

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, 2026

(₹ in Lakh except per share data)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
	Income:					
I.	Revenue from Operations	-	-	2,662.84	5,299.18	10,182.96
II.	Other Income	(242.03)	557.48	22.47	556.01	378.67
III.	Total Income (I + II)	(242.03)	557.48	2,685.31	5,855.19	10,561.63
	Expenses:					
IV.	a) Purchases of Stock-in-Trade	-	-	1,935.75	3,349.06	10,195.69
	b) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	648.99	1,935.75	(261.81)
	c) Employee Benefits Expense	21.42	40.24	18.09	101.63	83.74
	d) Finance Costs	1.56	1.65	1.98	6.82	8.52
	e) Depreciation	9.31	7.45	6.53	29.82	26.76
	f) Other Expenses	23.32	31.75	27.40	152.69	206.18
	Total Expenses (Total a to f)	55.61	81.09	2,638.74	5,575.77	10,259.08
V.	Profit/(Loss) before Tax (III - IV)	(297.64)	476.39	46.57	279.42	302.55
VI.	Tax Expense:					
	(1) Current Tax	-	-	-	-	-
	(2) Deferred Tax	(51.30)	112.81	135.88	91.03	253.18
	Total Tax Expense (VI)	(51.30)	112.81	135.88	91.03	253.18
VII.	Profit/(Loss) after Tax (V - VI)	(246.34)	363.58	(89.31)	188.39	49.37
VIII.	Other Comprehensive Income/(Loss)					
	(1) Items that will not to be reclassified to Profit or Loss	(24.54)	(82.79)	(258.14)	1.85	(27.39)
	(2) Income Tax relating to items that will not to be reclassified to Profit or Loss	5.54	5.46	24.31	7.88	(1.72)
	Other Comprehensive Income/(Loss) (Net of Tax)	(19.00)	(77.33)	(233.83)	9.73	(29.11)
IX.	Total Comprehensive Income/(Loss) (VII + VIII)	(265.34)	286.25	(323.14)	198.12	20.26
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	-	-	-	1,625.17	1,427.05
XII.	Earnings per share (EPS) (not annualized for the Quarter) (Face Value of ₹ 10 each)					
	(1) Basic (₹)	(0.44)	0.65	(0.16)	0.34	0.09
	(2) Diluted (₹)	(0.44)	0.65	(0.16)	0.34	0.09



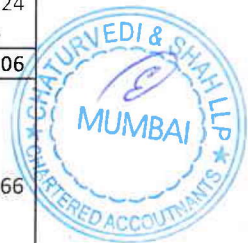
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(₹ In Lakh)

AUDITED BALANCE SHEET AS AT MARCH 31, 2026

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
Non-Current Assets		
Property, Plant and Equipments	99.71	98.54
Financial Assets		
--- Investments	144.52	1,137.44
--- Other Financial Assets	112.84	302.83
Deferred Tax Asset (Net)	-	33.01
Non-Current Tax Assets	58.78	45.56
Other Non-Current Assets	1.45	2.26
Total Non-Current Assets	417.30	1,619.64
Current Assets		
Inventories	-	1,935.75
Financial Assets		
--- Current Investments	5,825.98	1,550.56
--- Cash and Cash Equivalents	89.97	1,136.29
--- Bank Balance other than above	641.85	77.07
--- Other Financial Assets	417.45	608.29
Other Current Assets	14.91	193.88
Total Current Assets	6,990.16	5,501.84
Total Assets	7,407.46	7,121.48
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	5,567.01	5,567.01
Other Equity	1,625.17	1,427.05
Total Equity	7,192.18	6,994.06
Non-Current Liabilities		
Financial Liabilities		
--- Lease Liabilities	63.38	73.82
Provisions	1.14	0.24
Deferred Tax Liabilities (Net)	50.14	-
Total Non-Current Liabilities	114.66	74.06
Current Liabilities		
Financial Liabilities		
--- Lease Liabilities	37.86	23.66
--- Trade Payables		
(a) Total outstanding dues of Micro Enterprises and Small Enterprises;	0.66	0.66
(b) Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises;	0.82	0.57
--- Other Financial Liabilities	17.97	10.56
Other Current Liabilities	8.41	10.41
Provisions	34.90	7.50
Total Current Liabilities	100.62	53.36
Total Equity and Liabilities	7,407.46	7,121.48



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Audited Statement of Cash Flow For The Year Ended March 31, 2026

(₹ In Lakh)		
Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Cash Flow from Operating Activities		
Net Profit before Tax as per Statement of Profit and Loss	279.42	302.55
Adjustments for :		
Depreciation	29.82	26.76
Interest Income	(101.82)	(143.40)
Dividend Income	(30.36)	(36.75)
(Profit)/Loss on sale of Property, Plant & Equipment	-	(117.18)
Finance Costs	6.82	8.52
Unwinding of interest income on security deposits	(0.88)	(0.81)
Amortisation of Security Deposits	0.92	0.92
Unrealised Gain/(Loss) on Mutual Fund	(422.95)	1.36
Sundry Balances Written Off	-	21.77
Provision no longer required	-	(78.17)
Operating Profit/(Loss) before Working Capital Changes	(239.03)	(14.43)
Changes in Working Capital		
(Increase)/Decrease in Trade & Other Receivables	220.04	75.00
Increase/(Decrease) in Trade & Other Payables	20.24	(2.23)
(Increase)/Decrease in Inventories	1,935.75	(261.81)
Cash Generated from Operations Activities	1,937.00	(203.47)
Taxes Paid (Net)	(13.22)	8.96
Net Cash flow from / (used in) Operating Activities (A)	1,923.78	(194.51)
Cash Flow From Investing Activities		
Purchase of Property, Plant & Equipment	-	(0.90)
Investments in Bank Deposits (Net)	(220.60)	1,412.74
Proceeds from disposal of Property, Plant & Equipment	-	130.00
Purchase of Investments	(3,852.47)	(1,553.95)
Sale of Investments	1,008.48	352.07
Interest Received	98.18	150.55
Dividend Received	30.36	36.75
Net Cash flow generated from/ (used in) Investing activities (B)	(2,936.05)	527.26
Cash Flow from Financing Activities		
Repayment of minimum Lease Liabilities	(34.05)	(28.91)
Net Cash flow used in Financing Activities (C)	(34.05)	(28.91)
Net (decrease)/increase in Cash & Cash Equivalents (A+B+C)	(1,046.32)	303.84
Cash & Cash Equivalent at the beginning of the year	1,136.29	832.45
Cash & Cash Equivalent at the end of the year	89.97	1,136.29



Notes:-

- 1 The figures for the previous period/year have been regrouped/rearranged, wherever necessary, to make them comparable.
- 2 The figures for quarter ended March 31, 2026 and March 31, 2025 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 Other Income includes mark-to-market (MTM) gains/losses on investments classified at Fair Value Through Profit or Loss (FVTPL).
- 5 The Company has estimated and recognized the impact of Implementation of the New Labour Codes under Employee Benefits Expense for the year ended March 31, 2026. The impact of the same is not material to the results for the year.
- 6 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, 2026.

Place: Mumbai
Date: May 28, 2026

For Utique Enterprises Limited

J. R. K. Sarma
Whole-Time Director

