



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: 14.02.2022

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 February 2022 have approved and taken on record the following items:

1. Unaudited Standalone and Consolidated Financials Result for the quarter and Nine Months ended on 31st December 2022.

The above said meeting commenced on 3:00 PM. and concluded at 5:00 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 nine months ended December 31, 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
Tarak Shah
Partner

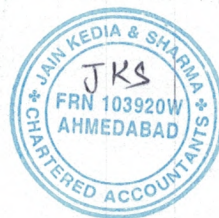
Place: Ahmedabad
Date: February 14, 2023

Membership No. 182100
UDIN: 23182100BGXYJB6721

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2022

Rs. in Lakhs

| Particulars | Quarter Ended | | | Nine Months Ended | | Year Ended |
|---|------------------|-------------------|------------------|-------------------|------------------|--------------------|
| | 31st Dec 2022 | 30th Sept 2022 | 31st Dec 2021 | 31st Dec 2022 | 31st Dec 2021 | 31st March 2022 |
| | Reviewed | Reviewed | Reviewed | Reviewed | Reviewed | Audited |
| Revenue from operations | 3,375.76 | 1,951.73 | 2,489.52 | 7,140.35 | 7,320.01 | 9,334.35 |
| Other income | 5.09 | 8.47 | 17.14 | 19.70 | 28.48 | 83.58 |
| Total Income | 3,380.85 | 1,960.20 | 2,506.66 | 7,160.05 | 7,348.49 | 9,417.94 |
| Expenses | | | | | | |
| Cost of materials consumed | 2,262.92 | 582.04 | 1,363.11 | 4,096.48 | 4,203.37 | 5,554.74 |
| Purchase of Stock in Trade | 173.23 | 773.25 | 76.74 | 1,037.36 | 193.70 | 234.59 |
| Changes in inventories of finished goods, Stock-in-Trade and work-in-progress | (528.47) | 19.27 | 276.71 | (525.63) | 108.21 | 294.10 |
| Employee benefits expense | 55.67 | 51.76 | 88.30 | 164.25 | 291.33 | 351.56 |
| Finance costs | 94.49 | 91.49 | 82.80 | 262.29 | 258.88 | 336.81 |
| Depreciation and amortization expense | 28.06 | 30.59 | 67.45 | 88.31 | 201.87 | 231.29 |
| Impairment on Tangible Assets | - | - | 60.50 | - | 60.50 | 60.41 |
| Other expenses | 1,073.13 | 582.26 | 511.85 | 2,225.66 | 1,812.00 | 2,215.97 |
| Total expenses | 3,159.03 | 2,130.66 | 2,527.46 | 7,348.72 | 7,129.86 | 9,279.46 |
| Profit/(loss) before exceptional items and tax | 221.82 | (170.46) | (20.80) | (188.67) | 218.63 | 138.48 |
| Exceptional Items | - | - | - | - | - | - |
| Profit/(loss) before tax | 221.82 | (170.46) | (20.80) | (188.67) | 218.63 | 138.48 |
| Tax expense: | 53.75 | (43.52) | (6.04) | (47.74) | 57.20 | 38.84 |
| Current tax | - | - | 10.60 | - | 88.12 | 61.64 |
| Prior period tax | 2.69 | - | - | 2.69 | - | - |
| Deferred tax | 51.06 | (43.52) | (16.64) | (50.43) | (30.92) | (22.80) |
| Profit (Loss) for the period from continuing operations | 168.07 | (126.95) | (14.76) | (140.94) | 161.43 | 99.64 |
| Profit/(loss) from discontinued operations | - | - | - | - | - | - |
| Tax expense of discontinued operations | - | - | - | - | - | - |
| Profit/(loss) from Discontinued operations (after tax) | - | - | - | - | - | - |
| Profit/(loss) for the period | 168.07 | (126.95) | (14.76) | (140.94) | 161.43 | 99.64 |
| Other Comprehensive Income | 0.55 | 0.55 | (1.17) | 1.66 | (3.52) | 2.01 |
| Items that will not be reclassified to profit or loss (Net off tax) | 0.55 | 0.55 | (1.17) | 1.66 | (3.52) | 2.01 |
| Items that will be reclassified to profit or loss (Net of tax) | - | - | - | - | - | - |
| Total Comprehensive Income for the period | 168.62 | (126.40) | (15.93) | (139.28) | 157.91 | 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 | 1.05 | (0.79) | (0.09) | (0.88) | 1.01 | 0.62 |
| Diluted | 1.05 | (0.79) | (0.09) | (0.88) | 1.01 | 0.62 |
| Earnings per equity share (for discontinued operation): | | | | | | |
| Basic | - | - | - | - | - | - |
| Diluted | - | - | - | - | - | - |
| Earnings per equity share (for continuing & discontinued operation): | | | | | | |
| Basic | 1.05 | (0.79) | (0.09) | (0.88) | 1.01 | 0.62 |
| Diluted | 1.05 | (0.79) | (0.09) | (0.88) | 1.01 | 0.62 |



