

Regd. Office Works: Plot No. 5015, Ph. IV, Ramol Char Rasta, G.I.D.C. Vatva, Ahmedabad-382 445.

(C): (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: 20-12-2025

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

BSE Code: 538610

Subject: Response to Discrepancy in Submission of Financial Results for the Quarter and Half Year Ended September 30, 2025

We acknowledge receipt of your communication dated Friday 19th September, 2025, regarding the discrepancies observed in the submission of financial results for the quarter and half year ended September 30, 2025, specifically:

1. Standalone Results - Standalone Auditor Report Submitted instead of Limited Review Report for Quarter Ended - September 2025.

In response to the query raised by your esteemed office, we would like to provide the following clarifications:

We would like to clarify that the discrepancy occurred inadvertently, and we sincerely regret the oversight.

In compliance with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, we are hereby submitting the correct documents — the Standalone Limited Review Reports for the quarter and half year ended September 30, 2025.

2. Standalone Results - Confirm face value figures in XBRL. Resubmit Correct Figures. for Quarter Ended - September 2025.



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In response to the query raised by your esteemed office, we would like to provide the following clarifications:

We would like to clarify that the face value of the equity shares of the Company was Rs. 10/- (Rupees Ten Only) per share as on September 30, 2025. Further, the Company obtained the approval of its shareholders at the 35th Annual General Meeting held on Monday, September 29, 2025, for the stock split (sub-division) of its existing equity shares, whereby 1 (one) equity share of face value of Rs. 10/- (Rupees Ten Only) each, fully paid-up, was sub-divided into 10 (ten) equity shares of face value of Rs. 1/- (Rupee One Only) each, fully paid-up.

The record date for the said stock split was fixed as November 28, 2025, for the purpose of determining the eligibility of shareholders for the sub-division of equity shares.

Accordingly, the Company has issued 10 (ten) equity shares of face value of Rs. 1/-(Rupee One Only) each, in lieu of your existing 1 (one) equity share of face value of Rs. 10/- (Rupees Ten Only) each. The said equity shares have been credited in dematerialized form under ISIN: INE099D01026 (new ISIN pursuant to sub-division), effective from Friday, November 28, 2025.

We are hereby confirm that the face value of the equity shares of the Company was Rs. 10/- (Rupees Ten Only) per share as on September 30, 2025.

3. Consolidated Results - Consolidated Auditor Report Submitted instead of Limited Review Report for Quarter Ended - September 2025.

In response to the query raised by your esteemed office, we would like to provide the following clarifications:

We would like to clarify that the discrepancy occurred inadvertently, and we sincerely regret the oversight.

In compliance with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, we are hereby submitting the correct documents — the

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UNISON METALS LTD.

Regd. Office Works: Plot No. 5015, Ph. IV, Ramol Char Rasta, G.I.D.C. Vatva, Ahmedabad-382 445.

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Consolidated Limited Review Reports for the quarter and half year ended September 30, 2025.

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

Thank you for your understanding and cooperation.

Thanking you, Yours truly, For, UNISON METALS LIMITED

Mitaliben R. Patel Company Secretary and Compliance Officer

ENCL:

- 1. Standalone Auditor's Review Report along with Financial Statement
- 2. Consolidated Auditor's Review Report along with Financial Statement



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, 2025 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

CA Mahendrasingh S Rabered ACCO

(Partner)

Membership No. 154239

UDIN: 25154239BMGZDA2032

Place: Ahmedabad Date: 14/11/2025

Company Name - Unison Metals Limited Registered office - Vatva, Ahmedabad Website - www.unisongroup.net, Email: unisonmetals@mail.com - , Telephone - +91-07925841512 CIN No. - L5 210G31990PLC013964 STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2025

(KS. IN

4						Lakhs)	
		Quarter Ende	d.	Half Yea	ır Ended	Year Ended	
Particulars	30th Sep 2025 Unaudited	30th June 2025 Unaudited	30th Sep 2024 Unaudited	30th Sep 2025 Unaudited	30th Sep 2024 Unaudited	31st March 2025 Audited	
Revenue from operations	4,275.67	2 44 4 05	201001				
Other income	24.40	7,414.95	2,818.04 15.54	11,690.62 35.01	5,660.61	16,682.42	
Total Income	4,300.07	7,425.56	2,833.58	11,725.63	26.08 5,686.69	85.55	
	4,300.07	7,425.50	2,033.30	11,725.05	3,080.09	16,767.97	
Expenses		1					
Cost of materials consumed	3,408.96	6,525.31	1,794.32	9,934.27	3,425.46	11,909.75	
Purchase of Stock in Trade	29,95		99.70	29.95	254.70	597.22	
Changes in inventories of finished goods, Stock-in -Trade and	0.61	6.15	194,43	6.77	374.88	471.44	
work-in-progress Employee benefits expense	106.31	95.64	55.41	201.95	106.80	276.96	
Finance costs	29.93	54.07	100.29	84.01	181,66	258.71	
Depreciation and amortization expense	49.83	49,27	46.42	99.10	92.32		
Impairment on Tangible Assets	49,05	49,27	40,42	99.10	92.32	185.45	
Other expenses	614.44	600.18	511.98	1,214.60	1,179.42	2,878.30	
Total expenses	4,240.04	7,330.62	2,802.55	11,570.65	5,615.24	16 577 02	
				11,570.65	5,615.24	16,577.83	
Profit/(loss) before exceptional items and tax	60.04	94.94	31,03	154,98	71,45	190,14	
Exceptional Items			- 1		-		
Profit/(loss) before tax	60.04	94.94	31.03	154.98	71.45	190.14	
Tax expense:	17.48	71.61	7.43	89.08	11.95	54.42	
Current tax	24.19	22,57	15.01	46.76	23.43	4.82	
Prior period tax		-			25,15	0.39	
Deferred tax	(6.71)	49.04	(7.58)	42.32	(11.48)	49.21	
Profit (Loss) for the period from continuing operations	42.56	23.33	23.60	65.90	59.50	135.72	
Profit/(loss) from discontinued operations		_					
Tax expense of discontinued operations							
Profit/(loss) from Discontinued operations (after tax)	-					-	
Profit/(loss) for the period	42.56	23.33	23.60	65.90	59.50	135.72	
011							
Other Comprehensive Income	0.94	0.93	0.14	1.87	0.28	3,40	
Items that will not be reclassified to profit or loss (Net off tax)	0.94	0.93	0.14	1.87	0.28	3.40	
Items that will be reclassified to profit or loss (Net of tax)						-	
Total Comprehensive Income for the period	43.50	24.26	23.74	67.78	59.78	139,12	
Oold up and bushess and to 1/5 Male - Cale - Cal							
Pald-up equity share capital (Face Value of the Share Rs. 10/- each)	2,962.23	1,602.10	1,602.10	2,962.23	1,602.10	1,602.10	
Earnings per equity share (for continuing operation):							
Basic	0.14	0.15	0.5	0.40	0.07	0.05	
Diluted	0.14	0.15	0.15 0.15	0.40 0.40	0.37 0.37	0.85 0.85	
Earnings per equity share (for discontinued		1					
operation):							
Basic	-	-	-	-			
Diluted		-	- 1				
Earnings per equity share (for continuing &							
discontinued operation):		1000					
Basic	0.14	0.15	0.15	0.40	0.37	0.85	
Diluted	0.14	0.15	0.15	0.40	0.37	0.85	





