



## UNISON METALS LTD.

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Regd. Office Works : Plot No. 5015, Ph. IV, Ramol Char Rasta, G.I.D.C. Vatva, Ahmedabad-382 445.  
☎ : (079) 2584 05 42, 2584 15 12 Fax : 079 - 2584 17 43  
E-mail : unisonmetals@gmail.com Website : www.unisongroup.net, CIN No. L52100GJ1990PLC013964

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**Date: 24-03-2025**

To,  
The Secretary,  
Department of Corporate Services,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers, Dalal Street,  
Mumbai- 400001, MH

**BSE Code: 538610**

**Reference: To your mail dated 17<sup>th</sup> March, 2025.**

**Subject: Discrepancy: 1. Consolidated Results - Limited Review Report is not as per SEBI prescribed Format (Refer SEBI circular CIR/CFD/CMD1/44/2019 dated March 29, 2019). Submit Limited Review Report as per the prescribed format. (Point not 4 not given) for Quarter Ended - December 2024.**

Dear Sir/Ma'am,

We acknowledge the receipt of the query and are writing to address the query raised by your good office through a notice dated 17<sup>th</sup> March, 2025 in the discrepancy in Consolidated Results-Limited Review Report for Quarter Ended December 31, 2024.

We wish to inform you that the auditor has included the Point 4 as per SEBI circular CIR/CFD/CMD1/44/2019 dated March 29, 2019 and herewith we are attaching the Limited Review Report for Quarter Ended December 31, 2024.

We sincerely hope that all your queries are resolved to your satisfaction and we are grateful for the opportunity provided to address your query.

Thank you for your understanding and cooperation.

**Thanking you,  
Yours truly,  
For, UNISON METALS LIMITED**

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**Mitaliben R. Patel**  
**Company Secretary and Compliance Officer**



# Purushottam Khandelwal & Co.

## Chartered Accountants

**Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
**The Board of Directors**  
**Unison Metals Ltd.**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Unison Metals Ltd. (the "Parent") and its subsidiary (the Parent and its subsidiary together referred to as the "Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates for the quarter ended on December 31<sup>st</sup>, 2024 and for the period from 1<sup>st</sup> April 2024 to 31<sup>st</sup> December 2024 together with the relevant notes thereon ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (The "Listing Regulations, 2015), as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review

3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



**Head Office** : 216, Madhupura Vyapar Bhawan, Near Gunj Bazar, Madhupura, Ahmedabad-380004.

Tel. : 079-22164423, Mobile : +91-98250 20844, Email : office@pkhandelwal.com, pkhandelwal@rediffmail.com, Website : www.pkhandelwal.com

4. The statement includes the results of the entities as mentioned below:

Sr No.	Name of Entity	Relationship
1.	Unison Metals Limited	Parent
2.	Chandanpani Private Limited	Wholly Owned Subsidiary
3.	Chandanpani Enterprise	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention except the matters stated in para 6 below that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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

6. The Group's segment assets as at, December 31<sup>st</sup>, 2024 and March 31, 2024, include an amount of Rs. 218.23 Lacs, in respect of the Group's investment in Chandanpani Enterprise (hereinafter referred to as the "Associate") which is accounted as per the equity method. The statement also includes the Group's portion of the Associate's net income, amounting to Rs. Nil lacs for December 31<sup>st</sup>, 2024 and Rs. 4.47 lacs for March 31, 2024. The Associate holds an investment in a foreign entity, reflected at Rs. 201.60 lacs in its financial statements as of March 31, 2024. Out of which the Group's holding comprises fifty percent of total shares, representing an investment worth of Rs. 100.80 lacs as of March 31, 2024. However, due to the unavailability of financial information, we encountered limitations in obtaining appropriate audit evidence pertaining to the fair value of the Associate's investment in the foreign entity as of both December 31<sup>st</sup>, 2024 and March 31, 2024. As a result, we were unable to ascertain the necessity for any adjustments to Group's holding in value of Rs. 100.80 lacs to the carrying amount of the foreign entity based on fair value.

