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/ half year ended 30-09-2023 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 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

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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 10th day of November, 2023
UDIN: 23318772BGZEYR5463

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 hald year ended 30th September, 2023

Sr. No.	Particulars	Current three months ended 30.09.2023 (Unaudited)	Preceeding three months ended 30.06.2023 (Unaudited)	Corresponding three months ended in the previous year 30.09.2022 (Unaudited)	Current six months ended 30.09.2023 (Unaudited)	Corresponding six months ended in the previous year 30.09.2022 (Unaudited)	Year to date figures for the previous year ended 31.03.2023 (Audited)
1.	**Income**						
	(a) Revenue from Operations	607	263	0	870	0	747
	(b) Other Income	155	61	439	216	789	1,055
	Total Income	762	324	439	1,086	789	1,802
2.	**Expenses**						
	(a) Change in inventories of finished goods, work-in-progress and stock in trade (shares & securities)	(3)	(6)	(8)	(9)	(2)	4
	(b) Custodian Fees	-	6	10	6	16	25
	(c) Legal and Professional Charges	107	43	9	150	27	322
	(d) Listing Fees	-	40	-	40	47	47
	(e) Rent	-	42	35	42	71	142
	(f) Employee Compensation Expense	153	160	85	313	169	543
	(g) Donation	-	-	-	-	-	-
	(h) Other Expenses	52	72	94	124	105	169
	Total Expenses	309	357	225	666	433	1,252
3.	**Profit before exceptional items and tax (1-2)**	453	(33)	214	420	356	550
4.	**Exceptional items**	-	-	-	-	-	-
5.	**Profit before tax (3+4)**	453	(33)	214	420	356	550
6.	**Tax expense:**						
	(i) Current tax	-	-	-	-	-	(75)
	(ii) Deferred tax	-	-	-	-	-	-
	(iii) Tax Expenses(write back for earlier years)	-	-	-	-	-	132
	Total tax expense	-	-	-	-	-	57
7.	**Net Profit for the period (5-6)**	453	(33)	214	420	356	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)**	453	(33)	214	420	356	607
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.	**Earnings per equity share (of Rs. 10 each) (not**						
	(a) Basic	0.33	(0.02)	0.15	0.30	0.26	0.44
	(b) Diluted	0.33	(0.02)	0.15	0.30	0.26	0.44

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

Director

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :-10.11.2023

Kolkata, 10th November, 2023

A. SINGHI & CO.
KOLKATA
Chartered Accountants

Unique Manufacturing & Marketing Limited
STATEMENT OF ASSETS AND LIABILITIES

(Amount in'000)

Particulars	As At Sept 30, 2023	As At March 31, 2023
ASSETS		
1) Non-Current Assets		
(a) Financial Assets		
Loans and Advances	-	3,650
(b) Other Non-Current Assets	455	455
Total : Non Current Assets	**455**	**4,105**
2) Current Assets		
(a) Inventories	74	65
(b) Financial Assets		
Current Investments	24,142	16,843
Cash and Cash Equivalents	770	578
Loans & Advances	-	-
Other Financial Assets	1	3,655
(c) Current Tax Assets (net)	214	102
Total: Current Assets	**25,201**	**21,243**
TOTAL:	**25,656**	**25,348**
EQUITY AND LIABILITIES		
1) Equity		
(a) Equity Share Capital	13,850	13,850
(b) Other Equity	11,769	11,349
Total Equity	**25,619**	**25,199**
2) Non-Current Liabilities		
	-	-
Total: Non Current Liabilities	-	-
3) Current Liabilities		
(a) Financial Liabilities	-	-
Other Financial Liabilities	3	13
(b) Other Current Liabilities	34	136
Total: Current Liabilities	37	**149**
TOTAL:	**25,656**	**25,348**

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

Director

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated :-10.11.2023

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CIN : L65993WB1975PLC029970

Notes:

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

2 The above Unaudited Financial Results for the quarter and year ended 30-09-2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10.11.2023.

