



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: 14.11.2022

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. 14th November 2022 have approved and taken on record the following items:

- 1. Unaudited Standalone and Consolidated Financials Result for the quarter and Year ended on 30th September 2022.**

The above said meeting commenced on 3:00 PM. and concluded at 4.10 P.M.

Kindly take the same in your record.

Thanking You,

Yours Faithfully,

Unison Metals Limited

Mitaliben R. Patel

Company Secretary and 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, 2022 together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (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 subject.

For Jain Kedia & Sharma
Chartered Accountants
FRN: 103920W




Tarak Shah
Partner

Place: Ahmedabad
Date: November 14, 2022

Membership No.182100
UDIN:22182100BDBESX5335

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, 2022

(Rs in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th Sep 2022	30th June 2022	30th Sep 2021	30th Sep 2022	30th Sep 2021	31st Mar 2022
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
Revenue from operations	1,951.73	1,812.86	2,683.77	3,764.59	4,830.49	9,334.35
Other income	8.47	6.15	5.12	14.62	11.34	83.58
Total Income	1,960.20	1,819.01	2,688.89	3,779.21	4,841.83	9,417.94
Expenses						
Cost of materials consumed	582.04	1,251.52	1,495.95	1,833.56	2,840.26	5,554.74
Purchase of Stock in Trade	773.25	90.88	37.55	864.13	116.96	234.59
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	19.27	(16.43)	71.93	2.84	(168.50)	294.10
Employee benefits expense	51.76	56.83	94.98	108.59	203.03	351.56
Finance costs	91.49	76.31	89.15	167.80	176.08	336.81
Depreciation and amortization expense	30.59	29.66	67.47	60.25	134.42	231.29
Impairment on Tangible Assets	-	-	-	-	-	60.41
Other expenses	582.26	570.28	666.88	1,152.53	1,300.15	2,215.97
Total expenses	2,130.66	2,059.05	2,523.91	4,189.70	4,602.40	9,279.46
Profit/(loss) before exceptional items and tax	(170.46)	(240.04)	164.98	(410.49)	239.43	138.48
Exceptional Items	-	-	-	-	-	-
Profit/(loss) before tax	(170.46)	(240.04)	164.98	(410.49)	239.43	138.48
Tax expense:	(43.52)	(57.97)	42.34	(101.49)	63.24	38.84
Current tax	-	-	50.46	-	77.52	61.64
Prior period tax	-	-	-	-	-	-
Deferred tax	(43.52)	(57.97)	(8.12)	(101.49)	(14.28)	(22.80)
Profit (Loss) for the period from continuing operations	(126.95)	(182.06)	122.64	(309.00)	176.20	99.64
Profit/(loss) from discontinued operations	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-	-	-
Profit/(loss) for the period	(126.95)	(182.06)	122.64	(309.00)	176.20	99.64
Other Comprehensive Income	0.55	0.55	(1.17)	1.10	(2.35)	2.01
Items that will not be reclassified to profit or loss (Net off tax)	0.55	0.55	(1.17)	1.10	(2.35)	2.01
Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-	-	-
Total Comprehensive Income for the period	(126.40)	(181.51)	121.47	(307.90)	173.85	101.64
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	(0.79)	(1.14)	0.77	(1.93)	1.10	0.62
Diluted	(0.79)	(1.14)	0.77	(1.93)	1.10	0.62
Earnings per equity share (for discontinued operation):						
Basic	-	-	-	-	-	-
Diluted	-	-	-	-	-	-
Earnings per equity share (for continuing & discontinued operation):						
Basic	(0.79)	(1.14)	0.77	(1.93)	1.10	0.62
Diluted	(0.79)	(1.14)	0.77	(1.93)	1.10	0.62



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, 2022.

2. These results have been reviewed and recommended for adoption by the Audit Committee in its meeting held on November 14, 2022, and approved by the Board of Directors at its meeting held on November 14, 2022. The Statutory Auditors Report does not have any qualification or 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, 2022.

