



## UNISON METALS LTD.

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E-mail : unisonmetals@gmail.com Website : www.unisongroup.net, CIN No. L52100GJ1990PLC013964

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**Date: 14<sup>th</sup> August, 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. Thursday, 14<sup>th</sup> August, 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 June 30, 2025.

The meeting of Board of Directors commenced at 11:00 A.M. and closed at around 02:30 P.M.

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

Thanking you

Yours truly,

**For, UNISON METALS LIMITED**

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**Mitaliben R. Patel**  
**Company Secretary and Compliance Officer**



**Independent Auditor's Report on Standalone Financial Statements**

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 June 30, 2025 and (b) reviewed the Standalone financial results of the Company for the quarter ended June 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 June 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 June 30, 2025**

With respect to the Standalone financial results for the quarter ended June 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, June 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.

#### **Basis for Opinion on the Standalone Financial Results for the quarter ended June 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 June 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 June 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 June 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 June 30, 2025**

Our objectives are to obtain reasonable assurance about whether the financial results for the quarter ended June 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 June 30, 2025**

We conducted our review of the standalone financial results for the quarter ended June 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**

The statement includes the financial results for the quarter ended 30th June 2025, being the balancing figures between the audited figures in respect of full financial quarter and the published quarter to date figures upto the third quarter of the current financial quarter 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

*M. a. Rao*

CA Mahendrasingh S Rao  
Partner  
Membership No: 154239  
UDIN: 25154239BMGYZU3100

Place: Ahmedabad  
Date: August 14, 2025

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 JUNE 30, 2025

Particulars	Quarter Ended			Year Ended
	30th June 2025	31st March 2025	30th June 2024	31st March 2025
	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	7,414.95	7,190.09	2,842.57	16,682.42
Other income	10.61	40.87	10.54	85.55
<b>Total Income</b>	<b>7,425.56</b>	<b>7,230.96</b>	<b>2,853.10</b>	<b>16,767.97</b>
<b>Expenses</b>				
Cost of materials consumed	6,525.31	5,666.20	1,631.14	11,909.75
Purchase of Stock in Trade		228.06	155.00	597.22
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	6.15	156.94	180.45	471.43
Employee benefits expense	95.64	94.17	51.39	276.96
Finance costs	54.07	48.35	81.37	258.71
Depreciation and amortization expense	49.27	46.71	45.90	185.45
Impairment on Tangible Assets	-	-	-	-
Other expenses	600.18	895.87	667.44	2,878.30
<b>Total expenses</b>	<b>7,330.62</b>	<b>7,136.30</b>	<b>2,812.69</b>	<b>16,577.83</b>
<b>Profit/(loss) before exceptional items and tax</b>	<b>94.94</b>	<b>94.66</b>	<b>40.41</b>	<b>190.14</b>
Exceptional Items	-	-	-	-
<b>Profit/(loss) before tax</b>	<b>94.94</b>	<b>94.66</b>	<b>40.41</b>	<b>190.14</b>
<b>Tax expense:</b>	<b>71.61</b>	<b>29.94</b>	<b>4.53</b>	<b>54.42</b>
Current tax	22.57	(33.09)	8.42	4.82
Prior period tax	-	-	-	0.39
Deferred tax	49.04	63.03	(3.89)	49.21
<b>Profit (Loss) for the period from continuing operations</b>	<b>23.33</b>	<b>64.72</b>	<b>35.88</b>	<b>135.72</b>
Profit/(loss) from discontinued operations	-	-	-	-
Tax expense of discontinued operations	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-
<b>Profit/(loss) for the period</b>	<b>23.33</b>	<b>64.72</b>	<b>35.88</b>	<b>135.72</b>
<b>Other Comprehensive Income</b>	<b>0.93</b>	<b>2.98</b>	<b>0.14</b>	<b>3.40</b>
Items that will not be reclassified to profit or loss (Net off tax)	0.93	2.98	0.14	3.40
Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-
<b>Total Comprehensive Income for the period</b>	<b>24.26</b>	<b>67.70</b>	<b>36.02</b>	<b>139.12</b>
Paid-up equity share capital (Face Value of the Share Rs. 10/- each)	<b>1,602.10</b>	<b>1,602.10</b>	<b>1,602.10</b>	<b>1,602.10</b>
<b>Earnings per equity share (for continuing operation):</b>				
Basic	0.15	0.40	0.22	0.85
Diluted	0.15	0.40	0.22	0.85
<b>Earnings per equity share (for discontinued operation):</b>				
Basic	-	-	-	-
Diluted	-	-	-	-
<b>Earnings per equity share (for continuing &amp; discontinued operation):</b>				
Basic	0.15	0.40	0.22	0.85
Diluted	0.15	0.40	0.22	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 August 14, 2025, and approved by the Board of Directors at its meeting held on August 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 June 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 June 30, 2025 stands at 45 percent.

