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: 02.09.2025

The Secretary
Listing and Market Operations
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata – 700 001

Re: Intimation of Annual Report Including Notice of Annual General Meeting for the FY 2024-2025

Dear Sirs,

Pursuant to Regulation 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Annual Report including Notice of Annual General Meeting of the Company for the Financial Year 2024-25.

Kindly take the above on your records and oblige.

Thanking you,

Yours faithfully,
For **Unique Manufacturing and Marketing Ltd**

DAU LAL RATHI
Digitally signed by DAU LAL RATHI
Date: 2025.09.02 16:21:40 +05'30'

Dau Lal Rathi
Director
DIN: 09301414

UNIQUE MANUFACTURING & MARKETING LIMITED

REGD. OFFICE: 15, INDIA EXCHANGE PLACE ,3rd FLOOR, KOLKATA-700001,
Phone No.: 033-2230 0292, Website: www.ummarketing.co.in,
e-mail: kumarmetal35@gmail.com
CIN: L65993WB1975PLC029970

NOTICE

NOTICE is hereby given that the **50th Annual General Meeting (AGM)** of the Members of Unique Manufacturing & Marketing Limited will be held on Wednesday, the 24th September, 2025 at 5 P.M at the Registered Office of the Company at 15, India Exchange Place, 3rd Floor, Kolkata-700001 to transact the following businesses:

ORDINARY BUSINESS:

ITEM NO. 1 – ADOPTION OF AUDITED FINANCIAL STATEMENTS

To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March, 2025 including the Balance Sheet as at that date and the Statement of Profit & Loss for the financial year ended on that date together with Reports of the Directors and Auditors thereon.

ITEM NO. 2 – RE-APPOINTMENT OF MRS. MAULASHREE GANI (DIN: 02496033), DIRECTOR OF THE COMPANY

To appoint a Director in place of Mrs. Maulashree Gani (DIN: 02496033), who retires by rotation in terms of Section 152(6) of the Companies Act, 2013 and, being eligible, offers herself for re-appointment.

SPECIAL BUSINESS:

ITEM NO. 3 - APPOINTMENT OF SECRETARIAL AUDITORS OF THE COMPANY FOR THE CONSECUTIVE TERM OF 5 (FIVE) YEARS FROM FINANCIAL YEAR 2025-2026 TO 2029-2030

To consider and if thought fit, to pass, the following resolution with or without, modification as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to provision of section 204 of the Companies Act 2013 (as amended or re-enacted from time to time) read with rule no 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014 CS PRAVIN KUMAR DROLIA (UIN: I1988WB024700), Peer Reviewed Practising Company Secretary having Peer Review Certificate No. 1928/2022 , Kolkata being eligible, be and hereby appointed as the Secretarial Auditors of the Company for a term of five (5) consecutive years commencing from Financial Year 2025-26 till Financial Year 2029-30, at a remuneration as may be mutually agreed between the Secretarial Auditor and Board of Directors.

ITEM NO. 4- APPOINTMENT OF MS. JAYSHREE JHANWAR (DIN - 11050983) AS AN INDEPENDENT DIRECTOR OF THE COMPANY FOR A TERM OF 5 (FIVE) CONSECUTIVE YEARS

To consider and if thought fit, to pass, the following resolution with or without, modification as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Section 149, 152, 160 read with Schedule IV and all other applicable provisions of the Companies Act, 2013, the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) and Articles of Association of the company and based on the recommendation of the Nomination and Remuneration Committee, and in accordance with SEBI(LODR) Regulatinos,2015 , Ms. Jayshree Jhanwar (DIN-11050983), who was appointed as an Additional Director (Independent) of the Company by the Board of Directors with effect from 11th April, 2025 in terms of Section 161 of the Companies Act, 2013, and who is entitled to hold office up to the date of ensuing Annual General Meeting, and in respect of whom the Company has received notice under Section 160 of the Companies Act, 2013, from a member proposing her candidature for the office of Director, be and is hereby appointed as an Independent Director of the Company for a term of 5 (five) consecutive years to hold office as such from 11th April , 2025 upto 10th April, 2030 and that she shall not be liable to retire by rotation.

RESOLVED FURTHER THAT the Board of Directors /KMP of the Company be and are hereby authorized to take all actions and steps as necessary or desirable to give effect to this resolution in conformity with the provisions of the Act."

By Order of the Board

FOR UNIQUE MANUFACTURING & MARKETING LIMITED

Aditi Soni

Aditi Soni COMPANY SECRETARY

(Company Secretary)

Date: 29th May, 2025

Registered Office:
15, India Exchange Place , 3rd Floor
Kolkata-700001
Phone: 033- 2230 0292
Website: www.ummarketing.co.in

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING ("MEETING") IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON A POLL INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. THE INSTRUMENT APPOINTING THE PROXY SHOULD, HOWEVER, BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN FORTY-EIGHT HOURS BEFORE THE COMMENCEMENT OF THE MEETING.**

2. **A PERSON CAN ACT AS A PROXY ON BEHALF OF MEMBERS NOT EXCEEDING FIFTY AND HOLDING IN THE AGGREGATE NOT MORE THAN TEN PERCENT OF THE TOTAL SHARE CAPITAL OF THE COMPANY CARRYING VOTING RIGHTS. A MEMBER HOLDING MORE THAN TEN PERCENT OF THE TOTAL SHARE CAPITAL OF THE COMPANY CARRYING VOTING RIGHTS MAY APPOINT A SINGLE PERSON AS PROXY AND SUCH PERSON SHALL NOT ACT AS A PROXY FOR ANY OTHER PERSON OR SHAREHOLDER.**

3. If a Person is appointed as Proxy for more than 50 Members, he shall choose any 50 Members and confirm the same to the Company 24 hours before the commencement of the Meeting. In case, the Proxy fails to do so, the Company shall consider only the first 50 proxies received in respect of such person as valid. Proxy holder shall prove his identity at the time of attending the Meeting. A Proxy Form which does not state the name of the Proxy shall be considered invalid. Corporate members intending to send their authorized representatives to attend the Meeting pursuant to Section 113 of Companies Act, 2013 ("the Act") are requested to send to the Company a certified copy of the Board resolution authorizing their representatives to attend and vote on their behalf at the Meeting.

4. In compliance with the MCA circulars the Annual Report for 2024-2025, the Notice of 50th AGM and instructions for e-voting are being sent through electronic mode to those members whose email addresses are registered with the Company/depository participants (DP) as on Friday, 22nd August, 2025. Members who need a physical copy of Annual Report 2024-2025 may write to the Company. Members may please note that the Notice of 50th AGM will also be available at the Company's website and the website of the CDSL and CSE website respectively.

5. Proxy Form(s) and certified copy of Board resolution(s) authorizing representative(s) to attend and vote at the Meeting shall be sent to the registered office of the Company and addressed to the "Secretarial Department".

6. Pursuant to the provisions of Section 91 of the Companies Act, 2013, the Register of Members and Share Transfer Books of the Company will remain closed from **Tuesday, 23rd September, 2025 to Wednesday, 24th September, 2025** (both days inclusive) for the purpose of Annual General Meeting.

   All documents referred to in the notice requiring the approval of the Members at the Meeting and other statutory registers shall be available for inspection by the Members at the Registered Office of the Company during office hours on all working days between 11.00 a.m. and 1.00 p.m. except Saturdays, Sundays and public holidays, from the date hereof up to the time of the Annual General Meeting.

7. Members holding shares in physical form are requested to promptly notify in writing any changes in their address/bank account details to the Secretarial Department of the Company at its Registered Office at 15, India Exchange Place, 3rd Floor, Kolkata-700 001 or the Registrar & Share Transfer Agent (RTA), M/s. Maheshwari Datamatics Pvt. Ltd. at 23, R.N. Mukherjee, 5th Floor, Kolkata-700 001.

8. Equity Shares of the Company are under compulsory demat trading by all investors. Considering the advantage of scripless trading, members are encouraged to consider dematerialization of their shareholding so as to avoid inconvenience in future.

9. **Voting through electronic means**

I. In compliance with the provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended from time to time and Regulation 44 of the Listing Regulations, the Company is pleased to provide members facility to exercise their right to vote at the 50th Annual General Meeting (AGM) by electronic means and the business may be transacted through e-Voting Services provided by Central Depository Services (India) Limited (CDSL):

The instructions for e-voting are as under:

(i) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

(ii) In terms of **SEBI** circular **no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode CDSL / NSDL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL**	1) Userswho have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/ myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful loginthe Easi / Easiest user will be able to see the e-Voting option for eligible companieswhere the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.Additionally, there is also links provided to access the system ofall e-Voting Service Providers i.e. CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is availableathttps://web.cdslindia.com/myeasi/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page or click on https://evoting.cdslindia.com/Evoting/EvotingLogin. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting optionwhere the evoting is in progressand also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period

	2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

(vii) If you are a first time user, follow the steps given below :

	For Members holding shares in Demat Form and Physical Form
PAN	Enter your 10 digit alpha-numeric PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) Members who have not updated their PAN with the Company/ Depository Participant are requested to use the first two letters of their name and the 8 digits of the sequence number in the PAN Field. In case the sequence number is less than 8 digits enter the applicable number of 0's before the number after the first two characters of the name in CAPITAL letters e.g. if your name is Ramesh Kumar with sequence number 1 then enter RA00000001 in the PAN field.
Dividend, Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the Company records in order to login. If both the details are not recorded with the depository or Company please enter the Member ID / Folio Number in the Dividend Bank details field as mentioned in instruction (v).

(viii) After entering these details appropriately, click on "SUBMIT" tab.

(ix) Members holding shares in physical form will then reach directly the Company selection screen. However, Members holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other Company on which they are eligible to vote, provided that Company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(x) For Members holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(xi) Click on the EVSN for Unique Manufacturing & Marketing Limited.

(xii) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xiii) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022-23058738 and 22-23058542-43.
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

(i) The e-voting period begins on Sunday, 21st September, 2025 at 9 A.M. and ends on Tuesday, 23rd September, 2025 at 5 P.M. During this period, Shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Wednesday, 17th September, 2025 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

Login method for e-Voting for **Physical shareholders and shareholders other than individual holding in Demat form.**

(ii) The Shareholders should log on to the e-voting website www.evotingindia.com.

(iii) Click on "Shareholders" tab.

(iv) Now, Enter your User ID

(a) For CDSL : 16 digits beneficiary ID,

(b) For NSDL : 8 Character DP ID followed by 8 Digits Client ID,

(c) Members holding shares in Physical Form should enter Folio Number registered with the Company.

(v) Next enter the Image Verification as displayed and Click on Login.

(vi) If you are holding shares in Demat form and had logged on to www.evotingindia.com and voted on an earlier voting of any Company, then your existing password is to be used.

(xiv) After selecting the resolution you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(xv) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xvi) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xvii) If a Demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as promoted by the system.

(xviii) **Note for Non – Individual Shareholders and Custodians**

- Non-Individual Shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodian are required to log on to www.evotingindia.com and register themselves as Corporates.

- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.

- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.

- The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.

- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

(xix) In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.com, under help section or write an email to helpdesk.evoting@cdslindia.com.

II. The voting rights of shareholders shall be in proportion to their shares of the paid up equity share capital of the Company as on the cut-off date of Wednesday, 17th September, 2025

III. Any person who becomes a Member of the Company after dispatch of the Notice of the meeting and holding shares as on the cut-off date i.e Wednesday , 17th September, 2025, may obtain the Sequence No. from RTA.

IV. Mrs. Sweety Kapoor, Practicing Company Secretary, (Membership No: 6410, C.P. No: 5738) has been appointed as the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner.

V. The Scrutinizer shall, immediately after the conclusion of voting at the general meeting, would count the votes cast at the meeting, thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and make, not later than two working days of conclusion of the meeting, a consolidated Scrutinizer's report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing who shall countersign the same.

VI. The Results declared along with the Scrutinizer's Report shall be placed on the Company's website and on the website of CDSL www.evoting.cdsl.com immediately after the result is declared. The Company shall simultaneously forward the results to The Calcutta Stock Exchange Limited ("CSE"), where the shares of the Company are listed.

10. The facility for voting, through ballot paper, will also be made available at the AGM and the Members attending the AGM who have not already cast their votes by remote e-voting shall be able to exercise their right at the AGM through ballot paper. Members who have cast their votes by remote e-voting prior to the AGM may attend the AGM but shall not be entitled to cast their votes again.
11. Corporate Members are requested to send to the Company/ RTA, a duly certified copy of the Board Resolution/Power of Attorney authorizing their representative to attend and vote at the Annual General Meeting.
12. 12. Members are requested to produce the attendance slip duly signed as per the specimen signature recorded with the Company for admission to the Meeting hall.
13. 13. Members who hold shares in dematerialized form are requested to furnish their Client ID and DP ID Nos. for easy identification of attendance at the Meeting.
14. 14. Shareholders, who have not dematerialized their shares as yet, are advised to have their shares dematerialized to avail the benefits of paperless trading as well as easy liquidity, as the trading in shares of the Company is under compulsory dematerialized form.
15. In all correspondence with the Company or the RTA, Members are requested to quote their Folio Number and in case their shares are held in the dematerialized form, they must quote their DP ID and Client ID Number.
16. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN to the Company/RTA.
17. Members who wish to obtain any information on the Company or the Accounts for the financial year ended 31st March, 2025 may send their queries at the Registered Office of the Company at least 10 days before the Annual General Meeting.
18. Members who are holding Shares in identical order of names in more than one folio are requested to send to the Company the details of such folios together with the Share Certificates for consolidating their holding into one folio. The Share Certificates will be returned to the Members after incorporating requisite changes thereon.

Route Map of the venue is given in the Notice .The prominent landmark is near Bengal Chamber of Commerce. Nomination facility is available for those shareholders who hold shares in single name.

Nomination facility is available for those shareholders who hold shares in single name. As per the provisions of Section 72 of the Act, Nomination facility is available for those members in respect of the shares held by them. members who have not yet registered their nomination are requested to register the same by submitting Form No SH-13

EXPLANATORY STATEMENT
(PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013)

The following Explanatory Statement sets out all the material facts relating to Item No. 3 and 4 of the accompanying Notice

Item No. 3:

The Company is required to appoint a Secretarial Auditor, in accordance with Section 204 of the Companies Act, 2013 (the 'Act') and the Rules framed thereunder, to carry out the audit of the secretarial and related records of the Company and issue a Secretarial Audit Report.

