UNISON METALS LTD.

Regd. Office Works : Plot No. 5015, Ph. IV, Ramol Char Rasta, G.I.D.C. Vatva, Ahmedabad-382 445.
(079) 2584 05 42, 2584 15 12 Fax : 079 - 2584 17 43
E-mail : unisonmetals@gmail.com Website : www.unisongroup.net, CIN No. L52100GJ1990PLC013964

Date: 14th November, 2026

To,
The Secretary,
Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai- 400001, MH

BSE Code: 538610

Dear Sir/Madam

Subject: Outcome of Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

This is to bring to your kind notice that a meeting of the Board of Directors was held today i.e. Saturday, 14th November, 2026 as required under Regulation 30 (Schedule III Part A(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended from time to time, please note that the Board of Directors of the company in its meeting held today has considered and approved the following:

1. Unaudited Standalone and Consolidated Financial Results along with Limited Review Report of the Company for the quarter and half year ended September 30, 2026.

The meeting of Board of Directors commenced at 01:00 P.M. and closed at around 01:30 P.M.

Kindly take note of the same and update record of the Company accordingly.

Thanking you

Yours truly,

For, UNISON METALS LIMITED

MITALIBEN RITESH PATEL
Digitally signed by MITALIBEN RITESH PATEL
Date: 2026.11.14 13:34:19 +05'30'

Mitaliben R. Patel
Company Secretary and Compliance Officer

Purushottam Khandelwal & Co.
Chartered Accountants

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

To,
The Board of Directors
Unison Metals Ltd.

1. We have reviewed the accompanying statement of unaudited standalone financial results of Unison Metals Ltd. (the "Company") for the quarter ended on September 30, 2026 together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (The "Listing Regulations, 2015), as amended, which has been initialled by us for identification purposes.

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 recognition and measurement principles laid down in the Indian Accounting Standard 34 Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. The statement has been approved by the company's board of directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

PURUSHOTTAM KHANDELWAL & CO. AHMEDABAD FRN-123825W CHARTERED ACCOUNTANTS

Head Office : 216, Madhupura Vyapar Bhawan, Near Gunj Bazar, Madhupura, Ahmedabad-380004.
Tel. : 079-22164423, Mobile : +91-98250 20844, Email : office@pkhandelwal.com, phkhandelwal@rediffmail.com, Website : www.phkhandelwal.com

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Purushottam Khandelwal & Co.
Chartered Accountants
FRN: 0123825W

PURUSHOTTAM KHANDELWAL & CO. AHMEDABAD FRN-123825W CHARTERED ACCOUNTANTS

CA Mahendrasingh S Rao
(Partner)
Membership No. 154239
UDIN: 26154239MZTMND4483

Place: Ahmedabad
Date: 14/11/2026

Company Name - Unison Metals Limited
Registered office - Vatva, Ahmedabad
Website - www.unisongroup.net,
Email: unisonmetals@gmail.com - ,Telephone - +91-07925841512
CIN No. - L52100GJ1990PLC013964

STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th Sep 2026	30th June 2026	30th Sep 2025	30th Sep 2026	30th Sep 2025	31st March 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	4,940.56	5,756.05	4,275.67	10,696.61	11,690.62	23,671.11
Other income	25.10	11.96	24.40	37.06	35.01	119.15
Total Income	**4,965.66**	**5,768.01**	**4,300.07**	**10,733.67**	**11,725.63**	**23,790.26**
Expenses						
Cost of materials consumed	3,578.92	6,655.42	3,408.96	10,234.34	9,934.27	18,756.10
Purchase of Stock in Trade	973.96	595.72	29.95	1,569.68	29.95	1,494.32
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(389.50)	(2,377.99)	0.61	(2,767.49)	6.77	(213.41)
Employee benefits expense	60.55	63.34	106.31	123.90	201.95	249.60
Finance costs	2.53	127.44	29.93	129.97	84.01	131.53
Depreciation and amortization expense	49.30	47.23	49.83	96.53	99.10	197.76
Impairment on Tangible Assets	-	-	-	-	-	-
Other expenses	596.44	559.83	614.44	1,156.26	1,214.60	2,861.34
Total expenses	**4,872.22**	**5,670.98**	**4,240.04**	**10,543.19**	**11,570.65**	**23,477.24**
Profit/(loss) before exceptional items and tax	**93.46**	**97.02**	**60.04**	**190.48**	**154.98**	**313.02**
Exceptional Items	-	-	-	-	-	-
Profit/(loss) before tax	**93.46**	**97.02**	**60.04**	**190.48**	**154.98**	**313.02**
Tax expense:	**8.11**	**12.48**	**17.48**	**20.58**	**89.08**	**131.59**
Current tax	28.18	32.37	24.19	60.55	46.76	103.09
Prior period tax	-	-	-	-	-	57.91
Deferred tax	(20.08)	(19.89)	(6.71)	(39.97)	42.32	(29.41)
Profit (Loss) for the period from continuing operations	**85.35**	**84.54**	**42.56**	**169.90**	**65.90**	**181.43**
Profit/(loss) from discontinued operations	-	-	-			-
Tax expense of discontinued operations	-	-	-			-
Profit/(loss) from Discontinued operations (after tax)	-	-	-			-
Profit/(loss) for the period	**85.35**	**84.54**	**42.56**	**169.90**	**65.90**	**181.43**
Other Comprehensive Income	**(0.61)**	**(0.61)**	**0.94**	**(1.21)**	**1.87**	**(2.20)**
Items that will not be reclassified to profit or loss (Net off tax)	(0.61)	(0.61)	0.94	(1.21)	1.87	(2.20)
Items that will be reclassified to profit or loss (Net of tax)	-	-	-		-	-
Total Comprehensive Income for the period	**84.74**	**83.94**	**43.50**	**168.69**	**67.78**	**179.23**
Paid-up equity share capital (Face Value of the Share Rs. 10/- each)	**2,962.23**	**2,962.23**	**2,962.23**	**2,962.23**	**2,962.23**	**2,962.23**
Earnings per equity share (for continuing operation):						
Basic	0.03	0.03	0.01	0.06	0.02	0.06
Diluted	0.03	0.03	0.01	0.06	0.02	0.06
Earnings per equity share (for discontinued operation):						
Basic	-	-	-	-	-	-
Diluted	-	-	-	-	-	-
Earnings per equity share (for continuing & discontinued operation):						
Basic	0.03	0.03	0.01	0.06	0.02	0.06
Diluted	0.03	0.03	0.01	0.06	0.02	0.06



Notes :

1. This statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 Accounting Standards Rules, 2015 as amended from time to time.

2. These results have been recommended for adoption by the Audit Committee in its meeting held on November 14, 2026, and approved by the Board of Directors at its meeting held on November 14, 2026.

3. The Company publishes standalone financial results along with the consolidated financial results. In accordance with the Ind AS 108, 'Operating Segments', the Company has disclosed the segment information in the consolidated financial results and therefore no separate disclosure on segment information is given in the standalone financial results for the quarter ended September 30, 2026

4. Note on Inventory lying at third party and amount receivable thereof
The Company has outstanding receivables from Naaptol amounting to Rs. 113.12 Lacs. In addition, inventory of Utensils, lying at their warehouse amounts to Rs. 105.85 Lacs. Naaptol has appointed arbitrator to resolve the dispute between the company and Naaptol. Against this the company has approached the Hon'ble High Court at Mumbai, to rescind the appointment of arbitrator appointed by Naaptol and to seek appointment of independent arbitrator by the court. The management is confident that the entire amount is recoverable. However as a matter of prudence the company has decided to make a provision at 10 percent per annum beginning from F.Y. 2020-21. Accordingly the aggregate provision as on September 30, 2026 stands at 65 percent.

