



UNISON METALS LTD.

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

Date:

Date: 13.11.2021

To,
The Manager- Listing Dept.,
Bombay Stock Exchange Limited,
Floor 25, P.J. Towers, Dalal Street
Mumbai -400001.

Sub: Outcome of Board Meeting

Scrip Code- 538610

Dear Sir,

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at their meeting held on today i.e. 13th November, 2021 have approved and taken on record the following items:

1. Unaudited Standalone and Consolidated Financials Result for the quarter ended on 30th September, 2021.

We also here by give the declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulation, 2016 for the Limited Review Report with unmodified opinion for the quarter ended 30th September, 2021.

The above said meeting commenced on 3:00 PM. and concluded at 8:20 P.M.

Kindly take the same in your record.

Thanking You,

Yours Faithfully,

Unison Metals Limited

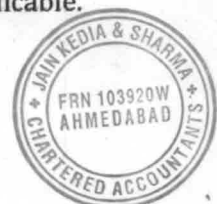
Mitaliben R. Patel

Company Secretary & Compliance officer



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE
FINANCIAL RESULTS****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 and six months ended September 30, 2021 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. 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). 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. 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.



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 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 Jain Kedia & Sharma
Chartered Accountants
FRN: 103920W



Tarak
Tarak Shah
Partner

Place: Ahmedabad

Date: November 13, 2021

Membership No. 182100

UDIN: 21182100AAAACQ7873

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

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th September, 2021

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th Sep 2021	30th June 2021	30th Sep 2020	30th Sep 2021	30th Sep 2020	31st Mar 2021
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
Revenue from operations	2,683.77	2,146.73	1,824.43	4,830.49	2,287.09	8,613.84
Other income	5.12	6.22	11.46	11.34	19.50	59.02
Total Income	2,688.89	2,152.95	1,835.89	4,841.83	2,306.59	8,672.86
Expenses						
Cost of materials consumed	1,495.95	1,344.31	842.49	2,840.26	1,021.75	4,305.15
Purchase of Stock in Trade	37.55	79.41	9.24	116.96	49.21	344.57
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	71.93	(240.43)	(43.99)	(168.50)	128.09	212.89
Employee benefits expense	94.98	108.05	105.70	203.03	158.20	450.60
Finance costs	89.15	86.93	112.70	176.08	200.30	402.63
Depreciation and amortization expense	67.47	66.95	71.68	134.42	126.98	256.48
Other expenses	666.88	633.27	620.32	1,300.15	741.20	2,489.11
Total expenses	2,523.91	2,078.49	1,718.14	4,602.40	2,425.73	8,461.44
Profit/(loss) before exceptional items and tax	164.98	74.46	117.75	239.43	(119.14)	211.42
Exceptional Items	-	-	-	-	-	-
Profit/(loss) before tax	164.98	74.46	117.75	239.43	(119.14)	211.42
Tax expense:	42.34	20.90	32.25	63.24	(21.86)	57.63
Current tax	50.46	27.06	-	77.52	-	56.25
Prior period tax	-	-	0.16	-	0.16	0.20
Deferred tax	-8.12	(6.16)	32.10	(14.28)	(22.02)	1.18
Profit (Loss) for the period from continuing operations	122.64	53.56	85.49	176.20	(97.28)	153.79
Profit/(loss) from discontinued operations	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-	-	-
Profit/(loss) for the period	122.64	53.56	85.49	176.20	(97.28)	153.79
Other Comprehensive Income	(1.17)	(1.17)	(0.22)	(2.35)	(0.44)	(4.27)
Items that will not be reclassified to profit or loss (Net off tax)	(1.17)	(1.17)	(0.22)	(2.35)	(0.44)	(4.27)
Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-	-	-
Total Comprehensive Income for the period	121.47	52.39	85.27	173.85	(97.72)	149.52
Paid-up equity share capital (Face Value of the Share Rs. 10/- each)	320.42	320.42	320.42	320.42	320.42	320.42
Earnings per equity share (for continuing operation):						
Basic	3.83	1.67	2.67	5.50	(3.04)	4.80
Diluted	3.83	1.67	2.67	5.50	(3.04)	4.80
Earnings per equity share (for discontinued operation):						
Basic	-	-	-	-	-	-
Diluted	-	-	-	-	-	-
Earnings per equity share (for continuing & discontinued operation):						
Basic	3.83	1.67	2.67	5.50	(3.04)	4.80
Diluted	3.83	1.67	2.67	5.50	(3.04)	4.80



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, 2021.

