



UNISON METALS LTD.

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E-mail : unisonmetals@gmail.com Website : www.unisongroup.net, CIN No. L52100GJ1990PLC013964

Date: 13th November, 2024

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

BSE Code: 538610

Dear Sir/Madam

Subject: Outcome of Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

This is to bring to your kind notice that a meeting of the Board of Directors was held today i.e. Wednesday, 13th November, 2024 as required under Regulation 30 (Schedule III Part A(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended from time to time, please note that the Board of Directors of the company in its meeting held today has considered and approved the following:

1. The Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended on September 30, 2024.

The meeting of Board of Directors commenced at 03:00 P.M. and closed at around 3:30 P.M.

Kindly take note of the same and update record of the Company accordingly.

Thanking you

Yours truly,

For, UNISON METALS LIMITED

Mahesh V. Changrani
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 September 30, 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.



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. S. Rao

CA Mahendrasingh S Rao
(Partner)
Membership No. 154239
UDIN: 24154239BKCRLE3795

Place: Ahmedabad
Date: 13/11/2024

Unison Metals Limited

STANDALONE STATEMENT OF ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2024

(Rs in Lakhs)

Particulars	As at 30th September 2024	As at 31st March 2024
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	1,175.19	1,267.42
(b) Capital work-in-progress	1.25	1.25
(c) Financial Assets		
(i) Investments	257.63	257.65
(ii) Trade receivables	62.21	67.87
(iii) Loans	-	-
(iv) Others (to be specified)	228.84	230.61
(d) Deferred Tax Assets	-	-
(e) Non Current Tax Assets	18.06	25.72
(f) Other non current assets	85.35	66.15
Current assets		
(a) Inventories	2,982.71	2,171.80
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivable	4,075.19	4,799.84
(iii) Cash and cash equivalents	7.10	3.39
(iv) Bank balances other than (iii) above	216.82	231.95
(v) Loans	87.04	54.30
(vi) Others (to be specified)	4.82	4.35
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	714.18	482.01
Assets classified as held for sale	419.00	419.07
TOTAL ASSETS	10,335.37	10,083.38
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,602.10	1,602.10
(b) Other Equity	444.73	384.95
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	254.84	1,343.37
(ii) Trade payables	-	-
(iii) Other financial liabilities	17.96	16.73
(b) Provisions	30.56	41.94
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,713.97	1,816.29
(ii) Trade payables	-	-
Total outstanding dues of		
a) Micro enterprises and Small enterprises	-	-
b) Others	4,915.83	3,656.94
(iii) Other financial liabilities	103.99	326.87
(b) Other current liabilities	190.10	854.38
(c) Provisions	45.49	32.15
(d) Current Tax Liabilities (Net)	15.79	7.66
TOTAL EQUITY AND IABILITIES	10,335.37	10,083.38



Unison Metals Ltd
Standalone statement of Cash flow for the year ended on September 30, 2024

(Rs in lakhs)

Particulars	For the year ended on September 30, 2024	For the year ended on March 31, 2024
Cash flow from operating activities		
1. Profit before tax	71.44	137.95
	71.44	137.95
2. Adjustment for :		
Depreciation and amortisation expense	92.32	182.83
Impairment Loss	-	36.96
Assets Written off	-	6.35
Finance cost	181.66	493.84
(Profit)/Loss on sale of Fixed Assets	-	(0.41)
Share (Income)/ Loss from Partnership firm (Net)	0.02	(4.47)
Interest income	(25.51)	(47.25)
Foreign Exchange Fluctuation Gain	(0.57)	(11.74)
Provision on Rajesh Asawa Loan	-	-
Provision for Capital Advance	0.67	1.35
Provision for Bad-Debts reversed	-	-
Provision for Gratuity	2.50	4.27
Gratuity Paid	-	(0.64)
Liability written back	-	37.24
Provision for doubtful debts	(5.13)	
	317.40	836.27
Operating profit before working capital changes (1+2)		
3. Adjustments for working capital changes:		
Decrease / (Increase) in Trade and other receivables	499.83	263.48
(Decrease) / Increase in Trade and other payables	384.76	422.36
Decrease / (Increase) in Inventory	(810.91)	(841.70)
Cash used in operations	391.09	680.41
Extraordinary item		
4. Direct taxes paid	(7.64)	(46.17)
Prior Year's Adjustment	-	-
	383.45	634.24
Net Cash generated from/(used in) operating activities [A]		
Cash Flow from investing activities		
Purchase of fixed assets (including capital advances) (Net of CWIP trf)	-	(73.22)
Proceeds from sale of fixed assets	-	5.25
Share income (loss) from partnership firm	-	-
(Purchase) / Proceeds of non-current investments (Net)	-	-
(Purchase) / Proceeds of current investments (Net)	-	-
Proceeds from Loans and Advances (Net)	(32.74)	(26.26)
Interest received	25.51	47.25
	(7.23)	(46.98)
Net cash generated from/(used in) investing activities [B]		
Cash flow from financing activities		
Proceeds from long term borrowings, net	(1,088.53)	236.03
Proceeds from short term borrowings, net	897.68	(337.29)
Finance cost	(181.66)	(493.84)
	(372.51)	(595.10)
Net cash generated from/(used in) financing activities [C]		
Net increase/(decrease) in cash & cash equivalents [A+B+C]	3.71	-7.84
Cash & cash equivalents at the beginning of the year	3.39	11.22
Cash & cash equivalents at the end of the year	7.10	3.39
Notes:		
1 A) Components of cash & cash equivalents		
Cash on hand	7.10	3.39
Cheques on hand	-	-
Balances with banks	-	-
- In Current accounts	-	-
Total	7.10	3.39
B) Cash and cash equivalents not available for immediate use		
Unclaimed dividend account	-	-
Total	-	-
Cash & cash equivalents as per Note 8 (A+B)	7.10	3.39