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 14, 2025, and approved by the Board of Directors at its meeting held on November 14, 2025.
- 3. The Company publishes standalone financial results along with the consolidated financial results. In accordance with the Ind AS 108, 'Operating Segments', the Company has disclosed the segment information in the consolidated financial results and therefore no separate disclosure on segment information is given in the standalone financial results for the quarter ended September 30, 2025

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 Mumbal, 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, 2025 stands at 55

6. EPS is not annualized for the quarter ended September 30, 2025, September 30, 2024 and June 30, 2024.

	Quarter Ended			Half year Ended		Year Ended	
Particulars	30th Sep 2025	30th June 2025	30th Sep 2024	30th Sep 2025	30th Sep 2024	31st March 2025	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Liability Written Back	4.64			4,64		37,08	
Foreign Exchange Fluctuation Gain	0.50	(0.50)	0.57		0.57	2.96	

as As per Offer letter Amount allocated is Rs.3433.12 Lakhs, However We are in receipt of Rs.3400.32 Lakhs. In the public issue account the said amount has been fully utilized as per offer letter. The Company has utilised proceeds from as per the object of the issue.

Unison Metals Limited

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

Purpose	Amount Allocated(RS, In Lakhs)	Amount Utilized((RS, In Lakhs)	Remarks if
Purchase of Land	700	. 700	Not Applicable
Repayment of Loan	1775.34	1775.34	Not Applicable
Working Capital	400	402.41	Not Applicable
Purchase of Machinery	500	500	Not Applicable
Issue Related expense	. 28	24.31	Not Applicable
General Corporate Purpose	30.12	. 0	Not Applicable
Total	3433.12	3402.06	

Place: Ahmedabad Date: November 14, 2025

M KHANO MEDABAD FRN-123825W RED ACCO

LTD.

Unison Metals Limited

STANDALONE STATEMENT OF ASSETS & LIABILITIES AS AT SEPTEMBER 30,2025

(Rs in Lakhs)

		(KS IN Lakns)	
Particulars	As at 30th September 2025	As at 31st March 2025	
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	1,239.90	1,422.74	
(b) Capital work-in-progress	35.47	1.25	
(c) Financial Assets	33.17	1,25	
(i) Investments	262.39	262.39	
(ii) Trade receivables	50.90	56.56	
(iii) Loans	50.50	30.30	
	221.62	241.77	
(iv) Others (to be specified)	221.62	241.77	
(d) Deffered Tax Assets	F1 20	25.00	
(e) Non Current Tax Assets	51.28	25.88	
(f) Other non current assets	48.25	54.21	
Current assets		A	
(a) Inventories	3,985.97	3,707.06	
(b) Financial Assets	-		
(i) Investments			
(ii) Trade Receivable	6,066.07	4,678.51	
(iii) Cash and cash equivalents	9.34	13.98	
(iv) Bank balances other than (iii) above	(66.20)	180.36	
(v) Loans	686.18	56.30	
(vi) Others (to be specified)	211.53	246.71	
(c) Current Tax Assets (Net)			
(d) Other current assets	64.38	417.85	
(d) Other current assets	04.50	417.05	
Assets classified as held for sale	358.47	358.47	
TOTAL ASSETS	13,225.55	11,724.04	
EQUITY AND LIABILITIES			
Equity	2 062 22	1 602 10	
(a) Equity Share capital	2,962.23	1,602.10	
(b) Other Equity	2,610.09	524.06	
Non-current liabilities		-	
(a) Financial Liabilities			
(i) Borrowings	124.37	1,469.30	
(ii) Trade payables		-,	
(iii) Other financial liabilities	-		
(b) Provisions	22.30	22.30	
(c) Deferred tax liabilities (Net)	135.46	92.51	
(d) Other non-current liabilities	-		
	1	-	
Current liabilities		-	
(a) Financial Liabilities		-	
(i) Borrowings	2,281.17	1,584.27	
(ii) Trade payables	-	-	
Total outstanding dues of	-	-	
a) Micro enterprises and Small enterprises	0.83	2.75	
b) Others	4,817.58	4,853.23	
(iii) Other financial liabilities	23.11	1,454.47	
(b) Other current liabilities	205.63	117.93	
(c) Provisions	14.22		
	28.56	16.71	
(d) Current Tax Liabilities (Net)		(15.59)	
TOTAL EQUITY AND IABILITIES	13,225.55	11,724.04	