The Board and the Audit Committee, recommends the appointment of **CS PRAVIN KUMAR DROLIA (UIN: I1988WB024700), Peer Reviewed Practising Company Secretary having Peer Review Certificate No. 1928/2022, Kolkata**. In this regard it is to be noted, that he satisfies the eligibility criteria and his appointment has been recommended for a term of five (5) consecutive years commencing from Financial Year 2025-26 till Financial Year 2029-30.

We have also received his consent to be appointed as a Secretarial Auditor, if appointed and he has confirmed that he has not incurred any disqualifications and the same is within the limit as prescribed by the Institute of Company Secretaries of India (ICSI). It is to be noted that his scope of work and remuneration, will be as decided by mutual agreement between him and the Board of Directors.

Following are the details as required under Regulation 36(5) of the SEBI Listing Regulations:

1	Proposed fees payable to the Secretarial Auditor	Rs. 12,500/- /- (Rupees Twelve thousand five hundred only) for FY 2025-26 exclusive of applicable taxes and reimbursement of out-of-pocket expense on actual basis but excluding other services. Increment, if any, for subsequent years, will be considered by the Board in consultation with the Secretarial Auditor.
2	Term	Five Financial years, from 2025-26 to 2029-30
3	In case of a new auditor, any material changes in the fee payable to such auditor from that paid to the outgoing auditor along with the rationale for such change	Not applicable
4	Basis of recommendation for appointment	Based on eligibility, independence, experience, competency of the audit team, efficiency in conduct of audit, the Board is of opinion that CS Pravin Kumar Drolia holds an extensive professional knowledge and experience in the area of compliance, corporate governance, accounts, taxation, finance, audit and the competence of their audit team and has also been associated with the company from past several years. The firm has demonstrated efficiency in conducting audits and careful review of documentation. In view of such factors and the Audit Committee's recommendation, the Board recommend their appointment.

None of the Directors and Key Managerial Personnel of the Company and their relatives are concerned or interested in the Resolution as set out in Item No. 3 of this Notice.

The Board recommends the Ordinary Resolution as set out in Item no. 3 of this Notice for the approval of the Members.

Item No. 4:

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company, appointed Ms. Jayshree Jhanwar (DIN –11050983) as an Additional Non-Executive Independent Director of the Company with effect from 11th April , 2025 and she holds office upto the date of ensuing annual general meeting. Ms. Jhanwar has been appointed as a Non Executive Independent Director of the Company, not liable to retire by rotation, for a period of 5 (five) consecutive years, with effect from 11th April , 2025 upto 10th April, 2030, subject to approval of the shareholders in the ensuing annual general meeting.

The Company has received a declaration from her to the effect that she meets the criteria of independence as provided in Section 149(6) of the Act and Rules framed thereunder and Regulation 16(1)(b) of the SEBI LODR Regulations, 2015. In terms of Regulation 25(8) of SEBI LODR Regulations, 2015, she has confirmed that she is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact his ability to discharge his duties. She has also confirmed that her name is included in the Independent Directors' Data Bank and she is not debarred to hold the office of a Director by virtue of any order passed by SEBI or any other authority and has given her consent to act as a Director of the Company. There is no inter se relationship between her and any other member of the Board and other Key Managerial Personnel of the Company. The Company has received notice in writing under Section 160 of the Act from a member proposing the candidature of Ms. Jhanwar (DIN-11050983) for the office of Non-Executive Independent Director of the Company.

The Board is of the opinion that she is independent of the Company's management and her association with the Company would be beneficial for further growth & development of the business of the Company. She has vide exposure in handling, finance, taxation, income tax aspects. She has highly effective leadership quality with proven ability to drive complex strategic initiatives that align with corporate vision. She shall not be liable to retire by rotation.

Short profile of Independent Director- Ms. Jhanwar is a Chartered Accountant and Company Secretary having experience of 12 years in the field of finance, accounts and project finance & restructuring etc .

The resolution seeking approval of members for the appointment of Ms. Jhanwar as an Independent Director of the Company is included in the Notice of this Meeting .

The Board recommends the resolution for approval of members .None of the Directors, Key Managerial Personnel of the Company or their relatives, is in any way, concerned or interested, financially or otherwise, in resolution set out respectively at Item No. 4 of the Notice except the appointee director.

Disclosures relating to Directors pursuant to Regulation 36(4) of Listing Regulations and Secretarial Standards on General Meetings (SS- 2)

Name of the Director	Mrs. Maulashree Gani
DIN	02496033
Category	Non Executive & Non Independent Director
Director Identification Number (DIN)	02496033
Date of Birth	27.08.1976
Age	49
Qualification	MBA (Marketing) from U.K
Nature of Expertise/ Experience	Marketing expertise
Date of Appointment on the Board	07.02.2000
Terms and conditions of appointment or reappointment	Non Executive Non Independent Director liable to retire by rotation
Last drawn remuneration	NIL
Terms of remuneration	NIL
Shareholding in the Company as on 31st March, 2025	NIL
List of Directorship's held in other Companies (excluding Foreign, and Sec 8 Companies)	ECE Industries Limited, Pratibha Manufacturing &Marketing Ltd
Chairmanships/Memberships of committees of other Companies	Pratibha Manufacturing & Marketing Ltd (Membership in Audit and Stakeholders Relationship Committee)
List of Directorship held in other listed Companies	Pratibha Manufacturing & Marketing Limited
Relationship with other Directors interse	NIL
No. of Board meetings attended during the year	3 out of 9
Name of Listed companies from which resigned in last 3 years	NIL

Name of the Director	Ms Jayshree Jhanwar
Category	Non Executive Independent Director
Director Identification Number (DIN)	11050983
Date of Birth	22.2.1987
Age	38
Qualification	Chartered Accountant and Company Secretary
Nature of Expertise/ Experience	Experience in the field of finance and expertise in accounts, finance and compliance. She has 12 years of experience.
Date of Appointment on the Board	11.05.2025
Terms and conditions of appointment or reappointment	Non Executive Independent Director not liable to retire by rotation
Last drawn remuneration	NIL
Terms of remuneration	Sitting fees
Shareholding in the Company as on 31st March, 2025	NIL
List of Directorship\s held in other Companies (excluding Foreign, and Sec 8 Companies)	Jayantika Vincom Private Limited
Chairmanships/Memberships of committees of other Companies	NIL
List of Directorship held in other listed Companies	NIL
Relationship with other Directors	NIL
No. of Board meetings attended during the year 2024-2025	N.A
Name of Listed companies from which resigned in last 3 years	NIL

UNIQUE MANUFACTURING & MARKETING LIMITED
REGD. OFFICE: 15, INDIA EXCHANGE PLACE , 3RD FLOOR, KOLKATA-700001,
Phone No.: 033-2230 0292, Website: www.ummarketing.co.in,
e-mail: kumarmetal35@gmail.com
CIN: L65993WB1975PLC029970

Form No. MGT-11
PROXY FORM
[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014]

Name of the Member(s): ....
Registered address: ....
E-mail ID: ....

Folio No. / DP ID and Client ID: ....

I/We, being the Member(s) of .... Shares of the above named Company, hereby appoint:

1. Name: ....
E-Mail ID: ....
Address:...
Signature..
..........or failing him/her

2. Name: ....
E-Mail ID: ....
Address:...
Signature..
..........or failing him/her

as my/our proxy to attend and vote (on a poll) for me/us and my/our behalf at the 50th Annual General Meeting, to be held on **Wednesday, 24th September, 2025 at 5 pm** at 15, India Exchange Place, 3rd Floor, Kolkata- 700001 and at any adjournment thereof in respect of such resolutions and in such manner as are indicated below:

I/We wish my above proxy (ies) to vote in the manner as indicated in the box below:

Resolution No.	Description	For*	Against*	Abstain*
Ordinary Business	**Ordinary Resolution**			
1.	Adoption of Balance Sheet, Statement of Profit and Loss, report of the Board of Directors and Auditors for the financial year ended 31st March, 2025			
2.	Appointment of Mrs. Maulashree Gani (DIN: 02496033), who retires by rotation			

	& being eligible offer herself for re-appointment			
Special Business	**Ordinary Resolution**			
3.	Appointment of Secretarial Auditors of the Company for the consecutive term of 5 (five) years from financial year 2025-2026 to 2029-2030			
4.	Appointment of Ms. Jayshree Jhanwar (DIN - 11050983) as an Independent Director of the Company for a term of 5 (five) consecutive years			

Signed this .... day of 2025

Affix Revenue Stamp

....

Signature of first proxy holder   Signature of second proxy holder   Signature of third proxy holder

* Please Put a (√) in the appropriate column against the resolution as indicated in the Box. Alternatively, you may mention the number of shares in the appropriate column in respect of which you would like your proxy to vote. If you leave all the columns blank against any or all the resolutions, your proxy will be entitled to vote in the manner as he/she thinks appropriate.

Notes:

1. This Form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the meeting.

2. A proxy need not be a Member of the Company.

3. In case the Member appointing proxy is a body corporate, the proxy form should be signed under its seal or be signed by an officer or an attorney duly authorised by it and an authenticated copy of such authorisation should be attached to the proxy form.

4. A person can act as proxy on behalf of such number of Members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. Further, a Member holding more than ten percent of the total share capital of the Company carrying voting rights, may appoint a single person as proxy and such person shall not act as proxy for any other person or Member.

5. Appointing a proxy does not prevent a Member from attending the meeting in person if he/she so wishes.

6. In case of joint holders, the signature of any one holder will be sufficient, but names of all the joint holders should be stated.

UNIQUE MANUFACTURING & MARKETING LIMITED
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e-mail: kumarmetal35@gmail.com
CIN: L65993WB1975PLC029970

Folio No./DP ID/ Client ID No.	
No. of Shares Held	

ATTENDANCE SLIP

I/ We record my /our presence at the 50th Annual General Meeting of the Company at Registered Office of the Company at 15, India Exchange Place, 3rd Floor, Kolkata-700001 on Wednesday, 24th September, 2025 at 5 P.M.

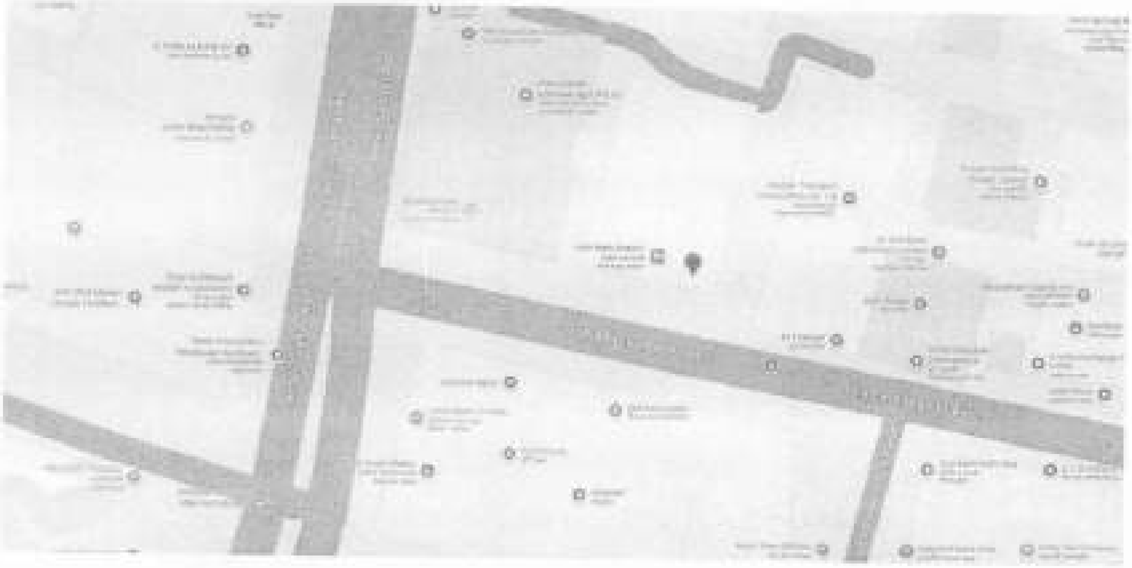
NAME OF THE SHAREHOLDER(S) (in Block Letters)	
SIGNATURE OF THE SHAREHOLDER(S)	
NAME OF THE PROXY (in Block Letters)	
SIGNATURE OF THE PROXY	

ELECTRONIC VOTING SEQUENCE NUMBER (EVSN)	**USER ID**	**PASSWORD**
	AS PER INSTRUCTION SHEET	AS PER INSTRUCTION SHEET

NOTE: You are requested to sign and handover this slip at the entrance of the meeting venue.

ROUTE MAP FOR THE VENUE OF ANNUAL GENERAL MEETING OF UNIQUE MANUFACTURING & MARKETING LIMITED

15, INDIA EXCHANGE PLACE, KOLKATA-700 001



UNIQUE MANUFACTURING & MARKETING LIMITED

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CIN: L65993WB1975PLC029970

DIRECTORS REPORT

To,
The Members,

Your Directors present their 50th Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2025.

1. FINANCIAL SUMMARY OR HIGHLIGHTS/PERFORMANCE OF THE COMPANY

Particulars	2024-2025 (In thousand's)	2023-2024 (In thousand's)
REVENUE FROM OPERATIONS	1,498	2,680
OTHER INCOME	719	239
I.TOTAL REVENUE	**2,217**	**2,919**
II. TOTAL EXPENSES	**2,780**	**2,558**
III.PROFIT /LOSS BEFORE TAX	**(563)**	**361**
IV. TAX EXPENSES:		
(1) Current Tax	--	(303)
(2) Income Tax for Earlier Years	91	6
Total tax expense	91	(297)
V. PROFIT/LOSS FOR THE YEAR	**(472)**	**64**
(1) BASIC	**(0.34)**	**0.05**
(2) DILUTED	**(0.34)**	**0.05**

ADOPTION OF IND- AS

The financial statements have been prepared to complying all material aspects with Indian Accounting Standards (IND AS) notified under Section 133 of the Companies Act,2013 (the Act) Companies Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules,2016 and other relevant provision of the Act.

2. BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR/STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

The performance of the Company has not been satisfactory and revenue has decreased and the company has incurred losses in comparison to profits for the previous year. The Company has earned income in the nature of interest income. The Company expects to increase its revenue and profitability in the coming years.

CHANGE IN THE NATURE OF BUSINESS, IF ANY

There has been no change in the nature of the business or operational activities of the Company during the year under review.

3. DIVIDEND

No dividend was declared by the Company for the financial year under review in view of current year losses.

4. TRANSFER TO GENERAL RESERVES

No amount was proposed to be transferred to the General Reserves during the year under review.

5. SHARE CAPITAL

During the year there has been no change in the Capital Base of the Company which consists of 13,85,020 Equity Shares of Rs. 10/- each. No Shares were issued by the Company during the year 2024-2025.