1 The above cashflow statement has been prepared under the 'indirect method' as set out in the Indian Accounting Standard - 7 "Statement of Cash Flows".

2 The previous year's figures have been regrouped wherever necessary.



Place: Ahmedabad
Date: November 13, 2024



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
STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2024

(Rs. in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th Sep 2024	30th June 2024	30th Sep 2023	30th Sep 2024	30th Sep 2023	31st March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	2,818.04	2,842.57	3,253.79	5,660.61	6,390.22	14,938.87
Other income	15.54	10.54	13.81	26.08	46.17	65.64
Total Income	2,833.58	2,853.10	3,267.60	5,686.69	6,436.39	15,004.51
Expenses						
Cost of materials consumed	1,794.32	1,631.14	2,389.05	3,425.46	5,061.85	11,387.51
Purchase of Stock in Trade	99.70	155.00	204.40	254.70	228.64	395.07
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	194.43	180.45	(41.37)	374.88	(505.33)	(1,061.75)
Employee benefits expense	55.41	51.39	53.76	106.80	111.18	219.14
Finance costs	100.29	81.37	99.20	181.66	220.62	493.84
Depreciation and amortization expense	46.42	45.90	39.61	92.32	77.10	182.83
Impairment on Tangible Assets	-	-	37.03	-	37.03	36.96
Other expenses	511.98	667.44	737.29	1,179.42	1,543.59	3,212.96
Total expenses	2,802.55	2,812.69	3,518.97	5,615.24	6,774.68	14,866.56
Profit/(loss) before exceptional items and tax	31.03	40.41	(251.37)	71.45	(338.29)	137.95
Exceptional Items	-	-	-	-	-	-
Profit/(loss) before tax	31.03	40.41	(251.37)	71.45	(338.29)	137.95
Tax expense:	7.43	4.53	(63.16)	11.95	(83.94)	44.01
Current tax	15.01	8.42	-	23.43	-	50.23
Prior period tax	-	-	-	-	-	1.08
Deferred tax	(7.58)	(3.89)	(63.16)	(11.48)	(83.94)	(7.30)
Profit (Loss) for the period from continuing operations	23.60	35.88	(188.21)	59.50	(254.34)	93.94
Profit/(loss) from discontinued operations	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-	-	-
Profit/(loss) for the period	23.60	35.88	(188.21)	59.50	(254.34)	93.94
Other Comprehensive Income	0.14	0.14	0.63	0.28	1.26	0.51
Items that will not be reclassified to profit or loss (Net off tax)	0.14	0.14	0.63	0.28	1.26	0.51
Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-	-	-
Total Comprehensive Income for the period	23.74	36.02	(187.58)	59.78	(253.08)	94.45
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
Earnings per equity share (for continuing operation):						
Basic	0.15	0.22	(1.17)	0.37	(1.59)	0.59
Diluted	0.15	0.22	(1.17)	0.37	(1.59)	0.59
Earnings per equity share (for discontinued operation):						
Basic	-	-	-	-	-	-
Diluted	-	-	-	-	-	-
Earnings per equity share (for continuing & discontinued operation):						
Basic	0.15	0.22	(1.17)	0.37	(1.59)	0.59
Diluted	0.15	0.22	(1.17)	0.37	(1.59)	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 November 13, 2024, and approved by the Board of Directors at its meeting held on November 13, 2024.