6. EPS is not annualized for the quarter ended September 30, 2026, September 30, 2025 and June 30, 2026.

7. Other Income includes:

Particulars	Quarter Ended			Half year Ended		Year Ended
	30th Sep 2026	30th June 2026	30th Sep 2025	30th Sep 2026	30th Sep 2025	31st March 2026
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Liability Written Back	-	-	4.64	-	4.64	63.59
Foreign Exchange Fluctuation Gain	2.07	1.42	0.50	3.49	-	-

8
The Board of Directors of the Company at their meeting held on September 29, 2025, considered and approved the sub-division of each of the equity shares of face value Rs. 10 each fully paid up into 10 equity shares of face value Rs. 1 each fully paid up.On account of sub-division, NSDL have assigned a new ISIN i.e. INE099D01026 for equity shares of face value of Re. 1/- each, effective from the Record date i.e. November 28, 2025. . In compliance with Ind AS 33 - Earnings per share, the disclosure of basic and diluted earnings per share for all the periods presented has been arrived at after giving effect to the above sub-division.

During the financial year 2025-26, the Company subdivided its equity shares having a face value of ₹10 each into equity shares having a face value of ₹1 each. Consequently, each equity share of ₹10 has been split into 10 equity shares of ₹1 each.Accordingly, the number of equity shares disclosed for the previous Quarter year(June 2025) has been restated on the basis of the revised face value of ₹1 per share to ensure comparability with the current year's Earning per share disclosures.

For Unison Metals Limited

Mahesh V. Chandrani
Whole-time-Director
DIN - 00153615

Place: Ahmedabad
Date: November 14, 2026

UNISON METAL LTD. AHMEDABAD

PURUSHOTTAM KHANDELWAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD FRN-123825W

Unison Metals Limited

STANDALONE STATEMENT OF ASSETS & LIABILITIES AS AT SEPTEMBER 30,2026

(Rs in Lakhs)

Particulars	As at 30th September 2026	As at 31st March 2026
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	1,802.64	1,897.09
(b) Capital work-in-progress	451.39	52.52
(c) Financial Assets	-	
(i) Investments	259.13	259.13
(ii) Trade receivables	38.80	44.44
(iii) Loans		-
(iv) Others (to be specified)	330.35	282.17
(d) Deffered Tax Assets	-	-
(e) Non Current Tax Assets	26.79	26.86
(f) Other non current assets	37.75	42.34
Current assets	-	
(a) Inventories	4,465.28	3,875.88
(b) Financial Assets	-	
(i) Investments	-	-
(ii) Trade Receivable	7,549.69	6,189.93
(iii) Cash and cash equivalents	45.77	51.11
(iv) Bank balances other than (iii) above	-	-
(v) Loans	411.36	83.67
(vi) Others (to be specified)	253.67	248.15
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	537.59	1,060.90
Assets classified as held for sale	358.47	358.47
TOTAL ASSETS	**16,568.68**	**14,472.66**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	2,962.23	2,962.23
(b) Other Equity	2,890.24	2,721.55
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,221.42	1,977.15
(ii) Trade payables	12.35	20.52
(iii) Other financial liabilities		-
(b) Provisions	22.30	22.30
(c) Deferred tax liabilities (Net)	21.98	62.36
(d) Other non-current liabilities	653.37	653.37
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,216.74	1,508.37
(ii) Trade payables	-	
Total outstanding dues of	-	
a) Micro enterprises and Small enterprises	0.13	0.35
b) Others	4,233.63	4,202.43
(iii) Other financial liabilities	67.76	42.14
(b) Other current liabilities	137.02	216.63
(c) Provisions	75.87	19.65
(d) Current Tax Liabilities (Net)	53.64	63.59
TOTAL EQUITY AND IABILITIES	**16,568.68**	**14,472.66**

PURUSHOTTAM KHANDELWAL & CO. AHMEDABAD FRN-123825W CHARTERED ACCOUNTANTS

Unison Metals Ltd

Standalone statement of Cash flow for the half year ended on September 30, 2026 (Rs in Lakh)