6. DIRECTORS AND KEY MANAGERIAL PERSONNEL

Mr. Dau Lal Rathi, Mrs. Jayshree Jhanwar and Mrs. Maulashree Gani are the present Directors of the Company.

A. NON-EXECUTIVE, NON-INDEPENDENT DIRECTOR

1. Mrs. Maulashree Gani - Woman Director

NON-EXECUTIVE, INDEPENDENT DIRECTORS

1.	Mr. Basant Kumar Daga	- Independent Director resigned w.e.f 19.09.2024
2.	Mr. Banwari Lal Bagaria	- Independent Director resigned w.e.f 26.08.2024
3.	Mr Narayan Das Damani	-Appointed w.e.f., 19.09.2024 and ceased to be a Director w.e.f 07.03.2025
4.	Mr Dau Lal Rathi	-Independent Director w.e.f., 26.08.2024
5.	Mrs Jayshree Jhanwar	-Independent Director w.e.f., 11.04.2025

APPOINTMENT

In accordance with the provisions of Section 152 of the Companies Act, 2013 and the Company's Articles of Association, Non Executive Director, Mrs. Maulashree Gani (DIN: 02496033) retires by rotation at the ensuing Annual General Meeting of the Company and being eligible offer herself for reappointment. She has confirmed that she is not disqualified from being re-appointed as a director under Section 164 of the Companies Act, 2013.

Necessary resolution in respect of Director seeking re-appointment and her brief resume is provided in the Notice of AGM forming part of the Annual Report.

The Independent Directors have confirmed that they have complied with the Code for Independent Directors prescribed in Schedule IV to the Act. Further in the opinion of the Board, The Independent Director also possess the attributes of integrity, expertise and experience as required.

On recommendation of Nomination & Remuneration Committee, Mr Dau Lal Rathi (DIN: 09301414) was appointed as Additional Non Executive Independent Director for a term of 5 (Five) consecutive years w.e.f., 26.08.2024 and his appointment was approved by shareholders in last AGM of the Company.

Mr. Narayan Das Damani (DIN: 10777781) was appointed as Non-Executive Independent Director on 19.09.2024 and ceased to be a Director of the Company w.e.f. 07.03.2025 due to his sudden demise.

Mr. Basant Kumar Daga (DIN: 00922769) and Mr Banwari Lal Bagaria resigned from the directorship of the company w.e.f 19.09.2024 and 26.08.2024 respectively due to their old age.

Ms. Jayshree Jhanwar (DIN:11050983), was appointed as Additional Director in the category – Independent w.e.f., 11.04.2025 on recommendation of Nomination & Remuneration Committee to hold office for a consecutive term of 5 (Five) consecutive years w.e.f 11.04.2025 subject to approval of shareholders in ensuing general meeting. A notice from a shareholder proposing her candidature for directorship has been received. Ms Jhanwar is eligible for appointment and has given the requisite declarations that she is not disqualified from being appointed by any order of SEBI or statutory authority

The Board recommends the appointment of Ms. Jhanwar to the shareholders in ensuing AGM as Independent Director for a term of 5 (five) consecutive years w.e.f 11.04.2025. A resolution recommending her appointment is attached to the Notice .

KEY MANAGERIAL PERSONNEL & CHANGES IN KMP

Ms Aditi Soni is the Company Secretary and Mr. Vijay Kumar Daga as CFO and CEO as KMP in terms of Section 203 of the Companies Act, 2013.

During the financial year Mr. Tarak Chakraborty resigned from the post of Chief Financial Officer w.e.f.,11.05.2024 and Mr. Vijay Kumar Daga was appointed as CFO and CEO w.e.f., 01.11.2024.

The Company Secretary, Ms. Aditi Soni also acts as the Compliance Officer of the Company.

7. PARTICULARS OF EMPLOYEES

The Company has no employees getting remuneration as prescribed under Rule 5(2) and Rule 5 (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as amended during the year under review.

In terms of Section 136 of the Companies Act, 2013 the Report and Accounts are being sent to the Members of the company excluding information on employees particulars which is available for inspection at the registered office of the Company during working hours upto the date of the ensuing AGM and the members interested in obtaining such information may write to the Company and the same will be furnished on request.

8. BOARD MEETINGS

During the Financial year ended 31st March, 2025, 9 (Nine) Board Meetings were held. The Intervening gap between the Meetings was within the period prescribed under Companies Act, 2013.The details of the meeting and attendance of each Director are as follows:-

BOARD MEETING DATES	NAME OF DIRECTORS				
	BASANT KUMAR DAGA	MAULASHREE GANI	BANWARI LAL BAGARIA	DAU LAL RATHI	NARAYAN DAS DAMANI
	NON EXECUTIVE INDEPENDENT DIRECTOR	NON EXECUTIVE NON INDEPENDENT DIRECTOR	NON EXECUTIVE INDEPENDENT DIRECTOR	NON EXECUTIVE INDEPENDENT (CHAIRMAN)	NON EXECUTIVE INDEPENDENT DIRECTOR
09.05.2024	√	Leave of absence	√	N.A	N.A
30.05.2024	√	√	√	N.A	N.A
28.06.2024	√	Leave of absence	√	N.A	N.A
14.08.2024	√	√	√	N.A	N.A
26.08.2024	√	Leave of absence	√	√	N.A
19.09.2024	√	Leave of absence	N.A	√	N.A
19.10.2024	N.A	Leave of absence	N.A	√	√
14.11.2024	N.A	Leave of absence	N.A	√	√

11.02.2025	N.A	√	N.A	√	√

Mr. Basant Kumar Daga resigned w.e.f., 19.09.2024 as Independent Director of the company.

Mr. Banwari Lal Bagaria resigned w.e.f., 26.08.2024 as Independent Director of the company.

Mr. Dau Lal Rathi was appointed as Additional Independent Director w.e.f., 26.08.2024.

Mr. Narayan Das Damani was appointed as Additional Independent Director w.e.f 19.09.2024 and ceased to be a Director w.e.f 07.03.2025 due to his sudden demise.

9. INDEPENDENT DIRECTORS MEETING

The Independent Directors of the Company met for once during the year under review on 18.02.2025 interalia reviewed the performance of Non Independent Director and the Board as a whole and assess the quality, quantity and timeliness of flow of information between the management and the Board that is necessary for the Board to effectively and reasonably perform their duties. Both the Independent Directors were present at the meeting.

The details of meeting and attendance of the Members are as follows:

MEETING DATES	NAME OF INDEPENDENT DIRECTORS	
	DAU LAL RATHI	NARAYAN DAS DAMANI
	CHAIRMAN	MEMBER
18.02.2025	√	√

10. DECLARATION BY INDEPENDENT DIRECTORS

All Independent Directors have given declarations that they meet the criteria of Independence as laid down under section 149(6) of the Companies Act, 2013.and SEBI (LODR) Regulations, 2015.

11. BOARD EVALUATION

Pursuant to the provisions of the Companies Act, 2013, the Board has carried out an annual performance evaluation of its own performance, the directors individually as well as the evaluation of the working of the committees of the Board. The Directors expressed their satisfaction with the evaluation process.

12. AUDITORS

In terms of the provisions of Section 139 of the Companies Act, 2013 and the Companies(Audit and Auditors) Rules,2014 and based on recommendation of the Audit Committee and the Board of Directors recommended the appointed of M/s A. Singhi & Co., Chartered Accountants (Firm Registration No .319226E) as the Statutory Auditors of the Company to hold office for another term of 5 (Five) consecutive years from conclusion of AGM held in calendar year 2022 to hold office upto the conclusion of AGM to be held in calendar year 2027.

M/s A. Singhi & Co has confirmed that they are not disqualified to continue as Auditors and hold a valid peer review certificate

13. AUDITORS' REPORT

The Auditors report does not have any qualifications, observations or adverse remark

The Auditors have given emphasis on the following matters;

1. **Emphasis of Matter**

Without qualifying our opinion, we draw attention to the following notes on the financial statements:
We draw attention to Note 28 (v) in the financial statements which further describes the appearance of the company's name in the list of Shell companies issued by the SEBI. The Company has written to respective authorities for removal of its name from the list of suspected 'shell companies'.

Management reply as follows :-

Although the company has not received any communication in this regard, and in the opinion of the management as the company is a running company the inclusion of its name is an apparent mistake on part of the authorities. The Company has written to respective authorities namely Calcutta Stock Exchange, Securities & Exchange Board of India & Ministry of Corporate Affairs for removal of its name from the list of suspected shell companies.

The Directors reply in the above matter;

1. The Company's application for registration u/s 451A of the Reserve Bank of India Act, 1934 has been rejected. While conveying this decision, the Reserve Bank of India has further advised that the Company continues to be governed by the relevant provisions of the Reserve Bank of India Act, 1934 and various directions/instructions issued by the Reserve Bank of India from time to time until such time the object clause relating to the activities of Non Banking Financial Institution listed in memorandum of Association of the Company is delisted and the entire amount of Public Deposit, if any held by the Company is fully repaid with interest. The Company has not accepted any public deposits and there are no such deposits held by it as at 31st March, 2025. In the opinion of the management ,the NBFC directions are not applicable on the Company in doing so the management has relied on Para 9 of the Non Banking Financial Companies(Acceptance of Public Deposit (Reserve Bank)Direction ,1988 s per which such directions are not applicable to certain types of NBFC.

REPORTING OF FRAUD
No fraud has been reported by the Auditors of the Company to the Audit Committee.

14. ANNUAL RETURN:

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, Annual Return of 2024-2025 is available on website of the company and the weblink is https://www.ummarketing.co.in/an.html

15. SECRETARIAL AUDIT REPORT

In terms of Section 204 of the Act and Rules made there under, M/s. Drolia & Company, Practicing Company Secretary, have been appointed Secretarial Auditors of the Company. The report of the Secretarial Auditors is enclosed as **Annexure I** to this report. The Secretarial Auditor has stated the following qualifications in the Report

1. **The Companies Act, 2013**

   i. The Company is carrying on activities of Non-Banking Financial Companies without getting registration of NBFC from Reserve Bank of India. In this connection Company has also received notice from the office of Registrar of Companies (West Bengal) for doing NBFC Activities without registration with RBI.

   ii. As the Company being tagged as shell Company by SEBI, Office of Registrar of Companies (West Bengal) conducted inspection of records of the Company a per directive of MCA two years ago and company submitted all the queries raised by them. Company also received notice during last year from Calcutta Stock Exchange on this matter and Company submitted suitable reply to all the queries raised by the Exchange from time to time. As stated by Management, even after complying and submission of all relevant documents, submission, and reports to relevant authorities in this regard, the Company is still in the list shell Company of Calcutta Stock Exchange. Now the Company is thinking to take lagal course of action.

2. **Listing Agreements (LODR) Regulations 2015 and Various Rules and Regulations made under SEBI ACT, 1992 and SCRA ACT, 1956**

i. Regulation 15 of LODR relating to Corporate Governance is not applicable to the Company.

ii. It has been informed by the Management that since the shares of the Company are listed at the Calcutta Stock Exchange only, which is a non-functioning Stock Exchange, the Company has complied with the requirements of the Listing Agreement, LODR and various Rules and Regulations made under SEBI Act, 1992 and SCRA, 1956 including Company's web site which the management deems necessary and reasonable.

The Management reply as follows:
The observations given in the Secretarial Audit Report are self explanatory

1. Suitable reply against the said notice has already been submitted.
2. The Company also received notice from Calcutta Stock Exchange on this matter and Company submitted suitable reply to all the queries raised by the Exchange.

16. INTERNAL AUDIT & FINANCIAL CONTROLS

During the year, the Company continued to implement their suggestions and recommendations to improve the control environment. Their scope of work includes review of processes for safeguarding the assets of the Company, review of operational efficiency, effectiveness of systems and processes, and assessing the internal control strengths in all areas. The Directors have stated that Internal Financial Controls were working effectively.
The Board of Directors on recommendation of the Audit Committee appointed Mr. Prakash Choudhary as Internal Auditors of the Company for the financial year 2024-2025.The Internal Auditors submit their report periodically, which is placed before and reviewed by the Audit Committee

17. ISSUE OF EMPLOYEE STOCK OPTIONS

No Shares were issued to the employees under Employee Stock Option Plan.

18. COMMITTEES OF THE BOARD

The Company has constituted 3 (Three) Committees under the Board that are mandated under the Companies Act, 2013. The Committees play an important role in the overall management of day-to day affairs and minutes of the committee are placed before the Board for noting.

(a) AUDIT COMMITTEE

The Audit Committee of the Board of Directors was duly constituted as per provisions of Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirement), 2015.The Board decided the members and terms of reference of the Audit Committee and include overseeing of financial reporting and reviewing with the management the adequacy of internal controls system and reviewing the related party transactions besides Internal Financial Controls and risk management system.

During the financial year ended 31st March, 2025, the Audit Committee met four (4) times. Respectively on 30.05.2024, 14.08.2024, 14.11.2024 & 11.02.2025 respectively. The details of the meeting and attendance of each Member are as follows:-

AUDIT COMMITTEE MEETING DATES	NAME OF DIRECTORS				
	BASANT KUMAR DAGA	MAULASHREE GANI	BANWARILAL BAGARIA	DAU LAL RATHI	NARAYAN DAS DAMANI
	INDEPENDENT DIRECTOR MEMBER	DIRECTOR MEMBER	INDEPENDENT DIRECTOR MEMBER	INDEPENDENT DIRECTOR (CHAIRMAN)	INDEPENDENT DIRECTOR MEMBER
30.05.2024	√	√	√	NA	NA
14.08.2024	√	√	√	NA	NA
14.11.2024	NA	Leave of	NA	√	√

		Absence			
11.02.2025	NA	Leave of Absence	NA	√	√

The Company Secretary is the secretary to the Committee.

(b) NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee is duly constituted by the Board as per provisions of Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirement), 2015. The role of the Committee shall include formulation of the criteria for determining qualifications, positive attributes and independence of Director and recommend to the Board a policy relating to the remuneration of Directors, KMP and other employees and criteria for evaluation of performance of Independent and the Board of Directors.

