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: 30/05/2024

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

Dear Sirs,

Sub:- Outcome of the Board Meeting held on 30/05/2024

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (referred to as the "SEBI Listing Regulations"), the Board of Directors of the Company, at its Meeting held today, i.e. Thursday, 30th May, 2024, has inter alia, considered and approved the following:-

1. Audited Financial Results (Standalone) of the Company, for the quarter and financial year ended 31st March, 2024;

A copy of the Audited Financial Results (Standalone) of the Company, for the quarter and financial year ended 31st March, 2024 along with the Statement of Assets and Liabilities, Statement of Cash Flow, Auditors' Report and declaration on Audit Reports with unmodified opinion are enclosed herewith for your record.

The Meeting of the Board of Directors of the Company commenced at 3:00 pm and concluded at 4.00 pm.

You are requested to acknowledge the afore-mentioned information and oblige.

Thanking you,

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

Basant Kumar Daga
Director
Din No - 00922769

Independent Auditor's Report On the Quarter and Year ended 31.03.2024. Audited Financial Results of Unique Manufacturing & Marketing Limited 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

Qualified 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, 2024** ('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 (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effect of the matter described in the Basis for Qualified Opinion paragraph, the Statement:

i. Is presented in accordance with the requirements 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 profit/(loss) and other comprehensive income/(loss) and other financial information of the Company for the quarter ended March 31, 2024 and for the year ended March 31, 2024.

Basis for Qualified Opinion

The Company has not complied with the requirement of guidelines applicable to Non-Banking Financial Companies as prescribed by the Reserve Bank of India, we are unable to comment on the same.

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' 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 qualified audit opinion on the Ind-AS financial statements.

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

Emphasis of Matter

We draw attention to Note 4 of the financial statements regarding payment of penalty of Rs 1,000 thousand to the MCA for violation of Sec 203 of the Companies Act 2013 during the quarter ended 31.03.2024 which is charged off to other expenses.

We also draw attention to Note 5 of the financial statements regarding payment of interest to Calcutta Stock Exchange and revocation of suspension fees of Rs. 8 thousand and Rs 30 thousand (both inclusive of GST) respectively during the quarter ended 31.03.2024 which is charged off to other expenses.

Our opinion is not modified in respect of these matters.

Management'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 is responsible for the preparation and presentation of the Statement that give a true and fair view of the state of affairs (financial position), profit or loss (financial performance including other comprehensive income), changes in equity and cash flows of the company in accordance with the accounting principles generally accepted in 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 implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and 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 financial statements 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.

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 the Statement..

A. SINGHI & CO. KOLKATA Chartered Accountants

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 financial statements, 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 management.
- Conclude on the appropriateness of management's 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 statements 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 financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatement in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

From the matters communicated with those charged with governance we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matter

The Statement includes the results for the quarter ended 31st March, 2024, being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2024 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

Komal Padia

(KOMAL PADIA)
Partner
Membership No. 318772
Kolkata, the 30th day of May, 2024
UDIN: 24318772BKASEL8205

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 Audited Financial Results for the quarter and year ended 31st March, 2024

Sr. No.	Particulars	Three months ended 31.03.2024 (Unaudited)	Preceeding three months ended 31.12.2023 (Unaudited)	Corresponding three months ended in the previous year 31.03.2023 (Unaudited)	Year to date figures for the current period ended 31.03.2024 (Audited)	Previous year ended 31.03.2023 (Audited)
1.	**Income**					
	(a) Revenue from Operations	599	1,211	261	2,680	747
	(b) Other Income	8	15	229	239	1,055
	Total Income	607	1,226	490	2,919	1,802
2.	**Expenses**					
	(a) Change in inventories of finished goods, work-in-progress and stock in trade (shares & securities)	-	(8)	2	(17)	4
	(b) Custodian Fees	4	-	8	10	25
	(c) Legal and Professional Charges	23	66	241	239	322
	(d) Listing Fees	6	-	-	46	47
	(e) Rent	-	-	35	42	142
	(f) Employee Compensation Expense	180	193	189	686	543
	(g) Donation	-	-	-	-	-
	(h) Other Expenses	1,422	6	20	1,552	169
	Total Expenses	1,635	257	495	2,558	1,252
3.	**Profit before exceptional items and tax (1-2)**	(1,028)	969	(5)	361	550
4.	**Exceptional items**	-	-	-	-	-
5.	**Profit before tax (3+4)**	(1,028)	969	(5)	361	550
6.	**Tax expense:**					
	(i) Current tax	(303)	-	(75)	(303)	(75)
	(ii) Deferred tax	-	-	-	-	-
	(iii) Tax Expenses(write back for earlier years)	6	-	132	6	132
	Total tax expense	(297)	-	57	(297)	57
7.	**Net Profit for the period (5-6)**	(1,325)	969	52	64	607
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)**	(1,325)	969	52	64	607
10.	**Reserves (excluding revaluation reserve)**	-	-	-	11,413	11,349
11.	**Paid-up Equity Share Capital (Face value per share Rs. 10 each)**	13,850	13,850	13,850	13,850	13,850
12.	**Earnings per equity share (of Rs. 10 each) (not**					
	(a) Basic	(0.96)	0.70	0.04	0.05	0.44
	(b) Diluted	(0.96)	0.70	0.04	0.05	0.44

For and on behalf of the Board of Directors

Unique Manufacturing & Marketing Ltd.