Unison Metals Ltd

Particulars	For the half year ended on September 30, 2025	For the year ended on March 31, 2025
Cash flow from operating activities		
	10100	
. Profit before tax	154.98 154.98	190.14 190.14
. Adjustment for :	154.56	130.14
Depreciation and amortisation expense	99.10	185.45
mpairment Loss		
Assets written off		0.54
Finance cost Profit)/Loss on sale of Fixed Assets	84.01	258.71
Share (Income)/ Loss from Partnership firm (Net)		- 4.74
nterest income	- 30.09	- 44.79
Foreign Exchange Fluctuation Gain	- 4.64	- 2.96
Provision on Rajesh Asawa Loan		-
Provison for capital advance	0.67	1.35
Provision for Gratuity	•	9.90
Gratuity Paid Liability Written Back		- 37.08
Provision for doubtful debts		21.90
Operating profit before working capital changes (1+2)	304.03	577.70
3. Adjustments for working capital changes:		
Decrease / (Increase) in Trade and other receivables	- 721.26	- 16.44
Decrease / (Increase) in Loans and Advances Decrease / (Increase) in Inventories	- 278.91	1,615.21
Decrease / (increase) in Inventories Decrease) / Increase in Trade and other payables	- 1,376.59	- 1.535.26
Decrease /(Increase) in Inventory		-
Cash used in operations	- 2,072.73	641.21
		-
Extraordinary item		
4. Direct taxes paid	- 28.00	- 28.62
Prior Year's Adjustment Net Cash generated from/(used in) operating activities [A]	- 2,100.73	612.59
Cash Flow from investing activities	2,100.73	- 012.33
Purchase of fixed assets (including capital advances) (Net of CWIP trf)	- 35.21	- 280.15
Proceeds from sale of fixed assets	84.73	0.73
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)	- 629.89	- 2.54
Interest received	30.09	44.79
Interest received	50.00	11.10
Net cash generated from/(used in) investing activities [B]	- 550.28	- 237.18
Cash flow from financing activities		
Proceeds from issue of share capital	3,378.39	
Proceeds from long term borrowings, net	- 1,344.93	125.94
Proceeds from short term borrowings, net Finance cost	696.91	- 232.03 - 258.72
Net cash generated from/(used in) financing activities [C]	2,646.36	- 364.81
Net increase/(decrease) in cash & cash equivalents [A+B+C]	- 4.65	10.60
Cash & cash equivalents at the beginning of the year	13.98	3.39
Cash & cash equivalents at the end of the year	9.34	13.99
	9.34	13,99
Notes: A) Components of cash & cash equivalents		
Cash on hand	9.34	13.98
Cheques on hand	9.54	13.90
Balances with banks		
- In Current accounts		-
Total	9.34	13.98
B) Cash and cash equivalents not available for immediate use		
Unclaimed dividend account Total		-
		-

- 1 The above cashflow statement has been prepared under the 'indirect method' as set out in the Indian Accounting Stand
- 2 The previous year's figures have been regrouped wherever necessary.

Notes forming part of financial statements (including significant accounting policies) (Notes 1-37)

In terms of our report of even date attached

Place: Ahmedabad
Date: 19|11|2025

for Unison Metal Limited

Mahesh Changrani DIN: 00153615 Whole Time Director







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, 2025 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.

- 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, 2025 and March 31, 2025, 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, 2025 and Rs. 4.47 lacs for March 31, 2025. The Associate holds an investment in a foreign entity, reflected at Rs. 201.60 lacs in its financial statements as of March 31, 2025. 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, 2025. 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, 2025 and March 31, 2025. 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

FKIN: 0123825VV

CA Mahendrasingh S ROOD ACC

(Partner)

AHMEDABAD

Membership No. 154239

UDIN: 25154239BMGZDB1701

Place: Ahmedabad Date: 14/11/2025

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

Particulars Evenue from operations Other income Otal Income Expenses Cost of materials consumed Ourchase of Stock in Trade Changes in inventories of finished goods, Stock-in -Trade Out work-in-progress Employee benefits expense Inance costs	30th Sep 2025 Unaudited 10,869.32 27.55 10,896.87 10,533.73 (1,004.42)	Quarter Ended 30th June 2025 Unaudited 13,746.50 11.48 13,757.98	30th Sep 2024 Unaudited 6,683.47 17.98 6,701.45	30th Sep 2025 Unaudited 24,615.82 39.03 24,654.85	12,249.47 34.12 12,283.59	Year Ended 31st Mar 2025 Audited 31,525.23
other income ixpenses cost of materials consumed urchase of Stock in Trade hanges in inventories of finished goods, Stock-in -Trade ind work-in-progress imployee benefits expense inance costs	Unaudited 10,869.32 27.55 10,896.87 10,533.73 (1,004.42)	13,746.50 11.48 13,757.98	· 6,683.47 17.98	24,615.82 39.03	12,249.47 34.12	, , , , , , , , , , , , , , , , , , , ,
other income ixpenses cost of materials consumed urchase of Stock in Trade hanges in inventories of finished goods, Stock-in -Trade ind work-in-progress imployee benefits expense inance costs	27.55 10,896.87 10,533.73 (1,004.42)	11.48 13,757.98	17.98	39.03	34.12	31,525.2
other income ixpenses cost of materials consumed urchase of Stock in Trade hanges in inventories of finished goods, Stock-in -Trade ind work-in-progress imployee benefits expense inance costs	27.55 10,896.87 10,533.73 (1,004.42)	11.48 13,757.98	17.98	39.03	34.12	31,323.2.
Expenses Cost of materials consumed Cost of materials consumed Changes in inventories of finished goods, Stock-in -Trade Ind work-in-progress Cost of the costs Cost of the costs	10,896.87 10,533.73 (1,004.42)	13,757.98				102.2
cost of materials consumed furchase of Stock in Trade changes in inventories of finished goods, Stock-in -Trade and work-in-progress imployee benefits expense inance costs	(1,004.42)	10 750 56			12,283.59	31,627.40
urchase of Stock in Trade hanges in inventories of finished goods, Stock-in -Trade ind work-in-progress imployee benefits expense inance costs	(1,004.42)	10 750 56				
changes in inventories of finished goods, Stock-in -Trade ind work-in-progress imployee benefits expense inance costs	(1,004.42)		4,666.60	21,284.29	8,633.21	23,225.5
nd work-in-progress imployee benefits expense inance costs		1,034.38	467.67	29.95	982.29	1,553.4
imployee benefits expense	(458.67)	95.02	427.29	(363.65)	(73.73)	394.0
inance costs			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	229.94	214.29	163.80	444.23	319.25	743.2
epreciation and amortization expense	111.72	213.00	217.19	324.72	365.92	643.3
	103.55	103.82	94.88	207.37	188.22	374.6
mpairment on Tangible Assets (Refer Note No. 5)			-	-	-	-
Other expenses	1,203.27	1,170.43	612.72	2,373.72	1,650.17	4,083.7
otal expenses	10,719.12	13,581.50	6,650.15	24,300.63	12,065.33	31,017.8
Profit/(loss) before exceptional items and tax	177.74	176.48	51.30	354.22	218.26	609.6
exceptional Items						
Profit/(loss) before tax	177.74	176.48	51.30	354.22	218.26	609.63
ax expense:	46.37	80.59	3.19	126.97	38.18	
Current tax	51.86	52.19	23.82	104.04	72.49	167.3 104.3
rior period tax	51.00	32.13	23.02	104.04	72.49	0.3
Deferred tax	(5.49)	28.40	(20.63)	22.92	(34.31)	62.6
Profit (Loss) for the period from continuing	131.37	95.89	48.11	227.26	180.08	442.2
Share profit / (loss) of associates	-	- 1		_	-	3.2
		-	-		-	-
Profit/(loss) from discontinued operations	-				-	-
ax expense of discontinued operations	-		-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-					-
Profit/(loss) for the period	131.37	95.89	48.11	227,26	180.08	445.5
Other Comprehensive Income	2.08	2.08	0.81	4.17	1.64	(4.9
tems that will not be reclassified to profit or loss (Net off	2.08	2.08	0.81	4.17	1.64	(4.9
ax)					*	
tems that will be reclassified to profit or loss (Net of tax)	-				-	
otal Comprehensive Income for the period	133.46	97.97	40.00	224		
otal comprehensive income for the period	133,46	97.97	48.92	231.44	181.72	440.5
aid-up equity share capital (Face Value of the Share Rs. 0/- each)	2,962.23	1,602.10	1,602.10	2,962.23	1,602.10	1,602.1
arnings per equity share (for continuing operation):						
Basic	0.44	0.60	0.30	0.77		2.7
Diluted	0.44	0.60	0.30	0.77 0.77	1.12 1.12	2.7 2.7
arnings per equity share (for discontinued peration):						
Basic	-	_ 1				
biluted	-			-	2	-
arnings per equity share (for continuing &						
iscontinued operation):	T 4	9.9				
Basic Diluted	0.44 0.44	0.60 0.60	0.30	0.77 0.77	1.12	2.7