2. These results have been reviewed and recommended for adoption by the Audit Committee in its meeting held on November 13, 2021, and approved by the Board of Directors at its meeting held on November 13, 2021. The Statutory Auditors Report does not have any qualification / modification.

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, 2021.

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 company is confident of full recovery but as a matter of prudence the company had made a provision of 10% on above as on March 31, 2021. The Company has made an additional provision of 2.50% for the quarter ended June 30, 2021 and September 30, 2021.

5. Manufacturing facilities of the Company which were shut down in the last week of March 2020 due to countrywide lockdown, resumed operations in a phased manner from the first week of June 2020 after obtaining the requisite approvals. Therefore, the figures of the half year ended September 30, 2020 were suppressed. Consequently, the figures of half year ended September 2021 and half year ended September 2020 are not comparable.


5. EPS is not annualized for the quarter ended September 30, 2021, June 30, 2021 and September 30, 2020 and for the half year ended September 30, 2021 and September 30, 2020.

6. Other Income/Expenses includes:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September 2021	30th June 2021	30th September 2020	30th Sep 2021	30th September 2020	31st March 2021
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Foreign Exchange Fluctuation Gain / (Loss)	0.29	(0.80)	5.18	(0.59)	-	8.58

Place: Ahmedabad
Date: November 13, 2021



For Unison Metals Limited

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

STANDALONE UNAUDITED STATEMENT OF ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2021

Particulars	(Rs in Lakhs)	(Rs in Lakhs)
	As at 30th September 2021	As at 31st March 2021
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	1,976.30	1,991.17
(b) Capital work-in-progress	-	132.77
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	-	-
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets	-	-
(i) Investments	244.72	194.67
(ii) Trade receivables	96.15	101.80
(iii) Loans	-	-
(iv) Others (to be specified)	136.66	127.81
(i) Deferred Tax Assets	-	-
(j) Non Current Tax Assets	6.49	2.85
(j) Other non current assets	169.85	174.87
Current assets		
(a) Inventories	1,146.42	1,161.74
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivable	4,014.90	3,635.05
(iii) Cash and cash equivalents	11.55	2.75
(iv) Bank balances other than (iii) above	-	-
(v) Loans	37.29	95.83
(vi) Others (to be specified)	17.02	15.45
(c) Current Tax Assets (Net)	-	3.58
(d) Other current assets	277.36	33.18
TOTAL ASSETS	8,134.71	7,673.52
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	320.42	320.42
(b) Other Equity	1,579.71	1,405.87
Non-current liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	1,631.56	1,773.52
(ii) Other financial liabilities	-	-
(b) Provisions	19.22	15.34
(c) Deferred tax liabilities (Net)	73.86	88.93
(d) Other non-current liabilities	-	-
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,208.39	1,081.35
(ii) Trade payables		
Total outstanding dues of		
a) Micro enterprises and Small enterprises	10.40	3.98
b) Creditors other than micro enterprises and small enterprises	2,128.33	2,012.57
(iii) Other financial liabilities	628.12	647.04
(b) Other current liabilities	396.17	267.93
(c) Provisions	45.07	28.57
(d) Current Tax Liabilities (Net)	93.47	28.01
TOTAL EQUITY AND LIABILITIES	8,134.71	7,673.52



Unison Metals Ltd
Standalone statement of Cash flow for the Half year ended September 30,2021