Basant Kumar Daga
Director
Din:00922769
Place :- Kolkata
Dated :-30.05.2024

Director

Kolkata, 30th May, 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 Audited Financial Results for the quarter and year ended 31.03.2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30.05.2024.

3 The company has taken rent free accomodation with effect from 01.07.2023. Hence no rent is paid during the quarter ended 30.09.2023.

4 The company has paid a penalty of Rs 1,000 thousand to the MCA for violation of Sec 203 of the Companies Act 2013 during the quarter ended 31.03.2024 which has been charged off as other expense.

5 The company has paid interest to Calcutta Stock Exchange and revocation of suspension fees of Rs. 8 thousand and Rs 30 thousand (both inclusive of GST) respectively during the quarter ended 31.03.2024 which has been charged off as other expense.

6 This statement has been prepared in accordance with the requirements of Regulations 33 of the listing Regulations,read with SEBI Circulars CIR/CFD/FAC/62/2016 dated 5th July 2016 and CIR/IMD/BF1/69/2016 dated 10th August 2016.

7 The financial results for the quarter ended 31st March 2024 and 31st March 2023 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the end of the third quarter of the respective relevant financial year, which were subject to limited review.

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

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

For and on behalf of the Board of Directors

Unique Manufacturing & Marketing Ltd.

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :-30.05.2024

Director

Kolkata, 30th May, 2024

A. SINGHI & CO.
KOLKATA
Chartered Accountants

Unique Manufacturing & Marketing Limited
STATEMENT OF ASSETS AND LIABILITIES

(Amount in'000)

Particulars	As At March 31, 2024	As At March 31, 2023
ASSETS		
1) Non-Current Assets		
(a) Financial Assets		
Loans and Advances	-	3,650
Investments	10,000	-
(b) Other Non-Current Assets	455	455
Total : Non Current Assets	**10,455**	**4,105**
2) Current Assets		
(a) Inventories	82	65
(b) Financial Assets		
Current Investments	3,166	16,843
Cash and Cash Equivalents	11,646	578
Loans & Advances	-	-
Other Financial Assets	1	3,655
(c) Current Tax Assets (net)	-	102
Total: Current Assets	**14,895**	**21,243**
TOTAL:	**25,350**	**25,348**
EQUITY AND LIABILITIES		
1) Equity		
(a) Equity Share Capital	13,850	13,850
(b) Other Equity	11,413	11,349
Total Equity	**25,263**	**25,199**
2) Non-Current Liabilities		
	-	-
Total: Non Current Liabilities	-	-
3) Current Liabilities		
(a) Financial Liabilities	-	-
ii. Total outstanding due to Others Nil		
Other Financial Liabilities	3	13
(b) Other Current Liabilities	75	136
(c) Current Tax Liabilities (net)	9	-
Total: Current Liabilities	**87**	**149**
TOTAL:	**25,350**	**25,348**
	-	-

For & On Behalf of the Board of Directors

Unique Manufacturing & Marketing Ltd.