Notes :

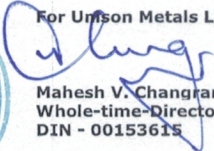
1. This statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 Accounting Standards Rules, 2015 (as amended). The statutory auditors of the company have carried out limited review of the financial results for the quarter and nine months ended December 31, 2022.
2. These results have been reviewed and recommended for adoption by the Audit Committee in its meeting held on February 14, 2023, and approved by the Board of Directors at its meeting held on February 14, 2023. The Statutory Auditors of the Company have carried out a limited review of the standalone unaudited financial results for the quarter and nine months ended on December 31, 2022. Their limited review report does not have any qualification or modification.
3. The Company publishes standalone unaudited financial results along with the consolidated unaudited financial results. In accordance with the Ind AS 108, 'Operating Segments', the Company has disclosed the segment information in the consolidated unaudited financial results and therefore no separate disclosure on segment information is given in the standalone unaudited financial results for the quarter ended on December 31, 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 December 31, 2022 stands at 25 percent.
5. EPS is not annualized for the quarter ended December 31, 2022, September 30, 2022 and December 31, 2021 and for the Nine Months ended December 31, 2022 and December 31, 2021.

8. Other Income includes:

| Particulars | Quarter Ended | | | Nine Months Ended | | Year Ended |
|-----------------------------------|---------------|----------------|---------------|-------------------|---------------|-----------------|
| | 31st Dec 2022 | 30th Sept 2022 | 31st Dec 2021 | 31st Dec 2022 | 31st Dec 2021 | 31st March 2022 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Liability Written Back | - | - | 12.39 | - | 12.39 | 38.97 |
| Foreign Exchange Fluctuation Gain | - | 1.27 | 0.05 | 2.70 | (0.54) | 2.19 |

Place: Ahmedabad
Date: February 14, 2023



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 nine months ended on December 31, 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



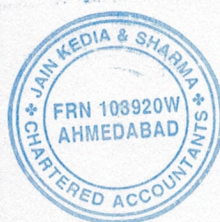
issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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 period ended December 31, 2022. 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 December 31, 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
Tarak Shah
Partner