For, Purushottam Khandelwal & Co.  
Chartered Accountants  
FRN: 0123825W



*M. a. Rao*

CA Mahendrasingh S Rao  
(Partner)  
Membership No. 154239  
UDIN: 25154239BMGYVQ9040

Place: Ahmedabad  
Date: 14/02/2025

**Unison Metals Limited**  
Registered office - Vatva, Ahmedabad  
Website - www.unisongroup.net,  
Email: unisonmetals@gmail.com - , Telephone - +91-07925841512  
CIN No. - L52100GJ1990PLC013964

**PART-I CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024**

(Rs in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31st Dec 2024	30th Sept 2024	31st Dec 2023	31st Dec 2024	31st Dec 2023	31st March 2024
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
Revenue from operations	7,115.32	6,683.47	5,346.65	19,364.79	16,855.53	27,575.58
Other income	17.44	17.98	17.86	51.56	83.71	90.94
<b>Total Income</b>	<b>7,132.76</b>	<b>6,701.45</b>	<b>5,364.51</b>	<b>19,416.35</b>	<b>16,939.25</b>	<b>27,666.52</b>
<b>Expenses</b>						
Cost of materials consumed	5,103.39	4,666.60	3,796.58	13,736.61	12,512.90	19,812.85
Purchase of Stock in Trade	210.50	467.67	435.23	1,192.80	1,296.35	2,120.57
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	86.25	427.29	(358.38)	12.52	(786.21)	(1,653.65)
Employee benefits expense	196.48	163.80	155.48	515.73	440.93	633.33
Finance costs	121.82	217.19	192.89	487.74	574.69	794.27
Depreciation and amortization expense	92.88	94.88	88.82	281.11	265.47	378.88
Impairment on Tangible Assets (See Note 6)	-	-	(0.07)	-	-	36.96
Other expenses	1,243.77	612.72	1,141.62	2,893.94	3,516.77	5,041.58
<b>Total expenses</b>	<b>7,055.09</b>	<b>6,650.15</b>	<b>5,452.17</b>	<b>19,120.45</b>	<b>17,857.86</b>	<b>27,164.78</b>
<b>Profit/(loss) before exceptional items and tax</b>	<b>77.67</b>	<b>51.30</b>	<b>(87.66)</b>	<b>295.90</b>	<b>(918.61)</b>	<b>501.73</b>
Exceptional Items	-	-	-	-	-	-
<b>Profit/(loss) before tax</b>	<b>77.67</b>	<b>51.30</b>	<b>(87.66)</b>	<b>295.90</b>	<b>(918.61)</b>	<b>501.73</b>
<b>Tax expense:</b>	<b>39.89</b>	<b>3.19</b>	<b>(76.16)</b>	<b>78.07</b>	<b>(291.42)</b>	<b>149.74</b>
Current tax	34.50	23.82	-	106.99	-	169.28
Prior period tax	0.39	-	-	0.39	-	2.45
Deferred tax	5.00	(20.63)	(76.16)	(29.31)	(291.42)	(21.99)
<b>Profit (Loss) for the period from continuing operations</b>	<b>37.78</b>	<b>48.11</b>	<b>(11.50)</b>	<b>217.83</b>	<b>(627.19)</b>	<b>352.00</b>
Share profit / (loss) of associates	-	-	-	-	-	4.47
Profit/(loss) from discontinued operations	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-	-	-
<b>Profit/(loss) for the period</b>	<b>37.78</b>	<b>48.11</b>	<b>(11.50)</b>	<b>217.83</b>	<b>(627.19)</b>	<b>356.47</b>
<b>Other Comprehensive Income</b>	<b>0.82</b>	<b>0.81</b>	<b>2.02</b>	<b>2.45</b>	<b>6.06</b>	<b>2.95</b>
Items that will not be reclassified to profit or loss (Net off tax)	0.82	0.81	2.02	2.45	6.06	2.95
Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-	-	-
<b>Total Comprehensive Income for the period</b>	<b>38.60</b>	<b>48.92</b>	<b>(9.48)</b>	<b>220.29</b>	<b>(621.13)</b>	<b>359.42</b>
Paid-up equity share capital (Face Value of the Share Rs. 10/- each)	1,602.10	1,602.10	1,602.10	1,602.10	1,602.10	1,602.10
<b>Earnings per equity share (for continuing operation):</b>						
Basic	0.24	0.30	(0.07)	1.36	(3.91)	2.23
Diluted	0.24	0.30	(0.07)	1.36	(3.91)	2.23
<b>Earnings per equity share (for discontinued operation):</b>						
Basic	-	-	-	-	-	-
Diluted	-	-	-	-	-	-
<b>Earnings per equity share (for continuing &amp; discontinued operation):</b>						
Basic	0.24	0.30	(0.07)	1.36	(3.91)	2.23
Diluted	0.24	0.30	(0.07)	1.36	(3.91)	2.23



