A. SINGHI & CO.
CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report

To
The Board of Directors,
Unique Manufacturing & Marketing Ltd.
15 India Exchange Place, 3rd Floor
Kolkata-700001

We have reviewed the accompanying statement of unaudited financial results of **Unique Manufacturing & Marketing Limited** for the quarter/ nine months ended **31-12-2024** together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, which has been initialed by us for identification purposes.

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

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

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

UMML_LRR_1224

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

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

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

Komal Padia

(Komal Padia)
Partner
Membership No. 318772
Kolkata, the 11th day of February, 2025
UDIN: 25318772BMHBQE9235

A. SINGHI & CO. KOLKATA Chartered Accountants

Unique Manufacturing & Marketing Limited

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

(Rs. In '000)

Statement of Unaudited Financial Results for the quarter and nine months ended 31st December, 2024

Sr. No.	Particulars	Current three months ended 31.12.2024 (Unaudited)	Preceeding three months ended 30.09.2024 (Unaudited)	Corresponding three months ended in the previous year 31.12.2023 (Unaudited)	Year to date for current period ended 31.12.2024 (Unaudited)	Year to date for previous period ended 31.12.2023 (Unaudited)	Previous year ended 31.03.2024 (Audited)
1.	**Income**						
	(a) Revenue from Operations	350	438	1,211	1,133	2,081	2,680
	(b) Other Income	7	4	15	15	231	239
	Total Income	357	442	1,226	1,148	2,312	2,919
2.	**Expenses**						
	(a) Change in inventories of finished goods, work-in-progress and stock in trade (shares & securities)	8	(2)	(8)	1	(17)	(17)
	(b) Custodian Fees	-	6	-	6	6	10
	(c) Legal and Professional Charges	55	34	66	91	216	239
	(d) Listing Fees	-	-	-	18	40	46
	(e) Rent	-	-	-	-	42	42
	(f) Employee Compensation Expense	186	133	193	463	506	686
	(g) Donation	-	-	-	-	-	-
	(h) Other Expenses	14	44	6	86	130	1,552
	Total Expenses	263	215	257	665	923	2,558
3.	**Profit before exceptional items and tax (1-2)**	94	227	969	483	1,389	361
4.	**Exceptional items**	-	-	-	-	-	-
5.	**Profit before tax (3+4)**	94	227	969	483	1,389	361
6.	**Tax expense:**						
	(i) Current tax	-	-	-	-	-	(303)
	(ii) Deferred tax	-	-	-	-	-	-
	(iii) Tax Expenses(write back for earlier years)	91	-	-	91	-	6
	Total tax expense	91	-	-	91	-	(297)
7.	**Net Profit for the period (5-6)**	185	227	969	574	1,389	64
8.	**Other Comprehensive Income**						
	(i) Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	-
	(ii) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-
9.	**Total Comprehensive Income for the period (comprising Profit and other comprehensive income for the period) (7+8)**	185	227	969	574	1,389	64
10.	**Paid-up Equity Share Capital (Face value per share Rs. 10 each)**	13,850	13,850	13,850	13,850	13,850	13,850
11.	**Reserve excluding revaluation reserve**						11,413
11.	**Earnings per equity share (of Rs. 10 each)** (not annualised)						
	(a) Basic	0.13	0.16	0.70	0.41	1.00	0.05
	(b) Diluted	0.13	0.16	0.70	0.41	1.00	0.05

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

Director

Dau Lal Rathi
Director
Din: 09301414
Place :- Kolkata
Dated :- 11-02-2025

Kolkata, 11th February, 2025

A. SINGHI & CO. KOLKATA Chartered Accountants

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Notes:

1 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules ,2015 (IndAS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

2 The above Unaudited Financial Results for the quarter ended 31-12-2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11-02-2025. The Audit of the same has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulations, 2015 and expressed unmodified conclusion on it.

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

4 The figure(s) of the previous period has been regrouped / reclassified, wherever necessary, to conform to the classification for the quarter / period ended 31-12-2024

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

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

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

Dau Lal Rathi
Director
Director
Din: 09301414
Place :- Kolkata
Dated :- 11-02-2025

Kolkata, 11th February, 2025

A. SINGHI & CO.
KOLKATA
Chartered Accountants

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Extract of Unaudited Financial Results for the quarter and nine months ended 31st December, 2024

('Rs in '000)

Sl. No.	Particulars	Current three months ended 31.12.2024	Preceeding three months ended 30.09.2024	Corresponding three months ended in the previous year 31.12.2023	Year to date for current period ended 31.12.2024	Year to date for previous period ended 31.12.2023	Previous year ended 31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income from Operations	350	438	1,211	1,133	2,081	2,680
2	Net Profit / (Loss) for the period (before Tax and Exceptional items)	94	227	969	483	1,389	361
3	Net Profit / (Loss) for the period before tax (after Exceptional items)	94	227	969	483	1,389	361
4	Net Profit / (Loss) for the period after tax (after Exceptional items)	185	227	969	574	1,389	64
5	Other Comprehensive Income (after tax)]	-	-	-	-	-	-
6	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	-	-	-	-	-	-
7	Equity Share Capital	13850	13850	13850	13850	13850	13850
8	Reserve (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	0	0	0	0	0	11413
9	Earnings Per Share (of Rs. 10/- each)						
	1. Basic: (Rs.)	Basic	0.13	0.16	0.70	0.41	0.05
	2. Diluted: (Rs.)	Diluted	0.13	0.16	0.70	0.41	0.05

Note:

a) The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on 14-11-2024

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

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

Dau Lal Rathi
Director
Din: 09301414
Place :- Kolkata
Dated :- 11-02-2025