

**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 Audited Financial Results For The Quarter and Year Ended March 31, 2024**

Sl. No.	Particulars	Three Month Ended			Year Ended	
		31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
					Audited	Audited
	<b>Income:</b>					
I.	Revenue from Operations	3.31	1,838.29	2,125.41	6,795.94	6,050.05
II.	Other Income	64.62	120.79	17.45	259.63	259.61
III.	<b>Total Income (I + II)</b>	<b>67.93</b>	<b>1,959.08</b>	<b>2,142.86</b>	<b>7,055.57</b>	<b>6,309.66</b>
IV.	<b>Expenses:</b>					
	a) Purchases of Stock-in-Trade	1,673.94	-	1,697.50	6,663.13	6,151.32
	b) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(1,673.94)	1,869.66	376.68	23.97	(166.65)
	c) Employee Benefits Expense	18.37	19.33	26.69	60.34	56.39
	d) Finance Costs	2.38	2.46	-	7.20	-
	e) Depreciation and Amortisation Expenses	6.90	6.92	0.58	24.13	2.46
	f) Other Expenses	37.11	44.30	40.98	163.41	170.91
	<b>Total Expenses (Total a to f)</b>	<b>64.76</b>	<b>1,942.67</b>	<b>2,142.43</b>	<b>6,942.18</b>	<b>6,214.43</b>
V.	<b>Profit/(Loss) before Tax (III - IV)</b>	<b>3.17</b>	<b>16.41</b>	<b>0.43</b>	<b>113.39</b>	<b>95.23</b>
VI.	<b>Tax Expense:</b>					
	(1) Current Tax	-	-	-	-	-
	(2) Deferred Tax	2.95	58.04	(37.23)	84.85	59.06
	(3) (Excess)/Short Income Tax Provision of Earlier Years	-	-	-	-	(25.64)
	<b>Total Tax Expense (VI)</b>	<b>2.95</b>	<b>58.04</b>	<b>(37.23)</b>	<b>84.85</b>	<b>33.42</b>
VII.	<b>Profit/(Loss) after Tax (V - VI)</b>	<b>0.22</b>	<b>(41.63)</b>	<b>37.66</b>	<b>28.54</b>	<b>61.81</b>
VIII.	<b>Other Comprehensive Income/(Loss)</b>					
	(1) Items that will not to be reclassified to Profit or Loss	(246.11)	201.81	(134.73)	114.10	(933.90)
	(2) Income Tax relating to items that will not to be reclassified to Profit or Loss	28.85	(23.09)	367.64	(9.90)	685.50
	<b>Other Comprehensive Income/(Loss) (Net of Tax)</b>	<b>(217.26)</b>	<b>178.72</b>	<b>232.91</b>	<b>104.20</b>	<b>(248.40)</b>
IX.	<b>Total Comprehensive Income (VII + VIII)</b>	<b>(217.04)</b>	<b>137.09</b>	<b>270.57</b>	<b>132.74</b>	<b>(186.59)</b>
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
XI.	Other Equity	-	-	-	1,406.79	1,274.04
XII.	<b>Earnings per share (EPS) (not annualized for the Quarter)</b> <b>(Face Value of ₹ 10 each)</b>					
	(1) Basic (₹)	0.00	(0.07)	0.07	0.05	0.11
	(2) Diluted (₹)	0.00	(0.07)	0.07	0.05	0.11



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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 figures for quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between the audited figures in respect of the full financial year and the reviewed year-to-date figures up to the third quarter of the financial year.
- 3 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).
- 4 The Audit Committee has reviewed the above results and the Board of Directors has approved the above results at their respective meetings held on May 28, 2024

Place: Mumbai  
Date: May 28, 2024



For and on behalf of the Board of Directors

J. R. K. Sarma  
Executive Director



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(₹ In Lakh)