During the financial year ended 31st March, 2025, the Nomination & Remuneration Committee met 3 (three) times on 26.08.2024, 19.09.2024 & 19.02.2025 respectively

The details of the meeting and attendance of each Member are as follows:-

NOMINATION AND REMUNERATION COMMITTEE MEETING DATES	NAME OF DIRECTORS				
	BASANT KUMAR DAGA	MAULASHREE GANI	BANWARILAL BAGARIA	DAU LAL RATHI	NARAYAN DAS DAMANI
	INDEPENDENT DIRECTOR MEMBER	DIRECTOR MEMBER	INDEPENDENT DIRECTOR MEMBER	INDEPENDENT DIRECTOR (CHAIRMAN)	INDEPENDENT DIRECTOR MEMBER
26.08.2024	√	Leave of Absence	√	√	NA
19.09.2024	√	Leave of Absence	NA	√	√
19.02.2025	NA	Leave of Absence	NA	√	√

Remuneration Policy

The Board has on recommendation of the Nomination and Remuneration Committee framed a Policy for selection and Appointment of Directors and their remuneration. The terms of reference of the Nomination and remuneration Committee interalia include:

(a) to identify persons who are qualified to become directors and who may be appointed in Senior Management and Key Managerial Personnel.

(b) to formulate criteria for determining qualifications, positive attributes and independence of a Director

(c) to formulate criteria for evaluation of every Director including independent director on the Board

(d) to devise a policy on Board diversity from time to time

(e) to develop a succession plan for the Board. The policy is disseminated on the website of the Company.

(c) STAKEHOLDERS RELATIONSHIP COMMITTEE

The Company has constituted the Stakeholders Relationship Committee.

During the financial year ended 31st March, 2025 the Stakeholders Relationship Committee met once on 09.05.2024.

The Committee interalia approves issue of duplicate share certificates as well as reviews all matters with transfer, transmission, dematerialization and rematerialisation including redressing grievance related thereof .The Minutes of the Stakeholders Relationship Committee are circulated to the Board and noted by the Board at the Board Meetings.

The details of the meeting and attendance of each Member are as follows:-

STAKEHOLDERS RELATIONSHIP MEETING DATES	NAME OF DIRECTORS				
	BASANT KUMAR DAGA	MAULASHREE GANI	BANWARILAL BAGARIA	DAU LAL RATHI	NARAYAN DAS DAMANI
	INDEPENDENT DIRECTOR MEMBER	DIRECTOR MEMBER	INDEPENDENT DIRECTOR MEMBER	INDEPENDENT DIRECTOR (CHAIRMAN)	INDEPENDENT DIRECTOR MEMBER
09.05.2024	√	Leave of absence	√	NA	NA
27.12.2024	NA	√	NA	√	√

(d) VIGIL MECHANISM/WHISTLE BLOWER

The Board has adopted the Vigil Mechanism, which also incorporates a Whistle Blower policy to promote report of any unethical or improper practice or violation of the Company's Code of Conduct or complaints regarding its accounting, auditing, internal control or disclosure practices. It gives platform to a Whistle Blower to report any unethical or improper practice (not necessary violation of Law) and to define processes for receiving and investigating complaints. The confidentiality of those reporting violations is maintained and they are not subject to any discriminatory practice. The same is available on website; www.unmarketing.co.in

19. RISK MANAGEMENT POLICY

The Management has put in place adequate and effective system and manpower for the purposes of risk management in the Company. The Board of Directors has laid down a Risk Management Policy for the Company. It identifies elements of risk inherent to the business pertaining to purchase and sale of shares, operational & financial, environment, health & safety, reputation and image, compliance etc. It also contains a control matrix in respect of sources and consequences of above risks and control measures to help manage them. In the opinion of the Board, none of the above mentions risks threaten the existence of the Company.

20. ORDERS PASSED BY THE REGULATORS

There has been no significant and material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and Company's operations in future

21. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint venture and Associate Companies.

22. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT.

There has been no material changes and commitments, affecting the financial position of the Company, which have occurred between the end of Financial Year of the Company to which the Financial Statements relate and the date of the Report.

23. DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS

The Company has adequate internal Financial Control System commensurate with its size and nature of the business. All activities are monitored and controlled against any unauthorized use or disposition of assets, and that the transactions are authorized, recovered and reported correctly. Your Company ensures adherence to all internal controls and procedures as well as compliance with all regulatory guidelines.

The Audit Committee of Board of Directors reviews the adequacy of internal controls.

24. PUBLIC DEPOSITS

No Deposits were accepted by the Company during the financial year 2024-2025.

25. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

Details of the Loans and investments made by the Company are mentioned in the Notes to Financial Statements 3 & 6. The Company has not given any guarantee for any loan taken by third party.

26. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

The particulars of every contract or arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto are disclosed in Notes to Financial Statement No. 22.

During the financial year 2024-2025, there were no transactions with related party which qualify as material transactions with related party under SEBI (LODR) Regulations, 2015. Accordingly the disclosures required under Section 134(3)(h) of the Act read with Rule 8 (2) of the Companies (Accounts) Rules, 2014 in Form AOC-2 is not applicable to your Company.

The Company has taken omnibus approval of the Audit Committee for related party transactions which are repetitive in nature wherever necessary.

27. CORPORATE GOVERNANCE CERTIFICATE

As the paid up capital does not exceed Rs. 10 Crore and Net Worth does not exceed Rs. 25 Crore the provisions of Corporate Governance certificate does not apply to the Company. Your Company complies with the provision relating to Corporate Governance to the extent applicable to it. Pursuant to Regulation 15(2) of the SEBI(LODR) Regulations 2015 your Company is exempted from Para C of Schedule V which requires disclosures to be made in Section on Corporate Governance of the Annual Report. Para D of Schedule V relating to declaration by CEO on compliance with the Code of Conduct and Para E of Schedule V relating to Compliance Certificate on Corporate Governance.

28. OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

There have been no cases lodged under Sexual harassment of Woman at Workplace (Prevention, Prohibition and Redressal) Act, 2013 during the year under review in the Company. The Company has no women employee in the Company. The Company has not received any complaints from any outsiders & in-house, and it provides a healthy atmosphere for working.

29. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The particulars of Conservation of Energy and Technology Absorption as required under Section 134(3) (m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are not applicable to the Company as there are no manufacturing activities

30. FOREIGN EXCHANGE EARNINGS AND OUTGO

During the year, there were no foreign exchange earnings or outgo.

31. CORPORATE SOCIAL RESPONSIBILITY (CSR)

As per section 135 of the Companies Act, 2013, the provisions of Corporate Social Responsibility do not apply to the Company as the same is not attracted

32. HUMAN RESOURCES

Your Company treats its "human resources" as one of its most important assets.

Your Company continuously invests in attraction, retention and development of talent on an ongoing basis. A number of programs that provide focused people attention are currently underway. Your Company thrust is on the promotion of talent internally through job rotation and job enlargement.

33. DIRECTORS' RESPONSIBILITY STATEMENT

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that—

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profits of the company for that period;

(c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) the directors had prepared the annual accounts on a going concern basis; and

(e) the directors, , had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

(f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

34. TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

The Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

35. CODE OF CONDUCT

The Board of Directors has approved a Code of Conduct, which is applicable to the members of the Board and all Employees in the course of day-to day business operations of the Company.

36. PREVENTION OF INSIDER TRADING

The company has adopted a Code of Conduct for Prevention of Insider Trading with a view to regulate trading in Securities by the Directors of the Company. The Board is responsible for implementation of the Code.

37. COMPLIANCE WITH SECRETARIAL STANDARDS

The Company has complied with the provisions of Secretarial Standards –SS-1 and SS-2 issued by the Institute of Company Secretaries of India .

38. LISTING WITH STOCK EXCHANGE:

The Company's shares are listed at Calcutta Stock Exchange Limited. The Company's equity shares are available for dematerialization.

39. MANAGEMENT DISCUSSION AND ANAYSIS

Economic Overview

Global Outlook: The global economy is expected to maintain a consistent growth rate from FY 2023–2024 to FY 2024–2025, accompanied by a gradual decrease in global inflation. In 2023, the global economy faced a complex scenario characterized by persistent inflation, geopolitical tensions, tightening monetary policies and ongoing pandemic repercussions—all contributing to a decline in growth.
According to the World Economic Outlook update, global growth slowed from 3.5% in 2022 to 3.0% in 2023. Central banks raised interest rates in 2023 to counter inflationary pressures. The IMF projects moderate and stable growth for 2024 and 2025 at 3.2%.

Indian Economy: The Indian economy continues to strengthen despite global headwinds. Throughout FY 2024, the Indian economy has maintained its stature as the fastest-growing country in the world. India ascended to become the world's fifth-largest economy by nominal GDP and the third-largest by purchasing power parity (PPP). The Indian economy continues to be the fastest-growing major economy in the world, backed by strong private consumption and higher capital expenditure. With a GDP growth of 8.27%, the country is well positioned to become a $5 trillion economy.

Geopolitical Tensions: Geopolitical risks remain high, as reflected in the surge of container shipping costs in recent months due to hostilities in the Red Sea.

Details of Significant Changes in Key Financial Ratios:

The Key Financial Ratios are mentioned in Note No. 24 of the Financial Statements

40. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

No amount is required to be transferred under the provisions of Section 125(2) of the Companies Act, 2013 as there was no dividend declared and paid in last years.

41. DEMAT SUSPENSE/UNCLAIMED SUSPENSE ACCOUNT

The disclosure requirements with respect to Demat Suspense Account are not applicable to the Company as there is no shares in the Demat Suspense/Unclaimed Suspense Account.

42. PROCEEDINGS PENDING, IF ANY, UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

The Company has neither filed an application during the year under review nor are any proceedings pending under the Insolvency and Bankruptcy Code, 2016 as at March 31, 2025

43. THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF.

No such event has occurred during the year under review.

44. 44. RATIO OF DIRECTORS REMUNERATION TO MEDIAN EMPLOYEES' REMUNERATION & OTHER AS PER RULE 5(1) TO THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

(i) The ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year is not applicable as no Directors paid any amount .

(ii) Ratio of remuneration of Managing Director to the median remuneration of the employees: NIL

(iii) The percentage increase (decrease) in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year; N.A as Company Secretary and CFO are there in the company and no directors are paid any remuneration .

(iv) The percentage increase in the median remuneration of employees in the financial year:

In view of the Company's performance not being satisfactory , no increases were given to its employees.

(v) **The number of permanent employees on the rolls of Company: 4**

(vi) The explanation on the relationship between average increase in remuneration and company Performance:

In view of the Company's performance, no substantial increases were given to its employees.

(vii) Comparison of the remuneration of the Key Managerial Personnel against the performance of the Company -N.A

(viii) Average percentile increase already made in the salaries of employees other than the Managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

In view of the Company's performance, no substantial increases were given to its employees.

(ix) Comparison of the remuneration of the Key Managerial Personnel against the performance of the Company: N.A

(x) The key parameters for any variable component of remuneration availed by the directors: N.A.

(xi) The ratio of the remuneration of the highest paid director to that of the employees who are not directors but receive remuneration in excess of the highest paid director during the year:

No employee received remuneration in excess of the remuneration paid to the Director during the year.

(xii) Affirmation that the remuneration is as per the remuneration policy of the Company - Yes

ACKNOWLEDGEMENTS

Directors of the Company wish to thank the Shareholders, Client, Bankers and others associated with the company for their continuous support during the year. Directors wish to place on record their appreciation for the dedication and commitment of the Employee at all levels.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

UNIQUE MANUFACTURING & MARKETING LIMITED

Unique Manufacturing & Marketing Ltd. Unique Manufacturing & Marketing Ltd.

Director Director

Place: Kolkata	**DAU LAL RATHI**	**JAYSHREE JHANWAR**
Date: 29th May, 2025	**(DIRECTOR)**	**(DIRECTOR)**
	(DIN: 09301414)	**(DIN: 11050983)**

CS PRAVIN KUMAR DROLIA
(Company Secretary in whole time practice)
3rd floor, R N 19,9Crooked Lane , Kolkata - 700069
Mobile: 09831196869; Email: droliapravin12@gmail.com

FORM No MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration to Managerial Personnel) Rules, 2014]

To,
The Members,
UNIQUE MANUFACTURING & MARKETING LIMITED,
CIN: L65993WB1975PLC029970
15, India Exchange Place, 3rd floor
Kolkata-700001.

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/S UNIQUE MANUFACTURING & MARKETING LIMITED (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the books, papers, minute books, forms and returns filed and other records maintained by M/S UNIQUE MANUFACTURING & MARKETING LIMITED and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2025 complied with the statutory provisions listed hereunder and also the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms, and returns filed and other records maintained by M/S UNIQUE MANUFACTURING & MARKETING LIMITED ("the Company") for the financial year ended on 31st March, 2025 according to the provisions of:

i) The Companies Act, 2013 (the Act) and the rules made there under;

ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;

iii) The Depositories Act, 2018 and the Regulations and Bye-laws framed there under;

iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings- **(Not applicable to the Company during the Audit Period, as the Company has not done any transaction in foreign exchange)**

UDIN: F002366F00G000433951

29/05/2025

v) Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act')-

a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 as amended till date;

b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 as amended till date

c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended **(Not applicable to the Company during the Audit Period).**

d) The Securities and Exchange Board of India (Shares based employee benefit and sweat equity) Regulations 2021 **(Not applicable to the Company during the Audit Period).**

e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 **(Not applicable to the Company during the Audit Period).**

f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 as amended. **(Not applicable to the Company during the Audit Period).**

h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 as amended **(Not applicable to the Company during the Audit Period).**

i) The Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations 2015 entered by the Company with CSE

VI) OTHER LAWS AS MENTIONED BELOW HEREWITH AS MAY BE APPLICABLE TO THE COMPANY

a. Employee State Insurance Act, 1948
b. The Employees Provident Fund and Miscellaneous Provisions Act, 1952
c. The Payment of Bonus Act, 1965
d. The Payment of Gratuity Act, 1972

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

UDIN: F002366G000433951

29/05/2025

1. **The Companies Act, 2013**

i. The Company is carrying on activities of Non-Banking Financial Companies without getting registration of NBFC from Reserve Bank of India. In this connection Company has also received notice from the office of Registrar of Companies (West Bengal) for doing NBFC Activities without registration with RBI.

ii. As the Company being tagged as shell Company by SEBI, Office of Registrar of Companies (West Bengal) conducted inspection of records of the Company a per directive of mca two years ago and company submitted all the queries raised by them. Company also received notice during last year from Calcutta Stock Exchange on this matter and Company submitted suitable reply to all the queries raised by the Exchange from time to time. As stated by Management , even after complying and submission of all relevant documents, submission, and reports to relevant authorities in this regard, the Company is still in the list shell Company of Calcutta Stock Exchange. Now the Company is thinking to take lagal course of action.