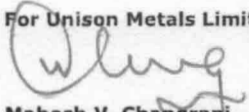
Particulars	For the Half Year ended September 30,2021	For the year ended on March 31, 2021
Cash flow from operating activities		
1. Profit before tax	239.42	211.42
	239.42	211.42
2. Adjustment for :		
Depreciation and amortisation expense	134.42	256.48
Assets Written off	1.14	-
Finance cost	176.08	402.63
(Profit)/Loss on sale of Fixed Assets	5.53	(11.30)
Share (Income)/ Loss from Partnership firm (Net)	-	(4.00)
Interest income	(11.28)	(28.04)
Provision for Bad-Debts reversed	-	-
Provision for Gratuity	1.50	4.67
Gratuity Paid	-	(3.99)
Provision for doubtful debts	37.43	31.42
	584.25	859.29
Operating profit before working capital changes (1+2)		
3. Adjustments for working capital changes:		
Decrease / (Increase) in Trade and other receivables	(661.21)	(1,372.86)
(Decrease) / Increase in Trade and other payables	247.25	1,319.15
Decrease / (Increase) in Inventory	15.32	14.55
	185.61	820.13
Cash used in operations		
4. Direct taxes paid	(12.12)	(28.53)
Prior Year's Adjustment	-	(0.20)
	173.49	791.40
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)	(1.65)	(249.01)
Proceeds from sale of fixed assets	8.20	17.92
Share income (loss) from partnership firm	-	-
(Purchase) / Proceeds of non-current investments (Net)	(50.05)	-
(Purchase) / Proceeds of current investments (Net)	-	-
Proceeds from Loans and Advances (Net)	58.53	(9.35)
Interest received	11.28	28.04
	26.31	(212.39)
Net cash generated from/(used in) investing activities [B]		
Cash flow from financing activities		
Proceeds from long term borrowings, net	(141.95)	(2.39)
Proceeds from short term borrowings, net	127.04	(175.48)
Finance cost	(176.08)	(402.63)
	(191.00)	(580.50)
Net cash generated from/(used in) financing activities [C]		
Net increase/(decrease) in cash & cash equivalents [A+B+C]	8.81	(1.51)
Cash & cash equivalents at the beginning of the year	2.75	4.26
Cash & cash equivalents at the end of the year	11.55	2.75
Notes:		
1 A) Components of cash & cash equivalents		
Cash on hand	5.94	1.80
Cheques on hand	-	-
Balances with banks		
- In Current accounts	5.62	0.94
Total	11.55	2.75
B) Cash and cash equivalents not available for immediate use		
Undeclared dividend account		-
Total		-
Cash & cash equivalents (A+B)	11.55	2.75



- 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.



For Unison Metals Limited


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

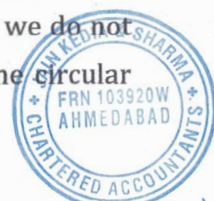
INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

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 subsidiaries together referred to as the "Group"), and its Consolidated net profit/(loss) after tax and Consolidated total comprehensive income for the quarter and six months ended on September 30, 2021 together with the relevant notes thereon ("the Statement") which has been initialled by us for identification purposes. The Statement has been prepared by the Parent 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.
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 (ICAI). 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. 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.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention 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.

**For Jain Kedia & Sharma
Chartered Accountants
FRN: 103920W**



Tarak Shah
**Tarak Shah
Partner**

**Place: Ahmedabad
Date: November 13, 2021**

**Membership No. 182100
UDIN: 21182100AAAACR7727**

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 HALF YEAR ENDED 30TH SEPTEMBER, 2021