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 guarter ended September 30, 2025.
- 2. These results have been recommended for adoption by the Audit Committee in its meeting held on November 14, 2025, and approved by the Board of Directors at its meeting held on Novemeber 14, 2025. 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, 2025, June 30, 2025 and September 30, 2024 and for the half year ended September 30, 2025 and September 30, 2024.
- 5. Other Income includes:

		Quarter Ende	d	Half Yea	ar Ended	Year Ended
Particulars	30th Sep 2025	30th June 2025	30th Sep 2024	30th Sep 2025	30th Sep 2024	31st Mar 2025
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Liability Written Back	0.04	-	(4.59)	0.04	0.04	37.13
Foreign Exchange Fluctuation Gain	1.07	(0.50)	(0.86)	0.57	0.57	2.96

As per Offer letter Amount allocated is Rs.3433.12 Lakhs , However We are in receipt of Rs.3400.32 Lakhs. In the public issue account the said amount has been fully utilized as per offer letter. The Company has utilised proceeds from as per the object of the Issue.

Purpose	Amount Allocated (RS, In Lakhs)	Amount Utilized((RS, In Lakhs)	Remarks if
Purchase of Land	700	700	Not Applicable
Repayment of Loan	1775.34	1775.34	Not Applicable
Working Capital	400	402.41	Not Applicable
Purchase of Machinery	500	500	Not Applicable
Issue Related expense	28	24.31	Not Applicable
General Corporate Purpose	30.12	0	Not Applicable
Total	3433.12	3402.06	

Place: Ahmedabad

Mahesh V. Changkani

For Unison Metals Limited

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, 2025 (Rs in lakhs)