Particulars	For the half year ended on September 30, 2026	For the year ended on March 31, 2025
Cash flow from operating activities		
1. Profit before tax	190.48	313.02
	190.48	313.02
2. Adjustment for :		
Depreciation and amortisation expense	98.53	197.76
Impairment Loss	-	-
Assets written off	-	-
Finance cost	129.97	131.53
(Profit)/Loss on sale of Fixed Assets	- 3.65	- 1.68
Share (Income)/ Loss from Partnership firm (Net)	-	3.26
Interest income	- 29.91	- 54.30
Foreign Exchange Fluctuation Gain	- 3.49	- 11.25
Provision on Rajesh Asawa Loan	-	-
Provison for capital advance	-	1.29
Provision for Gratuity	2.68	-
Gratuity Paid	-	-
Liability Written Back	-	- 6.09
Provision for doubtful debts	- 4.97	-
Operating profit before working capital changes (1+2)	377.65	573.52
3. Adjustments for working capital changes:		
Decrease / (Increase) in Trade and other receivables	- 874.97	- 1,993.26
Decrease / (Increase) in Loans and Advances	-	-
Decrease / (Increase) in Inventories	- 589.40	- 168.82
(Decrease) / Increase in Trade and other payables	32.40	- 1,928.95
Decrease /(Increase) in Inventory	-	-
Cash used in operations	- 1,054.32	- 3,517.51
	-	-
Extraordinary item	-	-
4. Direct taxes paid	- 70.43	- 82.79
Prior Year's Adjustment	-	-
Net Cash generated from/(used in) operating activities [A]	- 1,124.75	- 3,600.31
Cash Flow from investing activities	-	-
Purchase of fixed assets (including capital advances) (Net of CWIP trf)	- 400.96	- 809.18
Proceeds from sale of fixed assets	3.65	87.48
Share income (loss) from partnership firm	-	-
(Purchase) / Proceeds of non-current investments (Net)	-	-
(Purchase) / Proceeds of current investments (Net)	-	-
Proceeds from Loans and Advances (Net)	- 327.69	- 27.38
Interest received	29.91	54.30
Net cash generated from/(used in) investing activities [B]	- 695.09	- 694.77
Cash flow from financing activities		
Proceeds from issue of share capital	-	3,378.39
Proceeds from long term borrowings, net	236.10	1,161.23
Proceeds from Other long term borrowings	-	
Proceeds from short term borrowings, net	1,708.37	- 75.90
Finance cost	- 129.97	- 131.53
Net cash generated from/(used in) financing activities [C]	1,814.49	4,332.19
Net increase/(decrease) in cash & cash equivalents [A+B+C]	- 5.34	37.12
Cash & cash equivalents at the beginning of the year	51.11	13.98
Cash & cash equivalents at the end of the year	45.77	51.11
Notes:		
1 A) Components of cash & cash equivalents		
Cash on hand	7.31	6.52
Cheques on hand	-	-
Balances with banks		
- In Current accounts	38.45	44.59
Total	45.77	51.11
B) Cash and cash equivalents not available for immediate use		
Unclaimed dividend account	-	-
Total	-	-
Cash & cash equivalents as per Note 8 (A+B)	45.77	51.11

1 The above cashflow statement has been prepared under the 'indirect method' as set out in the Indian Accounting Standard - 7 "Statement of Cash Flows".

2 The previous year's figures have been regrouped wherever necessary.

Notes forming part of financial statements (including significant accounting policies) (Notes 1-37)

In terms of our report of even date attached

For Unison Metal Limited

Mahesh Changrani
DIN: 00153615
Whole Time Director

Place : Ahmedabad
Date : November 14,2026

PURUSHOTTAM KHANDELWAL & CO * CHARTERED ACCOUNTANTS * AHMEDABAD FRN-123825W

UNISON METAL LTD. AHMEDABAD

Purushottam Khandelwal & Co.
Chartered Accountants

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

To
The Board of Directors
Unison Metals Ltd.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Unison Metals Ltd. (the "Parent") and its subsidiary (the Parent and its subsidiary together referred to as the "Group"), for the quarter ended on September 30, 2026 together with the relevant notes thereon ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (The "Listing Regulations, 2015), as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. The statement has been approved by the parent's board of directors. Our responsibility is to express a conclusion on the Statement based on our review

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted In accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention except the matters stated in para 5 below that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement

Head Office : 216, Madhupura Vyapar Bhawan, Near Gunj Bazar, Madhupura, Ahmedabad-380004.
Tel. : 079-22164423, Mobile : +91-98250 20844, Email : office@pkhandelwal.com, phkhandelwal@rediffmail.com, Website : www.phkhandelwal.com