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 30-09-2023

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
Director
Din: 00922769
Place :- Kolkata
Dated :-10.11.2023

Kolkata, 10th November, 2023

A. SINGHI & CO.
KOLKATA
Chartered Accountants

Unique Manufacturing & Marketing Limited

Statement of Cash Flow for the quarter and half year ended September 30, 2023

	Particulars	For the half year ended **September 30, 2023** Rs. In '000	For the half year ended **September 30, 2022** Rs. In '000
A.	**CASH FLOW FROM THE OPERATING ACTIVITIES**		
	Net Profit before Tax	**420**	**356**
	Non Cash Adjustments to reconcile net cash flow		
	Adjustments for :		
	Loss / (Profit) on Redemption of Investment	(136)	
	Dividend & Interest on Investment	(870)	(0)
	Interest Received	(61)	(788)
		-	-
	Operating Profit before Working Capital changes	**(647)**	**(432)**
	Adjustments for :		
	(Increase)/Decrease in Inventories	(9)	(2)
	(Increase)/Decrease in Other Current Assets	(112)	(7)
	(Increase)/Decrease in Other Non Current Financial Assets	3,650	-
	(Increase)/Decrease in Other Financial Current Liabilities	(10)	-
	(Increase)/Decrease in Other Current Liabilities	(102)	(57)
		-	-
	Cash (used in) /generated from operations	**2,770**	**(498)**
	Direct taxes Paid/Refund	145	-
	Cash Flow before extraordinary items	2,915	(498)
	Extra Ordinary Items	-	-
	Net Cash (used in)/from Operating Activities	**2,915**	**(498)**
B	**CASH FLOW FROM THE INVESTING ACTIVITIES**		
	Sale/(Purchase) of Current Investments (net)	(7,163)	(8,457)
	Advance for Share Application	2,950	-
	Dividend & Interest on Investment	870	0
	Net Cash Flow from/(Used in) Investing Activities	**(3,343)**	**(8,456)**
C	**CASH FLOW FROM THE FINANCING ACTIVITIES**		
	Refund of short term loans and advances	-	7,700
	Interest Received	620	1,454
	Net Cash Flow from/(used in) Financial Activities	**620**	**9,154**
D	**Net Increase/(Decrease) in Cash & Cash Equivalent**	**192**	**200**
	Cash & Cash Equivalent (Opening)	578	167
	Cash & Cash Equivalent (Closing)	**770**	**367**
E	**Cash & Cash Equivalent**		
	Cash on Hand	3	4
	Current Accounts (bank)	767	363
	Deposits (Bank)	-	
	Cash & Cash Equivalent at the end of the year	**770**	**367**

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

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

Director

Basant Kumar Daga
Director
Din: 00922769

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Extract of Unaudited Financial Results for the quarter and half year ended 30th September, 2023

('Rs in '000)

Sl. No.	Particulars	Current three months ended 30.09.2023	Preceeding three months ended 30.06.2023	Corresponding three months ended in the previous year 30.09.2022	Current six months ended 30.09.2023	Corresponding six months ended in the previous year 30.09.2022	Year to date figures for the previous year ended 31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income from Operations	762	263	0	870	0	1,802
2	Net Profit / (Loss) for the period (before Tax and Exceptional items)	453	(33)	214	420	356	550
3	Net Profit / (Loss) for the period before tax (after Exceptional items)	453	(33)	214	420	356	550
4	Net Profit / (Loss) for the period after tax (after Exceptional items)	453	(33)	214	420	356	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)]	453	(33)	214	420	356	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	1	1	1	1	1	1
9	Earnings Per Share (of Rs. 10/- each)						
	1. Basic: (Rs.)	0.33	(0.02)	0.15	0.30	0.26	0.44
	2. Diluted: (Rs.)	0.33	(0.02)	0.15	0.30	0.26	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 10.11.2023

b) There is no Exceptional and /or Extraordinary items adjusted in the Statement of Audited Financial Results for the quarter and half year ended 30.09.2023 in accordance with Ind AS Rules.

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

BDaga
Director

Basant Kumar Daga
Director
Din: 00922769
Place :- Kolkata
Dated : 10.11.2023

Kolkata, 10th November, 2023