2. **Listing Agreements (LODR)Regulations 2015 and Various Rules and Regulations made under SEBI ACT, 1992 and SCRA ACT, 1956**

i. Regulation 15 of LODR relating to Corporate Governance is not applicable to the Company.

ii. It has been informed by the Management that since the shares of the Company are listed at the Calcutta Stock Exchange only, which is a non-functioning Stock Exchange, the Company has complied with the requirements of the Listing Agreement, LODR and various Rules and Regulations made under SEBI Act, 1992 and SCRA, 1956 including Company's web site which the management deems necessary and reasonable

Subject to above I further report that:

The Board of Directors of the Company is duly constituted comprising proper number of non-Executive non-Independent, women Director and Independent Directors. The category of one of the Independent Director inadvertently put under the category of promoter. Company is taking necessary step to rectify this error. The changes in the composition of the Board of Directors and Committee that took place during the period under review were carried out in compliance with the provisions of the Act and LODR. Company has no any manufacturing activities, so rules, regulations and various Acts relating to manufacturing activities are not applicable to the Company.

Adequate notice is given to all Directors to schedule the Board Meetings, agenda were sent in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views, if any, are captured and recorded as part of the minutes.

UDIN: F002366G000433951

29/05/2025

I further report that there are adequate systems and process in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations, and guidelines.

I further report that during the Audit period that there was no specific events/ actions having a major baring on the company's affairs in pursuance of the above referred laws, regulations, guidelines, standards etc except qualifications reported above.

FOR PRAVIN KUMAR DROLIA,
(Company Secretary in whole time practice)

(Pravin Kumar Drolia)
Proprietor
F.C.S No.2366, CP 1362
Place: Kolkata, Date: 29/05/2025

Peer Review Reg: 1928/2022

UDIN: F002366G000433951

Note:
This report is to be read with our letter of even date which is annexed as Annexure A and forms an integral part of this report.

CS PRAVIN KUMAR DROLIA
(Company Secretary in whole time practice)
3rd floor, R N 19,9Crooked Lane , Kolkata - 700069
Mobile: 09831196869; Email: droliapravin12@gmail.com

'Annexure A'

To,
The Members,
UNIQUE MANUFACTURING & MARKETING LIMITED,
CIN: L65993WB1975PLC029970
15, India Exchange Place, 3rd floor
Kolkata-700001.

My report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. My responsibility is to be express on opinion on these secretarial records based on my audit.

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, I followed provide a reasonable basis of my opinion.

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Where ever required, I have obtained the Management representation about the compliance of laws, rules, and regulations and happenings of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

FOR PRAVIN KUMAR DROLIA,
(Company Secretary in whole time practice)

(Pravin Kumar Drolia)
Proprietor
F.C.S No.2366, CP 1362
Place: Kolkata, Date: 29/05/2025

Peer Review Reg: 1928/2022

UDIN: F002366G000433951

FINANCIAL STATEMENT OF ACCOUNTS

YEAR 2024-2025

OF

UNIQUE MANUFACTURING & MARKETING LIMITED

[L65993WB1975PLC029970]

Address

15, Maharana Pratap Sarani,

India exchange Place, Kolkata - 700001

Directors

Mr. Dau Lal Rathi [09301414]

Ms. Jayshree Jhanwar [11050983]

Mrs. Maulashree Gani [02496033]

Company Secretary

Mrs. Aditi Soni

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF
UNIQUE MANUFACTURING & MARKETING LIMITED

Report on the Audit of the Financial Statements Opinion

We have audited the accompanying financial statements of **Unique Manufacturing & Marketing Limited ('the Company')**, which comprise the Balance Sheet as at **31st March, 2025,** the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flow and the Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information.

Qualified Opinion

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 aforesaid Ind-AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Ind-AS, of the financial position of the Company as at **31st March 2025**,and its financial performance including other comprehensive income, its Cash Flows and the changes in equity for the year ended on that date.

Basis for Qualified Opinion

The Company has carried on activities of Non-Banking Financial Company during the year, though the application made in earlier years for Registration under section 45-1A of the Reserve Bank of India Act, 1934 was rejected as further explained in Note 28(i).

We conducted our audit of the financial statements 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 Statement' 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 financial statements.

Emphasis of Matter

Without qualifying our opinion, we draw attention to the following notes on the financial statements:

We draw attention to Note 28 (v) in the financial statements which further describes the appearance of the company's name in the list of Shell companies issued by the SEBI. The Company has written to respective authorities for removal of its name from the list of suspected 'shell companies'.

UMML_0325_ASC

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

Key Audit Matters

Key audit matters are those matters that in our professional judgement were of most significance in our audit of the financial statements for the financial year ended March 31, 2025.These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on these matters. In addition to the matter described in the 'Basis for Qualified Opinion' section, we have determined the matters described below to be the key audit matters to be communicated in our report. For each matter below, our description of how our audit addressed the matter is provided in that context.

We have fulfilled the responsibilities described in the Auditor's Responsibilities for the audit of financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to response to our assessment of the risk of material misstatement of the financial statements. The results of our audit procedures, including procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying financial statements.

Key Audit Matters	How our Audit addressed the Key Audit Matters
Fair value measurement of Financial Instruments (as described in **Note 26** of the financial statements) Due to the significance of financial instruments measured at fair value, and a high degree of judgement related to their valuation, we consider this as a key audit matter.	Our audit procedures included the following: We assessed the design followed by the management and tested the operating effectiveness of internal control over the valuation, data integrity, independent price verification and model approval. For area of higher risk and estimation, our audit procedure focused on the comparison of judgement made to market practice and re-performance of valuations over a selection of instruments, assessing the key inputs, assumptions and models used in the valuation process. We compared our results with the Company's valuation.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Management Discussions and Analysis, Corporate Social Responsibility Report and Details under rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, but does not include the financial statements and our auditor's report thereon.

A. SINGHI & CO. KOLKATA Chartered Accountants

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If based on the work we have performed, we conclude that there is a material misstatement of these other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements 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, including the Ind AS specified under Section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015, as amended.

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 financial statements, Management is 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 Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance 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 these financial statements.

A. SINGHI & CO. KOLKATA Chartered Accountants

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 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 with reference to financial statements 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 misstatements 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.

A. SINGHI & CO. KOLKATA Chartered Accountants

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 financial year ended March 31, 2025 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies, (Auditor's Report) Order, 2020 ("the Order"), as issued by the Central Government of India in terms of Sub-Section (11) of Section 143 of the Act, we give in "**Annexure- A**", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. Further, as required by Section 143(3) of the Act, we report that:

a. We have sought and [except for the matter described in the Basis For Qualified Opinion paragraph] obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

b. Except for the matter described in the Basis for Qualified Opinion paragraph, in our opinion proper books of accounts as required by law have been kept by the Company so far as it appears from our examination of those books.

c. The Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statements and the Statement of Changes in Equity dealt with by this report are in agreement with the books of account;

d. Except for the effects of the matter described in the Basis For Qualified Opinion paragraph above, in our opinion, the aforesaid financial statements comply with Ind AS specified under Section 133 of the Act, read with Companies (Accounting Standards) Rules, 2015, as amended;

e. The matter described in the Basis for Qualified Opinion paragraph, in our opinion, may have an adverse effect on the functioning of the Company.

f. On the basis of the written representations received from the Directors as on **31st March, 2025** taken on record by the Board of Directors, none of the Directors is disqualified as on **31st March, 2025** from being appointed as a Director in terms of Section 164 (2) of the Act;

A. SINGHI & CO. KOLKATA Chartered Accountants

g. The observation relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph and paragraph (b) above.

h. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**".

i. With respect to other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended:
In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its Directors during the year is in accordance with the provisions of Section 197 of the Act.

j. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its financial position in the financial statements.

ii. The Company did not have any long term contracts including derivatives contracts for which there were any material foreseeable losses.

iii. There are no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. **a**. The Management has represented that, to the best of its knowledge and belief other than as disclosed in the notes to accounts, no funds have been advanced or loaned or invested by the Company to or in any other persons or entities, including foreign entities, with the understanding whether recorded in writing or otherwise, that the intermediary shall , whether directly or indirectly lend or invest in other persons or entities identified in any manner by or behalf of the Company (Ultimate beneficiaries) or provide any guarantees , security or the like on behalf of the ultimate beneficiaries.
b. The Management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
c. Based on such audit procedures that we have considered reasonable and appropriate in the circumstances; nothing has come to our notice that has caused us to believe that the representations under sub-clause (a.) and (b.) contain any material misstatement

A. SINGHI & CO. KOLKATA Chartered Accountants

v. The Company has not declared any dividend during the year, so reporting under this clause for compliance with Section 123 of the Companies Act, 2013, is not applicable.

vi. Based on our examination, which included test checks, the Company has used accounting software(s) for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year during the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail (edit log) feature being tampered with in respect of accounting software. Additionally, the audit trail in respect of the year ended **31st March, 2024**, has been preserved by the company as per the statutory requirements for record retention, as stated in **Note 28(ix)** to the financial statements.

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: 25318772BMHBRD6132

A. SINGHI & CO. KOLKATA Chartered Accountants

'Annexure A' referred to in our independent auditor's report to the members of the Company on the Financial Statements for the year ended 31st March 2025, we report that:

i. Property, Plant and Equipment and Intangibles

(i) The Company does not have any property, plant & equipment and intangible assets, accordingly paragraph **3(i) (a) to (d)** of the order are not applicable to the company.

(e) No proceedings have been initiated during the year or are pending against the Company as at 31 March, 2025 for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) and rules made thereunder.

ii. Inventory and Working capital

(a) As explained to us, inventories (stock of shares & securities) were physically verified by the Management at reasonable intervals.
According to the information and explanations given to us the company has maintained proper records of its inventories and no discrepancies were noted on such physical verification of stock of shares & securities.

(b) The Company has no working capital limits sanctioned in excess of five crores rupees, in aggregate, from banks or financial institutions on the basis of security of current assets at any time during the year. Accordingly, paragraph 3 (ii) (b) of the order is not applicable.

iii. Reporting on investments in, provided any guarantee or security or advances or loans:

(a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not granted advances in the nature of loans, secured or unsecured, to the companies, firms, limited liability partnerships or any other parties during the year. Accordingly, paragraph 3 (iii) (a) to (f) of the order is not applicable.

iv. Compliance of Sections 185 and 186 of Companies Act, 2013

In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and making investments and providing guarantees and securities as applicable.

v. Deposits and Deemed Deposits

The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of Sections 73 to 76 of the companies Act and the rules made thereunder, to the extent applicable.

As informed to us, no order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal against the company for any violation of deposit rules as referred above.

A. SINGHI & CO. KOLKATA Chartered Accountants

vi. **Maintenance of Cost records**

According to the information and explanations given to us, maintenance of cost records has not been prescribed by the Central Government under sub section (1) of section 148 of the Companies Act, 2013. Hence matters relating to this clause are not applicable

vii. **Reporting of statutory dues**

(a) According to information and explanations given to us, the Company is regular in depositing with appropriate authorities undisputed statutory dues including goods and service tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues applicable to it.

According to information and explanations given to us, no undisputed amounts payable in respect of the aforesaid dues were outstanding as at **31.03.2025** for a period of more than six months from the date they became payable.

(b) According to information and explanations given to us, there are no material amount of dues of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess, & any other statutory which have not been deposited with the appropriate authorities on account of any dispute as on **31.03.2025**.

viii. **Transactions not recorded in the books**

According to information and explanations given to us, there are no transactions which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961). There is no previously unrecorded income of earlier years recorded in the books of account during the year.

ix. **Default in repayment of borrowings**

(a) According to information and explanation given to us and on the basis of our examination of the records, the company does not have any loan or borrowings from any financial institutions, banks, government or debenture holders during the year. Accordingly, paragraph 3 (ix)(a) of the Order is not applicable.

(b) According to the information and explanation given to us and to the best of our knowledge, the Company has not been declared a wilful defaulter by any bank or financial institutions or other lender.

(c) According to the information and explanation given to us and based on our examination of the records of the Company, the Company has no term loans taken from any lender. Accordingly, paragraph 3(ix)(c) of the order is not applicable.

(d) According to the information and explanation given to us and based on our examination of the records of the Company, the Company has not raised any funds on short term basis from any lender. Accordingly, paragraph 3(ix)(d) of the order is not applicable.

A. SINGHI & CO. KOLKATA Chartered Accountants

(e) According to the information and explanation given to us, the Company has not taken any funds from any entity or person on account of or to meet the obligation of its associate company. Accordingly, paragraph 3(ix)(e) of the order is not applicable.

(f) According to the information and explanation given to us, the Company has not raised any loan during the year on pledge of securities held in its associate company. Accordingly, paragraph 3(ix)(f) of the order is not applicable

x. Fund raised and utilization

(a)The Company has not raised any money during the year by way of initial public offer/ further public offer (including debt instruments) hence, the requirement to report on this clause is not applicable to the Company.

(b)The Company has not made any preferential allotment or private placement of shares /fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on this clause is not applicable to the Company.

xi. Fraud and whistle – blower complaints

(a) To best of our knowledge and belief and according to the information and explanations given to us, neither any fraud by the unit or on the unit by its officers or employees was noticed or reported during the year nor have we been informed of such cases by the Management.

(b) According to the information and explanations given to us and based on our examination of the records of the unit, nor report under Sub-Section (12) of Section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) According to the information and explanations given to us and based on our examination of the records of the unit, no whistle blower complaints have been received by the Company during the year.

xii. Reporting on compliances of Nidhi Company

According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable.

xiii. Compliance with Sections 177 and 188 Companies Act, 2013

According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards and the Companies Act, 2013.

A. SINGHI & CO. Chartered Accountants KOLKATA

xiv. Reporting on Internal Audit System

(a)The Company has an internal audit system which is commensurate with the size of the Company and nature of its business.

(b)The reports of the internal auditors for the period under audit of the company was considered by us at the time of conducting Statutory Audit.

xv. Non – Cash transactions

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with Directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.

xvi. Compliance under Section 45 – IA of RBI Act, 1934

(a) To best of our knowledge and belief and according to the information and explanations given to us, the application made in earlier years for Registration under section 45-1A of the Reserve Bank of India Act, 1934 was rejected. While conveying this decision, the Reserve Bank of India has further advised that the Company continues to be governed by the relevant provisions of the Reserve Bank of India Act, 1934 and various directions / instructions issued by the Reserve Bank of India from time to time until such time the object clause relating to the activities of Non Banking Financial Institution listed in the Memorandum of Association of the Company is deleted. The company has till date not altered its Memorandum of Association.

(b) The Company has conducted Non-Banking Financial activities during the year without obtaining a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

(c) The Company is not a Core Investment company (CIC) as defined in the regulation made by the Reserve Bank of India.