**Notes :**

1. This statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 Accounting Standards Rules, 2015 (as amended). The statutory auditors of the company have carried out limited review of the financial results for the quarter ended December 31, 2024.

2. These results have been reviewed and recommended for adoption by the Audit Committee in its meeting held on February 14, 2025, and approved by the Parent's Board of Directors at its meeting held on February 14, 2025. The Statutory Auditors Report does not have any qualification | modification.

3. In line with Ind As - 108 operating segments and basis of the review of operations being done by the senior Management of the Parent, the operations of the group fall under 3 segments:

- (a) Stainless Steel
- (b) Ceramic
- (c) Sodium Silicate

**4. Note on Inventory lying at third party and amount receivable thereof**

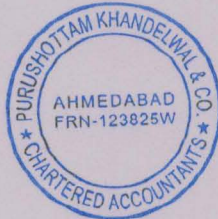
The Group has outstanding receivables from Naaptol amounting to Rs. 113.12 Lacs. In addition, inventory of Utensils, lying at their warehouse amounts to Rs. 105.85 Lacs. Naaptol has appointed arbitrator to resolve the dispute between the Company and Naaptol. Against this the Company has approached the Hon'ble High Court at Mumbai, to rescind the appointment of arbitrator appointed by Naaptol and to seek appointment of independent arbitrator by the court. The management is confident that the entire amount is recoverable. However as a matter of prudence the company has decided to make a provision at 10 percent per annum beginning from F.Y. 2020-21. Accordingly the aggregate provision as on December 31, 2024 stands at 50 percent.

5. EPS is not annualized for the quarter ended December 31, 2024, September 30, 2024 and December 31, 2023 and for the Nine Months ended December 31, 2024 and December 31, 2023.

6. Other Income includes:

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31st Dec 2024	30th Sept 2024	31st Dec 2023	31st Dec 2024	31st Dec 2023	31st March 2024
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Liability Written Back	7.72	(4.59)	0.23	7.76	0.64	0.64
Foreign Exchange Fluctuation Gain / (Loss)	0.00	0.86	0.34	0.57	11.52	11.74

Place: Ahmedabad  
Date: 14/02/2025



For Unison Metals Limited

*Mahesh V. Changrani*  
Mahesh V. Changrani  
Whole-time-Director  
DIN - 00153615

**Company Name - Unison Metals Limited**  
**Registered office - Vatva, Ahmedabad**  
**Website - www.unisongroup.net,**  
**Email: unisonmetals@gmail.com - ,Telephone - +91-07925841512**  
**CIN No. - L52100GJ1990PLC013964**

**SEGMENT REPORTING RESULTS FOR THE QUARTER AND HALF YEAR ENDED 31ST DECEMBER, 2024**

(Rs in Lakhs)