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 September 30, 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 September 30, 2024 stands at 45 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 September 30, 2024, September 30, 2023 and June 31, 2024.

7. Other Income includes:

Particulars	Quarter Ended			Half year Ended		Year Ended
	30th Sep 2024	30th June 2024	30th Sep 2023	30th Sep 2024	30th Sep 2023	31st March 2024
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Liability Written Back	-	-	-	-	0.41	0.64
Foreign Exchange Fluctuation Gain	0.57	-	1.25	0.57	11.18	11.74

Place: Ahmedabad
Date: November 13, 2024

For Unison Metals Limited

Mahesh V. Chhangrani
Whole-time Director
DIN - 00153615





Purushottam Khandelwal & Co.

Chartered Accountants

Independent Auditor's Review Report on the Interim Consolidated 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"), for the quarter ended on September 30, 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. The statement has been approved by the parent'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 Parent'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.



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4. 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 5 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

5. The Group's segment assets as at, September 30, 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 September 30, 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 September 30, 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: 24154239BKCR LF8330

Place: Ahmedabad
Date: 13/11/2024

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

CONSOLIDATED STATEMENTS OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024
(Rs in lakhs)

Particulars	As at September 30, 2024	As at March 31, 2024
ASSETS		
I. Non-current assets		
Property, plant and equipment	2,536.87	2,677.94
Capital work-in-progress	2.22	2.22
Non-current financial assets		
Investment	218.29	218.29
Trade Receivables	62.21	67.87
Loans		
Other non-current financial assets	310.99	313.09
Non-current tax assets	-17.62	68.99
Other non-current assets	97.94	66.95
	3,210.90	3,415.34
II. Current assets		
Inventories	5,668.15	4,357.07
Current Financial Assets		
Investment		
Trade receivables	8,727.63	8,108.27
Cash and cash equivalents	22.90	24.67
Other balances with Bank	216.82	231.95
Loans	280.13	240.72
Other current financial assets	44.87	303.62
Other current assets	827.38	1,547.17
Current tax Asset	14.57	37.27
	15,802.45	14,850.74
Assets classified as held for sale	419.07	419.07
Total Assets	19,432.45	18,685.18
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,602.10	1,602.10
Other equity	1,878.58	1,696.86
Equity Attributable to owners of Unison Metals Ltd.	3,480.68	3,298.96
Non-Controlling Interest	18.00	18.00
	3,498.68	3,316.96
LIABILITIES		
I. Non-current liabilities		
Non-current financial liabilities		
Borrowings	2,166.85	2,486.32
Long-term provisions	33.59	32.36
Other Financial Liability		
Deferred tax liabilities	44.16	77.93
	2,244.60	2,596.61
II. Current liabilities		
Current financial liabilities		
Borrowings	4,430.75	3,480.36
Trade payables		
Total outstanding dues of		
a) Micro enterprises and small enterprises		
b) Creditors other than micro enterprises and small enterprises	8,326.28	6,315.51
Other current financial liabilities	255.96	522.82
Other current liabilities	551.11	2,279.49
Short-term provisions	60.22	46.74
Current tax liabilities	64.85	126.71
	13,689.17	12,771.61
Total Equity and Liabilities	19,432.45	18,685.18



Unison Metals Limited
Registered office - Vatva, Ahmedabad
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CIN No. - L52100GJ1990PLC013964

