

To,
The Board of Directors Unison
Metals Limited

1. We have reviewed the unaudited standalone financial results of **Unison Metals Limited** (the 'Company') for the quarter ended **June 30, 2019** included in the accompanying 'Statement of Unaudited Standalone Financial Results for Quarter ended June 30, 2019, together with the relevant notes thereon (the 'Statement'), which has been initialled by us for identification purposes. 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") read with SEBI circular dated July 5, 2016. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. The Management is also responsible to ensure that the accounting policies used in preparation of this Statement are consistent with those used in the preparation of the Company's opening unaudited Balance Sheet as at April 1, 2016 prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies. Our responsibility is to issue a report on the Statement based on our review.
2. Attention is drawn to the fact that the standalone figures for the 3 months ended 31 March 2019 as reported in these financial results are the balancing figures between audited standalone figures in respect of full previous financial year and published year to date figures up to third quarter of the previous financial year. The standalone figures of the up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
3. We conducted our review 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.
4. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 read with SEBI circular dated July 5, 2016 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



Ramesh Kedia

Ramesh Kedia
Partner

Membership No. 035997
UDIN: 19035997AAAAAH8871

Place: Ahmedabad
Date: August 14, 2019