ASSETS I Non-current fassets Property, plant and equipment Capital work-in-progress Assets Capital work-in-progress Assets Investment I 2,692.65 Investment Control work in a control work in	Particulars	As at September 30, 2025	As at March 31, 2025
Property, plant and equipment	ASSETS	September 50/ 2025	Hardings, 2025
Capital work-in-progress 36.44 2.22 Investment 223.02 216.28 Trade Receivables 50.90 56.56 Loans - - Other non-current financial assets 319.63 338.18 Non-current tax assets 94.50 68.95 Other non-current assets 48.97 54.71 Investment 3,466.11 3,694.09 Investment - - Trade receivables 6,735.98 6,068.04 Current financial Assets - - Investment - - - Trade receivables 11,453.57 8,036.62 - Cash and cash equivalents 24.74 30.90 - Other balances with Bank - - - - Loans 894.89 264.80 - - - - Other current financial assets 275.36 254.55 - - - - - - - - -	I. Non-current assets		
Non-current financial assets	Property, plant and equipment	2,692.65	2,957.19
Investment		36.44	2.22
Trade Receivables Loans Other non-current financial assets Other non-current transcial assets Other non-current transcial assets Other non-current tax assets 94.50 68.95 68.96 68.	AND THE PROPERTY OF THE PROPER	-	
Class			
Other non-current financial assets 94,50 68,95	A CANADA SA LA CANADA SA C	50.90	56.56
Non-current tax assets Other non-current assets Other non-current assets Other non-current assets Other non-current assets Inventories Inventories Inventories Inventories Inventories Inventories Investment Irade receivables Investment		240.52	220.40
Other non-current assets 48.97 54.71 3.466.11 3,694.09 II.Current assets Inventories 6,735.98 6,068.04 Current Financial Assets 11,453.57 8,036.62 Cash and cash equivalents 24,74 30.90 Other balances with Bank -66.20 180.36 Loans 894.89 264.80 Other current financial assets 275.36 254.55 Other current assets			= 1 = 1 = 1
3,466.11 3,694.09			
Incurrent assets Investment	Other non-current assets	48.97	54.71
Inventories		3,466.11	3,694.09
Current Financial Assets Investment Trade receivables Cash and cash equivalents Other balances with Bank Loans Other current financial assets Other current financial assets Other current assets Current tax Asset Current tax Asset 209.38 Assets classified as held for sale Assets classified as held for sale Assets Current tax Asset 23,352.30 Assets classified as held for sale Assets classified as held for sale Assets Current tax Asset 23,352.30 Assets classified as held for sale 358.47 Total Assets 23,352.30 19,411.75 Equity And Liabilities Equity Cher equity 4,396.21 2,962.23 1,602.10 2,962.23 1,602.10 2,199.76 2,962.23 3,741.86 Non-Corrent liabilities Non-current financial liabilities Borrowings Ayarda,	II.Current assets	3-0 1-0	
Investment		6,735.98	6,068.04
Trade receivables Cash and cash equivalents Other balances with Bank Loans Other current financial assets Other current financial assets Other current sasets Other current tax Asset Current tinancial liabilities Current financial liabilities Di Creditors other than micro enterprises and small enterprises Other current liabilities Current financial liabilities Other current liabilities Current financial liabilities Current liabilities Current financial liability Curren	Current Financial Assets		
Cash and cash equivalents Other balances with Bank Loans Other current financial assets Other current financial assets Other current financial assets Other current tax Asset Other current tax Asset 209.38 523.97 19,527.72 15,359.19 Assets classified as held for sale 358.47 Total Assets 23,352.30 19,411.75 EQUITY AND LIABILITIES Equity Equity Attributable to owners of Unison Metals Ltd. Non-Controlling Interest 18.00 19.41.75 18.00 19.41.75 18.00 19.41.75 18.00 19.41.75 19.52.73 19.52.73 19.52.73 19.52.73 19.52.73 19.52.73 19.52.73 19.52.75 19.52.75 19.52.75 19.52.75 19.52.75 19.52.75 19.53.15 19.50 1	Investment	-	-
Other balances with Bank Loans 894.89 264.80	The state of the s		8,036.62
Context			
Other current financial assets Other current assets Current tax Asset 209.38 523.92 19,527.72 15,359.19 Assets classified as held for sale 358.47 Total Assets 23,352.30 19,411.75 EQUITY AND LIABILITIES Equity Equity Stare capital Other equity Equity Attributable to owners of Unison Metals Ltd. Non-Controling Interest T,376.43 3,741.86 Non-current financial liabilities Borrowings Some and a second and a second asset of the financial liabilities Borrowings II. Non-current financial liabilities Borrowings Sourcent financial liabilities Current financial liabilities Other current financial liabilities Other current financial liabilities Other current financial liabilities Other current financial liabilities Sorrowings Trade payables Total outstanding dues of a) Micro enterprises and small enterprises Other current financial liabilities Other current financial liabilities Other current financial liabilities 283.78 Sourcent tax liabilities Current tax liabilities 125.05 1,535.19 Current tax liabilities 126.92 42.05 Current tax liabilities	Other balances with Bank	-66.20	180.36
Other current tax Asset	Loans	894.89	264.80
Current tax Asset 209.38 523.92 19,527.72 15,359.19 Assets classified as held for sale 358.47 358.47 Total Assets 23,352.30 19,411.75 EQUITY AND LIABILITIES Equity 2,962.23 1,602.10 Cher equity 4,396.21 2,139.76 Equity Attributable to owners of Unison Metals Ltd. 7,358.43 3,741.86 Non-Controling Interest 18.00 18.00 LIABILITIES 7,376.43 3,759.86 LIABILITIES 7,376.43 3,759.86 LIABILITIES 1. Non-current financial liabilities Non-current financial liabilities Non-current financial liabilities 191.73 2,641.76 Cher rinancial Liability 191.74 47.44 Cher Financial Liability 191.75 169.06 144.76 Cher rinancial liabilities 191.73 2,833.94 II. Current liabilities 191.73 2,833.94 II. Current liabilities 191.73 2,833.94 II. Current liabilities 3,841.65 3,684.90 Trade payables 7,841.65 3,684.90 Total outstanding dues of a) Micro enterprises and small anterprises on enterprises and small anterprises on enterprises and small enterprises of the current financial liabilities 191.75 1,535.19 Cher current financial liabilities 283.78 502.77 Short-term provisions 282.22 40.55 Current tax liabilities 126.92 42.05 Current tax liabilities 126.92 42.05	Other current financial assets	275.36	254.55
Assets classified as held for sale Assets classified as held for sale 358.47 Total Assets 23,352.30 19,411.75 EQUITY AND LIABILITIES Equity Equity share capital 2,962.23 1,602.10 Chter equity 4,396.21 2,139.76 Equity Attributable to owners of Unison Metals Ltd. Non-Controlling Interest 18.00 18.00 18.00 LIABILITIES I. Non-current finabilities Non-current financial liabilities Borrowings 913.73 2,641.76 Chter Finanacial Liability 1- 109.06 144.74 1,130.22 2,833.94 II. Current liabilities Borrowings Trade payables Total outstanding dues of a) Micro enterprises and small anterprises b) Creditors other than micro enterprises and small enterprises Other current financial liabilities Borrowings Total outstanding dues of a) Micro enterprises and small enterprises Other current financial liabilities Current financial liabilities Current financial liabilities Other current financial liabilities 33.19 31.13 40.641.76 50.841.65 3,684.96 50.81.33 Cher current financial liabilities Other current financial liabilities Other current financial liabilities Other current financial liabilities 283.78 50.2.75 Short-term provisions 28.22 40.55 Current tax liabilities 126.92 42.05 14,845.64 12,817.96	Other current assets	_	4
