



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: 14th November, 2025

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

BSE Code: 538610

Dear Sir/Madam

Subject: Outcome of Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

This is to bring to your kind notice that a meeting of the Board of Directors was held today i.e. Friday, 14th November, 2025 as required under Regulation 30 (Schedule III Part A(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended from time to time, please note that the Board of Directors of the company in its meeting held today has considered and approved the following:

1. Unaudited Standalone and Consolidated Financial Results along with Limited Review Report of the Company for the quarter ended September 30, 2025.

The meeting of Board of Directors commenced at 02:00 P.M. and closed at around 06:30 P.M.

Kindly take note of the same and update record of the Company accordingly.

Thanking you

Yours truly,

For, UNISON METALS LIMITED

Mitaliben R. Patel
Company Secretary and Compliance Officer



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 of

Unison Metals Limited

Report on the audit of the Standalone Financial Results

Opinion

We have (a) audited the Standalone financial results of **Unison Metals Limited** for the quarter ended September 30, 2025 and (b) reviewed the Standalone financial results of the Company for the quarter ended September 30, 2025 (refer "Other Matter" section below), which were subject to limited review by us, both included in the accompanying "Standalone financial results for the quarter and quarter ended June 30, 2025" of Unison Metals Limited (the "Company") ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Quarterly Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the financial results for the quarter ended September 30, 2025:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter then ended.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended September 30, 2025

With respect to the Standalone financial results for the quarter ended September 30, 2025, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone financial results for the quarter ended, September 30, 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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



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including the manner in which it is to be disclosed, or that it contains any material misstatement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

Basis for Opinion on the Standalone Financial Results for the quarter ended September 30, 2025

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone financial results for the quarter ended September 30, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Financial Results

This Statement which includes the financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The financial results for the quarter ended September 30, 2025 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the financial results for the quarter and quarter ended September 30, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.



In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

(a) Audit of the Standalone Financial Results for the quarter ended September 30, 2025

Our objectives are to obtain reasonable assurance about whether the financial results for the quarter ended September 30, 2025 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the, annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the



Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial result or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the, annual financial results including the disclosures, and whether the annual financial results represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the annual Standalone financial results of the Company to express an opinion on the annual Standalone financial results.

Materiality is the magnitude of misstatements in the annual financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the annual financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the annual financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

(b) Review of the Standalone financial results for the quarter ended September 30, 2025

We conducted our review of the standalone financial results for the quarter ended September 30, 2025 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the 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 SAs specified under section 143(10) of the Act 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.



Other Matter

Without modifying our opinion, we draw attention to the fact that the Company undertook a Rights Issue during the year ended 31/03/2026 for an amount of ₹34,00,32,175 by issuing 1,36,01,287 equity shares at a price of ₹25 per share to its existing shareholders. The management has represented that the Rights Issue was carried out in compliance with the provisions of the Companies Act, 2013, the rules made thereunder and applicable regulations issued by the Securities and Exchange Board of India (SEBI). Our audit procedures were not designed to, and therefore do not, express an opinion on the compliance of the said Rights Issue with the applicable legal and regulatory requirements. Our opinion on the standalone financial statements remains unmodified in respect of this matter.

For Purushottam Khandelwal and Co
Chartered Accountants
FRN: 0123825W



A handwritten signature in blue ink, appearing to read "M. S. Rao", written over a horizontal line.