No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31st March 2024
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
<b>1</b>	<b>Segment Revenue (Revenue from Operations)</b>						
	Stainless Steel	5,283.93	5,514.56	3,898.35	14,601.23	11,121.90	19,206.10
	Ceramic	211.89	155.00	151.56	540.50	773.12	1,036.83
	Sodium Silicate	1,619.49	1,143.97	1,296.73	4,223.06	4,960.51	7,332.65
	<b>Sub Total</b>	<b>7,115.31</b>	<b>6,813.53</b>	<b>5,346.64</b>	<b>19,364.79</b>	<b>16,855.53</b>	<b>27,575.58</b>
	Less:						
	Inter Segment	-	-	-	-	-	-
	<b>Total Revenue</b>	<b>7,115.31</b>	<b>6,813.53</b>	<b>5,346.64</b>	<b>19,364.79</b>	<b>16,855.53</b>	<b>27,575.58</b>
<b>2</b>	<b>Segment Results</b>						
	Stainless Steel	464.95	432.10	370.03	1,132.13	106.56	1,471.11
	Ceramic	-17.91	-15.71	-26.06	2.48	63.69	169.60
	Sodium Silicate	2.15	38.37	11.86	162.56	-1.18	400.66
	<b>Sub Total</b>	<b>449.20</b>	<b>454.76</b>	<b>355.83</b>	<b>1,297.16</b>	<b>169.07</b>	<b>2,041.37</b>
	Less:						
	Unallocated Finance Cost	116.41	217.80	202.12	492.58	567.70	780.32
	Unallocated Employee Benefit Exps	166.76	106.16	98.61	372.52	292.77	403.07
	Unallocated Depreciation	5.57	-1.62	49.51	16.96	74.70	88.78
	Unallocated Other Expenses	100.26	98.14	111.14	170.76	236.23	358.40
	Add:						
	Unallocated Income	13.48	21.94	17.86	51.56	83.71	98.68
	<b>Total Profit Before Tax</b>	<b>73.69</b>	<b>56.22</b>	<b>-87.69</b>	<b>295.90</b>	<b>-918.62</b>	<b>509.48</b>
<b>3</b>	<b>Segment Assets</b>						
	Stainless Steel	10,263.71	10,602.27	6,343.37	10,263.71	6,343.37	8,635.82
	Ceramic	2,668.98	2,664.02	4,269.94	2,668.98	4,269.94	3,559.80
	Sodium Silicate	3,921.60	3,639.35	2,618.30	3,921.60	2,618.30	4,174.08
	Unallocable Assets	1,282.16	2,526.81	3,189.18	1,282.16	3,189.18	2,279.50
	<b>Total Assets</b>	<b>18,136.45</b>	<b>19,432.45</b>	<b>16,420.79</b>	<b>18,136.45</b>	<b>16,420.79</b>	<b>18,649.20</b>
<b>4</b>	<b>Segment Liabilities</b>						
	Stainless Steel	4,980.01	3,052.30	4,812.03	4,980.01	4,812.03	6,877.95
	Ceramic	77.79	307.54	259.06	77.79	259.06	105.40
	Sodium Silicate	1,977.11	5,399.33	972.81	1,977.11	972.81	878.19
	Unallocable Liabilities	7,563.63	7,174.60	7,961.63	7,563.63	7,961.63	7,470.70
	<b>Total Liabilities</b>	<b>14,598.54</b>	<b>15,933.77</b>	<b>14,005.53</b>	<b>14,598.54</b>	<b>14,005.53</b>	<b>15,332.24</b>

Place: Ahmedabad  
Date: 14/2/2025



For Unison Metals Limited

*(Signature)*  
**Mahesh V. Chandrani**  
 Whole-time-Director  
 DIN - 00153615



# Purushottam Khandelwal & Co.

## Chartered Accountants

**Independent Auditor's Review Report on the Interim Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To,**  
**The Board of Directors**  
**Unison Metals Ltd.**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Unison Metals Ltd. (the "Company") for the quarter ended on December 31<sup>st</sup>, 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 (The "Listing Regulations, 2015), as amended, which has been initialled by us for identification purposes.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 thereunder and other accounting principles generally accepted in India. The statement has been approved by the company's board of directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

