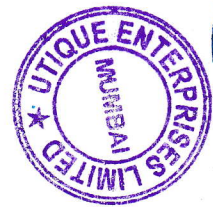


UTIQUE ENTERPRISES LIMITED

Regd. Office: 603, Lodha Supremus, 453, Senapati Bapat Marg, Lower Parel, Mumbai 400 013
Tel.: 91+22-4619 8172; Email: info@utique.in / www.utique.in

Statement of Unaudited Financial Results for the Quarter and Half-Year ended 30th September 2023

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
I	Revenue from Operations	1,730.02	3,224.32	1,335.47	4,954.34	2,995.45	6,050.05
II	Other Income	44.64	29.58	67.98	74.22	176.88	259.61
III	Total Income (I + II)	1,774.66	3,253.90	1,403.45	5,028.56	3,172.33	6,309.66
IV	Expenses:						
	a) Purchases of Stock-in-Trade	3,505.69	1,483.50	917.93	4,989.19	2,378.82	6,151.32
	b) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(1,869.66)	1,697.91	542.95	(171.75)	613.33	(166.65)
	c) Employee Benefits Expense	9.77	9.71	7.45	19.48	16.49	56.39
	d) Finance Cost	1.42	0.94	-	2.36	-	-
	e) Depreciation	4.87	5.44	0.60	10.31	1.28	2.46
	f) Other Expenses	35.88	49.28	62.22	85.16	95.45	170.91
	Total Expenses (Total a to f)	1,687.97	3,246.78	1,531.15	4,934.75	3,105.37	6,214.43
V	Profit/(Loss) before Tax (III - IV)	86.69	7.12	(127.70)	93.81	66.96	95.23
VI	Tax Expense:						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	21.85	2.01	(32.22)	23.86	129.79	59.06
	(3) (Excess)/Short Income Tax Provision of Earlier Years	-	-	-	-	-	(25.64)
	Total Tax Expense (VI)	21.85	2.01	(32.22)	23.86	129.79	33.42
VII	Profit/(Loss) after Tax (V - VI)	64.84	5.11	(95.48)	69.95	(62.83)	61.81
VIII	Other Comprehensive Income/(Loss)						
	(1) Items that will not to be reclassified to Profit or Loss	(75.95)	234.35	77.18	158.40	(679.80)	(933.90)
	(2) Income Tax relating to items that will not to be reclassified to Profit or Loss	8.45	(24.11)	(19.42)	(15.66)	287.82	685.50
	Other Comprehensive Income/(Loss) (Net of Tax)	(67.50)	210.24	57.76	142.74	(391.98)	(248.40)
IX	Total Comprehensive Income (VII + VIII)	(2.66)	215.35	(37.72)	212.69	(454.81)	(186.59)
X	Paid-up Equity Share Capital (Face value of ₹ 10 per share)	5,567.01	5,567.01	5,567.01	5,567.01	5,567.01	5,567.01
XI	Other Equity	-	-	-	-	-	1,274.04
XII	Earnings per share (EPS) (Not annualized for the quarter / half year) (Face Value of ₹ 10 each)						
	(1) Basic (₹)	0.12	0.01	(0.17)	0.13	(0.11)	0.11
	(2) Diluted (₹)	0.12	0.01	(0.17)	0.13	(0.11)	0.11



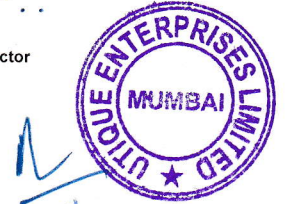
Notes:-

- 1 The figures for the previous period/year have been reworked/regrouped, wherever necessary, to make them comparable.
- 2 The Company is in the business of general trading of precious metal and trading in derivatives on recognized exchanges and as such there are no separate reportable segments as per Indian Accounting Standard "Operating Segments" (Ind AS 109).
- 3 The Audit Committee has reviewed the above results and the Board of Directors has approved the above results at their respective meetings held on 9th November 2023. The Statutory Auditors of the Company have carried out Limited Review of the aforesaid Results.