## AUDITED BALANCE SHEET AS AT MARCH 31, 2024

Particulars	As at March 31, 2024	As at March 31, 2023
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipments	137.22	78.93
Financial Assets		
--- Investments	1,516.10	1,408.08
--- Other Financial Assets	19.89	7.81
Deferred Tax Asset [Net]	287.91	382.66
Other Non-Current Assets	56.70	43.13
<b>Total Non-Current Assets</b>	<b>2,017.82</b>	<b>1,920.61</b>
<b>Current Assets</b>		
Inventories	1,673.94	1,697.91
Financial Assets		
--- Cash and Cash Equivalents	832.45	340.72
--- Bank Balance other than above	867.83	923.53
--- Other Financial Assets	1,637.93	1,919.81
Other Current Assets	172.10	204.95
<b>Total Current Assets</b>	<b>5,184.25</b>	<b>5,086.92</b>
<b>Total Assets</b>	<b>7,202.07</b>	<b>7,007.53</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	5,567.01	5,567.01
Other Equity	1,406.79	1,274.04
<b>Total Equity</b>	<b>6,973.80</b>	<b>6,841.05</b>
<b>Non-Current Liabilities</b>		
Financial Liabilities		
--- Lease Liabilities	97.47	32.57
Provisions	1.43	1.60
<b>Total Non-Current Liabilities</b>	<b>98.90</b>	<b>34.17</b>
<b>Current Liabilities</b>		
Financial Liabilities		
--- Lease Liabilities	20.45	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;	2.36	2.79
--- Other Financial Liabilities	10.76	18.21
Other Current Liabilities	88.91	87.24
Provisions	6.89	6.73
<b>Total Current Liabilities</b>	<b>129.37</b>	<b>132.31</b>
<b>Total Equity and Liabilities</b>	<b>7,202.07</b>	<b>7,007.53</b>





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**Audited Cash Flow Statement For The Year Ended March 31, 2024**

(₹ In Lakh)		
Particulars	For the Year ended March 31, 2024	For the Year ended March 31, 2023
<b>Cash Flow from Operating Activities</b>		
<b>Net Profit/(Loss) before Tax as per Statement of Profit and Loss</b>	113.39	95.23
<b>Adjustments for :</b>		
Depreciation and Amortisation Expenses	24.13	2.46
Interest Income	(191.29)	(124.33)
Dividend Income	(34.32)	(34.34)
(Profit)/Loss on sale of Property, Plant & Equipment	(32.15)	(96.61)
Finance Costs	7.20	-
Unwinding of interest income on security deposits	(0.68)	-
Amortisation of Security Deposits	0.79	-
Miscellaneous Income	(1.19)	-
<b>Operating Profit/(Loss) before Working Capital Changes</b>	(114.12)	(157.59)
<b>Changes in Working Capital</b>		
(Increase)/Decrease in Trade & Other Receivables	(104.02)	2,357.74
Increase/(Decrease) in Trade & Other Payables	(6.21)	11.82
(Increase)/Decrease in Inventories	23.97	(166.65)
<b>Cash Generated from Operations Activities</b>	(200.38)	2,045.32
Taxes Paid (Net)	(10.99)	0.57
<b>Net Cash flow from / (used in) Operating Activities (A)</b>	<b>(211.37)</b>	<b>2,045.89</b>
<b>Cash Flow From Investing Activities</b>		
Purchase of Property, Plant & Equipment	(0.55)	(0.62)
Investments in Bank Deposits	469.74	(2,543.99)
Proceeds from disposal of Property, Plant & Equipment	36.00	112.00
Sale of Investments	-	473.51
Interest Received	187.34	123.11
Dividend Received	34.32	34.34
<b>Net Cash flow generated from/ (used in) Investing activities (B)</b>	<b>726.85</b>	<b>(1,801.65)</b>
<b>Cash Flow from Financing Activities</b>		
Repayment of minimum Lease Liabilities	(23.75)	-
<b>Net Cash flow used in Financing Activities (C)</b>	<b>(23.75)</b>	<b>-</b>
<b>Net increase in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>491.73</b>	<b>244.24</b>
<b>Cash &amp; Cash Equivalent at the beginning of the year</b>	<b>340.72</b>	<b>96.48</b>
<b>Cash &amp; Cash Equivalent at the end of the year</b>	<b>832.45</b>	<b>340.72</b>



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