

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, 2024

Sl. No.	Particulars	(₹ in Lakh except per share data)					
		Quarter Ended			Half Year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Income:						
II.	Revenue from Operations	2,331.76	3,703.08	1,730.02	6,034.84	4,954.34	6,795.94
III.	Other Income	264.95	45.87	44.64	310.82	74.22	259.63
IV.	Total Income (I + II)	2,596.71	3,748.95	1,774.66	6,345.66	5,028.56	7,055.57
V.	Expenses:						
VI.	a) Purchases of Stock-in-Trade	2,779.25	2,895.95	3,505.69	5,675.20	4,989.19	6,663.13
VII.	b) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(510.29)	733.35	(1,869.66)	223.06	(171.75)	23.97
VIII.	c) Employee Benefits Expense	19.64	26.20	9.77	45.84	19.48	60.34
IX.	d) Finance Costs	2.22	2.28	1.42	4.50	2.36	7.20
X.	e) Depreciation and Amortisation Expenses	6.76	6.83	4.87	13.59	10.31	24.13
XI.	f) Other Expenses	82.04	67.56	35.88	149.60	85.16	163.41
XII.	Total Expenses (Total a to f)	2,379.62	3,732.17	1,687.97	6,111.79	4,934.75	6,942.18
XIII.	Profit/(Loss) before Tax (III - IV)	217.09	16.78	86.69	233.87	93.81	113.39
XIV.	Tax Expense:						
XV.	(1) Current Tax	-	-	-	-	-	-
XVI.	(2) Deferred Tax	81.20	5.69	21.85	86.89	23.86	84.85
XVII.	Total Tax Expense (VI)	81.20	5.69	21.85	86.89	23.86	84.85
XVIII.	Profit/(Loss) after Tax (V - VI)	135.89	11.09	64.84	146.98	69.95	28.54
XIX.	Other Comprehensive Income/(Loss)						
XX.	(1) Items that will not to be reclassified to Profit or Loss	123.28	167.03	(75.95)	290.31	158.40	114.10
XXI.	(2) Income Tax relating to items that will not to be reclassified to Profit or Loss	(25.74)	(19.11)	8.45	(44.85)	(15.66)	(9.90)
XXII.	Other Comprehensive Income/(Loss) (Net of Tax)	97.54	147.92	(67.50)	245.46	142.74	104.20
XXIII.	Total Comprehensive Income (VII + VIII)	233.43	159.01	(2.66)	392.44	212.69	132.74
XXIV.	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
XXV.	Other Equity	-	-	-	-	-	1,406.79
XXVI.	Earnings per share						
XXVII.	(not annualized for the Quarter/half year ended)						
XXVIII.	(Face Value of ₹ 10 each)						
XXIX.	(1) Basic (₹)	0.24	0.02	0.12	0.26	0.13	0.05
XXX.	(2) Diluted (₹)	0.24	0.02	0.12	0.26	0.13	0.05



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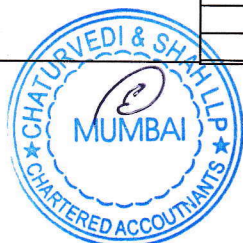
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(₹ in Lakh)

Balance Sheet As At 30th September, 2024

Particulars	As at 30th September 2024 Unaudited	As at 31st March 2024 Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipments	111.18	137.22
Financial Assets		
--- Investments	1,806.40	1,516.10
--- Other Financial Assets	106.36	19.89
Deferred Tax Assets (Net)	156.17	287.91
Non Current tax Assets	60.53	53.52
Other Non-Current Assets	2.72	3.18
Total Non-Current Assets	2,243.36	2,017.82
Current Assets		
Inventories	1,450.88	1,673.94
Financial Assets		
--- Investments	523.15	-
--- Cash and Cash Equivalents	718.27	832.45
--- Bank Balance other than Cash and Cash Equivalents	388.33	867.83
--- Other Financial Assets	2,011.09	1,637.93
Other Current Assets	172.20	172.10
Total Current Assets	5,263.92	5,184.25
Total Assets	7,507.28	7,202.07
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	5,567.01	5,567.01
Other Equity	1,799.22	1,406.79
Total Equity	7,366.23	6,973.80
Non-Current Liabilities		
Financial Liabilities		
--- Lease Liabilities	86.22	97.47
Provisions	1.43	1.43
Total Non-Current Liabilities	87.65	98.90
Current Liabilities		
Financial Liabilities		
--- Lease Liabilities	22.00	20.45
--- 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;	-	2.36
--- Other Financial Liabilities	6.99	10.76
Other Current Liabilities	17.12	88.91
Provisions	7.29	6.89
Total Current Liabilities	53.40	129.37
Total Equity and Liabilities	7,507.28	7,202.07



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Unaudited Statement of Cash Flows for the half year ended 30th September, 2024

(₹ in Lakh)		
Particulars	For the half year ended 30th September 2024	For the half year ended 30th September 2023
Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax as per Statement of Profit and Loss	233.86	93.81
Adjustments for:		
Depreciation and Amortization expenses	13.59	10.31
Interest Income	(85.98)	(71.75)
Dividend Income	(3.56)	(0.99)
(Profit)/Loss on sale of Property, Plant & Equipment	(117.18)	-
Finance Cost	4.50	2.36
Unwinding of interest income on security deposits	(0.40)	(0.30)
Amortisation of security deposits	0.46	0.33
Allowance for other receivables	21.75	-
Provision no longer required	(78.17)	-
Unrealised Gain on Mutual Fund	(23.17)	-
Miscellaneous Income	-	(1.19)
Operating Profit/(Loss) before Working Capital Changes	(34.30)	32.58
Changes in Working Capital		
(Increase)/Decrease in Trade & Other Receivables	86.02	(57.94)
Increase/(Decrease) in Trade & Other Payables	0.56	(11.24)
(Increase)/Decrease in Inventories	223.06	(91.75)
Cash Generated from Operating Activities	275.34	(128.35)
Income Tax Refund/(Paid) (Net)	(6.91)	(5.70)
Net Cash (used)/generated from Operating Activities (A)	268.43	(134.05)
Cash Flow From Investing Activities		
Purchase of Investments	(499.98)	-
Proceeds from sale of Property, Plant & Equipment	130.00	-
Purchase of Property, Plant & Equipment	(0.37)	(0.15)
Interest Income	79.44	70.36
Movement in Fixed Deposits (Net)	(81.16)	832.91
Dividend Income	3.56	0.99
Net Cash (used)/generated from Investing Activities (B)	(368.51)	904.11
Cash Flow from Financing Activities		
Repayment of minimum lease liabilities	(14.10)	(9.65)
Net Cash (used)/generated from Financing Activities (C)	(14.10)	(9.65)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(114.18)	760.41
Cash & Cash Equivalent at the beginning of the year	832.45	340.72
Cash & Cash Equivalent at the end of the period	718.27	1,101.13



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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 November 13, 2024

Place: Mumbai
Date: November 13, 2024



For and on behalf of the Board of Directors

A handwritten signature in blue ink, appearing to be "J. R. K. Sarma", written over a horizontal line.

J. R. K. Sarma
Whole-Time Director