CA Mahendrasingh S Rao
Partner

Place: Ahmedabad
Date: November 14th, 2025

Membership No: 154239
UDIN: 25154239BMGZDA2032

Company Name - Unison Metals Limited
Registered office - Vatva, Ahmedabad
Website - www.unisongroup.net,
Email: unisonmetals@gmail.com - ,Telephone - +91-07925841512
CIN No. - L52100GJ1990PLC013964
STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2025

(Rs. in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th Sep 2025	30th June 2025	30th Sep 2024	30th Sep 2025	30th Sep 2024	31st March 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	4,275.67	7,414.95	2,818.04	11,690.62	5,660.61	16,682.42
Other Income	24.40	10.61	15.54	35.01	26.08	85.55
Total Income	4,300.07	7,425.56	2,833.58	11,725.63	5,686.69	16,767.97
Expenses						
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 work-in-progress	0.61	6.15	194.43	6.77	374.88	471.44
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	49.03	49.27	46.42	99.10	92.32	185.45
Impairment on Tangible Assets	-	-	-	-	-	-
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	16,577.83
Profit/(loss) before exceptional items and tax	60.04	94.94	31.03	154.98	71.45	190.14
Exceptional Items	-	-	-	-	-	-
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	-	-	-	-	-	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
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
Paid-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	0.15	0.40	0.37	0.85
Diluted	0.14	0.15	0.15	0.40	0.37	0.85
Earnings per equity share (for discontinued operation):						
Basic	-	-	-	-	-	-
Diluted	-	-	-	-	-	-
Earnings per equity share (for continuing & discontinued operation):						
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 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, 2025 stands at 55 percent.

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

7. Other Income includes:

Particulars	Quarter Ended			Half year Ended		Year Ended
	30th Sep 2025 Rs.	30th June 2025 Rs.	30th Sep 2024 Rs.	30th Sep 2025 Rs.	30th Sep 2024 Rs.	31st March 2025 Rs.
Liability Written Back	4.64	-	-	4.64	-	37.08
Foreign Exchange Fluctuation Gain	0.50	(0.50)	0.57	-	0.57	2.96

8

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	20	24.31	Not Applicable
General Corporate Purpose	30.12	0	Not Applicable
Total	3433.12	3402.06	

Place: Ahmedabad
Date: November 14, 2025

For Unison Metals Limited

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



Unison Metals Limited

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

(Rs in Lakhs)

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	-	-
(i) Investments	262.39	262.39
(ii) Trade receivables	50.90	56.56
(iii) Loans	-	-
(iv) Others (to be specified)	221.62	241.77
(d) Deferred Tax Assets	-	-
(e) Non Current Tax Assets	51.28	25.88
(f) Other non current assets	48.25	54.21
Current assets	-	-
(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
Assets classified as held for sale	358.47	358.47
TOTAL ASSETS	13,225.55	11,724.04
EQUITY AND LIABILITIES		
Equity		
(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	-	-
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	16.71
(d) Current Tax Liabilities (Net)	28.56	(15.59)
TOTAL EQUITY AND LIABILITIES	13,225.55	11,724.04



Unison Metals Ltd

Standalone statement of Cash flow for the half year ended on September 30, 2025

(Rs in Lakh)

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	154.98	190.14
	154.98	190.14
2. Adjustment for :		
Depreciation and amortisation expense	99.10	185.45
Impairment Loss	-	-
Assets written off	-	0.54
Finance cost	84.01	258.71
(Profit)/Loss on sale of Fixed Assets	-	0.73
Share (Income)/ Loss from Partnership firm (Net)	-	4.74
Interest income	-	44.79
Foreign Exchange Fluctuation Gain	-	2.96
Provision on Rajesh Asawa Loan	-	-
Provision for capital advance	0.57	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
Decrease / (Increase) in Loans and Advances	-	-
Decrease / (Increase) in Inventories	-	278.91
(Decrease) / Increase in Trade and other payables	-	1,376.59
Decrease / (Increase) in Inventory	-	-
Cash used in operations	-	2,072.73
Extraordinary item		
4. Direct taxes paid	-	28.00
Prior Year's Adjustment	-	-
Net Cash generated from/(used in) operating activities [A]	-	2,100.73
Cash Flow from investing activities		
Purchase of fixed assets (including capital advances) (Net of CWIP trf)	-	35.21
Proceeds from sale of fixed assets	-	84.73
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
Interest received	-	30.09
Net cash generated from/(used in) investing activities [B]	-	550.28
Cash flow from financing activities		
Proceeds from issue of share capital	-	3,378.39
Proceeds from long term borrowings, net	-	1,344.93
Proceeds from short term borrowings, net	-	696.91
Finance cost	-	84.01
Net cash generated from/(used in) financing activities [C]	-	2,646.36
Net increase/(decrease) in cash & cash equivalents [A+B+C]	-	4.65
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
Notes:		
1 A) Components of cash & cash equivalents		
Cash on hand	9.34	13.98
Cheques on hand	-	-
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	-	-
Cash & cash equivalents as per Note 8 (A+B)	9.34	13.98

