A. SINGHI & CO.
CHARTERED ACCOUNTANTS

Independent Auditor's Report for the Quarter and Year ended 31.03.2025 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

Report on the audit of the Financial Results

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, 2025** ('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, read with SEBI Circular no. CIR/CFD/CMDI/80/2019 dated 19th July, 2019.

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 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, 2025**.

Basis for Qualified Opinion

During the year, 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), 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

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

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements for the year ended 31.03.2025. The Company's Board of Directors is 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 thereunder 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 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 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.

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 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 scepticism 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.

A. SINGHI & CO.
KOLKATA
Chartered Accountants

- 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.

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.

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KOLKATA
Chartered Accountants

Other Matter

The Statement includes the results for the quarter ended 31st March, 2025, being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2025 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 29th day of May, 2025
UDIN: 25318772BMHBRC1959

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, 2025

Sr. No.	Particulars	Current three months ended 31.03.2025 (Unaudited)	Preceeding three months ended 31.12.2024 (Unaudited)	Corresponding three months ended in the previous year 31.03.2024 (Unaudited)	Current year ended 31.03.2025 (Audited)	Previous year ended 31.03.2024 (Audited)
1.	**Income**					
	(a) Revenue from Operations	364	350	599	1,497	2,680
	(b) Other Income	705	7	8	720	239
	Total Income	1,069	357	607	2,217	2,919
2.	**Expenses**					
	(a) Change in inventories of finished goods, work-in-progress and stock in trade (shares & securities)	6	8	-	7	(17)
	(b) Custodian Fees	-	-	4	6	10
	(c) Legal and Professional Charges	19	55	23	110	239
	(d) Listing Fees	-	-	6	18	46
	(e) Rent	-	-	-	-	42
	(f) Employee Compensation Expense	180	186	180	643	686
	(g) Donation	-	-	-	-	-
	(h) Other Expenses	1,910	14	1,422	1,996	1,552
	Total Expenses	2,115	263	1,635	2,780	2,558
3.	**Profit before exceptional items and tax (1-2)**	(1,046)	94	(1,028)	(563)	361
4.	**Exceptional items**	-	-	-	-	-
5.	**Profit before tax (3+4)**	(1,046)	94	(1,028)	(563)	361
6.	**Tax expense:**					
	(i) Current tax	-	-	(303)	-	(303)
	(ii) Deferred tax	-	-	-	-	-
	(iii) Tax Expenses(write back for earlier years)	-	91	6	91	6
	Total tax expense	-	91	(297)	91	(297)
7.	**Net Profit for the period (5-6)**	(1,046)	185	(1,325)	(472)	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)**	(1,046)	185	(1,325)	(472)	64
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**				10,941	11,413
11.	**Earnings per equity share (of Rs. 10 each)** (not annualised)					
	(a) Basic	(0.76)	0.13	(0.96)	(0.34)	0.05
	(b) Diluted	(0.76)	0.13	(0.96)	(0.34)	0.05

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

Director

Dau Lal Rathi
Director
Din: 09301414
Place :- Kolkata
Dated :- 29-05-2025

Kolkata, 29th May, 2025

UNIQUE MANUFACTURING & MARKETING LTD. Kolkata 700001

A. SINGHI & CO. KOLKATA Chartered Accountants

Unique Manufacturing & Marketing Limited

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CIN : L65993WB1975PLC029970

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 31.03.2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29.05.2025. 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.

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 financial results for the quarter ended 31st March 2025 and 31st March 2024 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.

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.

Dau Lal Rathi Director
Director
Din: 09301414
Place :- Kolkata
Dated :- 29-05-2025

Kolkata, 29th May, 2025

UNIQUE MANUFACTURING & MARKETING LTD. Kolkata 700001

A. SINGHI & CO. Chartered Accountants KOLKATA

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

(Amount in'000)

Particulars	As At March 31, 2025 (Audited)	As At March 31, 2024 (Audited)
ASSETS		
1) Non-Current Assets		
(a) Financial Assets		
Investments	-	10,000
Other Financial Assets	10,000	-
(b) Other Non-Current Assets	455	455
Total : Non Current Assets	**10,455**	**10,455**
2) Current Assets		
(a) Inventories	75	82
(b) Financial Assets		
Current Investments	1,317	3,166
Cash and Cash Equivalents	12,266	11,646
Other Financial Assets	508	1
(c) Current Tax Assets (net)	230	-
(d) Other Current Assets	1	-
Total: Current Assets	**14,397**	**14,895**
TOTAL:	**24,852**	**25,350**
EQUITY AND LIABILITIES		
1) Equity		
(a) Equity Share Capital	13,850	13,850
(b) Other Equity	10,941	11,413
Total Equity	**24,791**	**25,263**
2) Non-Current Liabilities		
	-	-
Total: Non Current Liabilities	-	-
3) Current Liabilities		
(a) Financial Liabilities		
Other Financial Liabilities	-	3
(b) Other Current Liabilities	61	75
(c) Current Tax Liabilities (net)	-	9
Total: Current Liabilities	**61**	**87**
TOTAL:	**24,852**	**25,350**
	-	-

For & On Behalf of the Board of Directors
Unique Manufacturing & Marketing Ltd.