Assets classified as held for sale Assets classified as held for sale 358.47 Total Assets 23,352.30 19,411.75 EQUITY AND LIABILITIES Equity Equity share capital 2,962.23 1,602.10 Chter equity 4,396.21 2,139.76 Equity Attributable to owners of Unison Metals Ltd. Non-Controlling Interest 18.00 18.00 18.00 LIABILITIES I. Non-current finabilities Non-current financial liabilities Borrowings 913.73 2,641.76 Chter Finanacial Liability 1- 109.06 144.74 1,130.22 2,833.94 II. Current liabilities Borrowings Trade payables Total outstanding dues of a) Micro enterprises and small anterprises b) Creditors other than micro enterprises and small enterprises Other current financial liabilities Borrowings Total outstanding dues of a) Micro enterprises and small enterprises Other current financial liabilities Current financial liabilities Current financial liabilities Other current financial liabilities 33.19 31.13 40.641.76 50.841.65 3,684.96 50.81.33 Cher current financial liabilities Other current financial liabilities Other current financial liabilities Other current financial liabilities 283.78 50.2.75 Short-term provisions 28.22 40.55 Current tax liabilities 126.92 42.05 14,845.64 12,817.96	Current tax Asset	209.38	523.92
Total Assets 23,352.30 19,411.75	Continue tox Asset		15,359.19
Equity AND LIABILITIES Equity Equity share capital 2,962.23 1,602.10 Other equity 4,396.21 2,139.76 Equity Attributable to owners of Unison Metals Ltd. 7,358.43 3,741.86 Non-Controling Interest 18.00 18.00 LIABILITIES LIABILITIES I. Non-current liabilities Borrowings 913.73 2,641.76 Other Finanacial Liability 19.00 Deferred tax liabilities 169.06 144.74 Deferred tax liabilities Current liabilities Current financial liabilities Borrowings 19.06 144.74 I.Current liabilities Current financial liabilities Borrowings 5,841.65 3,684.99 I.Current financial liabilities Current financial liabilities Do Creditors other than micro enterprises and small anterprises of the current financial liabilities Other current financial liabilities Other current financial liabilities Deferred tax liabilities 125.05 1,535.15 Other current liabilities 125.05 1,535.15 Other current liabilities 126.92 42.05 Current tax liabilities 126.92 42.05	Assets classified as held for sale	358.47	358.47
Equity Equity share capital 2,962,23 1,602,10 Other equity 4,396,21 2,139.76 Equity Attributable to owners of Unison Metals Ltd. 7,358.43 3,741.86 Non-Controling Interest 18,00 18,00 LIABILITIES 7,376.43 3,759.86 LIABILITIES 7,376.43 3,741.86 LIABILITIES 7,376.43 3,741.86 LIABILITIES 7,376.43 3,764.86 LIABILITIES 7,376.43 3,759.86 LIABILITIES 7,376.43 3,759.86 LIABILITIES 7,376.43 3,759.86 LIABILITIES 7,376.43 3,764.86 LIABILITIES 7,376.43 3,741.86 LIABILITIES 7,376.43 3,764.86 LIABILITIES 7,376.43 3,779.86 LIA	Total Assets	23,352.30	19,411.75
Equity Equity share capital 2,962,23 1,602,10 Other equity 4,396,21 2,139.76 Equity Attributable to owners of Unison Metals Ltd. 7,358.43 3,741.86 Non-Controling Interest 18,00 18,00 LIABILITIES 7,376.43 3,759.86 LIABILITIES 7,376.43 3,741.86 LIABILITIES 7,376.43 3,741.86 LIABILITIES 7,376.43 3,764.86 LIABILITIES 7,376.43 3,759.86 LIABILITIES 7,376.43 3,759.86 LIABILITIES 7,376.43 3,759.86 LIABILITIES 7,376.43 3,764.86 LIABILITIES 7,376.43 3,741.86 LIABILITIES 7,376.43 3,764.86 LIABILITIES 7,376.43 3,779.86 LIA	EQUITY AND LIABILITIES		
Equity share capital	-		
Other equity Equity Attributable to owners of Unison Metals Ltd. 7,358.43 3,741.86 18.00 1		2.962.23	1,602,10
Equity Attributable to owners of Unison Metals Ltd. 7,358.43 18.00 18.00 18.00 18.00 18.00			2,139.76
7,376.43 3,759.86			3,741.86
LIABILITIES I. Non-current liabilities Non-current financial liabilities Borrowings 913.73 2,641.76	Non-Controling Interest	18.00	18.00
LIABILITIES I. Non-current liabilities Non-current financial liabilities Borrowings 913.73 2,641.76		7,376.43	3,759.86
Non-current financial liabilities Borrowings 913.73 2,641.76	LIABILITIES	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,
Borrowings	I. Non-current liabilities	1	
Long-term provisions	CONTROL OF THE SECOND SECONDARY OF THE SECOND SECON		
Other Finanacial Liability 169.06 144.74 169.06 144.74 169.06 144.74 169.06 144.74 169.06 144.74 17.30.22 2,833.94 17.30.22 2,833.94 17.30.22 2,833.94 17.30.22 2,833.94 17.30.22			2,641.76
Deferred tax liabilities		47.44	47.44
1,130.22 2,833.94 II.Current liabilities	to describe a second se	160.06	144.74
II. Current liabilities Current financial liabilities Sorrowings Solution Solu	Deferred tax liabilities		
Current financial liabilities Borrowings 5,841.65 3,684.90 Trade payables Total outstanding dues of a) Micro enterprises and small enterprises 0		1,130.22	2,033.94
Borrowings 5,841.65 3,684.90 Trade payables Total outstanding dues of a) Micro enterprises and small anterprises 33.19 31.13 anterprises b) Creditors other than micro enterprises and small enterprises 8,406.84 6,981.33 Other current financial liabilities 125.05 1,535.19 Other current liabilities 283.78 502.77 Short-term provisions 28.22 40.55 Current tax liabilities 126.92 42.05 14,845.64 12,817.96			
Trade payables	Product State of the Application		
Total outstanding dues of a) Micro enterprises and small anterprises 33.19 31.13		5,841.65	3,684.90
a) Micro enterprises and small enterprises b) Creditors other than micro enterprises and small enterprises Other current financial liabilities Other current liabilities Other current liabilities Short-term provisions Current tax liabilities 125.05 1,535.19 283.78 502.77 28.22 40.59 Current tax liabilities 126.92 42.05 14,845.64 12,817.96		1	_
Sharper Shar	a) Micro enterprises and small		
b) Creditors other than micro enterprises and small enterprises Other current financial liabilities Other current liabilities Other current liabilities Other current provisions Short-term provisions Current tax liabilities 126.92 14,845.64 12,817.96	enternrises	33.19	31.13
Other current financial liabilities 125.05 1,535.15 Other current liabilities 283.78 502.77 Short-term provisions 28.22 40.55 Current tax liabilities 126.92 42.05 14,845.64 12,817.96	b) Creditors other than micro	8 406 84	E 081 33
Other current liabilities 283.78 502.77 Short-term provisions 28.22 40.59 Current tax liabilities 126.92 42.05 14,845.64 12,817.96			
Short-term provisions 28.22 40.59 Current tax liabilities 126.92 42.05 14,845.64 12,817.96			1,535.19
Current tax liabilities 126.92 42.05 14,845.64 12,817.96	The factorists of the factor o		
14,845.64 12,817.96			
	Current tax Habilities		
Total Equity and Liabilities 23,352.30 19,411.75		14,845.64	12,817.96
	Total Equity and Liabilities	23,352.30	19,411.75