Place: Ahmedabad
Date: February 14, 2023

Membership No. 182100
UDIN: 23182100BGXYJC3650

PART-I CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

| Particulars | Quarter Ended | | | Nine Months Ended | | Year Ended |
|---|-----------------|-----------------|-----------------|-------------------|------------------|------------------|
| | 31st Dec 2022 | 30th Sept 2022 | 31st Dec 2021 | 31st Dec 2022 | 31st Dec 2021 | 31st March 2022 |
| | Reviewed | Reviewed | Reviewed | Reviewed | Reviewed | Audited |
| Revenue from operations | 6,655.72 | 5,072.45 | 3,751.26 | 16,425.34 | 10,854.21 | 15,872.82 |
| Other income | 31.68 | 28.20 | 27.58 | 89.22 | 65.14 | 118.31 |
| Total Income | 6,687.40 | 5,100.65 | 3,778.84 | 16,514.56 | 10,919.35 | 15,991.13 |
| Expenses | | | | | | |
| Cost of materials consumed | 4,738.94 | 3,475.39 | 2,903.69 | 11,892.43 | 7,099.94 | 11,057.25 |
| Purchase of Stock in Trade | 174.93 | 377.24 | 61.69 | 656.75 | 222.31 | 253.98 |
| Changes in inventories of finished goods, Stock-in -Trade and work-in-progress | (421.04) | 30.96 | (260.31) | (337.17) | (181.10) | (232.98) |
| Employee benefits expense | 170.58 | 147.13 | 155.73 | 449.44 | 493.47 | 636.73 |
| Finance costs | 150.97 | 142.64 | 121.26 | 414.03 | 383.26 | 509.45 |
| Depreciation and amortization expense | 77.66 | 78.24 | 94.98 | 231.33 | 283.62 | 340.16 |
| Impairment on Tangible Assets (See Note 6) | - | - | 60.50 | - | 60.50 | 60.41 |
| Other expenses | 1,369.56 | 1,066.71 | 769.48 | 3,475.32 | 2,465.06 | 3,166.73 |
| Total expenses | 6,261.60 | 5,318.31 | 3,907.02 | 16,782.13 | 10,827.06 | 15,791.73 |
| Profit/(loss) before exceptional items and tax | 425.80 | (217.66) | (128.18) | (267.57) | 92.29 | 199.40 |
| Exceptional Items | - | - | - | - | - | - |
| Profit/(loss) before tax | 425.80 | (217.66) | (128.18) | (267.57) | 92.29 | 199.40 |
| Tax expense: | 110.71 | (55.44) | (6.83) | (63.49) | 57.07 | 49.88 |
| Current tax | - | - | 6.09 | - | 88.12 | 81.73 |
| Prior period tax | 2.43 | (0.03) | - | 2.40 | - | - |
| Deferred tax | 108.28 | (55.41) | (12.92) | (65.89) | (31.05) | (31.85) |
| Profit (Loss) for the period from continuing operations | 315.08 | (162.22) | (121.35) | (204.08) | 35.22 | 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 | 315.08 | (162.22) | (121.35) | (204.08) | 19.97 | 138.36 |
| Other Comprehensive Income | 0.95 | 0.95 | (1.24) | 2.84 | (3.72) | 3.45 |
| Items that will not be reclassified to profit or loss (Net off tax) | 0.95 | 0.95 | (1.24) | 2.84 | (3.72) | 3.45 |
| Items that will be reclassified to profit or loss (Net of tax) | - | - | - | - | - | - |
| Total Comprehensive Income for the period | 316.04 | (161.27) | (122.58) | (201.24) | 16.25 | 141.81 |
| 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 | 1.97 | (1.01) | (0.76) | (1.27) | 0.12 | 0.86 |
| Diluted | 1.97 | (1.01) | (0.76) | (1.27) | 0.12 | 0.86 |
| Earnings per equity share (for discontinued operation): | | | | | | |
| Basic | - | - | - | - | - | - |
| Diluted | - | - | - | - | - | - |
| Earnings per equity share (for continuing & discontinued operation): | | | | | | |
| Basic | 1.97 | (1.01) | (0.76) | (1.27) | 0.12 | 0.86 |
| Diluted | 1.97 | (1.01) | (0.76) | (1.27) | 0.12 | 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 ended December 31, 2022.

2. These results have been reviewed and recommended for adoption by the Audit Committee in its meeting held on February 14, 2023, and approved by the Parent's Board of Directors at its meeting held on February 14, 2023. The Statutory Auditors Report does not have any qualification | modification.

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

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

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

The Group has outstanding receivables from Naaptol amounting to Rs. 113.12 Lacs. In addition, inventory of Utensils, lying at their warehouse amounts to Rs. 105.85 Lacs. Naaptol has appointed arbitrator to resolve the dispute between the Company and Naaptol. Against this the Company has approached the Hon'ble High Court at Mumbai, to rescind the appointment of arbitrator appointed by Naaptol and to seek appointment of independent arbitrator by the court. The management is confident that the entire amount is recoverable. However as a matter of prudence the company has decided to make a provision at 10 percent per annum beginning from F.Y. 2020-21. Accordingly the aggregate provision as on December 30, 2022 stands at 25 percent.

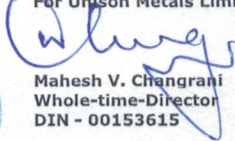
5. EPS is not annualized for the quarter ended December 31, 2022, September 30, 2022 and December 31, 2021 and for the Nine Months ended December 31, 2022 and December 31, 2021.