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





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 of

Unison Metals Limited

Report on the audit of the Consolidated Financial Results

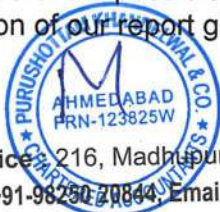
Qualified Opinion

We have (a) audited the accompanying statement of year ended Consolidated financial results of **Unison Metals Limited** (the "Parent Company"), its subsidiaries (the Holding Company and its subsidiary together referred to as "the Group"), and its associate for the quarter ended September 30, 2025 and (b) reviewed the Consolidated financial results of the Group for the quarter ended September 30, 2025 (refer "Other Matter" section below), which were subject to limited review by us, both included in the accompanying "Consolidated financial results for the quarter ended September 30, 2025" of Unison Metals Limited (the "Company") ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Quarterly Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Consolidated Financial results for the quarter ended September 30, 2025:

- 1) includes the results of the following entities;
 - a. Unison Metals Limited
 - b. Chandanpani Private Limited (Subsidiary)
 - c. Chandanpani Enterprise (Associate)
- 2) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.
- 3) except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report gives a true and fair view in conformity with the recognition



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- 4) And measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Group for the quarter ended September 30, 2025.

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. 202.15 Lacs on the consolidated balance sheet as at September 30, 2025. The Associate has an investment in a foreign entity which is carried at Rs. 202.15 Lacs in its accounts as at September 30, 2025. 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, 2025 because of unavailability of its financial information. Consequently, we were unable to determine whether any fair value adjustments to the carrying amount of the foreign entity were necessary.

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated financial results for the quarter ended September 30, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion except for matter described under basis of qualified opinion.

(b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended September 30, 2025

With respect to the Consolidated financial results for the, for the quarter ended September 30, 2025, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, nothing has come to our attention that causes us to believe that the Consolidated financial results for the quarter ended, September 30, 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.



Management's Responsibility for the Financial Results

This Statement which includes the consolidated financial results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The consolidated financial results for the quarter ended September 30, 2025 have been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the consolidated financial results for the quarter and quarter ended September 30, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, the Parent's Board of Directors are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Parent's Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The Parent's Board of Directors are also responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

(a) Audit of the Consolidated Financial Results for the quarter ended September 30, 2025

Our objectives are to obtain reasonable assurance about whether the consolidated financial results for the quarter ended September 30, 2025 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the, Annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Parent's Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Parent's Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Parent's Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial result or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual financial results including the disclosures, and whether the Annual financial results represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Consolidated financial results of the Company to express an opinion on the Annual Consolidated financial results.

Materiality is the magnitude of misstatements in the Annual financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards



(b) Review of the Consolidated Financial Results for the quarter ended September 30, 2025

We conducted our review of the consolidated financial results for the quarter ended September 30, 2025 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Group'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 SAs specified under section 143(10) of the Act 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.

Other Matter

These unaudited interim financial results have been furnished to us by the Parent's Board of Directors and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this associate is based solely on such unaudited financial results. In our opinion and according to the information and explanations given to us by the Parent's Board of Directors, these financial results are not material to the Group.

Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the financial results certified by the Parent's Board of Directors.