5. The figures for the quarter ended March 31, 2025, are the balancing figures between audited figures in respect of the full financial year and the published year to-date figures up to the third quarter of the respective financial year

6. EPS is not annualized for the quarter ended June 30, 2025, June 30, 2024 and March 31, 2025.

**7. Other Income includes:**

Particulars	Quarter Ended			(Rs. in Lakhs)
	30th June 2025	31st March 2025	30th June 2024	Year Ended 31st March 2025
	Rs.	Rs.	Rs.	Rs.
Liability Written Back	-	29.32	-	37.08
Foreign Exchange Fluctuation Gain	(0.50)	2.39	-	2.96

Place: Ahmedabad  
Date: August 14, 2025



For Unison Metals Limited

Mahesh Bhai V. Chandrani  
Director  
DIN - 00153615







**Independent Auditor's Report on Consolidated Financial Statements**

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 June 30, 2025 and (b) reviewed the Consolidated financial results of the Group for the quarter ended June 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 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 Consolidated Financial results for the quarter ended June 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





- 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 June 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 June 30, 2025. The Associate has an investment in a foreign entity which is carried at Rs. 202.15 Lacs in its accounts as at June 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 June 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 June 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 June 30, 2025**

With respect to the Consolidated financial results for the, for the quarter ended June 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, June 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 June 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 June 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 June 30, 2025**

Our objectives are to obtain reasonable assurance about whether the consolidated financial results for the quarter ended June 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



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- 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 June 30, 2025**

We conducted our review of the consolidated financial results for the quarter ended June 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 June 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. a. Rao".

CA Mahendrasingh S Rao  
Partner  
Membership No: 154239  
UDIN: 25154239BMGYZV1559

Place: Ahmedabad  
Date: August 14, 2025



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

**PART-I CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025**

Particulars	Quarter Ended			(Rs in Lakhs)
	30th June 2025	31st March 2025	30th June 2024	31st March 2025
	Reviewed	Reviewed	Reviewed	Audited
Revenue from operations	13,746.50	12,160.44	5,435.92	31,525.23
Other income	11.48	50.67	16.14	102.23
<b>Total Income</b>	<b>13,757.98</b>	<b>12,211.11</b>	<b>5,452.06</b>	<b>31,627.46</b>
<b>Expenses</b>				
Cost of materials consumed	10,750.56	9,488.90	4,085.19	23,225.51
Purchase of Stock in Trade	1,034.38	360.61	525.18	1,553.41
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	95.02	381.48	(500.06)	394.00
Employee benefits expense	214.29	227.47	155.45	743.21
Finance costs	213.00	155.66	148.72	643.39
Depreciation and amortization expense	103.82	93.50	93.35	374.61
Impairment on Tangible Assets	-	-	-	-
Other expenses	1,170.43	1,189.77	778.24	4,083.71
<b>Total expenses</b>	<b>13,581.50</b>	<b>11,897.39</b>	<b>5,286.07</b>	<b>31,017.84</b>
<b>Profit/(loss) before exceptional items and tax</b>	<b>176.48</b>	<b>313.72</b>	<b>165.99</b>	<b>609.62</b>
Exceptional Items	-	-	-	-
<b>Profit/(loss) before tax</b>	<b>176.48</b>	<b>313.72</b>	<b>165.99</b>	<b>609.62</b>
<b>Tax expense:</b>	<b>80.59</b>	<b>89.30</b>	<b>34.99</b>	<b>167.37</b>
Current tax	52.19	(2.70)	48.67	104.30
Prior period tax	-	-	-	0.39
Deferred tax	28.40	92.00	(13.68)	62.68
<b>Profit (Loss) for the period from continuing operations</b>	<b>95.89</b>	<b>224.42</b>	<b>131.00</b>	<b>442.25</b>
<b>Share profit / (loss) of associates</b>	<b>-</b>	<b>3.26</b>	<b>-</b>	<b>3.26</b>
Profit/(loss) from discontinued operations	-	-	-	-
Tax expense of discontinued operations	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-
<b>Profit/(loss) for the period</b>	<b>95.89</b>	<b>227.68</b>	<b>131.00</b>	<b>445.51</b>
<b>Other Comprehensive Income</b>	<b>2.08</b>	<b>(7.44)</b>	<b>0.82</b>	<b>(4.98)</b>
Items that will not be reclassified to profit or loss (Net of tax)	2.08	(7.44)	0.82	(4.98)
Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-
<b>Total Comprehensive Income for the period</b>	<b>97.97</b>	<b>220.25</b>	<b>131.82</b>	<b>440.53</b>
Paid-up equity share capital (Face Value of the Share Rs. 10/- each)	1,602.10	1,602.10	1,602.10	1,602.10
<b>Earnings per equity share (for continuing operation):</b>				
Basic	0.60	1.42	0.82	2.78
Diluted	0.60	1.42	0.82	2.78
<b>Earnings per equity share (for discontinued operation):</b>				
Basic	-	-	-	-
Diluted	-	-	-	-
<b>Earnings per equity share (for continuing &amp; discontinued operation):</b>				
Basic	0.60	1.42	0.82	2.78
Diluted	0.60	1.42	0.82	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 June 30, 2025.