(d) The Company has no CIC as part of the Group. Clause 3(xvi)(d) is not applicable to the company during the year.

xvii. Reporting on cash losses

According to the information and explanations given to us and based on our examination of the records of the Company, the Company did not incur a cash loss in the current financial year ended 31st March 2025 and in the immediately preceding financial year ended 31st March 2024.

xviii. Reporting on Auditor's Resignation

There has been no resignation of the Statutory Auditors during the year. Accordingly, paragraph 3(xviii) of the Order is not applicable

xix. Reporting on Financial Position

According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

xx. Reporting on Corporate Social Responsibility

According to the information and explanations given to us and based on our examination of the records of the Company, the company is not required to transfer any funds for CSR activities. Therefore, paragraph 3 (xx) (a) & 3(xx) (b) are not applicable.

xxi. Reporting on Consolidated Financial Statements

The Clause 3(xxi) of the order is not applicable to these financial statements of the Company

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

Komal Padia

(Komal Padia)
Partner
Membership No. 318772
Kolkata, the29th day of May,2025
UDIN: 25318772BMHBRD6132

A. SINGHI & CO. KOLKATA Chartered Accountants

Annexure - B to the Independent Auditor's Report referred to in paragraph 2 (g) under the heading "Report on Other Legal and Regulatory Requirements" of our report of even date of Unique Manufacturing & Marketing Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Unique Manufacturing & Marketing Limited("the Company")** as on **31 March 2025** in conjunction with our audit of the financial statements of the Company for the year ended as on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing issued by the Institute of Chartered Accountants of India and prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

A. SINGHI & CO. KOLKATA Chartered Accountants

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of Management and Directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper Management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at **31 March 2025**, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

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: 25318772BMHBRD6132

A. SINGHI & CO. KOLKATA Chartered Accountants

Unique Manufacturing & Marketing Limited
[CIN: L65993WB1975PLC029970]
Balance Sheet As At March 31, 2025

(Amount in'000)

Particulars	Note	As At March 31, 2025	As At March 31, 2024
ASSETS			
1) Non-Current Assets			
Non Current Financial Assets	3		
(a) Financial Assets			
Investments	(a)	-	10,000
Other Financial Assets	(b)	10,000	-
(b) Other Non-Current Assets	4	455	455
Total : Non Current Assets		**10,455**	**10,455**
2) Current Assets			
(a) Inventories	5	75	82
(b) Financial Assets			
Current Investments	6	1,317	3,166
Cash and Cash Equivalents	7	12,266	11,646
Other Financial Assets	8	508	1
(c) Current Tax Assets (net)	9	230	-
(d) Other Current Assets		1	-
Total: Current Assets		**14,397**	**14,895**
TOTAL:		**24,852**	**25,350**
EQUITY AND LIABILITIES			
1) Equity	11		
(a) Equity Share Capital	(a)	13,850	13,850
(b) Other Equity	(b)	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	12	-	3
(b) Other Current Liabilities	13	61	75
(c) Current Tax Liabilities (net)	14	-	9
Total: Current Liabilities		**61**	**87**
TOTAL:		**24,852**	**25,350**
		-	-

The accompanying notes form an integral part of the financial statements

For & On Behalf of the Board of Directors

Dau Lal Rathi
Director
DIN: 09301414

Jayshree Jhanwar
Director
DIN: 11050983

Aditi Soni
Company Secretary

FOR UNIQUE MANUFACTURING & MARKETING LIMITED
COMPANY SECRETARY

Vijay Kumar Daga
CEO/CFO

FOR UNIQUE MANUFACTURING & MARKETING LTD.
CHIEF FINANCIAL OFFICER

As per our report of even date
For A. Singhi & Co.
Chartered Accountants
ICAI FRN: 319226E

(Komal Padia)
Partner
Membership No. 318772
1, R. N. Mukherjee Road,
Kolkata, the 29th day of May, 2025

A. SINGHI & CO. KOLKATA Chartered Accountants

Unique Manufacturing & Marketing Limited
[CIN: L65993WB1978PLC029970]
Statement of Profit & Loss for the year ended March 31, 2025

(Amount in'000)

Particulars	Note No.	For the year ended March 31, 2025	For the year ended March 31, 2024
INCOME:			
Revenue from Operations	15	1,498	2,680
Other Income	16	719	239
Total Income		**2,217**	**2,919**
EXPENSES			
Changes in Inventories of Finished Goods, Work In Progress and Stock In Trade	17	7	(17)
Employee Benefits Expense	18	643	686
Finance Cost		-	-
Depreciation and Amortization Expenses		-	-
Other expenses	19	2,130	1,889
Total Expenses		**2,780**	**2,558**
Profit / (Loss) before Tax		**(563)**	**361**
Tax Expense:			
Current tax		-	(303)
Tax Expenses for earlier years		91	6
Deferred Tax		-	-
Total Tax Expense		91	(297)
Profit / (Loss) for the year		**(472)**	**64**
Other Comprehensive Income			
(i) Items that will not be reclassified to Profit & Loss		-	-
- Fair value of Other Non Current Assets (Jewellery) routed through other Comprehensive income, net of tax		-	-
- Fair value of investment routed through other Comprehensive income, net of tax		-	-
Income tax on items that will not be reclassified to profit or			
(i) Items that will be reclassified to profit or loss		-	-
- Effective portion of cash flow hedges			
- Income tax on items that will be reclassified to profit or loss		-	-
Total Other Comprehensive Income		-	-
Total Comprehensive Income for the year		**(472)**	**64**
Earning Per Share (Rs.)	20		
Basic- Par Value of Rs.10/- per share		(0.34)	0.05
Diluted- Par value of Rs.10/- per share		(0.34)	0.05

The accompanying notes form an integral part of the financial statements.

For & On Behalf of the Board of Directors

Dau Lal Rathi
Director
DIN: 00301414

Jayshree Jhanwar
Director
DIN: 11050983

FOR UNIQUE MANUFACTURING & MARKETING LIMITED
Aditi Soni
Company Secretary
Aditi Soni
COMPANY SECRETARY

FOR UNIQUE MANUFACTURING & MARKETING LIMITED
Vijay Kumar Daga
CEO/CFO
CHIEF FINANCIAL OFFICER

As per our report of even date:
For A. Singhi & Co.
Chartered Accountants
ICAI FRN: 319226E

(Komal Padia)
Partner
Membership No. 318772
1, R. N. Mukherjee Road,
Kolkata, the 29th day of May, 2025

UNIQUE MANUFACTURING & MARKETING LTD. Kolkata 700001

A. SINGHI & CO. KOLKATA Chartered Accountants

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**

Unique Manufacturing & Marketing Limited

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

	Particulars	For the year ended March 31, 2025 Rs.	For the year ended March 31, 2024 Rs.
E	**Cash & Cash Equivalent**		
	Cash on Hand	1	3
	Current Accounts (bank)	12,265	11,643
		-	-
	Cash & Cash Equivalent at the end of the year	**12,266**	**11,646**

Note
a) Previous years figures have been regrouped/rearranged wherever considered necessary.
b) This is the Cash Flow statement referred to in our report of even date.
c) Cash or Cash Equivalents include fixed deposits with bank.

For & On Behalf of the Board of Directors

Dau Lal Rathi
Director
DIN: 09301414

Jayshree Jhanwar

Jayshree Jhanwar
Director
DIN: 11050983

FOR UNIQUE MANUFACTURING & MARKETING LIMITED

Vijay Daga

Vijay Kumar Daga
CEO/CFO
CHIEF FINANCIAL OFFICER

FOR UNIQUE MANUFACTURING & MARKETING LIMITED

Aditi Soni
Company Secretary
Aditi Soni
COMPANY SECRETARY

For A. Singhi & Co.
Chartered Accountants
ICAI FRN: 319226E

Komal Podia

(Komal Podia)
Partner
Membership No. 318772
1, R. N. Mukherjee Road,
Kolkata, the 29th day of May, 2025

Kolkata

A. SINGHI & CO.
KOLKATA
Chartered Accountants

Unique Manufacturing & Marketing Limited

Statement of Changes in Equity

(Amount in'000)

a. Equity Share Capital

For the year ended 31 March, 2025

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current period	Balance at the end of the current reporting period
13,850	-	-	-	13,850

For the year ended 31 March, 2024

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current period	Balance at the end of the current reporting period
13,850	-	-	-	13,850

b. Other Equity

Particulars	General Reserve	Retained Earnings	Other Comprehensive Income: Other items of other comprehensive income	Total
As at April 1, 2024	1	11,412	-	11,413
Changes in accounting policy or prior period errors		-	-	-
Restated Balance as at April 1, 2024	1	11,412	-	11,413
Profit for the year		(472)	-	(472)
Other Comprehensive Income for the Year	-	-	-	-
Total Comprehensive Income for the Year		(472)	-	(472)
As at March 31, 2025	1	10,940	-	10,941

For the year ended 31 March, 2024

Particulars	General Reserve	Retained Earnings	Other Comprehensive Income: Other items of other comprehensive income	Total
As at April 1, 2023	1	11,348		11,349
Changes in accounting policy or prior period errors		-	-	-
Restated Balance as at April 1, 2023	1	11,348	-	11,349
Profit for the year		64	-	64
Other Comprehensive Income for the Year	-	-	-	-
Total Comprehensive Income for the Year		64	-	64
As at March 31, 2024	1	11,412	-	11,413

The accompanying notes form an integral part of the financial statements

For & On Behalf of the Board of Directors

Dau Lal Rathi
Director
DIN: 09301414

Jayshree Jhanwar
Jayshree Jhanwar
Director
DIN: 11050983

Aditi Soni
Company Secretary
Aditi Soni

FOR UNIQUE MANUFACTURING & MARKETING LIMITED

Vijay Daga
Vijay Kumar Daga
CEO/CFO

CHIEF FINANCIAL OFFICER

As per our report of even date
For A. Singhi & Co.
Chartered Accountants
ICAI FRN: 319226E

Komal Padia
(Komal Padia)
Partner
Membership No. 318772
1, R. N. Mukherjee Road,
Kolkata, the 29th day of May, 2025

A. SINGHI & CO. KOLKATA Chartered Accountants

Summary of material accounting policies and other explanatory information

Note: 1

I) CORPORATE INFORMATION

Unique Manufacturing & Marketing Limited (the Company) (CIN L65993WB1975PLC029970) is a public company domiciled and incorporated under the Act VII of the legislative Council of India entitled "The Companies Act, 1913". The Company is in the business of Loans & Investments Services. Its' shares are listed in India at the Calcutta Stock Exchange Limited.

The financial statements for the year ended 31 March 2025, were authorized and approved for the issue by the Board of Directors as on 29th May 2025.

II) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

a) Statement of Compliance

The Financial Statement have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and relevant provisions of the Companies Act, 2013.

b) Historical cost convention

The financial statements have been prepared under the historical cost convention with the exception of certain assets and liabilities that are required to be at fair value by Ind AS.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

c) Basis of Preparation

i) Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use. The financial statements are presented in INR and all values are rounded to the nearest of thousand. except when otherwise indicated.

ii) Use of estimate

The preparation of the financial statements in conformity with Ind-AS requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

iii) Classification of Assets and Liabilities as Current and Non-Current

All Assets and liabilities have been classified as current and non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of product & Activities of the Company and their realization in cash and cash equivalent, the Company has determined its operating cycle as twelve months for the purpose of current and non-current classification of assets and liabilities.

Note: 2
MATERIAL ACCOUNTING POLICIES

a) Inventories

Inventories are valued as under:

a. Shares & Securities: At Fair Market Value or Net Realisable Value

b) Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and revenue can be reliably measured

i. In respect of Sales:

When the significant risks and rewards of ownership of goods have been passed on to the buyer, which generally coincides with delivery/shipment of goods to customers.

ii. In respect of Interest Income:

On time proportion basis taking into account the amount outstanding and the rate applicable.

iii. In respect of Service Income:

When the services are performed as per contract.

iv. In respect of Dividend Income:

When right to receive payment is established.

c) Cash & Cash Equivalents

Cash & cash equivalents comprise cash on hand, cash at banks and deemed deposits with banks with an original maturity of three months or less which are subject to an insignificant risk of change in value.

d) Investments

Long term investments being Investment in Listed Equity Shares or Securities are stated at fair value through other comprehensive income. Provision is made when diminution in the value of investments is considered other than temporary in nature. Current investments are stated at Fair market value as at the end of the financial year.

e) Financial Instruments

1. Initial recognition

The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities that are not at fair value through profit or loss are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

2. Subsequent measurement

a. Non-derivative financial instruments

(i) Financial assets carried at amortized cost

A financial asset is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(ii) Financial assets at fair value through other comprehensive income

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. The Company has made an irrevocable election for its investments which are classified as equity instruments to present the subsequent changes in fair value in other comprehensive income based on its business model. Further, in cases where the Company has made an irrevocable election based on its business model, for its investments which are classified as equity instruments, the subsequent changes in fair value are recognized in other comprehensive income

(iii) Financial assets at fair value through profit or loss

A financial asset which is not classified in any of the above categories is subsequently fair valued through profit or loss.

(iv) Financial liabilities

Financial liabilities are subsequently carried at amortized cost using the effective interest method, except for contingent consideration recognized in a business combination which is subsequently measured at fair value through profit and loss. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

3. Derecognition of financial instruments

The company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind-AS 109. A financial liability (or a part of a financial liability) is derecognized from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

f) Income Taxes

Income tax expense comprises current and deferred income tax. Income tax expense is recognized in net profit in the statement of profit and loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in other comprehensive income.

