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 31-12-2022 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.

A. SINGHI & CO. KOLKATA Chartered Accountants

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.

We draw attention to:

Note 3 in the Statement which states that the fair value impact on Mutual Fund investment has not been computed due to unavailability of relevant data for the quarter ended December 31, 2022.

Our conclusion is not modified in respect of these matters.

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

Komal Padia

(CA Komal Padia)
Partner
Membership No. 318772
Kolkata, the 14th day of February, 2023
UDIN: 23318772BGZEWA2815

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
CIN : L65993WB1975PLC029970

(Rs in '000)

Statement of Unaudited Financial Results for the quarter/ nine months ended 31st December,2022

Sr. No.	Particulars	Three months ended 31.12.2022 (Unaudited)	Previous Three months ended 30.09.2022 (Unaudited)	Corresponding Three months ended in the previous year 31.12.2021 (Unaudited)	Nine months ended in the current year 31.12.2022 (Unaudited)	Corresponding Nine months ended in the previous year 31.12.2021 (Unaudited)	Year to date figures for the previous year ended 31.03.2022 (Audited)
1.	**Income**						
	(a) Revenue from Operations	19.22	0.30	34.76	19.64	36.11	465.62
	(b) Other Income	503.07	439.06	350.00	1,291.70	1,050.00	1,483.36
	Total Income	522.30	439.35	384.76	1,311.34	1,086.11	1,948.98
2.	**Expenses**						
	(a) Change in inventories of finished goods, work-in-progress and stock in trade (shares & securities)	4.00	(8.12)	2.41	1.56	(5.99)	1,543.11
	(b) Custodian Fees	-	10.14	-	16.04	-	17.36
	(c) Legal and Professional Charges	55.35	9.30	30.17	81.95	71.57	80.57
	(d) Listing Fees	-	-	-	47.20	-	-
	(e) Rent	35.40	35.40	35.40	106.20	106.20	141.60
	(f) Accountancy Charges	-	7.77	7.77	15.54	23.31	31.08
	(g) Employee benefits expense	184.94	84.70	13.50	354.30	13.50	98.16
	(h) Donation	-	-	-	-	-	100.00
	(i) Other Expenses	42.63	86.28	5.14	132.35	34.44	98.27
	Total Expenses	322.33	225.48	94.38	755.15	243.04	2,110.16
3.	**Profit before exceptional items and tax (1-2)**	199.97	213.88	290.38	556.19	843.07	(161.18)
4.	**Exceptional items**	-	-	-	-	-	-
5.	**Profit before tax (3+4)**	199.97	213.88	290.38	556.19	843.07	(161.18)
6.	**Tax expense:**						
	(i) Current tax	-	-	-	-	-	-
	(ii) Deferred tax	-	-	-	-	-	-
	Tax Expenses(write back for earlier years)	-	-	-	-	-	-
	Total tax expense	-	-	-	-	-	-
7.	**Net Profit for the period (5-6)**	199.97	213.88	290.38	556.19	843.07	(161.18)
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)**	199.97	213.88	290.38	556.19	843.07	(161.18)
10.	**Paid-up Equity Share Capital (Face value per share Rs. 10 each)**	13,850.20	13,850.20	13,850.20	13,850.20	13,850.20	13,850.20
11.	**Earnings per equity share (of Rs. 10 each)** (not annualised)						
	(a) Basic	0.14	0.15	0.21	0.40	0.61	(0.12)
	(b) Diluted	0.14	0.15	0.21	0.40	0.61	(0.12)

For and on behalf of the Board of Directors

BKDaga

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 14.02.2023

Kolkata, 14th February, 2023

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KOLKATA
Chartered Accountants

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(Rs in '000)

Unaudited Segment wise Revenue, Results, Assets and Liabilities for the quarter / nine months ended 31st, December 2022