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, 2022 stands at 25 percent.

5. EPS is not annualized for the quarter ended September 30, 2022, June 30, 2022 and September 30, 2021 and for the half year ended September 30, 2022 and September 30, 2021.

6. Other Income/Expenses includes:

(Rs in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th Sep 2022	30th June 2022	30th Sep 2021	30th Sep 2022	30th Sep 2021	31st Mar 2022
Liability Written Back	-	-	-	-	-	38.97
Foreign Exchange Fluctuation Gain/ (Loss)	1.27	1.43	0.29	2.70	(0.59)	2.19

Place: Ahmedabad
Date: November 14, 2022



For Unison Metals Limited

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

**STANDALONE UNAUDITED STATEMENT OF ASSETS & LIABILITIES AS AT
SEPTEMBER 30, 2022**

	(Rs in Lakhs)	(Rs in Lakhs)
Particulars	As at 30th September 2022	As at 31st March 2022
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	943.64	978.46
(b) Capital work-in-progress	1.25	-
(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	248.95	248.95
(ii) Trade receivables	84.84	90.49
(iii) Loans	-	-
(iv) Others (to be specified)	137.11	141.22
(i) Deferred Tax Assets	34.31	-
(j) Non Current Tax Assets	28.79	9.42
(j) Other non current assets	85.37	164.89
Current assets		
(a) Inventories	942.13	900.55
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivable	4,133.68	3,811.27
(iii) Cash and cash equivalents	97.22	198.59
(iv) Bank balances other than (iii) above	-	-
(v) Loans	44.66	41.42
(vi) Others (to be specified)	16.95	3.86
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	350.33	268.01
Assets classified as held for sale	521.43	770.04
TOTAL ASSETS	7,670.66	7,627.16
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,602.10	1,602.10
(b) Other Equity	(82.07)	225.84
Non-current liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	1,551.94	1,723.83
(ii) Other financial liabilities	-	-
(b) Provisions	15.21	15.21
(c) Deferred tax liabilities (Net)	-	66.80
(d) Other non-current liabilities	-	-
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,809.32	1,740.77
(ii) Trade payables	-	-
Total outstanding dues of		
a) Micro enterprises and Small enterprises	-	11.20
b) Creditors other than micro enterprises and small enterprises	2,533.25	1,835.34
(iii) Other financial liabilities	121.38	61.87
(b) Other current liabilities	42.99	272.69
(c) Provisions	26.54	28.08
(d) Current Tax Liabilities (Net)	49.99	43.42
TOTAL EQUITY AND LIABILITIES	7,670.66	7,627.16



Unison Metals Ltd
Standalone statement of Cash flow for the Half year ended September 30,2022

