

UTIQUE ENTERPRISES LIMITED

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Statement of Unaudited Financial Results For The Quarter/ Nine Months Ended 31st December, 2022

(Rs. in Lakh)

Sl. No.	Particulars	Three Month Ended			Nine Months Ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
			Refer Note 3		Refer Note 3	Refer Note 3	
	Income:						
I.	Revenue from Operations	929.19	1,335.47	12.06	3,924.64	115.42	2,064.15
II.	Other Income	65.27	67.98	301.81	242.16	452.05	455.17
III.	Total Income (I + II)	994.46	1,403.45	313.87	4,166.80	567.47	2,519.32
IV.	Expenses:						
	a) Purchases of Stock-in-Trade	2,075.01	917.93	370.81	4,453.82	473.01	3,590.54
	b) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(1,156.66)	542.95	(370.81)	(543.33)	(370.81)	(1,531.26)
	c) Employee Benefits Expense	9.09	7.45	7.68	25.58	22.69	50.79
	d) Depreciation and Amortization Expense	0.60	0.60	2.81	1.88	9.28	10.02
	e) Other Expenses	38.60	62.22	23.05	134.05	84.90	486.49
	Total Expenses	966.64	1,531.15	33.54	4,072.00	219.07	2,606.58
V.	Profit/(Loss) before Exceptional Items and Tax (III - IV)	27.82	(127.70)	280.33	94.80	348.40	(87.26)
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit/(Loss) before Tax (V-VI)	27.82	(127.70)	280.33	94.80	348.40	(87.26)
VIII.	Tax Expense:						
	(1) Current Tax	-	-	-	-	-	25.64
	(2) Deferred Tax	(33.50)	(32.22)	(86.11)	96.29	(99.22)	(9.50)
	(3) (Excess)/Short Inocme Tax Provision of Earlier Years	(25.64)	-	-	(25.64)	-	1.97
	Total Tax Expense (VIII)	(59.14)	(32.22)	(86.11)	70.65	(99.22)	18.11
IX.	Profit/(Loss) after Tax (VII - VIII)	86.96	(95.48)	366.44	24.15	447.62	(105.37)
X.	Other Comprehensive Income/(Loss)						
	Items that will not to be reclassified to Profit or Loss	(119.37)	77.18	180.00	(799.17)	1,760.17	2,495.07
	Income Tax relating to items that will not to be reclassified to Profit or Loss	30.04	(19.42)	(45.30)	317.86	(443.00)	(296.05)
	Other Comprehensive Income/(Loss) (Net of Tax)	(89.33)	57.76	134.70	(481.31)	1,317.17	2,199.02
XI.	Total Comprehensive Income (IX + X)	(2.37)	(37.72)	501.14	(457.16)	1,764.79	2,093.65
XII.	Paid-up Equity Share Capital (Face value of Rs.10 per share)	5,567.01	5,567.01	5,567.01	5,567.01	5,567.01	5,567.01
XIII.	Other Equity	-	-	-	-	-	1,450.63
XIV.	Earnings per share (EPS) (Face Value of Rs.10 each) (not annualized)						
	(1) Basic (Rs.)	0.16	(0.17)	0.66	0.04	0.80	(0.19)
	(2) Diluted (Rs.)	0.16	(0.17)	0.66	0.04	0.80	(0.19)



Notes:-

- 1 There are no separate reportable segment pursuant to Ind AS 108
- 2 The Audit Committee has reviewed the above results and the Board of Directors has approved the above results at their respective meetings held on 14th February, 2023. The Statutory Auditors of the Company have carried out Limited Review of the aforesaid results.
- 3 Until previous year/period, Investments in Equity Shares were stated at cost with resultant gains/losses recognised in Statement of Profit and Loss on derecognition. During the period, the Company has rectified the policy and stated such Investments at fair value through Other Comprehensive Income in compliance with Ind AS 109. The previous period/year figures have been restated to give effect to such rectification. However, the sales of shares reported in the the previous year/periods are factually correct.

Reconciliation between Originally Reported Profit and Restated Profit is summarised Below:-

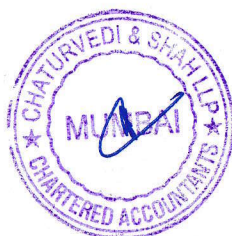
Part I:- On Financial Results

Particulars	Quarter ended 31st December, 2021		
	Rs. in Lakh		
	Originally Reported	Rectification	Restated
Profit Before Tax	280.33	-	280.33
Profit After Tax	280.33	86.11	366.44
Other Comprehensive Income (Net of Tax)	-	134.70	134.70
Total Comprehensive Income	280.33	220.81	501.14
Basic & Diluted EPS	0.50		0.66

Particulars	Nine Month ended 31st December 2021			Year ended 31st March 2022		
	Rs. in Lakh			Rs. in Lakh		
	Originally Reported	Rectification	Restated	Originally Reported	Rectification	Restated
Profit Before Tax	348.40	-	348.40	1231.51	(1,318.77)	(87.26)
Profit After Tax	348.40	99.22	447.62	1229.54	(1,334.91)	(105.37)
Other Comprehensive Income (Net of Tax)	-	1,317.17	1,317.17	-	2,199.02	2,199.02
Total Comprehensive Income	348.40	1,416.39	1,764.79	1229.54	864.11	2,093.65
Basic & Diluted EPS	0.63		0.80	2.21		(0.19)

- 4 The figures for the previous period/year have been reworked/regrouped, wherever necessary, to make them comparable.
- 5 In pursuance of the Application dated 30th March, 2022 of Apple Asset Management Limited ("AAML"), wholly-owned subsidiary of the Company, to the Registrar of Companies under Section 248 of the Companies Act, 2013, on 28th July, 2022, the name of AAML has been struck off the Register of Companies and AAML has been dissolved and as such, the Company has not prepared consolidated financial statements.

Place: Mumbai
Date: 14th February, 2023



For and on behalf of the Board of Directors

(Signature)

J. R. K. Sarma
Director