Unison Metals Ltd Consolidated Statement of Cash Flow for the year ended March 31,2025

Particulars	For the Half Year ended on September 30, 2025	For the year ended on March 31, 2025
Cash flow from operating activities		
1. Profit before tax	354.22	609.62
2. Additional for a		
2. Adjustment for : Depreciation and amortisation expense	207.37	374.61
Impairment Loss	-	-
Assets Written off		385.24
Finance cost (Profit)/Loss on sale of Fixed Assets	324.73	257.87 (1.58)
Share (Income)/ Loss from Partnership firm (Net)		(1.48)
Interest income	(34.10)	(65.00)
Provision for Bad-Debts reversed	-	
Provision for Gratuity Gratuity Paid	0.96	15.70
Provision for doubtful debts		(29.13)
Dividend Received	-	(0.20)
Balance Written Off	18.35	-
Provision for Capital Advance Liability written back	0.67	1.35 (37.13)
Foreign Exchange Fluctuation Gain	(4.64)	(2.97)
Total Exchange Hactaston dam	(4.04)	(2.57)
Operating profit before working capital changes (1+2) 3. Adjustments for working capital changes:	867.56	1,506.90
Decrease / (Increase) in Trade and other receivables	(2,762.55)	1,212.44
(Decrease) / Increase in Trade and other payables	(307.87)	(144.30)
Decrease /(Increase) in Inventory Cash used in operations	(667.94)	(1,710.97)
Extraordinary item	(2,870.80)	864.07
4. Direct taxes paid Prior Year's Adjustment	(44.72)	(32.98)
Net Cash generated from/(used in) operating activities [A]	(2,915.52)	831.09
Cash Flow from investing activities		
Purchase of fixed assets (including capital advances) (Net of CWIP trf)	(61.78)	(590.78)
Proceeds from sale of fixed assets	84.73	8.77
Share income (loss) from partnership firm (Purchase) / Proceeds of non-current investments (Net)	1	(3.26)
(Purchase) / Proceeds of current investments (Net)	-	0.01
Proceeds from Loans and Advances (Net)	(630.09)	(24.63)
Interest received	34.10	68.26
Dividend Received	0.00	0.20
Net cash generated from/(used in) investing activities [B]	(573.04)	(541.43)
		0.01
Cash flow from financing activities	2 270 20	
Issuance of Capital Proceeds from long term borrowings, net	3,378.39 (268.19)	592.01
Proceeds from short term borrowings, net	696.92	(232.03)
Finance cost	(324.72)	(643.40)
Net cash generated from/(used in) financing activities [C]	3,482.40	(283.42)
Net increase/(decrease) in cash & cash equivalents [A+B+C]	(6.16)	6.23
Cash & cash equivalents at the beginning of the year	30.90	24.67
Cash & cash equivalents at the end of the year	24.74	30.90
Notes:		1
A) Components of cash & cash equivalents		
Cash on hand	9.55	15.71
Cheques on hand	-	-
Balances with banks - In Current accounts	15.19	15.19
Total	24.74	30.90
B) Cash and cash equivalents not available for immediate use	1 23.74	30.50
Unclaimed dividend account	1	-
Total	24.74	30.90
Cash & cash equivalents as per Note 8 (A+B)		

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.

(0.01) (0.00)

Por Unison Metals Limited

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

Place: Ahmedabad Date: | 4 | 11 | 20 ? 5





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, 2025

(Rs in Lakhs)

			Quarter Ended		Half Yea	r Ended	Year Ended	
No.	Particulars	30th September 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024	31st March 2025	
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited	
1	Segment Revenue (Revenue from Operations)							
	Stainless Steel	8,635.57	12,584.33	5,514.56	21,219.90	9,317.30	26,663.24	
	Ceramic	184.12	223.51	155.00	407.62	328.60	938.16	
	Sodium Silicate	2,049.63	938.66	1,143.97	2,988.29	2,603.56	6,038.24	
	Sub Total	10,869.31	13,746.50	6,813.54	24,615.81	12,249.47	33,639.64	
	Less:			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
	Inter Segment	-	-				-	
	Total Revenue	10,869.31	13,746.50	6,813.54	24,615.81	12,249.47	33,639.64	
2	Segment Results							
	Stainless Steel	786.96	509.68	432.10	1,296.65	667.18	1,010.63	
	Ceramic	-24.52	36.41	-15.71	11.89	20.38	64.97	
	Sodium Silicate	175.86	106.93	38.37	282.79	160.40	916.67	
	Sub Total	938.30	653.03	454.76	1,591.33	847.96	1,992.27	
	Less:	116.50	200.02	247.00	224 55	276 47	640.64	
	Unallocated Finance Cost	116.52 182.02	208.03 169.13	217.80 106.16	324.55 351.14	376.17 205.77	-648.61 -551.02	
	Unallocated Employee Benefit Exps Unallocated Depreciation	7.00	14.24	-1.62	21.24	11.39	-56.26	
	Unallocated Other Expenses	482.58	96.63	98.14	579.22	70.50	-302.17	
	Add:	402,50	50.05	50.14	373.22	70.50	302.17	
	Unallocated Income	27.55	11.48	21,94	39.03	38.08	110.13	
	Total Profit Before Tax	177.73	176.49	56.22	354.22	222.21	3,660.46	
3	Segment Assets				- 1			
	Stainless Steel	15,466.02	15,614.77	10,602.27	15,466.02	10,602.27	11,677.20	
	Ceramic	3,330.04	3,220.73	2,664.02	3,330.04	2,664.02	3,020.30	
	Sodium Silicate	2,510.34	2,374.94	3,639.35	2,510.34	3,639.35	2,016.30	
	Unallocable Assets	2,112.64	2,033.85	2,526.81	2,112.64	2,526.81	2,763.73	
	Total Assets	23,419.04	23,244.29	19,432.45	23,419.04	19,432.45	19,477.54	
4	Segment Liablities							
*		4 001 53	10 264 16	2 052 20	4.001.53	2.052.20	6 580 03	
	Stainless Steel	4,001.52	10,264.16	3,052.30	4,001.52	3,052.30	6,589.92	
	Ceramic	42.61	42.03	307.54	42.61	307.54	47.81	
	Sodium Silicate	42.81	169.01	5,399.33	42.81	5,399.33	298.46	
	Unallocable Liablities	11,888.59	8,841.42	7,174.60	11,888.59	7,174.60	8,711.67	
	Total Liablities	15,975.52	19,316.61	15,933.77	15,975.52	15,933.77	15,647.86	