The statement includes the consolidated financial results for the quarter ended 30th September 2025, being the balancing figures between the audited figures in respect of full financial year and the published year to date figures upto the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect of this.

For Purushottam Khandelwal and Co
Chartered Accountants
FRN: 0123825W



A handwritten signature in blue ink, appearing to read "M. S. Rao", written over a horizontal line.

CA Mahendrasingh S Rao
Partner

Place: Ahmedabad
Date: September 14th, 2025

Membership No: 154239
UDIN: 25154239BMGZDB1701

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, 2025

Particulars	Quarter Ended			Half Year Ended		(Rs in Lakhs)
	30th Sep 2025	30th June 2025	30th Sep 2024	30th Sep 2025	30th Sep 2024	Year Ended 31st Mar 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	10,869.32	13,746.50	6,683.47	24,615.82	12,249.47	31,525.23
Other income	27.55	11.48	17.98	39.03	34.12	102.23
Total Income	10,896.87	13,757.98	6,701.45	24,654.85	12,283.59	31,627.46
Expenses						
Cost of materials consumed	10,533.73	10,750.56	4,666.60	21,284.29	8,633.21	23,225.51
Purchase of Stock in Trade	(1,004.42)	1,034.38	467.67	29.95	982.29	1,553.41
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(458.67)	95.02	427.29	(363.65)	(73.73)	394.00
Employee benefits expense	229.94	214.29	163.80	444.23	319.25	743.21
Finance costs	111.72	213.00	217.19	324.72	365.92	643.39
Depreciation and amortization expense	103.55	103.82	94.88	207.37	188.22	374.61
Impairment on Tangible Assets (Refer Note No. 5)	-	-	-	-	-	-
Other expenses	1,203.27	1,170.43	612.72	2,373.72	1,650.17	4,083.71
Total expenses	10,719.12	13,581.50	6,650.15	24,300.63	12,065.33	31,017.84
Profit/(loss) before exceptional items and tax	177.74	176.48	51.30	354.22	218.26	609.62
Exceptional Items	-	-	-	-	-	-
Profit/(loss) before tax	177.74	176.48	51.30	354.22	218.26	609.62
Tax expense:	46.37	80.59	3.19	126.97	38.18	167.37
Current tax	51.86	52.19	23.82	104.04	72.49	104.30
Prior period tax	-	-	-	-	-	0.39
Deferred tax	(5.49)	28.40	(20.63)	22.92	(34.31)	62.68
Profit (Loss) for the period from continuing operations	131.37	95.89	48.11	227.26	180.08	442.25
Share profit / (loss) of associates	-	-	-	-	-	3.26
Profit/(loss) from discontinued operations	-	-	-	-	-	-
Tax 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	445.51
Other Comprehensive Income	2.08	2.08	0.81	4.17	1.64	(4.98)
Items that will not be reclassified to profit or loss (Net off tax)	2.08	2.08	0.81	4.17	1.64	(4.98)
Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-	-	-
Total Comprehensive Income for the period	133.46	97.97	48.92	231.44	181.72	440.53
Paid-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	0.44	0.60	0.30	0.77	1.12	2.78
Diluted	0.44	0.60	0.30	0.77	1.12	2.78
Earnings per equity share (for discontinued operation):						
Basic	-	-	-	-	-	-
Diluted	-	-	-	-	-	-
Earnings per equity share (for continuing & discontinued operation):						
Basic	0.44	0.60	0.30	0.77	1.12	2.78
Diluted	0.44	0.60	0.30	0.77	1.12	2.78



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, 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 November 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:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	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

8

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
Date: November 14, 2025

For Unison Metals Limited

Maresh V. Changani
Whole-time-Director

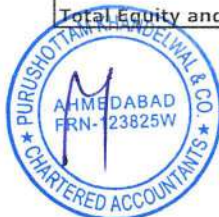


Unison Metals Limited
Registered office - Vatva, Ahmedabad
Website - www.unisongroup.net,
Email: unisonmetals@gmail.com - ,Telephone - +91-07925841512
CIN No. - L52100GJ1990PLC013964