For and on behalf of the Board of Directors



J. R. K. Sarma
Executive Director



Place: Mumbai
Date: 9th November 2023



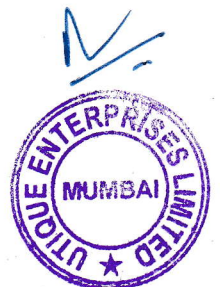
UTIQUE ENTERPRISES LIMITED

Regd. Office: 603, Lodha Supremus, 453, Senapati Bapat Marg, Lower Parel, Mumbai 400 013
Tel.: 91+22-4619 8172; Email: info@utique.in / www.utique.in

(₹ in Lakh)

STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2023

Particulars	As at 30th September 2023 Unaudited	As at 31st March 2023 Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipments	154.50	78.93
Financial Assets		
--- Investments	1,566.49	1,408.08
--- Other Financial Assets	9.43	7.81
Deferred Tax Assets (Net)	343.13	382.66
Other Non-Current Assets	51.37	43.13
Total Non-Current Assets	2,124.92	1,920.61
Current Assets		
Inventories	1,789.66	1,697.91
Financial Assets		
--- Cash and Cash Equivalents	1,101.13	340.72
--- Bank Balance other than Cash and Cash Equivalents	539.69	923.53
--- Other Financial Assets	1,661.82	1,919.81
Other Current Assets	69.02	204.95
Total Current Assets	5,161.32	5,086.92
Total Assets	7,286.24	7,007.53
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	5,567.01	5,567.01
Other Equity	1,486.72	1,274.04
Total Equity	7,053.73	6,841.05
Non-Current Liabilities		
Financial Liabilities		
--- Lease Liabilities	108.23	32.57
Provisions	3.10	1.60
Total Non-Current Liabilities	111.33	34.17
Current Liabilities		
Financial Liabilities		
--- Lease Liabilities	18.96	17.34
--- Trade Payables		
(a) Total outstanding dues of Micro Enterprises and Small Enterprises;	-	-
(b) Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises;	-	2.79
--- Other Financial Liabilities	-	18.21
Other Current Liabilities	95.49	87.24
Provisions	6.73	6.73
Total Current Liabilities	121.18	132.31
Total Equity and Liabilities	7,286.24	7,007.53



UTIQUE ENTERPRISES LIMITED

Regd. Office: 603, Lodha Supremus, 453, Senapati Bapat Marg, Lower Parel, Mumbai 400 013
Tel.: 91+22-4619 8172; Email: info@utique.in / www.utique.in

Unaudited Statement of Cash Flows for the half year ended 30th September 2023

(₹ in Lakh)		
Particulars	For the half year ended 30th September 2023	For the the half year ended 30th September 2022
Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax as per Statement of Profit and Loss	93.81	66.96
Adjustments for :		
Depreciation	10.31	1.28
Interest Income	(71.75)	(77.56)
Dividend Income	(0.99)	(0.58)
Capital Gain	-	(95.21)
Finance Cost	2.36	-
Unwinding of interest income on security deposits	(0.30)	-
Amortisation of security deposits	0.33	-
Miscellaneous Income	(1.19)	(3.53)
Operating Profit/(Loss) before Working Capital Changes	32.58	(108.64)
Changes in Working Capital		
(Increase)/Decrease in Trade & Other Receivables	(57.94)	2,509.49
Increase/(Decrease) in Trade & Other Payables	(11.24)	6.28
(Increase)/Decrease in Inventories	(91.75)	613.33
Cash Generated from Operating Activities	(128.35)	3,020.46
Income Tax Refund/(Paid) (Net)	(5.70)	13.03
Net Cash (used)/generated from Operating Activities (A)	(134.05)	3,033.49
Cash Flow From Investing Activities		
Proceeds from sale of Investments	-	473.51
Proceeds from sale of Property, Plant & Equipment	-	110.60
Purchase of Property, Plant & Equipment	(0.15)	-
Interest Income	70.36	45.13
Movement in Other Bank Balance (Net)	832.91	(3,270.29)
Dividend Income	0.99	0.58
Net Cash (used)/generated from Investing Activities (B)	904.11	(2,640.47)
Cash Flow from Financing Activities		
Repayment of minimum lease liabilities	(9.65)	-
Net Cash (used)/generated from Financing Activities (C)	(9.65)	-
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	760.41	393.02
Cash & Cash Equivalent at the beginning of the year	340.72	96.48
Cash & Cash Equivalent at the end of the period	1,101.13	489.50