Particulars	For the Half Year ended September 30,2022	For the year ended on March 31, 2022
Cash flow from operating activities		
1. Profit before tax	(410.49)	138.48
	(410.49)	138.48
2. Adjustment for :		
Depreciation and amortisation expense	60.25	231.29
Impairment Loss	-	60.41
Assets Written off	-	1.14
Finance cost	167.80	336.81
(Profit)/Loss on sale of Fixed Assets	29.04	(22.94)
Share (Income)/ Loss from Partnership firm (Net)	-	(4.11)
Interest income	(11.90)	(12.03)
Provision for Bad-Debts reversed	-	-
Provision for Gratuity	2.00	5.15
Gratuity Paid	-	(2.05)
Provision for doubtful debts	35.08	67.16
	(128.22)	799.30
Operating profit before working capital changes (1+2)		
3. Adjustments for working capital changes:		
Decrease/ (Increase) in Trade and other receivables	(363.61)	(458.73)
(Decrease) / Increase in Trade and other payables	514.46	(183.25)
Decrease/(Increase) in Inventory	(41.58)	261.19
Cash used in operations	(18.95)	418.51
Extraordinary item		
4. Direct taxes paid	(12.81)	(49.21)
Prior Year's Adjustment		
	(31.76)	369.30
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)	(29.38)	(3.94)
Proceeds from sale of fixed assets	222.26	109.48
Share income (loss) from partnership firm	-	4.11
(Purchase) / Proceeds of non-current investments (Net)	-	(50.17)
Proceeds from Loans and Advances (Net)	(3.24)	54.40
Interest received	11.90	12.03
	201.54	125.91
Net cash generated from/(used in) investing activities [B]		
Cash flow from financing activities		
Proceeds from long term borrowings, net	(171.90)	(49.68)
Proceeds from short term borrowings, net	68.55	87.12
Finance cost	(167.80)	(336.81)
	(271.15)	(299.37)
Net cash generated from/(used in) financing activities [C]		
Net increase/(decrease) in cash & cash equivalents [A+B+C]	(101.37)	195.85
Cash & cash equivalents at the beginning of the year	198.59	2.75
Cash & cash equivalents at the end of the year	97.22	198.59
Notes:		
1 A) Components of cash & cash equivalents		
Cash on hand	3.89	3.93
Cheques on hand	-	-
Balances with banks		
- In Current accounts	93.33	194.66
Total	97.22	198.59
B) Cash and cash equivalents not available for immediate use		
Unclaimed dividend account	-	-
Total	-	-
Cash & cash equivalents (A+B)	97.22	198.59

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.

Place: Ahmedabad

Date: November 14, 2022

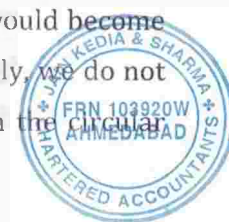


For Unison Metals Limited

Maresh 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, 2022 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. *Basis of Qualified Opinion*

The Group's investment in the Chandanpani Enterprise (the "Associate"), an associate accounted for by the equity method, is carried at Rs. 209.52 lacs on the consolidated balance sheet as at September 30, 2022, and the Company's share of the Associate's net loss of Rs. Nil lacs is included in the Company's Consolidated Statement of Profit & Loss for the year then ended. The Associate has an investment in a foreign entity which is carried at cost amounting to Rs. 160.24 lacs in its accounts as at March 31, 2022. We were unable to obtain sufficient appropriate audit evidence about the fair value of Associate's investment in the foreign entity as at September 30, 2022 because of unavailability of its financial information. Consequently, we were unable to determine whether any fair value adjustments to the carrying amount of the Associate, consequent to change in the fair value of Associate's investment in foreign entity, were necessary.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, ***except the matter stated in para 4 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
TarakShah
Partner