Current income tax for current and prior periods is recognized at the amount expected to be paid to or recovered from the tax authorities, using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred income tax assets and liabilities are recognized for all temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

Deferred income tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date and are expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect of changes in tax rates on deferred income tax assets and liabilities is recognized as income or expense in the period that includes the enactment or the substantive enactment date. A deferred income tax asset is recognized to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilized. Deferred income taxes are not provided on the undistributed earnings of subsidiaries and branches where it is expected that the earnings of the subsidiary or branch will not be distributed in the foreseeable future. The company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

g) Provisions, Contingent Liabilities and Contingent Assets

The Company makes a provision when there is present obligation as a result of past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Contingent Assets are disclosed when an inflow of economic benefit is probable and/or certain.

h) Borrowing Costs

Borrowing Costs that are attributable to the acquisition and constructions of qualifying assets are capitalized as a part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. Other borrowing costs of the Year are charged to revenue in the period in which they are incurred.

i) Earnings per equity share

The basic earnings per share ("EPS") is computed by dividing the net profit after tax for the Year by the weighted average number of equity shares outstanding during the Year. For the purpose of calculating diluted earnings per share, net profit after tax for the Year and the weighted average number of shares outstanding during the Year are adjusted with the effects of all dilutive potential equity shares. The dilutive potential equity shares are deemed converted as of the beginning of the Year, unless they have been issued at a later date.

j) Cash Flow Statements

Cash flows are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

k) In the process of applying the Company's accounting policies, management has made the following estimates, assumptions and judgments which have significant effect on the amounts recognised in the financial statement:

i. Contingencies
Judgment of the Management is required for estimating the possible outflow of resources, if any, in respect of contingencies/ claims/ litigations against the Company as it is not possible to predict the outcome of pending matters with accuracy.

ii. Allowance for Uncollected Accounts Receivable and Advances
Trade Receivables do not carry any interest and are stated at their normal value as reduced by appropriate allowances for estimated irrecoverable amounts. Individual trade receivables are written off when management deems them not collectible. Impairment is made on ECL, which are present value of the cash shortfall over the expected life of the financial assets.

iii. Fair Value Measurement of Financial Instruments
When fair value of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow (DCF) model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgments include considerations of input such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

l) Recent Pronouncements:

The Ministry of Corporate Affairs has notified new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2025, the below two amendments are not yet notified: -

- **Amendments to Ind AS 7 and Ind AS 107 - Supplier Finance Arrangements-**
The MCA issued amendments to Ind AS 7 Statement of Cash Flows and Ind AS 107 Financial Instruments: Disclosures clarify the characteristics of supplier finance arrangements and require additional disclosure of such arrangements. The disclosure requirements in the amendments are intended to assist users of financial statements in understanding the effects of supplier finance arrangements on an entity's liabilities, cash flows and exposure to liquidity risk.

- **Amendments to Ind AS 1 - Classification of Liabilities as Current or Non-current**- The MCA issued amendments to paragraphs 69 to 76 of Ind AS 1 to specify the requirements for classifying liabilities as current or non-current. The amendments clarify:

    - What is meant by a right to defer settlement
    - That a right to defer must exist at the end of the reporting period
    - That classification is unaffected by the likelihood that an entity will exercise its deferral right
    - That only if an embedded derivative in a convertible liability is itself an equity instrument would the terms of a liability not impact its classification

  In addition, a requirement has been introduced to require disclosure when a liability arising from a loan agreement is classified as non-current and the entity's right to defer settlement is contingent on compliance with future covenants within twelve months.

  The above amendments had no impact on the classification of Company's liabilities.

UNIQUE MANUFACTURING & MARKETING LTD. Kolkata

A. SINGHI & CO. KOLKATA Chartered Accountants

Unique Manufacturing & Marketing Limited

Note No.	Particulars		As At March 31, 2025 Amount in'000		As At March 31, 2024 Amount in'000
3	**Non Current Financial Assets**				
	(a) Investments				
	Financial Assets measured at amortised cost				
	Investment in debentures- Unsecured, Non-Convertible	Quantity		Quantity	
	Square Space Infra City Private Limited [Face value: Rs 10,00,000/-]*	10 units	-	10 units	10,000.00
			-		**10,000**
	(b) Other Financial Assets				
	Fixed Deposit with Bank		10,000		-
			10,000		-

* The bond has been classified as debt instrument by the company based on the substantive characteristics of the contract

Note No.	Particulars				
4	**Other Non Current Assets**				
	at amortised cost				
	Non Trade Investments *	Quantity		Quantity	
	Jewellery (loose & Polished diamonds)	48.52 carats	455	48.52 carats	455
			455		**455**

* The management has considered the valuation of jewellery at cost (on proportionate basis)

** No physical verification was done during the year.

Unique Manufacturing & Marketing Limited

Particulars		As At March 31, 2025 Amount in'000		As At March 31, 2024 Amount in'000

Note No. 5

Current Assets

Inventories (Stock In Trade: Shares & Securities)

(at Fair Market Value or net realisable value)

Equity Instruments	Quantity		Quantity	
Quoted Shares				
Avadh Mercantile Co.Ltd *1/*2	-	-	24,000	-
Brownia Business Ltd *1	60	-	50	-
Essar Ports Ltd *1	5	-	5	-
AMNS Ports India Ltd. (formerly Hazira Cargo Terminals Ltd)*1	15	-	15	-
Salaya Bulk Terminals Ltd *1	5	-	5	-
Essar Shipping Ltd	50	1	50	1
GKW Ltd	3	4	3	3
Graphite India Ltd	8	4	8	5
Hindustan Motors Ltd	64	1	58	1
Tata Chemicals Ltd	20	17	20	22
Tata Consumer Products Limited	22	22	22	24
Uniworth International Ltd *1	500	-	500	-
Uniworth Textile Ltd *1/*2	75	-	75	-
Woolworth (India) Ltd *1/*2	50	-	50	-
		49		56
Unquoted Shares		-		-
MP United Polypropylene Ltd *1/*4	1,000	-	1,000	-
		-		-
Debenture (Non Convertible)				
Nayara Energy Limited	75	26	75	26
(8% Non Convertible Debentures Rs.350/- each)		26		26
Total		75		82

*1 *Market value as well as Break up value of these share are not available, hence value considered at Re.1/-.*

*2 *Shares held in physical form. Not verified*

Note No. 6

Current Assets

Current Investments

Mutual Funds

	Quantity		Quantity	
HDFC Money Market Fund Regular Plan Growth (Qty: 41.469 units; Cost: Rs.2,10 thousand) (fair mkt value: CY 232 thousand PY 216 thousand)		232		216
		232		216
Unquoted shares				
National Stock Exchange	5000 nos	1,085	1000 nos	2,950
		1,085		2,950
Total		1,317		3,166

UNIQUE MANUFACTURING & MARKETING LTD

A. SINGHI & CO. KOLKATA Chartered Accountants

Unique Manufacturing & Marketing Limited

Note No.	Particulars	As At March 31, 2025	As At March 31, 2024
		Amount in'000	Amount in'000
Note No.	**Current Assets**		
7	**Cash and Cash Equivalents**		
	Cash and Cash Equivalents		
	Cash on hand	1	3
	Balance with banks in		
	Current accounts	12,265	11,643
	(Rs.32 thousand in inoperative account, unconfirmed)		
	Total	12,266	11,646
Note No.	**Current Assets**		
8	**Other Financial Assets**		
	Financial Assets at amortised cost		
	Interest accrued on Debenture	1	1
	Interest Accrued on Fixed Deposit	507	-
	Total	508	1
Note No.	**Current Assets**		
9	**Current Tax Assets (net)**		
	Advance Income Tax/TDS - net of provisions	230	-
	Total	230	-
10	**Other Current Assets**		
	Unsecured, Considered Good, unless otherwise stated		
	Other Advances		
	Advance Recoverable in Cash or in Kind for Value to be received	1	-
		1	-

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Unique Manufacturing & Marketing Limited

Particulars			As At March 31, 2025 Amount in'000		As At March 31, 2024 Amount in'000

Note No.

11

(a) **Equity Share Capital**

	No. of Shares		No. of Shares	
Authorised				
Equity Shares of Rs.10/- each	14,00,000	14,000	14,00,000	14,000
		14,000		**14,000**
Issued, Subscribed and Paid Up				
Equity Shares of Rs.10/- each				
At the Beginning of the Year	13,85,020	13,850	13,85,020	13,850
Add: Issued during the Year				
At the End of the Year	13,85,020	**13,850**	13,85,020	**13,850**

Terms / rights attached to Equity Shares

The Company has only one class of Equity Shares having a face value of Rs. 10 each. Each holder of Equity Shares is entitled to one vote per share. The dividend, if any, proposed by the Board is subject to approval of the Shareholders except in case of Interim Dividend.

In the event of Liquidation of the Company, the Equity Share holders will be entitled to receive remaining Assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholder.

Details for preceeding Five Years of Equity Shares:

No shares in the company are being held by its holding company or its ultimate holding company including shares held by subsidiaries or associates of the holding company or the ultimate holding company as at the Balance Sheet date.

The aggregate number of equity shares alloted as fully paid up persuant to contract(s) without payment being received in cash in the last five year immediately preceeding the Balance Sheet date is Nil.

No shares have been received for issue under options and contracts / commitments for the sale of shares / disinvestment as at the Balance Sheet date. No convertible security has been issued by the company during the year.

Equity Shares Calls Unpaid by directors and officers of the Company is Nil

No shares have been forfeited during the year.

Details of Shareholder holding more than 5% of paid up Equity Share Capital:

Shareholders	% of holding	No. of Shares	% of holding	No. of Shares
	As At 31.03.2025		As At 31.03.2024	
Prakash Kumar Mohta	72.68%	10,06,650	72.68%	10,06,650

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

Details of shares held by promoters

Promoter Name	31-03-2025		31-03-2024		% change during the year
	No. of Equity Shares	% of Total Eqity Shares	No. of Equity Shares	% of Total Eqity Shares	
01. Prakash Kumar Mohta	10,06,650	72.68%	10,06,650	72.68%	-
02. Jayshree Mohata	31,500	2.27%	31,500	2.27%	-

Unique Manufacturing & Marketing Limited

Note No.	Particulars		As At March 31, 2025 Amount in'000	As At March 31, 2024 Amount in'000
11 (b)	**Other Equity**			
	(i) General Reserve			
	Balance at the beginning & end of the year		1	1
	(ii) Retained Earnings			
	Balance at the beginning of the year		11,412	11,348
	Profit/(Loss) for the year		(472)	64
			-	-
			10,940	11,412
	(iii) Other Comprehensive Income (FVTOCI)			
	Balance at the beginning of the year		-	-
	Adjustment on account of fair valuation		-	-
			-	-
		Total	10,941	11,413

Unique Manufacturing & Marketing Limited

Nature and purpose of other reserves

(i) General Reserve

Under the erstwhile Companies Act, 1956, a General Reserve was created throgh an annual transfer of net profit at a specified percentage in accordance with applicable regulations. Consequent to the introduction of the Companies Act, 2013 the requirement to mandatory transfer a specified percentage of net profit to General Reserve has been

(ii) Retained Earnings

Retained Earnings represents the undistributed profit of the Company.

(iii) Fair Value through Other Comprehensive Income (FVOCI) - Equity Instruments

There is no cummulative gains and losses arising on fair value changes of assets or liabilities measured at fair value through other comprehensive income.

Note No.			
12	**Other Financial Liabilities**		
	Statutory Dues	-	3
		-	3
13	**Other Current Liabilities**		
	Other Liabilities	61	75
		61	75

Note No.			
14	**Current Tax Liabilities (net)**		
	Other Provisions		
	Provision for Income Tax (net of Advance Tax/TDS)	-	9
		-	9

Unique Manufacturing & Marketing Limited

Particulars		For the Year Ended March 31, 2025 Amount in '000		For the Year Ended March 31, 2024 Amount in '000
Note No. 15				
Revenue from Operations				
Sale of Shares & Securities				
Sale of Shares		24		-
Dividend Received		91		81
Interest on Debenture		1,383		2,599
		1,498		2,680
Note No. 16				
Other Income				
Interest Received				
on Capital Advance		-		61
on Income Tax Refund		3		4
on Fixed Deposit		563		-
Net Gain due to Valuation of Current Investment at FVTPL/NRV		17		6
Profit on Redemption of Mutual Fund		-		164
Profit on Sale of Investments		136		-
Misc. Receipts		-		4
		719		239
Note No. 17				
Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade				
Opening Stock		82		65
Shares & Securities				
Quoted		56		39
Unquoted		26		26
Closing Stock		75		82
Shares & Securities				
Quoted		49		56
Unquoted		26		26
		7		(17)
Note No. 18				
Employee Benefits Expense				
Salary Paid		611		639
Staff Welfare Expenses & Other Allowances		32		47
		643		686

* includes remunerations paid to Key Managerial Personnel (KMP) as disclosed separately in note 23

Particulars		For the Year Ended March 31, 2025 Amount in '000		For the Year Ended March 31, 2024 Amount in '000
Note No. 19				
Other Expenses				
Professional Fees		110		239
Rent		-		42
Rates & Taxes		10		7
Demat/Custodian Charges		14		10
Loss on sale of Debentures		-		37
Filing Fees		23		25
Other Expenses		38		124
Interest and penalty to CSE		-		8
Penalty to MCA		-		1,000
Net Gain due to Valuation of Current Investment at FVTPL/NRV		[illegible]		-
Processing Fees		-		59
Premium on purchase of Debentures		-		246
Auditors Remuneration		-		-
As Auditors	35		35	
Other Charges	35	70	57	92
		2,130		1,889

Unique Manufacturing & Marketing Limited

Particulars		For the Year Ended March 31, 2025 Amount in'000	For the Year Ended March 31, 2024 Amount in'000

Note No. 20

Earning Per Share (EPS)

Net Profit attributable to Equity shareholders	Rs	(472)	64
Weighted Average number of equity Shareholders outstanding	numbers	13,85,020	13,85,020
Nominal Value of Equity Shares (Rs. Per share)	Rs.	10	10
Earning Per Equity Share (Rs.)			
Basic	Rs.	(0.34)	0.05
Diluted	Rs.	(0.34)	0.05

Note No. 21

Contingent Liabilities & Commitments (to the extent not provided for)

1. Claim not acknowledge as debt	Nil	Nil
2. Commitment	Nil	Nil

Note No. 22

The Micro, Small and Medium Enterprises Development (MSMED) Act, 2006

Based on information available, there are no vendors who have confirmed that they are covered under Micro, Small and Medium Enterprises Development Act, 2006. Disclosures as required by section 22 of 'The Micro, Small and Medium Enterprises Development Act, 2006' are given below.

Particulars	For the Year Ended March 31, 2025 Amount in'000	For the Year Ended March 31, 2024 Amount in'000
1. Principal amount and interest thereon remaining unpaid to any supplier as on March 31	Nil	Nil
2. Interest paid by the Company in terms of section 16 of the MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during the accounting year	Nil	Nil
3. the amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this	Nil	Nil
4. The amount of interest accrued and remaining unpaid	Nil	Nil
5. The amount of further interest remaining due and payable even in succeding years, until such date when the interest dues above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of this	Nil	Nil

UNIQUE MANUFACTURING & MARKETING LTD. KOLKATA

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Unique Manufacturing & Marketing Limited

Note No.
23 **Related Party Disclosures**

(Amount in'000)

Particulars	As At March 31, 2025	As At March 31, 2024

a. Related Party Relationship

Smt. Jayashree Mohta	wife of Sri P.K. Mohta
Smt. Pratibha Khaitan	daughter of Sri P.K. Mohta
Smt. Maitreyi Kandoi	daughter of Sri P.K. Mohta

b. Individual owning direct interest in voting power

Sri. P.K.Mohta along with relatives	74.95% holding in shares of the Company

c. Enterprises owned or significantly influenced directly or indirectly by the individual owning direct interest in voting power:

1. Bhiragacha Finance Company Private Limited
2. Blue Bird Mercantile (P) Ltd
3. ECE Industries Ltd
4. Marigold Traders (P) Ltd.