PART-I CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

Particulars	(Rs in Lakhs)					
	Quarter Ended			Half Year Ended		Year Ended
	30th Sep 2024	30th June 2024	30th Sep 2023	30th Sep 2024	30th Sep 2023	31st Mar 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	6,683.47	5,435.93	6,021.35	12,249.47	11,508.89	27,575.58
Other income	17.98	16.14	22.19	34.12	65.85	90.94
Total Income	6,701.45	5,452.06	6,043.54	12,283.59	11,574.74	27,666.52
Expenses						
Cost of materials consumed	4,666.60	4,085.19	4,001.28	8,633.21	8,716.32	19,812.85
Purchase of Stock in Trade	467.67	525.18	836.88	982.29	861.12	2,120.57
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	427.29	(500.06)	35.75	(73.73)	(427.84)	(1,653.65)
Employee benefits expense	163.80	155.45	148.20	319.25	285.44	633.33
Finance costs	217.19	148.72	177.01	365.92	381.80	794.27
Depreciation and amortization expense	94.88	93.35	88.93	188.22	176.64	378.88
Impairment on Tangible Assets (Refer Note No. 5)	-	-	(475.43)	-	37.03	36.96
Other expenses	612.72	778.24	1,696.05	1,650.17	2,375.16	5,041.58
Total expenses	6,650.15	5,286.07	6,508.63	12,065.33	12,405.67	27,164.78
Profit/(loss) before exceptional items and tax	51.30	165.99	(465.10)	218.26	(830.93)	501.73
Exceptional Items	-	-	-	-	-	-
Profit/(loss) before tax	51.30	165.99	(465.10)	218.26	(830.93)	501.73
Tax expense:	3.19	34.99	(123.44)	38.18	(215.26)	149.74
Current tax	23.82	48.67	-	72.49	-	169.28
Prior period tax	-	-	-	-	-	2.45
Deferred tax	(20.63)	(13.68)	(123.45)	(34.31)	(215.26)	(21.99)
Profit (Loss) for the period from continuing operations	48.11	131.00	(341.65)	180.08	(615.67)	352.00
Share profit / (loss) of associates	-	-	-	-	-	4.47
Profit/(loss) from discontinued operations	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-	-	-
Profit/(loss) for the period	48.11	131.00	(341.65)	180.08	(615.67)	356.47
Other Comprehensive Income	0.81	0.82	2.02	1.64	4.04	2.95
Items that will not be reclassified to profit or loss (Net of tax)	0.81	0.82	2.02	1.64	4.04	2.95
Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-	-	-
Total Comprehensive Income for the period	48.92	131.82	(339.63)	181.72	(611.63)	359.42
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
Earnings per equity share (for continuing operation):						
Basic	0.30	0.82	(2.13)	1.12	(3.84)	2.22
Diluted	0.30	0.82	(2.13)	1.12	(3.84)	2.22
Earnings per equity share (for discontinued operation):						
Basic	-	-	-	-	-	-
Diluted	-	-	-	-	-	-
Earnings per equity share (for continuing & discontinued operation):						
Basic	0.30	0.82	(2.13)	1.12	(3.84)	2.22
Diluted	0.30	0.82	(2.13)	1.12	(3.84)	2.22

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 September 30, 2024.



2. These results have been recommended for adoption by the Audit Committee in its meeting held on November 13, 2024, and approved by the Board of Directors at its meeting held on November 13, 2024. The quarterly results have been reviewed whereas the yearly results have been audited by the Statutory Auditors of the company.

3. In line with Ind AS - 108 operating segments and basis of the review of operations being done by the senior Management, the operations of the group fall under 3 segments:
 (a) Stainless Steel
 (b) Ceramic Division
 (c) Sodium Silicate


4. EPS is not annualized for the quarter ended September 30, 2024, June 30, 2024 and September 30, 2023 and for the half year ended September 30, 2024 and September 30, 2023.

5. Other Income includes:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th Sep 2024	30th June 2024	30th Sep 2023	30th Sep 2024	30th Sep 2023	31st Mar 2024
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Liability Written Back	(4.59)	4.63	-	0.04	0.73	0.64
Foreign Exchange Fluctuation Gain	(0.86)	1.43	1.25	0.57	11.18	11.74

Place: Ahmedabad
 Date: November 13, 2024



For Unison Metals Limited

 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 30TH SEPTEMBER, 2024

(Rs in Lakhs)

No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1	Segment Revenue (Revenue from Operations)						
	Stainless Steel	5,514.56	3,802.74	3,908.81	9,317.30	7,223.55	19,206.10
	Ceramic	155.00	173.60	280.28	328.60	621.56	1,036.83
	Sodium Silicate	1,143.97	1,459.59	1,832.27	2,603.56	3,663.78	7,332.65
	Sub Total	6,813.53	5,435.93	6,021.36	12,249.46	11,508.89	27,575.58
	Less:						
	Inter Segment	-	-	-	-	-	-
	Total Revenue	6,813.53	5,435.93	6,021.36	12,249.46	11,508.89	27,575.58
2	Segment Results						
	Stainless Steel	432.10	235.08	-131.82	667.18	-263.47	1,471.11
	Ceramic	-15.71	36.09	49.48	20.38	89.75	169.60
	Sodium Silicate	38.37	122.03	-64.02	160.40	-13.04	400.66
	Sub Total	454.76	393.21	-146.36	847.96	-186.76	2,041.37
	Less:						
	Unallocated Finance Cost	217.80	158.37	169.17	376.17	365.58	780.32
	Unallocated Employee Benefit Exps	106.16	99.61	98.27	205.77	194.16	403.07
	Unallocated Depreciation	-1.62	13.01	12.54	11.39	25.19	88.78
	Unallocated Other Expenses	98.14	-27.64	60.96	70.50	125.09	358.40
	Add:						
	Unallocated Income	21.94	16.14	22.19	38.08	65.85	98.68
	Total Profit Before Tax	56.22	166.00	-465.10	222.21	-830.93	509.48
3	Segment Assets						
	Stainless Steel	10,602.27	8,304.96	6,910.26	10,602.27	6,910.26	8,635.82
	Ceramic	2,664.02	3,028.30	4,418.98	2,664.02	4,418.98	3,559.80
	Sodium Silicate	3,639.35	3,981.59	1,979.44	3,639.35	1,979.44	4,174.08
	Unallocable Assets	2,526.81	2,428.67	3,245.15	2,526.81	3,245.15	2,279.50
	Total Assets	19,432.45	17,743.52	16,553.83	19,432.45	16,553.83	18,649.20
4	Segment Liabilities						
	Stainless Steel	3,052.30	5,804.45	5,081.66	3,052.30	5,081.66	6,877.95
	Ceramic	307.54	93.97	316.40	307.54	316.40	105.40
	Sodium Silicate	5,399.33	1,702.62	883.80	5,399.33	883.80	878.19
	Unallocable Liabilities	7,174.60	6,638.88	7,926.06	7,174.60	7,926.06	7,470.70
	Total Liabilities	15,933.77	14,239.91	14,207.92	15,933.77	14,207.92	15,332.24