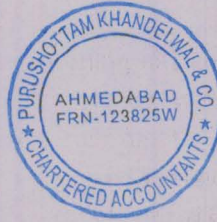


**Head Office : 216, Madhupura Vyapar Bhawan, Near Gunj Bazar, Madhupura, Ahmedabad-380004.**

**Tel. : 079-22164423, Mobile : +91-98250 20844, Email : office@pkhandelwal.com, pkhandelwal@rediffmail.com, Website : www.pkhandelwal.com**

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India 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, Purushottam Khandelwal & Co.  
Chartered Accountants  
FRN: 0123825W



*M. a. Rao*

CA Mahendrasingh S Rao  
(Partner)  
Membership No. 154239

UDIN:

25154239BMG4VP7644

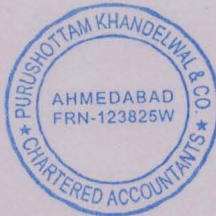
Place: Ahmedabad  
Date: 14/02/2025



**Company Name - Unison Metals Limited**  
**Registered office - Vatva, Ahmedabad**  
**Website - www.unisongroup.net,**  
**Email: unisonmetals@gmail.com - , Telephone - +91-07925841512**  
**CIN No. - L52100GJ1990PLC013964**  
**STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2024**

(Rs. in Lakhs)

Particulars	Quarter Ended		Nine Month Ended			Year Ended
	31st Dec 2024	30th Sep 2024	31st Dec 2023	31st Dec 2024	31st Dec 2023	31st March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	3,831.72	2,818.04	3,078.24	9,492.33	9,468.46	14,938.87
Other income	18.60	15.54	11.36	44.68	57.53	65.64
<b>Total Income</b>	<b>3,850.32</b>	<b>2,833.58</b>	<b>3,089.60</b>	<b>9,537.01</b>	<b>9,525.99</b>	<b>15,004.51</b>
<b>Expenses</b>						
Cost of materials consumed	2,818.09	1,794.32	2,295.15	6,243.55	7,357.00	11,387.51
Purchase of Stock in Trade	114.46	99.70	32.71	369.16	261.35	395.07
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(60.38)	194.43	8.71	314.50	(496.62)	(1,061.75)
Employee benefits expense	75.99	55.41	51.32	182.79	162.50	219.14
Finance costs	28.70	100.29	130.27	210.36	350.89	493.84
Depreciation and amortization expense	46.42	46.42	39.61	138.74	116.71	182.83
Impairment on Tangible Assets	-	-	(0.07)	-	36.96	36.96
Other expenses	803.02	511.98	679.21	1,982.44	2,222.80	3,212.96
<b>Total expenses</b>	<b>3,826.30</b>	<b>2,802.55</b>	<b>3,236.91</b>	<b>9,441.54</b>	<b>10,011.59</b>	<b>14,866.56</b>
<b>Profit/(loss) before exceptional items and tax</b>	<b>24.02</b>	<b>31.03</b>	<b>(147.31)</b>	<b>95.47</b>	<b>(485.60)</b>	<b>137.95</b>
Exceptional Items	-	-	-	-	-	-
<b>Profit/(loss) before tax</b>	<b>24.02</b>	<b>31.03</b>	<b>(147.31)</b>	<b>95.47</b>	<b>(485.60)</b>	<b>137.95</b>
<b>Tax expense:</b>	<b>12.53</b>	<b>7.43</b>	<b>(42.13)</b>	<b>24.48</b>	<b>(126.07)</b>	<b>44.01</b>
Current tax	14.47	15.01	-	37.90	-	50.23
Prior period tax	0.39	-	-	0.39	-	1.08
Deferred tax	(2.33)	(7.58)	(42.13)	(13.81)	(126.07)	(7.30)
<b>Profit (Loss) for the period from continuing operations</b>	<b>11.49</b>	<b>23.60</b>	<b>(105.18)</b>	<b>70.99</b>	<b>(359.53)</b>	<b>93.94</b>
Profit/(loss) from discontinued operations	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-	-	-
<b>Profit/(loss) for the period</b>	<b>11.49</b>	<b>23.60</b>	<b>(105.18)</b>	<b>70.99</b>	<b>(359.53)</b>	<b>93.94</b>
<b>Other Comprehensive Income</b>	<b>0.14</b>	<b>0.14</b>	<b>0.63</b>	<b>0.42</b>	<b>1.89</b>	<b>0.51</b>
Items that will not be reclassified to profit or loss (Net off tax)	0.14	0.14	0.63	0.42	1.89	0.51
Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-	-	-
<b>Total Comprehensive Income for the period</b>	<b>11.63</b>	<b>23.74</b>	<b>(104.55)</b>	<b>71.41</b>	<b>(357.64)</b>	<b>94.45</b>
Paid-up equity share capital (Face Value of the Share Rs. 10/- each)	<b>1,602.10</b>	<b>1,602.10</b>	<b>1,602.10</b>	<b>1,602.10</b>	<b>1,602.10</b>	<b>1,602.10</b>
<b>Earnings per equity share (for continuing operation):</b>						
Basic	0.07	0.15	(0.66)	0.44	(2.24)	0.59
Diluted	0.07	0.15	(0.66)	0.44	(2.24)	0.59
<b>Earnings per equity share (for discontinued operation):</b>						
Basic	-	-	-	-	-	-
Diluted	-	-	-	-	-	-
<b>Earnings per equity share (for continuing &amp; discontinued operation):</b>						
Basic	0.07	0.15	(0.66)	0.44	(2.24)	0.59
Diluted	0.07	0.15	(0.66)	0.44	(2.24)	0.59