Particulars	Quarter Ended			Half Year ended		(Rs in Lakhs)
	30th Sep 2021	30th June 2021	30th Sep 2020	30th Sep 2021	30th Sep 2020	Year Ended 31st March 2021
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
Revenue from operations	4,018.98	3,083.99	3,132.72	7,102.95	3,744.41	14,203.67
Other income	16.14	21.42	23.56	37.56	43.83	113.62
Total Income	4,035.11	3,105.41	3,156.28	7,140.51	3,788.24	14,317.29
Expenses						
Cost of materials consumed	2,457.00	1,739.24	1,626.47	4,196.24	1,652.70	8,255.54
Purchase of Stock in Trade	81.21	79.41	9.24	160.62	61.87	364.93
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	76.57	2.64	(76.47)	79.21	352.92	304.45
Employee benefits expense	169.47	168.27	206.04	337.74	287.00	830.71
Finance costs	133.84	128.16	166.18	262.00	298.42	598.07
Depreciation and amortization expense	94.93	93.71	97.33	188.64	178.09	361.55
Other expenses	873.13	822.44	1,082.07	1,695.57	1,260.56	3,365.08
Total expenses	3,886.15	3,033.87	3,110.86	6,920.04	4,096.61	14,080.33
Profit/(loss) before exceptional items and tax	148.96	71.54	45.42	220.48	(308.37)	236.96
Exceptional Items	-	-	-	-	-	-
Profit/(loss) before tax	148.96	71.54	45.42	220.48	(308.37)	236.96
Tax expense:	38.08	25.82	13.35	63.90	(71.16)	65.40
Current tax	49.92	32.11	-	82.03	-	68.75
Prior period tax	-	-	0.16	-	0.16	(4.27)
Deferred tax	(11.84)	(6.29)	13.19	(18.13)	(71.31)	0.90
Profit (Loss) for the period from continuing operations	110.88	45.72	32.07	156.59	(237.22)	171.58
Share profit / (loss) of associates	-	(15.25)	-	(15.25)	-	4.00
Profit/(loss) from discontinued operations	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-	-	-
Profit/(loss) for the period	110.88	30.47	32.07	141.33	(237.22)	175.58
Other Comprehensive Income	(1.24)	(1.24)	(0.57)	(2.48)	(1.13)	(4.50)
Items that will not be reclassified to profit or loss (Net off tax)	(1.24)	(1.24)	(0.57)	(2.48)	(1.13)	(4.50)
Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-	-	-
Total Comprehensive Income for the period	109.65	29.23	31.50	138.85	(238.35)	171.08
Paid-up equity share capital (Face Value of the Share Rs. 10/- each)	320.42	320.42	320.42	320.42	320.42	320.42
Earnings per equity share (for continuing operation):						
Basic	3.46	0.95	1.00	4.41	(7.40)	5.48
Diluted	3.46	0.95	1.00	4.41	(7.40)	5.48
Earnings per equity share (for discontinued operation):						
Basic	-	-	-	-	-	-
Diluted	-	-	-	-	-	-
Earnings per equity share (for continuing & discontinued operation):						
Basic	3.46	0.95	1.00	4.41	(7.40)	5.48
Diluted	3.46	0.95	1.00	4.41	(7.40)	5.48



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, 2021.

2. These results have been reviewed and recommended for adoption by the Audit Committee in its meeting held on November 13, 2021, and approved by the Parent's Board of Directors at its meeting held on November 13, 2021. 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 2 segments:

- (a) Stainless Steel
- (b) Frit Jobwork

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 Company is confident of full recovery but as a matter of prudence the Company had made a provision of 10% on above as on March 31, 2021. The Company has made an additional provision of 2.50% for the quarter ended June 30, 2021 and September 30, 2021.

5. Manufacturing facilities of the Group which were shut down in the last week of March 2020 due to countrywide lockdown, resumed operations in a phased manner from the first week of June 2020 after obtaining the requisite approvals. The subsidiary company's productivity has been severely affected consequent to COVID-19 lockdown. Therefore, the figures of the half year ended September 30, 2020 were suppressed. Consequently, the figures of half year ended September 2021 and half year ended September 2020 are not comparable.

6. EPS is not annualized for the quarter ended September 30, 2021, June 30, 2021 and September 30, 2020 and for the half year ended September 30, 2021 and September 30, 2020.