Place: Ahmedabad
Date: November 14, 2022

Membership No. 182100
UDIN: 22182100BDBFNJ7723

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, 2022

Particulars	Quarter Ended			Half Year Ended		(Rs in Lakhs)
	30th Sep 2022	30th June 2022	30th Sep 2021	30th Sep 2022	30th Sep 2021	Year Ended
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	31st Mar 2022 Audited
Revenue from operations	5,072.45	4,697.17	4,018.98	9,769.62	7,102.95	15,872.82
Other income	28.20	29.35	16.14	57.55	37.56	118.31
Total Income	5,100.65	4,726.52	4,035.11	9,827.17	7,140.51	15,991.13
Expenses						
Cost of materials consumed	3,475.39	3,678.10	2,457.00	7,153.49	4,196.24	11,057.25
Purchase of Stock in Trade	377.24	104.58	81.21	481.82	160.62	253.98
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	30.96	52.91	76.57	83.87	79.21	(232.98)
Employee benefits expense	147.13	131.73	169.47	278.86	337.74	636.73
Finance costs	142.64	120.42	133.84	263.06	262.00	509.45
Depreciation and amortization expense	78.24	75.43	94.93	153.67	188.64	340.16
Impairment on Tangible Assets	-	-	-	-	-	60.41
Other expenses	1,066.71	1,039.05	873.13	2,105.76	1,695.57	3,166.73
Total expenses	5,318.31	5,202.22	3,886.15	10,520.53	6,920.04	15,791.73
Profit/(loss) before exceptional items and tax	(217.66)	(475.70)	148.96	(693.36)	220.47	199.40
Exceptional Items	-	-	-	-	-	-
Profit/(loss) before tax	(217.66)	(475.70)	148.96	(693.36)	220.47	199.40
Tax expense:	(55.44)	(118.76)	38.08	(174.20)	63.90	49.88
Current tax	-	-	49.92	-	82.03	81.73
Prior period tax	(0.03)	-	-	(0.03)	-	-
Deferred tax	(55.41)	(118.76)	(11.84)	(174.17)	(18.13)	(31.85)
Profit (Loss) for the period from continuing operations	(162.22)	(356.94)	110.88	(519.16)	156.58	149.52
Share profit / (loss) of associates	-	-	-	-	(15.25)	(11.15)
Profit/(loss) from discontinued operations	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-	-	-
Profit/(loss) for the period	(162.22)	(356.94)	110.88	(519.16)	141.32	138.37
Other Comprehensive Income	0.95	0.94	(1.24)	1.89	(2.48)	3.45
Items that will not be reclassified to profit or loss (Net off tax)	0.95	0.94	(1.24)	1.89	(2.48)	3.45
Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-	-	-
Total Comprehensive Income for the period	(161.27)	(356.00)	109.64	(517.27)	138.85	141.82
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	(1.01)	(2.23)	0.69	(3.24)	0.88	0.86
Diluted	(1.01)	(2.23)	0.69	(3.24)	0.88	0.86
Earnings per equity share (for discontinued operation):						
Basic	-	-	-	-	-	-
Diluted	-	-	-	-	-	-
Earnings per equity share (for continuing & discontinued operation):						
Basic	(1.01)	(2.23)	0.69	(3.24)	0.88	0.86
Diluted	(1.01)	(2.23)	0.69	(3.24)	0.88	0.86



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 and period ended September 30, 2022.

2. These results have been reviewed and recommended for adoption by the Audit Committee in its meeting held on November 14, 2022, and approved by the Parent's Board of Directors at its meeting held on November 14, 2022. 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 September 30, 2022 stands at 25 percent.

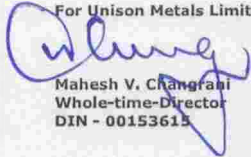
5. EPS is not annualized for the quarter ended September 30, 2022, June 30, 2022 and September 30, 2021 and for the half year ended September 30, 2022 and September 30, 2021.

6. Other Income includes:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th Sep 2022	30th June 2022	30th Sep 2021	30th Sep 2022	30th Sep 2021	31st Mar 2022
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
Liability Written Back	-	4.63	-	4.63	-	38.97
Foreign Exchange Fluctuation Gain	1.27	1.43	0.29	2.70	(0.59)	2.31

Place: Ahmedabad
Date: November 14, 2022

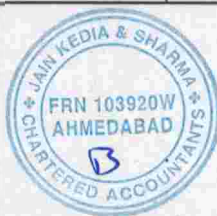


For Unison Metals Limited

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

Unison Metals Limited
Registered office - Vatva, Ahmedabad
Website - www.unisongroup.net,
Email: unisonmetals@gmail.com - , Telephone - +91-07925841512
CINNo.-L52100GJ1990PLC013964

