



Independent Auditor's Limited Review Report

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

We have reviewed the accompanying statement of unaudited financial results of Unique Manufacturing & Marketing Limited (the "company") for the quarter and nine months ended **31-12-2023** 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 initiated 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 Indian 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 from material misstatement.

A review of interim financial information is limited primarily to making inquiries of company personnel responsible for financial and accounting matters and applying analytical and other review procedures 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.

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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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 13th day of February, 2024
UDIN: 24318772BKASDQ6763



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

Statement of Unaudited Financial Results for the quarter and nine months ended 31st December, 2023

(Rs. In '000)

Sr. No.	Particulars	Three months ended 31.12.2023 (Unaudited)	Preceding three months ended 30.09.2023 (Unaudited)	Corresponding three months ended in the previous year 31.12.2022 (Unaudited)	Year to date for current period ended 31.12.2023 (Unaudited)	Year to date for previous period ended 31.12.2022 (Unaudited)	Previous year ended 31.03.2023 (Audited)
1.	Income						
	(a) Revenue from Operations	1,211	607	19	2,081		
	(b) Other Income	15	155	503	231	20	747
	Total Income	1,226	762	522	2,312	1,291	1,055
2.	Expenses					1,311	1,802
	(a) Change in inventories of finished goods, work-in-progress and stock in trade (shares & securities)	(8)	(3)	4	(17)	2	4
	(b) Custodian Fees	-	-	-	6	16	25
	(c) Legal and Professional Charges	66	107	55	216	82	322
	(d) Listing Fees	-	-	-	40	47	47
	(e) Rent	-	-	35	42	106	142
	(f) Employee Compensation Expense	193	153	185	506	354	543
	(g) Donation	-	-	-	-	-	-
	(h) Other Expenses	6	52	43	130	148	169
	Total Expenses	257	309	322	923	755	1,252
3.	Profit before exceptional items and tax (1-2)	969	453	200	1,389	556	550
4.	Exceptional items	-	-	-	-	-	-
5.	Profit before tax (3+4)	969	453	200	1,389	556	550
6.	Tax expense:						
	(i) Current tax	-	-	-	-	-	-
	(ii) Deferred tax	-	-	-	-	-	(75)
	(iii) Tax Expenses(write back for earlier years)	-	-	-	-	-	-
	Total tax expense	-	-	-	-	-	132
7.	Net Profit for the period (5-6)	969	453	200	1,389	556	607
8.	Other Comprehensive Income						
	(i) Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	-
	(ii) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-
9.	Total Comprehensive Income for the period (comprising Profit and other comprehensive income for the period) (7+8)	969	453	200	1,389	556	607
10.	Reserves (excluding revaluation reserve)	-	-	-	-	-	11,349
11.	Paid-up Equity Share Capital (Face value per share Rs. 10 each)	13,850	13,850	13,850	13,850	13,850	13,850
12.	Earnings per equity share (of Rs. 10 each) (not)						
	(a) Basic	0.70	0.33	0.14	1.00	0.40	0.44
	(b) Diluted	0.70	0.33	0.14	1.00	0.40	0.44

For and on behalf of the Board of Directors

Unique Manufacturing & Marketing Ltd.

Basant Kumar Daga
Director

Basant Kumar Daga
Director

Din: 00922769

Place :- Kolkata

Dated :-13.02.2024

Kolkata, 13th February, 2024



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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 and year ended 31.12.2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13.02.2024.
- 3 The company has taken rent free accomodation with effect from 01.07.2023. Hence no rent is paid during the quarter ended 30.09.2023.
- 4 The figure(s) of the previous period has been regrouped / reclassified, wherever necessary, to conform to the classification for the quarter / year ended 31.12.2023
- 5 This statement has been prepared in accordance with the requirements of Regulations 33 and Regulations 52 read with Regulation 63 of the listing Regulations, read with SEBI Circulars CIR/CFD/FAC/62/2016 dated 5th July 2016 and CIR/IMD/BF1/69/2016 dated 10th August 2016.
- 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.,

Basant Kumar Daga
Director

Basant Kumar Daga
Director

Din: 00922769

Place :- Kolkata

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Extract of Unaudited Financial Results for the quarter and nine months ended 31st December, 2023

(Rs in '000)							
Sl. No.	Particulars	Three months ended 31.12.2023	Preceeding three months ended 30.09.2023	Corresponding three months ended in the previous year 31.12.2022	Year to date for current period ended 31.12.2023	Year to date for previous period ended 31.12.2022	Previous year ended 31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income from Operations	1,226	607	19	2,081	20	1,802
2	Net Profit / (Loss) for the period (before Tax and Exceptional items)	969	453	200	1,389	556	550
3	Net Profit / (Loss) for the period before tax (after Exceptional items)	969	453	200	1,389	556	550
4	Net Profit / (Loss) for the period after tax (after Exceptional items)	969	453	200	1,389	556	607
5	Other Comprehensive Income (after tax)]	-	-	-	-	-	-
6	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	969	453	200	1,389	556	607
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	-	-	-	-	-	11349
9	Earnings Per Share (of Rs. 10/- each)						
	1. Basic: (Rs.)	0.70	0.33	0.14	1.00	0.40	0.44
	2. Diluted: (Rs.)	0.70	0.33	0.14	1.00	0.40	0.44

Note:

- a) The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on 13.02.2024
- b) There is no Exceptional and /or Extraordinary items adjusted in the Statement of Audited Financial Results for the quarter and nine months ended 31.12.2023 in accordance with Ind AS Rules.

Kolkata, 13th February, 2024

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

Basant Kumar Daga
Director

Din: 00922769
Place :- Kolkata
Dated :-13.02.2024