7. Other Income includes:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September 2021	30th June 2021	30th September 2020	30th September 2021	30th September 2020	31st March 2021
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Foreign Exchange Fluctuation Gain / (Loss)	0.29	(0.88)	5.18	(0.59)	-	8.28

Place: Ahmedabad
Date: November 13, 2021



For Unison Metals Limited

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



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

**PART-II CONSOLIDATED STATEMENTS OF ASSETS AND LIABILITIES AS AT
SEPTEMBER 30, 2021**

Particulars	(Rs in Lakhs)	
	As at 30th September 2021	As at 31st March 2021
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	2,783.48	2,836.62
(b) Capital work-in-progress	142.64	275.41
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	-	-
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets	-	-
(i) Investments	215.35	230.60
(ii) Trade receivables	96.15	101.80
(iii) Loans	10.48	15.72
(iv) Others (to be specified)	263.09	254.24
(i) Deferred Tax Assets	-	-
(j) Non current Tax Assets	34.58	18.96
(k) Other non current assets	178.94	183.96
Total Non-Current Assets	3,724.71	3,917.32
Current assets		
(a) Inventories	2,001.95	2,097.21
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivable	6,343.17	5,928.41
(iii) Cash and cash equivalents	36.44	23.46
(iv) Bank balances other than (iii) above	-	-
(v) Loans	339.62	474.67
(vi) Others (to be specified)	35.07	29.85
(c) Current Tax Assets	10.58	15.56
(d) Other current assets	442.54	112.62
Total Current Assets	9,209.37	8,681.78
TOTAL ASSETS	12,934.08	12,599.10
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	320.42	320.42
(b) Other Equity	2,439.53	2,300.67
Equity attributable to Parent	2,759.95	2,621.09
Non-Controlling Interest	18.00	18.00
Total Equity	2,777.95	2,639.09
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,845.53	2,033.67
(ii) Trade payables	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	36.97	30.22
(c) Deferred tax liabilities	107.66	126.60
(d) Other non-current liabilities	-	-
Total Non-Current Liability	1,990.16	2,190.49
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,350.89	2,168.59
(ii) Trade payables	-	-
Total outstanding dues of		
a) Micro enterprises and Small enterprises	10.40	22.60
b) Others	4,118.39	4,039.84
(iii) Other financial liabilities	801.66	909.23
(b) Other current liabilities	733.14	561.59
(c) Provisions	58.02	39.66
(d) Current Tax Liabilities	93.47	28.01
Total Current Liability	8,165.98	7,769.52
TOTAL EQUITY AND LIABILITIES	12,934.08	12,599.10

Place: Ahmedabad
Date: November 13, 2021



For Unison Metals Limited

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



Unison Metals Ltd

Consolidated statement of Cash flow for the Half year ended September 30,2021

Particulars	(Rs in Lakhs)	
	For the Half Year ended September 30,2021	For the year ended on March 31, 2021
Cash flow from operating activities		
1. Profit before tax	220.48	236.96
2. Adjustment for :		
Depreciation and amortisation expense	188.64	361.56
Assets Written off	1.14	-
Finance cost	262.00	598.07
(Profit)/Loss on sale of Fixed Assets	5.53	(11.46)
Share (Income)/ Loss from Partnership firm (Net)	-	-
Interest income	(37.49)	(87.16)
Provision for Bad-Debts reversed	-	-
Provision for Gratuity	4.19	9.56
Gratuity Paid	-	(5.38)
Provision for doubtful debts	70.18	48.97
Operating profit before working capital changes (1+2)	714.67	1,151.12
3. Adjustments for working capital changes:		
Decrease / (Increase) in Trade and other receivables	(818.26)	(839.35)
(Decrease) / Increase in Trade and other payables	147.94	1,004.94
Decrease / (Increase) in Inventory	95.25	102.29
Cash used in operations	139.60	1,419.00
Extraordinary item	-	-
4. Direct taxes paid	(27.20)	(56.89)
Prior Year's Adjustment	-	4.27
Net Cash generated from/(used in) operating activities [A]	112.40	1,366.36
Cash Flow from investing activities		
Purchase of fixed assets (including capital advances) (Net of CWIP trf)	(17.59)	(467.11)
Proceeds from sale of fixed assets	8.20	18.17
Share income (loss) from partnership firm	-	-
(Purchase) / Proceeds of non-current investments (Net)	-	(5.00)
(Purchase) / Proceeds of current investments (Net)	-	-
Proceeds from Loans and Advances (Net)	140.30	(64.08)
Interest received	37.49	87.16
Net cash generated from/(used in) investing activities [B]	168.41	(430.85)
Cash flow from financing activities		
Issuance of Capital	-	-
Proceeds from long term borrowings, net	(188.14)	(97.61)
Proceeds from short term borrowings, net	182.30	(237.14)
Finance cost	(262.00)	(598.07)
Net cash generated from/(used in) financing activities [C]	(267.83)	(932.82)
Net increase/(decrease) in cash & cash equivalents [A+B+C]	12.97	2.69
Cash & cash equivalents at the beginning of the year	23.46	20.78
Cash & cash equivalents at the end of the year	36.44	23.46
Notes:		
A) Components of cash & cash equivalents		
Cash on hand	11.37	5.38
Cheques on hand	-	-
Balances with banks	-	-
- In Current accounts	25.07	18.08
Total	36.44	23.46
B) Cash and cash equivalents not available for immediate use		
Unclaimed dividend account	-	-
Total	-	-
Cash & cash equivalents as per Note 8 (A+B)	36.44	23.46