**PART-II CONSOLIDATED STATEMENTS OF ASSETS AND LIABILITIES
AS AT SEPTEMBER 30, 2022**

(Rs in Lakhs)		
Particulars	As as 30th September, 2022	As at 31st March 2022
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	2,485.87	1,771.34
(b) Capital work-in-progress	71.90	777.38
(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	219.58	219.58
(ii) Trade receivables	84.84	90.49
(iii) Loans	-	-
(iv) Others (to be specified)	283.56	263.83
(i) Deferred Tax Assets	77.60	-
(j) Non current Tax Assets	69.83	108.26
(k) Other non current assets	85.37	192.98
Total Non-Current Assets	3,378.55	3,423.86
Current assets		
(a) Inventories	2,738.68	2,885.83
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivable	6,117.24	5,989.11
(iii) Cash and cash equivalents	126.83	221.44
(iv) Bank balances other than (iii) above	-	-
(v) Loans	472.26	208.86
(vi) Others (to be specified)	24.81	13.48
(c) Current Tax Assets	21.91	13.20
(d) Other current assets	523.40	491.04
Total Current Assets	10,025.13	9,822.96
Assets Held for Sale	521.43	770.04
TOTAL ASSETS	13,925.11	14,016.86
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,602.10	1,602.10
(b) Other Equity	643.54	1,160.81
Equity attributable to Parent	2,245.64	2,762.91
Non-Controlling Interest	18.00	18.00
Total Equity	2,263.64	2,780.91
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,474.62	2,332.54
(ii) Trade payables	-	-
(iii) Other financial liabilities	15.21	-
(b) Provisions	18.99	31.40
(c) Deferred tax liabilities	-	95.93
(d) Other non-current liabilities	-	-
Total Non-Current Liability	2,508.82	2,459.87
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,098.21	3,068.67
(ii) Trade payables	-	-
Total outstanding dues of	-	-
a) Micro enterprises and Small enterprises	-	31.38
b) Others	5,214.69	4,927.95
(iii) Other financial liabilities	265.06	168.60
(b) Other current liabilities	490.20	494.69
(c) Provisions	34.50	41.37
(d) Current Tax Liabilities	49.99	43.42
Total Current Liability	9,152.65	8,776.08
TOTAL EQUITY AND LIABILITIES	13,925.11	14,016.86



Unison Metals Ltd		
Consolidated statement of Cash flow for the Half year ended September 30,2022		
	(Rs in Lakhs)	
Particulars	For the Half Year ended September 30,2022	For the year ended on March 31, 2022
Cash flow from operating activities		
1. Profit before tax	(693.36)	199.40
2. Adjustment for :		
Depreciation and amortisation expense	153.67	340.16
Impairment on Tangible Assets	-	60.41
Assets Written off	-	1.14
Finance cost	263.06	509.45
(Profit)/Loss on sale of Fixed Assets	20.14	(21.58)
Interest income	(29.43)	(52.71)
Provision for Gratuity	4.80	80.98
Dividend Received	(1.20)	(1.31)
Provision for doubtful debts	24.86	10.09
Gratuity Paid	-	(2.05)
Operating profit before working capital changes (1+2)	(257.46)	1,123.99
3. Adjustments for working capital changes:		
Decrease / (Increase) in Trade and other receivables	(32.39)	(745.71)
(Decrease) / Increase in Trade and other payables	340.99	1,067.76
Decrease / (Increase) in Inventory	147.15	(788.62)
Cash used in operations	198.29	657.41
Extraordinary item	-	-
4. Direct taxes paid	(34.43)	(82.50)
Prior Year's Adjustment	-	-
Net Cash generated from/(used in) operating activities [A]	163.86	574.91
Cash Flow from investing activities		
Purchase of fixed assets (including capital advances) (Net of CWIP trf)	(177.38)	(696.35)
Proceeds from sale of fixed assets	243.12	109.48
Share income (loss) from partnership firm	-	4.11
(Purchase) / Proceeds of non-current investments (Net)	-	(0.12)
Proceeds from Loans and Advances (Net)	(263.40)	265.82
Interest received	29.43	52.71
Dividend Received	1.20	1.31
Net cash generated from/(used in) investing activities [B]	(167.03)	(263.04)
Cash flow from financing activities		
Proceeds from long term borrowings, net	142.07	298.87
Proceeds from short term borrowings, net	29.55	96.68
Finance cost	(263.06)	(509.45)
Net cash generated from/(used in) financing activities [C]	(91.44)	(113.89)
Net increase/(decrease) in cash & cash equivalents [A+B+C]	(94.61)	197.98
Cash & cash equivalents at the beginning of the year	221.44	23.46
Cash & cash equivalents at the end of the year	126.83	221.44
Notes:		
A) Components of cash & cash equivalents	-	
Cash on hand	16.37	9.29
Cheques on hand	-	-
Balances with banks	-	-
- In Current accounts	110.46	212.15
Total	126.83	221.44
B) Cash and cash equivalents not available for immediate use	-	
Unclaimed dividend account	-	-
Total	-	-
Cash & cash equivalents as per Note 8 (A+B)	126.83	221.44
<p>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".</p> <p>2. The previous year's figures have been regrouped wherever necessary.</p>		
Place: Ahmedabad Date: November 14, 2022	<p>For Unison Metals Limited</p> <p><i>(Signature)</i></p> <p>Maresh V. Changrani Whole-Time-Director DIN- 00153615</p>	