Director

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :-30.05.2024

A. SINGHI & CO. Chartered Accountants KOLKATA

Unique Manufacturing & Marketing Limited

Statement of Cash Flow for the year ended March 31, 2024

	Particulars	For the year ended March 31, 2024 Rs. In'000	For the year ended March 31, 2023 Rs. In'000
A.	**CASH FLOW FROM THE OPERATING ACTIVITIES**		
	Net Profit before Tax	**361.00**	**550.00**
	Non Cash Adjustments to reconcile net cash flow		
	Adjustments for :		
	Change due to Valuation of Current Investment at FVTPL/NRV	(6.00)	(114.00)
	Loss / (Profit) on Redemption of Investment	(164.00)	(19.00)
	Loss /(Profit) on sale of Current Investment	37.00	-
	Dividend & Interest on Investment	(2,680.00)	(747.00)
	Interest Received	(61.00)	(916.00)
		-	-
	Operating Profit before Working Capital changes	**(2,513.00)**	**(1,246.00)**
	Adjustments for :		
	(Increase)/Decrease in Inventories	(17.00)	4.00
	(Increase)/Decrease in Other Current Assets	102.00	(101.00)
	(Increase)/Decrease in Other Non Current Financial Assets	3,650.00	10,850.00
	(Increase)/Decrease in Other Financial Current Liabilities	(10.00)	13.00
	(Increase)/Decrease in Other Current Liabilities	(61.00)	11.00
		-	-
	Cash (used in) /generated from operations	**1,151.00**	**9,531.00**
	Direct taxes Paid/Refund	(144.00)	(87.00)
	Cash Flow before extraordinary items	1,007.00	9,444.00
	Extra Ordinary Items	-	-
	Net Cash (used in)/from Operating Activities	**1,007.00**	**9,444.00**
B	**CASH FLOW FROM THE INVESTING ACTIVITIES**		
	Sale/(Purchase) of Long Term Investments (net)	(10,000.00)	-
	Sale/(Purchase) of Current Investments (net)	16,760.00	(13,946.00)
	Advance for Share Application	-	(2,950.00)
	Dividend & Interest on Investment	2,680.00	747.00
	Net Cash Flow from/(Used in) Investing Activities	**9,440.00**	**(16,149.00)**
C	**CASH FLOW FROM THE FINANCING ACTIVITIES**		
	Refund of short term loans and advances	-	5,500.00
	Interest Received	621.00	1,616.00
	Net Cash Flow from/(used in) Financial Activities	**621.00**	**7,116.00**
D	**Net Increase/(Decrease) in Cash & Cash Equivalent**	**11,068.00**	**411.00**
	Cash & Cash Equivalent (Opening)	578.00	167.00
	Cash & Cash Equivalent (Closing)	11,646.00	**578.00**
E	**Cash & Cash Equivalent**		
	Cash on Hand	3.00	3.00
	Current Accounts (bank)	11,643.00	575.00
	Deposits (Bank)	-	-
	Cash & Cash Equivalent at the end of the year	11,646.00	578.00

Note : a) This is the Cash Flow statement referred to in our report of even date.

b) Cash or Cash Equivalents include fixed deposits with bank.

A. SINGHI & CO. KOLKATA Chartered Accountants

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CIN : L65993WB1975PLC029970

Extract of Unaudited Financial Results for the quarter and year ended 31st March, 2024

('Rs in '000)

Sl. No.	Particulars	Three months ended 31.03.2024	Preceeding three months ended 31.12.2023	Corresponding three months ended in the previous year 31.03.2023	Year to date figures for the current period ended 31.03.2024	Previous year ended 31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Total Income from Operations	607	1211	261	2,919	1,802
2	Net Profit / (Loss) for the period (before Tax and Exceptional items)	(1,028)	969	(5)	361	550
3	Net Profit / (Loss) for the period before tax (after Exceptional items)	(1,028)	969	(5)	361	550
4	Net Profit / (Loss) for the period after tax (after Exceptional items)	(1,325)	969	(5)	64	607
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)]	(1,325)	969	52	64	607
7	Equity Share Capital	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
9	Earnings Per Share (of Rs. 10/- each)					
	1. Basic: (Rs.)	(0.96)	0.70	0.04	0.05	0.44
	2. Diluted: (Rs.)	(0.96)	0.70	0.04	0.05	0.44

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 30.05.2024

b) There is no Exceptional and /or Extraordinary items adjusted in the Statement of Audited Financial Results for the quarter and year ended 31.03.2024 in accordance with Ind AS Rules.

For and on behalf of the Board of Directors

Unique Manufacturing & Marketing Ltd.

Director

Basant Kumar Daga
Director
Din:00922769
Place :- Kolkata
Dated :-30.05.2024

Kolkata, 30th May, 2024

UNIQUE MANUFACTURING & MARKETING LTD.

15, MAHARANA PRATAP SARANI, (Formerly - India Exchange Place)
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E-mail : kumarmetal35@gmail.com, CIN No. : L65993WB1975PLC029970

Dated:30/05/2024

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

Dear Sirs,

Sub: Declaration regarding Statutory Audit Report with un-modified opinion on Financial Statements of the Company for the Financial Year ended 31st March, 2024

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company i.e. M/s. A. Singhi & Co (FRN: 319226E) Chartered Accountant, Kolkata, have issued the Audit Report with unmodified opinion on the Audited Financial Results of the Company for the quarter and financial year ended March 31, 2024.

Kindly take on record the above and inform all the concerned accordingly.

Thanking you,

Yours faithfully,

For **UNIQUE MANUFACTURING & MARKETING LIMITED**

Unique Manufacturing & Marketing Ltd.

Director

BASANT KUMAR DAGA
DIRECTOR
DIN: 00922769