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 13,2021



For Unison Metals Limited

Mahesh V. Changraol
Whole-Time-Director
DIN- 00153615

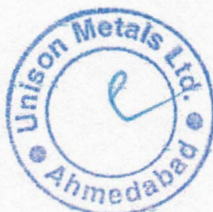


Company Name - Unison Metals Limited
Registered office - Vatva, Ahmedabad
Website - www.unisongroup.net,
Email: unisonmetals@gmail.com - ,Telephone - +91-07925841512
CIN No. - L52100GJ1990PLC013964

SEGMENT REPORTING RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2021

No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2021	30th June 2021	30th Sep 2020	30th September 2021	30th September 2020	31st March 2021
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1	Segment Revenue (Revenue from Operation)						
	Stainless Steel	3,276.06	2,319.15	2,890.62	5,595.20	3,456.60	12,804.84
	Frit Jobwork	742.91	764.84	242.10	1,507.75	287.81	1,398.83
	Sub Total	4,018.97	3,083.99	3,132.72	7,102.95	3,744.41	14,203.67
	Less:						
	Inter Segment	-	-	-	-	-	-
	Total Revenue	4,018.97	3,083.99	3,132.72	7,102.95	3,744.41	14,203.67
2	Segment Results						
	Stainless Steel	-143.90	-184.44	126.49	-328.34	-115.15	73.88
	Frit Jobwork	416.23	369.04	41.34	785.28	46.58	654.60
	Sub Total	272.33	184.61	167.83	456.94	-68.57	728.48
	Less:						
	Unallocable Finance Cost	89.15	86.93	112.70	176.08	200.30	402.63
	Unallocated Employee Benefit Exps	50.37	47.56	-	97.93	-	193.94
	Other Unallocable Expenditure	-	-	9.70	-	39.52	-
	Add:						
	Unallocated Income	16.14	21.42	-	37.56	-	105.04
	Total Profit Before Tax	148.95	71.54	45.42	220.48	-308.37	236.96
3	Segment Assets						
	Stainless Steel	8,572.24	9,512.89	9,278.88	8,572.24	9,278.88	9,802.16
	Frit Jobwork	3,085.87	2,414.39	963.39	3,085.87	963.39	1,795.36
	Unallocable Assets	1,275.97	1,096.12	876.32	1,275.97	876.32	1,001.58
	Total Assets	12,934.08	13,023.40	11,118.60	12,934.08	11,118.60	12,599.10
4	Segment Liabilities						
	Stainless Steel	5,898.28	5,853.82	5,799.56	5,898.28	5,799.56	5,850.29
	Frit Jobwork	450.82	354.57	38.63	450.82	38.63	260.17
	Unallocable Liabilities	3,807.04	4,144.16	3,050.71	3,807.04	3,050.71	3,849.54
	Total Liabilities	10,156.14	10,352.55	8,888.89	10,156.14	8,888.89	9,960.00

Place: Ahmedabad
Date: NOVEMBER 13, 2021



For Unison Metals Limited

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