CONSOLIDATED STATEMENTS OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

(Rs in lakhs)

Particulars	As at September 30, 2025	As at March 31, 2025
ASSETS		
I. Non-current assets		
Property, plant and equipment	2,692.65	2,957.19
Capital work-in-progress	36.44	2.22
Non-current financial assets	-	-
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
	3,466.11	3,694.09
II. Current assets		
Inventories	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	-66.20	180.36
Loans	894.89	264.80
Other current financial assets	275.36	254.55
Other current assets	-	-
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		
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-Controlling Interest	18.00	18.00
	7,376.43	3,759.86
LIABILITIES		
I. Non-current liabilities		
Non-current financial liabilities		
Borrowings	913.73	2,641.76
Long-term provisions	47.44	47.44
Other Financial Liability	-	-
Deferred tax liabilities	169.06	144.74
	1,130.22	2,833.94
II. Current liabilities		
Current financial liabilities		
Borrowings	5,841.65	3,684.90
Trade payables	-	-
Total outstanding dues of		
a) Micro enterprises and small enterprises	33.19	31.13
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	40.59
Current tax liabilities	126.92	42.05
	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
(Rs in Lakhs)

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. Adjustment for :		
Depreciation and amortisation expense	207.37	374.61
Impairment Loss	-	-
Assets Written off	-	385.24
Finance cost	324.73	257.87
(Profit)/Loss on sale of Fixed Assets	-	(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	0.96	15.70
Gratuity Paid	-	-
Provision for doubtful debts	-	(29.13)
Dividend Received	-	(0.20)
Balance Written Off	18.35	-
Provision for Capital Advance	0.67	1.35
Liability written back	-	(37.13)
Foreign Exchange Fluctuation Gain	(4.64)	(2.97)
Operating profit before working capital changes (1+2)	867.56	1,506.90
3. Adjustments for working capital changes:		
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	(667.94)	(1,710.97)
Cash used in operations	(2,870.80)	864.07
Extraordinary Item	-	-
4. Direct taxes paid	(44.72)	(32.98)
Prior Year's Adjustment	-	-
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	-	(3.26)
(Purchase) / Proceeds of non-current investments (Net)	-	-
(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)
Cash flow from financing activities		
Issuance of Capital	3,378.39	-
Proceeds from long term borrowings, net	(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:		
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		
Unclaimed dividend account	-	-
Total	-	-
Cash & cash equivalents as per Note 8 (A+B)	24.74	30.90

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)

For Unison Metals Limited

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

Place: Ahmedabad

Date: 19/11/2025



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)

No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		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:						
	Unallocated Finance Cost	116.52	208.03	217.80	324.55	376.17	-648.61
	Unallocated Employee Benefit Exps	182.02	169.13	106.16	351.14	205.77	-551.02
	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:						
	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						
	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 Liabilities						
	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 Liabilities	11,888.59	8,841.42	7,174.60	11,888.59	7,174.60	8,711.67
	Total Liabilities	15,975.52	19,316.61	15,933.77	15,975.52	15,933.77	15,647.86

Place: Ahmedabad
Date: November 14, 2025



For Unison Metals Limited

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



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	

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.

For Purushottam Khandelwal and Co
Chartered Accountants
Firm Regn No.: 0123825W

M. a. Rao



CA Mahendrasingh S Rao
Partner
Membership No.: 154239
UDIN: 25154239BMGZCQ5215
Place: Ahmedabad
Date: 30/10/2025



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: 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 R. Patel
Company Secretary and Compliance Officer



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

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 raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
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 September (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 Corporate Purpose	Not Applicable	30.12	0	0	Not Applicable	0
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

Mitaliben R. Patel

Company Secretary and Compliance Officer