Transaction with Enterprises over which Individual owning direct interest in voting power exercise significant influence:

Name of the Party	Nature of Transactions	2024-25	2023-24
ECE Industries Ltd.	Sale of current investment	-	10,900
Marigold Traders (P) Ltd.	Sale of current investment	10,136	-
Balance Outstanding at Year End:		31.03.2025	31.03.2024
ECE Industries Ltd.		-	-

d. Remuneration & Reimbursement of expenses to KMP(s)

Name	Relation		
Nawal Kishor Bagri (till 12.08.23)	CFO & CEO	-	44
Tarak Chakraborty (till 11.08.24)	CFO & CEO	10	70
V.K. Daga (w.e.f 01.11.24)	CFO & CEO	5	-
Aditi Soni (w.e.f 30.09.22)	Company Secretary	144	144

Note No.
24 **(a) Income Tax Expense**

i) Income Tax Expense

Current Tax		
Current Tax on Profits for the Year	-	303
Adjustments for Tax of Prior Periods	91	6
Total Current Tax Expense	91	309
Deferred Tax		
Decrease/ (Increase) in Deferred Tax Assets	-	-
(Decrease)/ Increase in Deferred Tax Liblities	-	-
Total Deferred Tax Expense/(Benefit)	-	-
Income Tax Expense	91	309

ii) Reconciliation of Tax Expense & the Accounting Profit multiplied by Tax Rate

Profit before Tax	(563)	361
Exempt Income	-	-
Tax Computed	-	303
Others (including difference in Tax rates)	-	-
Total Income Tax Expense/(Credit)	-	303

(b) Deferred Tax

Deferred Tax Liabilities	Nil	Nil

The Company has adopted Accounting Standard Ind-AS 12 issued by the Institute of Chartered Accountants of India. The company has not recognised deferred tax assets (net of deferred tax liability) as on 31/03/2025 due to uncertainty of future taxable income against which the same can be adjusted.

Note No.
25 **Other Disclosures required by Statute**

a. Auditor's Remunerations

1. Statutory Auditors

Audit Fees	35	35
Other Certification Charges	35	57
Total	70	92

b. Ratio Analysis — Attached as Apendix A

Pee Bee Steel Industries Limited
Notes to the Financial Statements as at 31st March 2025

Note

25 (b) ACCOUNTING RATIOS

Appendix- A

Ratio	Numerator	Denominator	2024-25	2023-24	Change in Ratio
			Ratio	Ratio	Changes >25%
(a) Current Ratio	Current Assets	Current Liability	237.46	173.15	Yes
(b) Debt-Equity Ratio*1	Total Debt	Shareholder's Equity	N.A.	N.A.	-
(c) Debt Service Coverage Ratio*1	Earning Available For Debt Service	Debt Service	N.A.	N.A.	-
(d) Return on Equity Ratio	Net profit after tax	Net Worth Equity	(0.02)	0.00	Yes
(e) Inventory Turnove Ratio	Sales	Average Inventory	0.31	-	Yes
(f) Trade Receivable Turnover Ratio*2	Revenue from Operations	Average Trade Receivable	N.A.	N.A.	-
(g) Trade Payables Turnover Ratio*2	Purchase of Stock-in Trade	Average Trade Payable	N.A.	N.A.	-
(h) Net Capital Turnover Ratio	Revenue from Operations	Average Working Capital	0.10	0.15	Yes
(i) Net Profit Ratio	Profit after Tax	Net Sales	(19.67)	-	Yes
(j) Return on Capital Employed	Earning Before Interest and Tax	Capital Employed	(0.02)	0.01	Yes
(k) Return on Investment	Interest & fair value Income	Cost of Loan & Investment	0.21	0.17	-
					-

Explanation for change >25%

(i) Current Ratio	There is an increase in the total current assets of the company in the current year
(ii) Return on Equity Ratio	The ratio has decreased as the company has incurred loss in the current year
(iii) Inventory Turnove Ratio	The company has sold its inventory in the current year
(iv) Net Capital Turnover Ratio	The ratio has decreased as the company has incurred loss in the current year
(v) Net Profit Ratio	The company has sold its inventory in the current year
(vi) Return on Capital Employed	The ratio has decreased as the company has incurred loss in the current year

*1 The ratio can notbe computed as the company does not have debt.
*2 The ratio can notbe computed as the company does not have trade receivables or trade payables

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Note No. 26 **Financial Instruments**

Financial Assets

Particulars	Fair Value Hierarchy	As At March 31, 2025		As At March 31, 2024	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
1. Financial Assets: designated at Fair Value through PL (Profit & Loss)					
a. Current Investments	Level 1	210	233	210	216
b. Inventories	Level 2	2,950	1,085	2,950	2,950
Inventories	Level 1	8	49	8	55
	Level 3	-	26	10	26
		3,168	**1,393**	**3,178**	**3,247**
		Carrying Amount	Amortised Cost	Carrying Amount	Amortised Cost
2. Financial Assets: designated at Amortised Cost					
a. Non Current Investment		10,000	10,000	10,000	10,000
b. Cash & Bank Balances		12,266	12,266	11,646	11,646
c. Other Financial Current Assets		508	508	1	1
Total		22,774	22,774	21,647	21,647

Financial Liabilities

Particulars	Fair Value Hierarchy	As At March 31, 2025		As At March 31, 2024	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
1. Financial Liability: designated at Fair Value through Profit & Loss					
		-	-	-	-
		Carrying Amount	Amortised Cost	Carrying Amount	Amortised Cost
2. Financial Liability: designated at Amortised Cost					
c. Other Current Liabilities		-	-	3	3
Total		-	-	3	3

The fair value of Financial assets and Liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties in an orderly market transaction, other than a forced or liqudation sale.

The following methods and assumptions were used to estimate the fair values:-

a. The Company has adopted to Fair value its Current Investments through profit & loss.

b. The Carrying Amounts of Current Assets / Liabilities are to be the same as their fair values due to short term nature.

Fair Value Hierarchy

Level 1	Quoted Prices (unadjusted) in active markets for indentical assets/liabilities
Level 2	Inputs other than quoted prices included within Level 1 that are obserable for the assets or the liabilities, either directly(i.e. as prices) or indirectly (i.e. derived from prices)
Level 3	Inputs for the Assets or Liabilities that are not based on observable market data (unobservable inputs) In case of listed companies whose prices are not available in market quotation, the shares have been valued at book NAV as per latest available audited financial statements. In case of unquoted financial instruments, valed using valuation techniques where one or more significant inputs are unobervable.

Unique Manufacturing & Marketing Limited

Note No. 27

Financial Risk management- Objective & Policies

The Company's financial liabilities comprise mainly of Borrowings, Trade Payables and Other payables. The Company's financial assets comprise mainly of Investments, Cash & Cash Equivalents, Other balances with banks, Trade Receivables and other Receivables.

The Company is exposed to Market Risk, Credit Risk and liquidity Risk. The Board of Directors ('Board') oversee the management of these financial risks. They identify, assess and mitigate financial risks in order to minimise potential adverse affects on the company's finacial performance.

i. Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: currency rate risk, interest rate risk and other price risks, such as equity price risk and commodity risk. Financial instruments affected by market risk include loans and borrowings, deposits and investments. This is based on the financial assets and financial liabilities held as at March 31, 2025 and March 31, 2024.

ii. Credit risk

Credit risk is the risk that a counter party will not meet its obligations under a financial instrument or customer contract, leading to a financial loss.

iii. Liquidity risk

Liquidity risk is the risk that the Company may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses.

The Company's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Company's financial performance. The Company does not acquire or issue derivative financial instruments for trading or speculative purposes.

Risk management is carried out by the CFO under policies approved by the Board of Directors. The CFO team identifies, evaluates and control financial risks in close co-operation with the Company's operating units. The board provides principles for overall risk management, as well as policies covering specific areas, such as local government policy risk, pollution risk, rehabilitation risk, interest rate risk, and credit risk, use of financial instruments and application of funds and liquidity.

Credit risk

Ageing Analysis of Trade receivables

As at March 31, 2025					As at March 31, 2024				
Not Due and Not Impaired	Upto Six Months	Six to Twelve Months	Above 12 Months	Total	Not Due and Not Impaired	Upto Six Months	Six to Twelve Months	Above 12 Months	Total
-	-	-	-	-	-	-	-	-	-

Note:

Cash And Cash Equivalents

Credit risk on cash and cash equivalents is limited as we generally invest in deposits with banks and financial institutions (mutual funds) with high credit ratings assigned by international and domestic credit rating agencies. Investments primarily include investment in quoted shares, unquoted shares (stratigic investment) and liquid mutual fund units.

Liquidity Risk

The Company's approach in managing liquidity risk is to ensure that , as far as possible, it will have sufficient liquidity to meet its liabilities as and when they fall due under both normal and stressed conditions, without incurring unacceptable losses or risking damage to company's reputation.

The table below provides details regarding the contractual maturities of significant financial liabilities as of March 31, 2025:

Particulars	Upto 1 year	1-2 years	2-4 years	4-9 years	Total
Long term borrowings including current maturity	-	-	-	-	-
Trade payables	-	-	-	-	-
Other financial liabilities (excluding derivatives)	-	-	-	-	-

The table below provides details regarding the contractual maturities of significant financial liabilities as of March 31, 2024:

Particulars	Upto 1 year	1-2 years	2-4 years	4-9 years	Total
Long term borrowings including current maturity	-	-	-	-	-
Trade payables	-	-	-	-	-
Other financial liabilities (excluding derivatives)	3	-	-	-	3

2. Capital risk management

For the purpose of the Company's capital management, capital includes issued equity capital, share premium and all other equity reserves attributable to the equity shareholders. The primary objective of the Company's capital management is to maximise the shareholder value.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company includes within net debt, interest bearing loans and borrowings, trade and other payables, less cash and cash equivalents, excluding discontinued operations.

	As at March 31, 2025	As at March 31, 2024	
Borrowings	-	-	
Trade payables	-	-	
Other payables	61	66	
Less: cash and cash equivalents	(12,266)	(11,646)	
Net debt	(12,205)	(11,580)	
Equity	24,791	25,283	
Capital and net debt	12,587	13,703	
Gearing Ratio	-96.97%	-84.36%	

In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the interest-bearing loans and borrowings that define capital structure requirements. There have been no breaches in the financial covenants of any interest-bearing loans and borrowing in the current period.

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Unique Manufacturing & Marketing Limited

Note No.

28 OTHERS

i) The Company has partially liquidated its investments during the year. The Company continues to be governed by the relevant provisions of the Reserve Bank of India Act, 1934 and various directions / instructions issued by the Reserve Bank of India from time to time until such time the object clause relating to the activities of Non Banking Financial Institution listed in the Memorandum of Association of the Company is deleted. The company is to alter its Memorandum of Association.

The company has not accepted any public deposit during the year and there are no such deposits held by it as at 31.03.2025.

ii) In the opinion of the management, in view of Para 9 of the Non Banking Financial Companies Acceptance of Public Deposit (Reserve Bank) Direction, 1998, the NBFC directions are not applicable on the Company.Therefore the Company does not transfer 20% of its profit after tax to the Reserve Fund as required by section 45 1C of the Reserve Bank of India Act, 1934.

iii) The company is engaged in only one segment viz. Investment and dealing in shares, securities & commodities and all of its fixed assets are situated in India, there is no segment wise information to report as per Ind AS 108 issued in terms of Companies (Indian Accounting Standards) (Amendment) Rules, 2016 by the Ministry of Corporate Affairs.

iv) The company is a listed company with CSE Limited.

v) The Company 's name appears in the list of companies marked as 'Shell' company by SEBI (Securities & Exchange Board of India).The Company on receipt of letter from CSE Limited regarding inclusion of its name under 'Shell' company by SEBI (Securities & Exchange Board of India), has submitted all the documents, as asked for with the CSE Limited in earlier years. However, no communication since then (28.2.2018) was received from either CSE Limited or SEBI by the company. The Company has written to respective authorities (namely, Calcutta Stock Exchange, Securities & Exchange Borad of India & Ministry of Corporate affairs) for removal of its name from the list of suspected 'shell companies'.

viii) There are no material adjusting or non-adjusting subsequent events, except as already disclosed.

ix) The Company has used accounting software(s) for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year during the year for all relevant transactions recorded in the software. There has been no instance of audit trail (edit log) feature being tempered with in respect of accounting software. Additionally the audit trail in respect of the year ended 31st March, 2024, has been preserved by the company as per the statutory requirements for record retention.

29 i) The Company does not have any Benami property, where any proceeding have been initiated or pending against the Company for holding any Benami property.

ii) The Company does not have any charge or satisfaction of charge, which is yet to be registered with ROC beyond the statutory period.

iii) The Company has not traded or invested in crypto-currency or virtual currency during the financial year.

iv) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding that the intermediary shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries); or

b. provide any guarantee,security or the like to or on behalf of the Ultimate Beneficiaries.

v)The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries); or

b. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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A. SINGHI & CO. KOLKATA Chartered Accountants

vi) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessment sunder the Income Tax Act,1961(such as, search or survey or any other relevant provisions of the Income tax Act, 1961).
vii) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
viii) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.
ix) The company does not have any transaction with companies struck off under section 248 of the Companies Act 2013 or section 560 of the Companies Act 1956.
x) There is no small of medium scale undertaking to whom the company owes amount outstanding for more than 45 days as at 31st March 2025.

30 All figures are rounded off to the nearest of thousand.

For & On Behalf of the Board of Directors

Dau Lal Rathi
Director
DIN: 09301414

Jayshree Jhanwar
Director
DIN: 11050983

For UNIQUE MANUFACTURING & MARKETING LIMITED
Aditi Soni
Company Secretary
Aditi Soni
COMPANY SECRETARY

FOR UNIQUE MANUFACTURING & MARKETING LIMITED
Vijay Kumar Daga
CEO/CFO
Vijay Daga

As per our report of even date:
For A. Singhi & Co.
Chartered Accountants
ICAI FRN: 319226E

(Komal Padia)
Partner
Membership No. 318772
ICAI FRN: 319226E
Kolkata, the 29th day of May, 2025