

Company Name - Unison Metals Limited
Registered office - Vatva, Ahmedabad
Website - www.unisongroup.net, Email: unisonmetals@gmail.com - ,Telephone - +91-07925841512
CIN No. - L52100G1990PLC013964

PART : 1 : STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31 DECEMBER, 2018

(Rs. In Lacs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-2018 Unaudited	30-Sep-2018 Unaudited	31-Dec-2017 Unaudited	31-Dec-2018 Unaudited	31-Dec-2017 Unaudited	31-Mar-2018 Audited
I	Revenue from Operations	1372.99	1540.38	1394.67	4397.31	5040.07	6607.71
II	Other Income	10.52	11.62	27.84	34.69	73.08	82.65
III	Total Revenue (I + II)	1383.51	1552.00	1422.51	4432.00	5113.15	6690.36
IV	Expenditure						
	(a) Cost of materials consumed	1005.92	1142.43	977.77	3300.99	3286.11	4273.21
	(b) Purchases of stock-in-trade	9.94	37.35	8.49	91.08	75.33	102.90
	(c) Changes in inventories of finished goods and stock-in-trade	(4.52)	11.04	(23.71)	(124.68)	(295.28)	(204.95)
	(d) Excise Duty	0.00	0.00	0.35	0.00	52.77	52.84
	(e) Employee benefits expense	63.17	64.66	67.07	200.79	193.24	262.59
	(f) Finance costs	77.86	82.67	80.62	245.32	228.90	309.12
	(g) Depreciation and amortisation expense	31.10	31.73	27.87	94.54	81.60	119.33
	(h) Other expenses	273.71	203.21	258.81	702.77	1431.02	1709.32
	Total Expenses (IV)	1457.17	1573.09	1397.27	4510.81	5053.69	6624.36
V	Profit / (Loss) before Exceptional Items and Tax (III - IV)	(73.66)	(21.09)	25.24	(78.81)	59.46	66.00
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit / (Loss) before Tax (V-VI)	(73.66)	(21.09)	25.24	(78.81)	59.46	66.00
VIII	Tax expense						
	(a) Prior Period Tax	0.00			0.00		(2.06)
	(b) Current Tax	(8.62)	4.14	6.60	0.00	13.10	14.00
	(c) Deferred Tax	(3.10)	(4.32)	13.94	(7.21)	1.16	(5.92)
IX	Profit / (Loss) from continuing operations (VII-VIII)	(61.93)	(20.91)	4.70	(71.61)	45.20	59.98
X	Profit/(Loss) from discontinued operations (VII-VIII)	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) from discontinued operations after tax (X-XI)	-	-	-	-	-	-
XIII	Profit / (Loss) for the Period (IX+XII)	(61.93)	(20.91)	4.70	(71.61)	45.20	59.98
XIV	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss (Net of tax)	0.22	0.22	(0.31)	0.66	(0.94)	0.80
	Income tax related to the above item	(0.06)	(0.06)	0.09	(0.17)	0.28	(0.17)
	Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-	4.44	20.97
	Income tax related to the above item	-	-	-	-	(0.89)	(4.19)
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit / (Loss) and Other Comprehensive Income for the Period)	(61.77)	(20.75)	4.48	(71.12)	48.09	77.39
XVI	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	320.42	320.42	320.42	320.42	320.42	320.42
XVII	Other Equity excluding revaluation reserves						
XVIII	Earning per Share (Face Value of Rs. 10/- each) Not Annualised (in Rs.)						
	1) Basic	(1.93)	(0.65)	0.15	(2.23)	1.41	1.87
	2) Diluted	(1.93)	(0.65)	0.15	(2.23)	1.41	1.87

Notes

- This statement has been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 14, 2019.
- This statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 Accounting Standards Rules, 2015 (as amended). The statutory auditors of the company have carried out limited review of the financial results for the quarter ended December 31, 2018.
- Ind AS 115 'Revenue from Contracts with Customers', mandatory for reporting periods beginning on or after April 1, 2018, replaces existing revenue recognition requirements. Under the modified retrospective approach, there were no significant adjustments required to the retained earnings as at April 1, 2018. The adoption of the standard did not have any impact on the financial results.
- 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 Agro Chemical business which is considered to be the only reportable segment by the management.
- Consequent to the introduction of Goods and Service Tax (GST) with effect from July 01, 2017, Central Excise, Value Added Tax (VAT) etc. have been summured into GST. In Accordance with the Indian Accounting Standards - 18 on revenue and Schedule III of the Companies Act, 2013, unlike excise duties, levies like GST, VAT etc. are not part of the Revenue. Accordingly the figures for the periods upto June 30, 2017 are not strictly relatable to those thereafter.
- Previous period/year figures have been reclassified, as considered necessary, to conform with current period presentation, where applicable.
- EPS is not annualized for the quarter ended December 31, 2018, Quarter ended September 30, 2018 and quarter ended December 31, 2017 and for the nine month ended December 31, 2018 and December 31, 2017.
- The company has acquired a subsidiary company during the quarter ended June 30, 2018. The company has adopted the option not to submit Consolidated Financial Statements in accordance with Regulation 33(3)(b)(i) of SEBI (LODR) Regulations, 2015.

Date: 14th February, 2019
Place: Ahmedabad



For, Unison Metals Limited

 Mahesh Changraoi
 Executive Director
 DIN: 00153615

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