

**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, 2025**

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>Income:</b>						
I	Revenue from Operations	3,378.11	1,921.07	2,331.76	5,299.18	6,034.84	10,182.96
II	Other Income	(1.68)	242.24	264.95	240.56	310.82	378.67
III	<b>Total Income (I + II)</b>	<b>3,376.43</b>	<b>2,163.31</b>	<b>2,596.71</b>	<b>5,539.74</b>	<b>6,345.66</b>	<b>10,561.63</b>
IV	<b>Expenses:</b>						
	a) Purchases of Stock-in-Trade	1,777.19	1,571.87	2,779.25	3,349.06	5,675.20	10,195.69
	b) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	1,571.87	363.88	(510.29)	1,935.75	223.06	(261.81)
	c) Employee Benefits Expense	20.06	19.91	19.64	39.97	45.84	83.74
	d) Finance Cost	1.75	1.86	2.22	3.61	4.50	8.52
	e) Depreciation and Amortization Expense	6.53	6.53	6.76	13.06	13.59	26.76
	f) Other Expenses	64.33	33.29	82.04	97.62	149.60	206.18
	<b>Total Expenses (Total a to f)</b>	<b>3,441.73</b>	<b>1,997.34</b>	<b>2,379.62</b>	<b>5,439.07</b>	<b>6,111.79</b>	<b>10,259.08</b>
V	<b>Profit/(Loss) before Tax (III - IV)</b>	<b>(65.30)</b>	<b>165.97</b>	<b>217.09</b>	<b>100.67</b>	<b>233.87</b>	<b>302.55</b>
VI	<b>Tax Expense:</b>						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	(13.94)	43.46	81.20	29.52	86.89	253.18
	<b>Total Tax Expense (VI)</b>	<b>(13.94)</b>	<b>43.46</b>	<b>81.20</b>	<b>29.52</b>	<b>86.89</b>	<b>253.18</b>
VII	<b>Profit/(Loss) after Tax (V - VI)</b>	<b>(51.36)</b>	<b>122.51</b>	<b>135.89</b>	<b>71.15</b>	<b>146.98</b>	<b>49.37</b>
VIII	<b>Other Comprehensive Income/(Loss)</b>						
	(1) Items that will not be reclassified to Profit or Loss	(118.92)	228.10	123.28	109.18	290.31	(27.39)
	(2) Income Tax relating to items that will not be reclassified to Profit or Loss	17.01	(20.13)	(25.74)	(3.12)	(44.85)	(1.72)
	<b>Other Comprehensive Income/(Loss) (Net of Tax)</b>	<b>(101.91)</b>	<b>207.97</b>	<b>97.54</b>	<b>106.06</b>	<b>245.46</b>	<b>(29.11)</b>
IX	<b>Total Comprehensive Income (VII + VIII)</b>	<b>(153.27)</b>	<b>330.48</b>	<b>233.43</b>	<b>177.21</b>	<b>392.44</b>	<b>20.26</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	5,567.01
XI	Other Equity	-	-	-	-	-	1,427.05
XII	<b>Earnings per share (EPS) (not annualized for the Quarter)</b> <b>(Face Value of ₹ 10 each)</b>						
	(1) Basic (₹)	(0.09)	0.22	0.24	0.13	0.26	0.09
	(2) Diluted (₹)	(0.09)	0.22	0.24	0.13	0.26	0.09



*Handwritten signature in blue ink.*



**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 14th November, 2025. The Statutory Auditors of the Company have carried out Limited Review of the aforesaid Results.

Place: Mumbai  
Date: 14th November, 2025

For and on behalf of the Board of Directors



J. R. K. Sarma  
Whole-Time Director



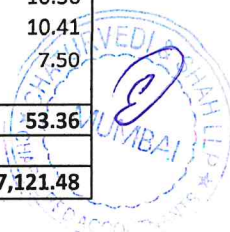
**UTIQUE ENTERPRISES LIMITED**

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)

