



**KANDOI & ASSOCIATES  
CHARTERED ACCOUNTANTS**

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GSTIN: 19AAWFK0457F1ZY

**Independent Auditor's Review Report on review of unaudited Standalone Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**To,  
The Board of Directors,  
UNO Metals Limited.**

1. We have reviewed the accompanying statement of unaudited standalone financial results of UNO METALS LIMITED ("the Company") for the quarter ended June 30, 2024 ("the statement") attached herewith, being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the Generally Accepted Accounting Principles to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted review of Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**FOR KANDOI & ASSOCIATES**  
*N Kandoi*  
**PARTNER**

Place: Kolkata

Date: 13<sup>th</sup> August, 2024

UDIN: 24310980BKHIJQ5084

Name of the signatory: Nikhil Kandoi

Designation: Partner

Firm Registration No :332243E

Membership No.: 310980

**UNO METALS LTD**

CIN : L27209WB1984PLC038126

REGD. OFFICE : 1ST FLOOR, 37A, DR MEGHNAD SAHA SARANI, KOLKATA 700029

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024**

SR. No.	Particulars	(Rs. in Lakhs)			
		Quarter ended			Year ended
		30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
<b>1</b>	<b>Income from Operations</b>				
(a)	Net Sales / Income from Operations (Net of excise duty)	6,539.25	3,563.70	10,551.98	11,616.08
(b)	Other Operating Income	-	-	-	-
(c)	Other Income	1,308.02	-	1,002.62	1,172.74
	<b>Total Income from operations (net)</b>	<b>7,847.27</b>	<b>3,563.70</b>	<b>11,554.60</b>	<b>12,788.82</b>
<b>2</b>	<b>Expenses</b>				
(a)	Cost of Material Consumed	-	-	-	-
(b)	Purchase of Stock-in-trades	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
(d)	Employee benefits expense	59.61	64.10	31.40	166.12
(e)	Finance Costs	1.67	0.43	12.39	16.80
(f)	Depreciation and Amortisation expense	1.07	1.30	1.31	5.24
(g)	Other Expenses	54.48	266.21	64.65	462.91
	<b>Total Expenses</b>	<b>116.83</b>	<b>332.04</b>	<b>109.75</b>	<b>651.07</b>
<b>3</b>	<b>Profit / (Loss) before tax (1 - 2)</b>	<b>7,730.44</b>	<b>3,231.66</b>	<b>11,444.85</b>	<b>12,137.75</b>
<b>4</b>	<b>Tax Expenses</b>				
(a)	Current Tax	885.80	844.30	2,875.00	2,706.30
(b)	Deferred Tax	0.21	0.23	0.22	0.90
(c)	Income Tax for Earlier years	-	(0.01)	-	0.01
<b>5</b>	<b>Profit / (Loss) for the period (3 ± 4)</b>	<b>6,844.43</b>	<b>2,387.14</b>	<b>8,569.63</b>	<b>9,430.54</b>
<b>6</b>	<b>Paid-up Equity Share Capital (Face Value Rs.10000/- each)</b>	<b>469.20</b>	<b>469.20</b>	<b>469.20</b>	<b>469.20</b>
<b>7</b>	<b>Reserves Excluding Revaluation Reserves as per Balance Sheet of previous accounting year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,020.39</b>
<b>8</b>	<b>(i) Earning Per Share Face Value Rs. 10000/-</b>				
(a)	Basic	145,874.47	50,876.85	182,643.44	200,991.88
(b)	Diluted	145,874.47	50,876.85	182,643.44	200,991.88

**Notes :**

- The above Unaudited Financial results were reviewed by the Audit Committee of the Board and subsequently taken on record by the Board of Directors at its meeting held on 13th August, 2024. The Statutory Auditors have carried out a limited review of the above Financial Results.
- The Company operates only in one business Segment.
- The Company does not have any exceptional item to report for the above periods.
- This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Previous year /quarter figures have been regrouped/recast/rearranged, wherever necessary.

Place : Kolkata  
Date : 13.08.2024

For and on behalf of the Board

*Ritu Goenka*  
RITU GOENKA  
Whole-time-Director  
DIN-00221995