Sr. No.	Particulars	Three months ended 31.12.2022 (Unaudited)	Previous Three months ended 30.09.2022 (Unaudited)	Corresponding three months ended in the previous year 31.12.2021 (Unaudited)	Nine months ended in the current year 31.12.2022 (Unaudited)	Corresponding nine months ended in the previous year 31.12.2021 (Unaudited)	Year to date figures for the previous year ended 31.03.2022 (Audited)
1.	**Segment Revenue**						
	(a) Financial Income	522.30	439.35	384.76	1,311.34	1,086.11	1,948.98
	(b) Others	-	-	-	-	-	-
	Total Segment Revenue	522.30	439.35	384.76	1,311.34	1,086.11	1,948.98
	Less : Inter Segment revenue	-	-	-	-	-	-
	Total Revenue from Operations	522.30	439.35	384.76	1,311.34	1,086.11	1,948.98
2.	**Segment Results** **[Profit / (Loss) from ordinary activities before finance costs]**						
	(a) Financial Income	199.97	213.88	290.38	556.19	843.07	(161.18)
	(b) Others	-	-	-	-	-	-
	Total segment profit before finance costs, tax and unallocable items	199.97	213.88	290.38	556.19	843.07	(161.18)
	Less:						
	(i) Finance costs (net)	-	-	-	-	-	-
	(ii) Other unallocable expenditure (net of unallocable income)	-	-	-	-	-	-
	Total Profit before tax	199.97	213.88	290.38	556.19	843.07	(161.18)
3.	**Capital Employed** **(Segment Assets- Segment Liablities)**						
	(a) Financial Income	25,148.40	24,948.44	25,596.46	25,148.40	25,596.46	24,592.21
	(b) Others	-	-	-	-	-	-
	(c) Unallocable	-	-	-	-	-	-
	Total	25,148.40	24,948.44	25,596.46	25,148.40	25,596.46	24,592.21

For and on behalf of the Board of Directors

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 14.02.2023

Kolkata. 14th February. 2023

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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/ nine months ended 31-12-2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th February, 2023.

3 Computation of fair value adjustment on Mutual Funds will be done at year end due to unavailability of NAV of the Mutual Funds at the quarter end, therefore, no impact of gain/loss in taken during this quarter.

4 The figure(s) of the previous period has been regrouped / reclassified, wherever necessary, to conform to the classification for the quarter / nine months ended 31-12-2022

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 The Statutory Auditors of the Company have carried out the Limited Review of the results for the quarter ended December 31, 2022

For and on behalf of the Board of Directors

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 14.02.2023

Kolkata. 14th February. 2023

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Extract of Statement of Unaudited Financial Results for the quarter/ nine months ended on 31.12.2022

(Rs in '000)

Sl. No.	Particulars	Three months ended 31.12.2022 (Unaudited)	Previous Three months ended 30.09.2022 (Unaudited)	Corresponding Three months ended in previous year 31.12.2021 (Unaudited)	Nine months ended in the current year 31.12.2022 (Unaudited)	Corresponding Nine months ended in the previous year 31.12.2021 (Unaudited)	Year to date figures for the previous period ended 31.03.2022 (Audited)
1	Total income from operations(net)	522.30	439.35	384.76	1,311.34	1,086.11	1,948.98
2	Net Profit / (Loss) for the period (before Tax,Exceptional and/or Extraordinary items)	199.97	213.88	290.38	556.19	843.07	(161.18)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	199.97	213.88	290.38	556.19	843.07	(161.18)
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	199.97	213.88	290.38	556.19	843.07	(161.18)
5	Other Comprehensive Income (after tax)	-	-	-	-	-	-
6	Total Comprehensive Income for the period [Comprehensive Profit and (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	199.97	213.88	290.38	556.19	843.07	(161.18)
7	Equity Share Capital	13,850.20	13,850.20	13,850.20	13,850.20	13,850.20	13,850.20
8	Reserve (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
9	Earnings per equity share (of Rs. 10 each) (not annualised)						
	1.Basic	0.14	0.15	0.21	0.40	0.61	(0.12)
	2.Diluted	0.14	0.15	0.21	0.40	0.61	(0.12)

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 14th February, 2023.

b) There is no Exceptional and /or Extraordinary items adjusted in the Statement of Unaudited Financial Results for the quarter ended 31.12.2022 in accordance with Ind AS Rules.

For and on behalf of the Board of Directors

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :- 14.02.2023

Kolkata, 14th February, 2023

A. SINGHI & CO.
KOLKATA
Chartered Accountants