6. Other Income includes:

| Particulars | Quarter Ended | | | Nine Months Ended | | Year Ended |
|--|---------------|----------------|---------------|-------------------|---------------|-----------------|
| | 31st Dec 2022 | 30th Sept 2022 | 31st Dec 2021 | 31st Dec 2022 | 31st Dec 2021 | 31st March 2022 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Liability Written Back | 3.06 | - | 12.39 | 7.69 | 12.39 | 38.97 |
| Foreign Exchange Fluctuation Gain / (Loss) | - | 1.27 | 0.05 | 2.70 | (0.54) | 2.31 |

Place: Ahmedabad
Date: February 14, 2023



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 NINE MONTHS ENDED 31ST DECEMBER, 2022

| No. | Particulars | Quarter Ended | | | Nine Months Ended | | (Rs in Lakh) |
|-----|--|--------------------|---------------------|--------------------|--------------------|--------------------|----------------------------|
| | | 31st December 2022 | 30th September 2022 | 31st December 2021 | 31st December 2022 | 31st December 2021 | Year Ended |
| | | Reviewed | Reviewed | Reviewed | Reviewed | Reviewed | 31st March 2022 Audited |
| 1 | Segment Revenue (Revenue from Operations) | | | | | | |
| | Stainless Steel | 5,122.95 | 3,694.11 | 2,994.61 | 12,215.98 | 8,589.81 | 12,753.8 |
| | Ceramic | 502.50 | 361.90 | 756.65 | 1,438.57 | 2,264.40 | 3,118.9 |
| | Sodium Silicate | 1,030.28 | 1,016.44 | - | 2,770.79 | - | - |
| | Sub Total | 6,655.73 | 5,072.45 | 3,751.26 | 16,425.34 | 10,854.21 | 15,872.8 |
| | Less: | | | | | | |
| | Inter Segment | - | - | - | - | - | - |
| | Total Revenue | 6,655.73 | 5,072.45 | 3,751.26 | 16,425.34 | 10,854.21 | 15,872.8 |
| 2 | Segment Results | | | | | | |
| | Stainless Steel | 555.84 | -103.37 | -298.08 | 126.48 | -626.42 | -382.7 |
| | Ceramic | 115.41 | 16.63 | 272.30 | 139.47 | 1,057.58 | 991.6 |
| | Sodium Silicate | 85.78 | 77.46 | - | 185.58 | - | - |
| | Sub Total | 757.03 | -9.28 | -25.78 | 451.53 | 431.16 | 608.8 |
| | Less: | | | | | | |
| | Unallocated Finance Cost | 141.95 | 134.51 | 82.79 | 389.49 | 258.88 | 336.8 |
| | Unallocated Employee Benefit Exps | 74.90 | 70.90 | 47.19 | 219.85 | 145.12 | 190.9 |
| | Unallocated Depreciation | 29.79 | 5.11 | - | 40.62 | - | - |
| | Unallocated Other Expenses | 116.29 | 26.05 | - | 158.36 | - | - |
| | Add: | | | | | | |
| | Unallocated Income | 31.68 | 28.20 | 27.58 | 89.22 | 65.14 | 118.3 |
| | Total Profit Before Tax | 425.78 | -217.66 | -128.18 | -267.57 | 92.29 | 199.4 |
| 3 | Segment Assets | | | | | | |
| | Stainless Steel | 7,518.06 | 6,909.75 | 10,043.70 | 7,518.06 | 10,043.70 | 8,560.8 |
| | Ceramic | 3,785.40 | 3,602.34 | 1,797.22 | 3,785.40 | 1,797.22 | 3,847.3 |
| | Sodium Silicate | 1,871.21 | 1,012.77 | - | 1,871.21 | - | - |
| | Unallocable Assets | 2,070.63 | 2,400.25 | 1,291.59 | 2,070.63 | 1,291.59 | 1,608.6 |
| | Total Assets | 15,245.30 | 13,925.11 | 13,132.51 | 15,245.30 | 13,132.51 | 14,016.8 |
| 4 | Segment Liabilities | | | | | | |
| | Stainless Steel | 5,103.02 | 5,122.81 | 6,573.41 | 5,103.02 | 6,573.41 | 6,841.3 |
| | Ceramic | 248.60 | 395.45 | 331.30 | 248.60 | 331.30 | 591.1 |
| | Sodium Silicate | 1,269.95 | 550.55 | - | 1,269.95 | - | - |
| | Unallocable Liabilities | 6,044.05 | 5,592.65 | 3,572.48 | 6,044.05 | 3,572.48 | 3,803.5 |
| | Total Liabilities | 12,665.62 | 11,661.46 | 10,477.18 | 12,665.62 | 10,477.18 | 11,235.9 |

Place: Ahmedabad
Date: February 14, 2023



For Unison Metals Limited

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