Place: Ahmedabad Date: November 14, 2025

EDABAD 123825W



For Unison Metals Limited

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



Purushottam Khandelwal & Co. Chartered Accountants

UTILISATION CERTIFICATE

This is to certify that Unison Metals Limited (CIN-L52100GJ1990PLC013964), having its registered office at PLOT NO 5015 ,PHASE 4, RAMOL CHAR RASTA ,G I D C,VATVA, AHMEDABAD, Gujarat,382445, had raised funds amounting to ₹ 340,032,175.00 (thirty four crore thirty two thousand one hundred and seventy five rupees) during the financial year [2025-2026] through rights issue.

We have verified the books of account and relevant records, produced and representations made before us for our verification. Based on such verification, we hereby certify that the funds so raised have been utilised for the purposes stated in the offer document, as detailed below:

Particulars of Proposed Utilisation	Amount Utilised (₹)	Remarks
1. Issued Related Expense	2431449	-
2. Purchase of Land	50000000	As per MRL provided to us, the Company has made advance payment against purchase of Land.
3. Purchase of Machinery	70000000	It is verified on the basis of Payment made from Bank Statement and Quotations.
4.Repayment of Loan	177534393	This includes repayment of LC payments of HDFC Bank.
5.For working Capital	40241373	-
Total	34,02,07,215.00	

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

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

This certificate has been issued at the request of the company for submission to Monitoring agency care rating and should not be used for any other purpose without our prior written consent.

AHMEDABAD FRN-123825W

For Purushottam Khandelwal and Co

Chartered Accountants Firm Regn No.: 0123825W

CA Mahendrasingh S Rao

Partner

Membership No.: 154239 UDIN: 25154239BMGZCQ5215

Place: Ahmedabad Date: 30/10/2025



Regd. Office Works: Plot No. 5015, Ph. IV, Ramol Char Rasta, G.I.D.C. Vatva, Ahmedabad-382 445.

(**C): (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: 14th November, 2025

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

BSE Code: 538610

Dear Sir/Madam

Subject: Statement of Deviation/Variation in Utilization of funds raised through Initial Public offer for the half year ended on September 30, 2025

Ref: Regulation 32 (I) of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015

With reference to captioned subject and pursuant to Regulation 32 (I) of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 as amended read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, please find enclosed herewith statement of Deviation/variation in utilization of funds raised through Further Public offer from the objects stated in the Letter of Offer dated April 24, 2025 for the half year ended on September 30, 2025.

We would hereby further inform you that the said statement is reviewed by the Audit Committee in its meeting held on November 14, 2025. Kindly take this information on your record.

Thanking you

For, UNISON METALS LIMITED

MITALIBEN

RITESH

PATEL

Dictor(1)

PATEL

Dictor(1)

Mitaliben R. Patel

Company Secretary and Compliance Officer



Regd. Office Works: Plot No. 5015, Ph. IV, Ramol Char Rasta, G.I.D.C. Vatva, Ahmedabad-382 445.

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Statement of Deviation / Variation in utilisation of funds raised (Rs. in Lakhs)							
Name of listed entity	UNISON METALS LIMITED						
Mode of Fund Raising	Further Public Issue (FPO)- Right Issue						
Date of Raising Funds	12/07/2025						
Amount Raised	Rs. 3400.32						
Report filed for Quarter ended	September 30, 2025						
Monitoring Agency	Yes						
Monitoring Agency Name, if applicable	Care Ratings Limited						
Is there a Deviation / Variation in use of funds	No						
raised							
If yes, whether the same is pursuant to change	Not Applicable						
in terms of a contract or objects, which was							
approved by the shareholders							
If Yes, Date of shareholder Approval	Not Applicable						
Explanation for the Deviation / Variation	Not Applicable						
Comments of the Audit Committee after review	The Committee has noted that there is no deviation.						
Comments of the auditors, if any	No Comment						
Objects for which funds have been raised and where there has been a deviation, in the following table							



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Original Object	Modified Object, if any	Original Allocation (Rs. in Lakhs)	Modified allocation, if any	Funds Utilized till Septem ber (Rs. in Lakhs)	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if
Purchase of Land	Not Applicable	700	0	700	Not Applicable	0
Repayment of Loan	Not Applicable	1775.34	0	1775.34	Not Applicable	0
Working Capital	Not Applicable	400	0	402.41	Not Applicable	0
Purchase of Machinery	Not Applicable	500	0	500	Not Applicable	0
Issue related Exp.	Not Applicable	28	0	24.31	Not Applicable	0



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General	Not	30.12	0	0	Not Applicable	0
Corporate	Applicable					
Purpose						
Total		3433.12		3402.06		

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

For, UNISON METALS LIMITED

MITALIBE

RITESH PATE

N RITESH

N RITESH

N RITESH

N RITESH

PATEL

PATEL

Digitally signed by MITALIBEN

RITESH PATE

AND PROPRIOR OF A PRO

Mitaliben R. Patel

Company Secretary and Compliance Officer