**Notes :**

1. This statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 Accounting Standards Rules, 2015 as amended from time to time.

2. These results have been recommended for adoption by the Audit Committee in its meeting held on February 14, 2025, and approved by the Board of Directors at its meeting held on February 14, 2025.

3. The Company publishes standalone financial results along with the consolidated financial results. In accordance with the Ind AS 108, 'Operating Segments', the Company has disclosed the segment information in the consolidated financial results and therefore no separate disclosure on segment information is given in the standalone financial results for the quarter ended December 31, 2024

**4. Note on Inventory lying at third party and amount receivable thereof**

The Company has outstanding receivables from Naaptol amounting to Rs. 113.12 Lacs. In addition, inventory of Utensils, lying at their warehouse amounts to Rs. 105.85 Lacs. Naaptol has appointed arbitrator to resolve the dispute between the company and Naaptol. Against this the company has approached the Hon'ble High Court at Mumbai, to rescind the appointment of arbitrator appointed by Naaptol and to seek appointment of independent arbitrator by the court. The management is confident that the entire amount is recoverable. However as a matter of prudence the company has decided to make a provision at 10 percent per annum beginning from F.Y. 2020-21. Accordingly the aggregate provision as on December 31, 2024 stands at 50 percent.

5. The figures for the quarter ended March 31, 2024, are the balancing figures between audited figures in respect of the full financial year and the published year to-date figures up to the third quarter of the respective financial year

6. EPS is not annualized for the quarter ended December 31, 2024, December 31, 2023 and September 30, 2024.

7. Other Income includes:

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31st Dec 2024	30th Sep 2024	31st Dec 2023	31st Dec 2024	31st Dec 2023	31st March 2024
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Liability Written Back	7.76	-	0.23	7.76	0.64	0.64
Foreign Exchange Fluctuation Gain	0.00	0.57	0.34	0.57	11.52	11.74

Place: Ahmedabad  
Date: February 14, 2025

For Unison Metals Limited

  
Mahesh V. Changrani  
Whole-time-Director  
DIN - 00153615