**Balance Sheet As At 30th September, 2025**

Particulars	As at 30th September, 2025 Unaudited	As at 31st March, 2025 Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipments	85.48	98.54
Financial Assets		
--- Investments	1,246.62	1,137.44
--- Other Financial Assets	112.43	302.83
Deferred Tax Assets (Net)	0.37	33.01
Non-Current Tax Assets	51.42	45.56
Other Non-Current Assets	1.93	2.26
<b>Total Non-Current Assets</b>	<b>1,498.25</b>	<b>1,619.64</b>
<b>Current Assets</b>		
Inventories	-	1,935.75
Financial Assets		
--- Current Investments	2,122.13	1,550.56
--- Cash and Cash Equivalents	2,636.13	1,136.29
--- Bank Balance other than above	15.75	77.07
--- Other Financial Assets	1,008.95	608.29
Other Current Assets	21.73	193.88
<b>Total Current Assets</b>	<b>5,804.69</b>	<b>5,501.84</b>
<b>Total Assets</b>	<b>7,302.94</b>	<b>7,121.48</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	5,567.01	5,567.01
Other Equity	1,604.27	1,427.05
<b>Total Equity</b>	<b>7,171.28</b>	<b>6,994.06</b>
<b>Non-Current Liabilities</b>		
Financial Liabilities		
--- Lease Liabilities	60.84	73.82
Provisions	0.24	0.24
<b>Total Non-Current Liabilities</b>	<b>61.08</b>	<b>74.06</b>
<b>Current Liabilities</b>		
Financial Liabilities		
--- Lease Liabilities	25.38	23.66
--- Trade Payables		
(a) Total outstanding dues of Micro Enterprises and Small Enterprises;	-	0.66
(b) Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises;	-	0.57
--- Other Financial Liabilities	14.57	10.56
Other Current Liabilities	23.44	10.41
Provisions	7.19	7.50
<b>Total Current Liabilities</b>	<b>70.58</b>	<b>53.36</b>
<b>Total Equity and Liabilities</b>	<b>7,302.94</b>	<b>7,121.48</b>



# 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, 2025

(₹ in Lakh)		
Particulars	For the half year ended 30th September 2025	For the half year ended 30th September 2024
<b>Cash Flow from Operating Activities</b>		
Net Profit/(Loss) before Tax as per Statement of Profit and Loss	100.67	233.86
Adjustments for :		
Depreciation and Amortization expenses	13.06	13.59
Interest Income	(65.34)	(85.98)
Dividend Income	(3.20)	(3.56)
(Profit)/Loss on sale of Property, Plant & Equipment	-	(117.18)
Finance Cost	3.61	4.50
Unwinding of interest income on security deposits	(0.43)	(0.40)
Amortisation of security deposits	0.46	0.46
Sundry Balances Written Off	-	21.75
Provision no longer required	-	(78.17)
Unrealised Gain on Mutual Fund	(171.59)	(23.17)
<b>Operating Profit/(Loss) before Working Capital Changes</b>	(122.76)	(34.30)
<b>Changes in Working Capital</b>		
(Increase)/Decrease in Trade & Other Receivables	214.99	86.02
Increase/(Decrease) in Trade & Other Payables	15.50	0.56
(Increase)/Decrease in Inventories	1,935.75	223.06
<b>Cash Generated from Operating Activities</b>	2,043.48	275.34
Income Tax Refund/(Paid) (Net)	(5.88)	(6.91)
<b>Net Cash (used)/generated from Operating Activities (A)</b>	2,037.60	268.43
<b>Cash Flow From Investing Activities</b>		
Purchase of Investments	(399.98)	(499.98)
Proceeds from sale of Property, Plant & Equipment	-	130.00
Purchase of Property, Plant & Equipment	-	(0.37)
Interest Income	65.15	79.44
Investments in Bank Deposits (Net)	(191.32)	(81.16)
Dividend Income	3.20	3.56
<b>Net Cash (used)/generated from Investing Activities (B)</b>	(522.95)	(368.51)
<b>Cash Flow from Financing Activities</b>		
Repayment of minimum lease liabilities	(14.81)	(14.10)
<b>Net Cash (used)/generated from Financing Activities (C)</b>	(14.81)	(14.10)
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	1,499.84	(114.18)
<b>Cash &amp; Cash Equivalent at the beginning of the year</b>	1,136.29	832.45
<b>Cash &amp; Cash Equivalent at the end of the period</b>	2,636.13	718.27

