023 (Unaudited)	Current six months ended 30.09.2024 (Unaudited)	Corresponding six months ended in the previous year 30.09.2023 (Unaudited)	Year to date figures for the previous year ended 31.03.2024 (Audited)
1.	**Income**						
	(a) Revenue from Operations	438	345	607	783	870	2,680
	(b) Other Income	4	4	155	8	216	239
	Total Income	442	349	762	791	1,086	2,919
2.	**Expenses**						
	(a) Change in inventories of finished goods, work-in-progress and stock in trade (shares & securities)	(2)	(5)	(3)	(7)	(9)	(17)
	(b) Custodian Fees	6	-	-	6	6	10
	(c) Legal and Professional Charges	34	2	107	36	150	239
	(d) Listing Fees	-	18	-	18	40	46
	(e) Rent	-	-	-	-	42	42
	(f) Employee Compensation Expense	133	144	153	277	313	686
	(g) Donation	-	-	-	-	-	-
	(h) Other Expenses	44	28	52	72	124	1,552
	Total Expenses	215	187	309	402	666	2,558
3.	**Profit before exceptional items and tax (1-2)**	227	162	453	389	420	361
4.	**Exceptional items**	-	-	-	-	-	-
5.	**Profit before tax (3+4)**	227	162	453	389	420	361
6.	**Tax expense:**						
	(i) Current tax	-	-	-	-	-	(303)
	(ii) Deferred tax	-	-	-	-	-	-
	(iii) Tax Expenses(write back for earlier years)	-	-	-	-	-	6
	Total tax expense	-	-	-	-	-	(297)
7.	**Net Profit for the period (5-6)**	227	162	453	389	420	64
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)**	227	162	453	389	420	64
10.	**Paid-up Equity Share Capital (Face value per share Rs. 10 each)**	13,850	13,850	13,850	13,850	13,850	13,850
11.	**Reserve excluding revaluation reserve**						11,413
11.	**Earnings per equity share (of Rs. 10 each)** (not annualised)						
	(a) Basic	0.16	0.12	0.33	0.28	0.30	0.05
	(b) Diluted	0.16	0.12	0.33	0.28	0.30	0.05

For and on behalf of the Board of Directors

Unique Manufacturing & Marketing Ltd.

Director

Narayan Das Damani
Director
Din: 10777781
Place :- Kolkata
Dated :-14-11-2024

Kolkata, 14th November, 2024

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 ended 30-09-2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14-11-2024. The Audit of the same has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulations, 2015 and expressed unmodified opinion on it.

3 The company has taken rent free accomodation with effect from 01-07-2023. Hence no rent is paid since the quarter ended 30-09-2023.

4 The figure(s) of the previous period has been regrouped / reclassified, wherever necessary, to conform to the classification for the quarter / year ended 30-09-2024

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

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

For and on behalf of the Board of Directors

Unique Manufacturing & Marketing Ltd.

Narayan Das Damani
Director
Director
Din: 10777781
Place :- Kolkata
Dated :-14-11-2024

Kolkata, 14th November, 2024

A. SINGHI & CO.
KOLKATA
Chartered Accountants

Unique Manufacturing & Marketing Limited

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CIN : L65993WB1975PLC029970

Extract of Unaudited Financial Results for the quarter and half year ended 30th September, 2024

('Rs in '000)

Sl. No.	Particulars	Current three months ended 30.09.2024	Preceeding three months ended 30.06.2024	Corresponding three months ended in the previous year 30.09.2023	Current six months ended 30.09.2024	Corresponding six months ended in the previous year 30.09.2023	Year to date figures for the previous year ended 31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income from Operations	438	345	607	783	870	2,680
2	Net Profit / (Loss) for the period (before Tax and Exceptional items)	227	162	453	389	420	361
3	Net Profit / (Loss) for the period before tax (after Exceptional items)	227	162	453	389	420	361
4	Net Profit / (Loss) for the period after tax (after Exceptional items)	227	162	453	389	420	64
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)]	-	-	-	-	-	-
7	Equity Share Capital	13850	13850	13850	13850	13850	13850
8	Reserve (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	1	1	1	1	1	1
9	Earnings Per Share (of Rs. 10/- each)						
	1. Basic: (Rs.)	Basic	0.16	0.12	0.33	0.28	0.05
	2. Diluted: (Rs.)	Diluted	0.16	0.12	0.33	0.28	0.05

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 14-11-2024

b) There is no Exceptional and /or Extraordinary items adjusted in the Statement of Audited Financial Results for the quarter and half year ended 30-09-2024 in accordance with Ind AS Rules.