Director
Dau Lal Rathi
Director
Din: 09301414
Place :- Kolkata
Dated :- 29-05-2025

UNIQUE MANUFACTURING & MARKETING LTD. Kolkata 700001

A. SINGHI & CO. KOLKATA Chartered Accountants

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CIN : L65993WB1975PLC029970

Extract of Audited Financial Results for the quarter and year ended 31st March, 2025

('Rs in '000)

Sl. No.	Particulars	Current three months ended 31.03.2025	Preceeding three months ended 31.12.2024	Corresponding three months ended in the previous year 31.03.2024	Current year ended 31.03.2025	Previous year ended 31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Total Income from Operations	364	350	599	1,497	2,680
2	Net Profit / (Loss) for the period (before Tax and Exceptional items)	(1,046)	94	(1,028)	(563)	361
3	Net Profit / (Loss) for the period before tax (after Exceptional items)	(1,046)	94	(1,028)	(563)	361
4	Net Profit / (Loss) for the period after tax (after Exceptional items)	(1,046)	185	(1,325)	(472)	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	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	-	-	-	10,941	11,413
9	Earnings Per Share (of Rs. 10/- each)					
	1. Basic: (Rs.)	Basic	(0.76)	0.13	(0.96)	0.05
	2. Diluted: (Rs.)	Diluted	(0.76)	0.13	(0.96)	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 29-05-2025

b) There is no Exceptional and /or Extraordinary items adjusted in the Statement of Audited Financial Results for the quarter and year ended 31-03-2025 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 :- 29-05-2025

Unique Manufacturing & Marketing Limited

Statement of Cash Flow for the year ended March 31, 2025

	Particulars	For the year ended **March 31, 2025** Rs. In'000	For the year ended **March 31, 2024** Rs. In'000
A.	**CASH FLOW FROM THE OPERATING ACTIVITIES**		
	Net Profit before Tax	**(563)**	**361**
	Non Cash Adjustments to reconcile net cash flow		
	Adjustments for :		
	Change due to Valuation of Current Investment at FVTPL/NRV	1,848	(6)
	Loss / (Profit) on Sale of Investment	(136)	(164)
	Loss /(Profit) on sale of Current Investment	-	37
	Dividend & Interest on Investment	(1,473)	(2,680)
	Interest Received	-	(61)
		-	-
	Operating Profit before Working Capital changes	**(324)**	**(2,513)**
	Adjustments for :		
	(Increase)/Decrease in Inventories	7	(17)
	(Increase)/Decrease in Other Financial Current Assets	(507)	-
	(Increase)/Decrease in Other Current Assets	(1)	102
	(Increase)/Decrease in Other Non Current Financial Assets	-	3,650
	(Increase)/Decrease in Other Financial Current Liabilities	(3)	(10)
	(Increase)/Decrease in Other Current Liabilities	(13)	(61)
		-	-
	Cash (used in) /generated from operations	**(841)**	**1,151**
	Direct taxes Paid/Refund	(148)	(144)
	Cash Flow before extraordinary items	(989)	1,007
	Extra Ordinary Items	-	-
	Net Cash (used in)/from Operating Activities	**(989)**	**1,007**
B	**CASH FLOW FROM THE INVESTING ACTIVITIES**		
	Sale/(Purchase) of Long Term Investments (net)	136	(10,000)
	Sale/(Purchase) of Current Investments (net)	-	16,760
	Dividend & Interest on Investment	1,473	2,680
	Net Cash Flow from/(Used in) Investing Activities	**1,609**	**9,440**
C	**CASH FLOW FROM THE FINANCING ACTIVITIES**		
	Interest Received	-	621
	Net Cash Flow from/(used in) Financial Activities	**-**	**621**
D	**Net Increase/(Decrease) in Cash & Cash Equivalent**	**620**	**11,068**
	Cash & Cash Equivalent (Opening)	11,646	578
	Cash & Cash Equivalent (Closing)	**12,266**	**11,646**
E	**Cash & Cash Equivalent**		
	Cash on Hand	1	3
	Current Accounts (bank)	12,265	11,643
	Deposits (Bank)	-	-
	Cash & Cash Equivalent at the end of the year	**12,266**	**11,646**

For & On Behalf of the Board of Directors

Unique Manufacturing & Marketing Ltd.

Director

Dau Lal Rathi
Director
Din: 09301414
Place :- Kolkata
Dated :- 29-05-2025

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