SEGMENT REPORTING RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2022	30th June 2022	30th September 2021	30th September 2022	30th September 2021	31st March 2022
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1	Segment Revenue (Revenue from Operations)						
	Stainless Steel	3,694.11	3,398.92	3,276.06	7,093.03	5,595.20	12,753.86
	Ceramic	361.90	574.17	742.91	936.07	1,507.75	3,118.96
	Sodium Silicate	1,016.44	724.08	-	1,740.52	-	-
	Sub Total	5,072.45	4,697.17	4,018.97	9,769.62	7,102.95	15,872.82
	Less:						
	Inter Segment	-	-	-	-	-	-
	Total Revenue	5,072.45	4,697.17	4,018.97	9,769.62	7,102.95	15,872.82
2	Segment Results						
	Stainless Steel	-103.37	-325.99	-143.90	-429.36	-328.34	-382.79
	Ceramic	16.63	7.43	416.23	24.06	785.28	991.61
	Sodium Silicate	77.46	22.33	-	99.80	-	-
	Sub Total	-9.28	-296.22	272.33	-305.50	456.94	608.82
	Less:						
	Unallocated Finance Cost	134.51	113.03	89.15	247.54	176.08	386.81
	Unallocated Employee Benefit Exps	70.90	74.05	50.37	144.96	97.93	190.92
	Unallocated Depreciation	5.11	5.72	-	10.83	-	-
	Unallocated Other Expenses	26.05	16.02	-	42.08	-	-
	Add:						
	Unallocated Income	28.20	29.35	16.14	57.55	37.56	118.31
	Total Profit Before Tax	-217.66	-475.70	148.95	-693.36	220.48	199.40
3	Segment Assets						
	Stainless Steel	6,909.75	6,610.37	8,572.24	6,909.75	8,572.24	8,560.83
	Ceramic	3,602.34	3,698.08	3,085.87	3,602.34	3,085.87	3,847.37
	Sodium Silicate	1,012.77	965.58	-	1,012.77	-	-
	Unallocable Assets	2400.25	2076.01	1275.97	2400.25	1275.97	1,608.67
	Total Assets	13,925.11	13,350.04	12,934.08	13,925.11	12,934.08	14,016.86
4	Segment Liabilities						
	Stainless Steel	5,122.81	4,584.59	5,898.28	5,122.81	5,898.28	6,841.33
	Ceramic	395.45	449.22	450.82	395.45	450.82	591.11
	Sodium Silicate	550.55	532.96	-	550.55	-	-
	Unallocable Liabilities	5592.65	5358.33	3807.04	5592.65	3807.04	3803.50
	Total Liabilities	11,661.46	10,925.11	10,156.14	11,661.46	10,156.14	11,235.94

Place: Ahmedabad
Date: November 14, 2022



For Unison Metals Limited

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