For and on behalf of the Board of Directors

Unique Manufacturing & Marketing Ltd.

Damani

Director

Narayan Das Damani

Director

Din: 10777781

Place :- Kolkata

Dated :-14-11-2024

Unique Manufacturing & Marketing Limited
STATEMENT OF ASSETS AND LIABILITIES

(Amount in'000)

Particulars	As At September, 2024	As At March 31, 2024
ASSETS		
1) Non-Current Assets		
(a) Financial Assets		
Loans and Advances	-	-
Investments	10,000	10,000
(b) Other Non-Current Assets	10,455	455
Total : Non Current Assets	**20,455**	**10,455**
2) Current Assets		
(a) Inventories	89	82
(b) Financial Assets		
Current Investments	3,174	3,166
Cash and Cash Equivalents	1,857	11,646
Loans & Advances	-	-
Other Financial Assets	1	1
(c) Current Tax Assets (net)	95	-
Total: Current Assets	**5,216**	**14,895**
TOTAL:	**25,671**	**25,350**
EQUITY AND LIABILITIES		
1) Equity		
(a) Equity Share Capital	13,850	13,850
(b) Other Equity	11,802	11,413
Total Equity	**25,652**	**25,263**
2) Non-Current Liabilities	-	-
Total: Non Current Liabilities	-	-
3) Current Liabilities		
(a) Financial Liabilities	-	-
Other Financial Liabilities	-	3
(b) Other Current Liabilities	19	75
(c) Current Tax Liabilities (net)	-	9
Total: Current Liabilities	**19**	**87**
TOTAL:	**25,671**	**25,350**
	-	-

For & On Behalf of the Board of Directors

Unique Manufacturing & Marketing Ltd.

Damani

Director Narayan Das Damani
Director
Din: 10777781
Place :- Kolkata
Dated :-14-11-2024

A. SINGHI & CO. ★ KOLKATA ★ Chartered Accountants

Unique Manufacturing & Marketing Limited

Statement of Cash Flow for the half year ended September 30, 2024

	Particulars	For the half year ended September 31, 2024 Rs. In'000	For the half year ended September 31, 2023 Rs. In'000
A.	**CASH FLOW FROM THE OPERATING ACTIVITIES**		
	Net Profit before Tax	**389**	**420**
	Non Cash Adjustments to reconcile net cash flow		
	Adjustments for :		
	Change due to Valuation of Current Investment at FVTPL/NRV	(8)	-
	Loss / (Profit) on Redemption of Investment	-	(136)
	Dividend & Interest on Investment	(783)	(870)
	Interest Received	-	(61)
		-	-
	Operating Profit before Working Capital changes	**(402)**	**(647)**
	Adjustments for :		
	(Increase)/Decrease in Inventories	(7)	(9)
	(Increase)/Decrease in Other Current Assets	(96)	(112)
	(Increase)/Decrease in Other Non Current Financial Assets	-	3,650
	(Increase)/Decrease in Other Non Current Assets	(10,000)	-
	(Increase)/Decrease in Other Financial Current Liabilities	(2)	(10)
	(Increase)/Decrease in Other Current Liabilities	(56)	(102)
		-	-
	Cash (used in) /generated from operations	**(10,563)**	**2,770**
	Direct taxes Paid/Refund	(9)	145
	Cash Flow before extraordinary items	(10,572)	2,915
	Extra Ordinary Items	-	-
	Net Cash (used in)/from Operating Activities	**(10,572)**	**2,915**
B	**CASH FLOW FROM THE INVESTING ACTIVITIES**		
	Sale/(Purchase) of Long Term Investments (net)	-	-
	Sale/(Purchase) of Current Investments (net)	-	(7,163)
	Advance for Share Application	-	2,950
	Dividend & Interest on Investment	783	870
	Net Cash Flow from/(Used in) Investing Activities	**783**	**(3,343)**
C	**CASH FLOW FROM THE FINANCING ACTIVITIES**		
	Interest Received	-	620
	Net Cash Flow from/(used in) Financial Activities	**-**	**620**
D	**Net Increase/(Decrease) in Cash & Cash Equivalent**	**(9,789)**	**192**
	Cash & Cash Equivalent (Opening)	11,646	578
	Cash & Cash Equivalent (Closing)	1,857	770

For & On Behalf of the Board of Directors

Unique Manufacturing & Marketing Ltd.

Director

Narayan Das Damani

Director

Din: 10777781

Place :- Kolkata

Dated :-14-11-2024

A. SINGHI & CO.
KOLKATA
Chartered Accountants