Place: Ahmedabad
Date: November 13, 2024



For Unison Metals Limited

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

Unison Metals Limited

Consolidated statement of Cash flow for the year ended on September 30, 2024

(Rs In lakhs)

Particulars	For the year ended on September 30, 2024	For the year ended on March 31, 2024
Cash flow from operating activities		
1. Profit before tax	218.26	501.73
	218.26	501.73
2. Adjustment for :		
Depreciation and amortisation expense	188.22	378.88
Impairment on Tangible Assets	-	36.96
Asset Written Off	-	10.75
Finance cost	365.92	794.27
(Profit)/Loss on sale of Fixed Assets (Net)	-0.12	-4.04
Share (Income)/ Loss from Partnership firm	-	-
Interest income	-33.38	-74.77
Foreign Exchange Fluctuation Gain	-0.57	-11.74
Provision on Rajesh Asawa Loan	-	-
Provision for Capital Advance	0.67	1.35
Provision for Bad-Debts reversed	-	-
Provision for doubtful debts	-2.17	77.74
Dividend Income	-	-1.20
Provision for Gratuity	58.19	9.77
Liability written back	0.05	-0.97
Gratuity Paid	-	-
Operating profit before working capital changes (1+2)	795.06	1,718.73
3. Adjustments for working capital changes:		
Decrease / (Increase) in Trade and other receivables	461.90	-2,522.55
(Decrease) / Increase in Trade and other payables	-25.22	2,411.55
Decrease / (Increase) in Inventory	-1,311.08	-1,014.73
Cash used in operations	-79.34	593.00
4. Direct taxes paid	-134.35	-59.47
Prior Year's Adjustment	-	-
Net Cash generated from/(used in) operating activities [A]	-213.69	533.53
Cash Flow from investing activities		
Purchase of fixed assets (including capital advances) (Net of CWIP trf)	-47.17	-92.49
Proceeds from sale of fixed assets	0.12	24.34
Share income (loss) from partnership firm	-	-
(Purchase) / Proceeds of non-current Investments (Net)	-	-
(Purchase) / Proceeds of current Investments (Net)	-	9.99
Proceeds from Loans and Advances (Net)	-39.41	-42.11
Interest received	33.38	74.77
Dividend Income	-	1.20
Net cash generated from/(used in) investing activities [B]	-53.08	-24.30
Cash flow from financing activities		
Proceeds from long term borrowings, net	-319.47	433.08
Proceeds from short term borrowings, net	950.39	-337.29
Finance cost	-365.92	-794.27
Issuance of Capital	-	-
Net cash generated from/(used in) financing activities [C]	265.00	-698.47
Net increase/(decrease) in cash & cash equivalents [A+B+C]	-1.77	-189.24
Cash & cash equivalents at the beginning of the year	24.67	213.90
Cash & cash equivalents at the end of the year	22.90	24.67
Notes:		
1 A) Components of cash & cash equivalents		
Cash on hand	7.56	7.56
Cheques on hand	-	-
Balances with banks	-	-
- In Current accounts	-	-
Total	15.34	17.11
B) Cash and cash equivalents not available for immediate use		
Unclaimed dividend account	-	-
Total	-	-
Cash & cash equivalents as per (A+B)	22.90	24.67

2 The above cashflow statement has been prepared under the 'indirect method' as set out in the Indian Accounting Standard - 7 "Statement of Cash Flows".

3 The previous year's figures have been regrouped wherever necessary.