2. These results have been reviewed and recommended for adoption by the Audit Committee in its meeting held on August 14, 2025, and approved by the Parent's Board of Directors at its meeting held on August 14, 2025. The Statutory Auditors Report does not have any qualification | modification.

3. In line with Ind AS - 108 operating segments and basis of the review of operations being done by the Senior Management of the Parent, the operations of the group fall under 2 segments:

(a) Stainless Steel Division

(b) Chemical Division

(i) Ceramic (ii) Sodium Silicate

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

The Group has outstanding receivables from Naaptol amounting to Rs. 113.12 Lacs. In addition, inventory of Utensils, lying at their warehouse amounts to Rs. 105.85 Lacs. Naaptol has appointed arbitrator to resolve the dispute between the Company and Naaptol. Against this the Company has approached the Hon'ble High Court at Mumbai, to rescind the appointment of arbitrator appointed by Naaptol and to seek appointment of independent arbitrator by the court. The management is confident that the entire amount is recoverable. However as a matter of prudence the company has decided to make a provision at 10 percent per annum beginning from F.Y. 2020-21. Accordingly the aggregate provision as on June 30, 2025 stands at 45 percent..

5. EPS is not annualized for the quarter June 30, 2025, June 30, 2024 and March 31, 2025.

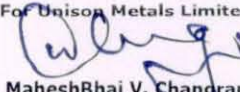
**6. Other Income includes:**

(Rs in Lakhs)

Particulars	Quarter Ended		Year Ended	
	30th June 2025	31st March 2025	30th June 2024	31st March 2025
	Rs.	Rs.	Rs.	Rs.
Liability Written Back	-	29.37	4.63	37.13
Foreign Exchange Fluctuation Gain	(0.50)	2.39	1.43	2.96

Place: Ahmedabad  
Date: 14/08/2025



For Unison Metals Limited  
  
MaheshBhai V. Changrani  
Wholetime Director  
DIN - 00153615





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

**SEGMENT REPORTING RESULTS FOR THE QUARTER AND YEAR ENDED 30th JUNE, 2025**

		(Rs in Lakhs)			
No.	Particulars	Quarter Ended			Year Ended
		30th June 2025	31st March 2025	30th June 2024	31st March 2025
		Reviewed	Reviewed	Reviewed	Audited
1	<b>Segment Revenue (Revenue from Operations)</b>				
	Stainless Steel	12,584.33	15,541.34	3,802.74	26,663.24
	Ceramic	223.51	165.04	173.60	938.16
	Sodium Silicate	938.66	1,077.73	1,459.59	6,038.24
	<b>Sub Total</b>	<b>13,746.51</b>	<b>16,784.11</b>	<b>5,435.92</b>	<b>33,639.64</b>
	Less:				
	Inter Segment	-	-	-	-
	<b>Total Revenue</b>	<b>13,746.51</b>	<b>16,784.11</b>	<b>5,435.92</b>	<b>33,639.64</b>
2	<b>Segment Results</b>				
	Stainless Steel	509.68	904.07	235.08	1,010.63
	Ceramic	36.41	1.28	36.09	64.97
	Sodium Silicate	106.93	917.85	122.03	916.67
	<b>Sub Total</b>	<b>653.02</b>	<b>1,823.20</b>	<b>393.21</b>	<b>1,992.27</b>
	Less:				
	Unallocated Finance Cost	-208.03	-1,216.31	158.37	-648.61
	Unallocated Employee Benefit Exps	-169.13	-843.79	99.61	-551.02
	Unallocated Depreciation	-14.24	-130.96	13.01	-56.26
	Unallocated Other Expenses	-96.63	-538.40	-27.64	-302.17
	Add:				
	Unallocated Income	11.48	26.42	16.14	110.13
	<b>Total Profit Before Tax</b>	<b>176.48</b>	<b>4,579.08</b>	<b>165.99</b>	<b>3,660.46</b>
3	<b>Segment Assets</b>				
	Stainless Steel	15,614.77	11,677.20	8,304.96	11,677.20
	Ceramic	3,220.73	3,020.30	3,028.30	3,020.30
	Sodium Silicate	2,374.94	2,016.30	3,981.59	2,016.30
	Unallocable Assets	2,033.85	2,763.73	2,428.67	2,763.73
	<b>Total Assets</b>	<b>23,244.29</b>	<b>19,477.54</b>	<b>17,743.52</b>	<b>19,477.54</b>
4	<b>Segment Liabilities</b>				
	Stainless Steel	10,264.16	6,589.92	5,804.45	6,589.92
	Ceramic	42.03	47.81	93.97	47.81
	Sodium Silicate	169.01	298.46	1,702.62	298.46
	Unallocable Liabilities	8,841.42	8,711.67	6,638.88	8,711.67
	<b>Total Liabilities</b>	<b>19,316.61</b>	<b>15,647.86</b>	<b>14,239.92</b>	<b>15,647.86</b>



Place: Ahmedabad  
Date: 14/08/2025



For Unison Metals Limited

*(Signature)*  
Maresh V. Changrani  
Director  
DIN - 00153615