5. The Group's segment assets as at, September 30, 2026, Which include an amount of Rs. 29981.11 Lacs, in respect of the Group's investment in Chandanpani Enterprise (hereinafter referred to as the "Associate") which is accounted as per the equity method. The statement also includes the Group's portion of the Associate's net income, amounting to Rs. Nil lacs for the Quarter and Half year ended on September 30, 2026 . The Associate holds an investment in a foreign entity, reflected at Rs. 198.89 lacs in its financial statements as on September 30, 2026. Out of which the Group's holding comprises fifty percent of total shares, representing an investment worth of Rs. 100.80 lacs as of March 31, 2026. However, due to the unavailability of financial information, we encountered limitations in obtaining appropriate audit evidence pertaining to the fair value of the Associate's investment in the foreign entity as of both September 30, 2026 , June 30, 2026 and March 31, 2026. As a result, we were unable to ascertain the necessity for any adjustments to Group's holding in value of Rs. 100.80 lacs to the carrying amount of the foreign entity based on fair value.

For, Purushottam Khandelwal & Co.
Chartered Accountants
FRN: 0123825W



CA Mahendrasingh S Rao
(Partner)
Membership No. 154239
UDIN: 26154239KLEIOH7027

Place: Ahmedabad
Date: 14/11/2026

Unison Metals Limited
Registered office - Vatva, Ahmedabad
Website - www.unisongroup.net,
Email: unisonmetals@gmail.com - ,Telephone - +91-07925841512
CIN No. - L52100GJ1990PLC013964

PART-I CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th Sep 2026	30th June 2026	30th Sep 2025	30th Sep 2026	30th Sep 2025	31st Mar 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	10,360.54	13,213.52	10,869.32	23,574.06	24,615.82	49,865.64
Other income	31.82	16.26	27.55	48.08	39.03	166.97
Total Income	**10,392.36**	**13,229.77**	**10,896.86**	**23,622.14**	**24,654.85**	**50,032.61**
Expenses						
Cost of materials consumed	8,863.15	12,196.25	10,533.73	21,059.41	21,284.29	43,257.36
Purchase of Stock in Trade	910.73	1,256.07	(1,004.42)	2,166.80	29.95	53.03
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(1,467.02)	(2,200.98)	(458.66)	(3,667.99)	(363.65)	(1,206.41)
Employee benefits expense	193.85	182.60	229.94	376.45	444.23	753.19
Finance costs	160.29	258.13	111.72	418.42	324.72	604.49
Depreciation and amortization expense	137.13	104.40	103.55	241.53	207.36	411.69
Impairment on Tangible Assets (Refer Note No. 5)	-	-	-	-	-	-
Other expenses	1,294.92	1,194.09	1,203.28	2,489.03	2,373.71	5,097.50
Total expenses	**10,093.05**	**12,990.55**	**10,719.13**	**23,083.65**	**24,300.62**	**48,970.85**
Profit/(loss) before exceptional items and tax	**299.31**	**239.22**	**177.73**	**538.49**	**354.23**	**1,061.76**
Exceptional Items	-	-	-	-	-	-
Profit/(loss) before tax	**299.31**	**239.22**	**177.73**	**538.49**	**354.23**	**1,061.76**
Tax expense:	**51.74**	**47.59**	**46.37**	**99.33**	**126.96**	**334.97**
Current tax	82.44	68.63	51.86	151.06	104.04	330.93
Prior period tax	-	-	-	-	-	57.91
Deferred tax	(30.70)	(21.03)	(5.49)	(51.73)	22.91	(53.87)
Profit (Loss) for the period from continuing operations	**247.57**	**191.62**	**131.36**	**439.16**	**227.27**	**726.79**
Share profit / (loss) of associates	-	-	-	-	-	3.26
	-	-	-	-	-	-
Profit/(loss) from discontinued operations	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-	-	-
Profit/(loss) for the period	**247.57**	**191.62**	**131.36**	**439.16**	**227.27**	**730.05**
Other Comprehensive Income	**(1.06)**	**(1.06)**	**2.08**	**(2.13)**	**4.17**	**(3.86)**
Items that will not be reclassified to profit or loss (Net off tax)	(1.06)	(1.06)	2.08	(2.13)	4.17	(3.86)
Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-	-	-
Total Comprehensive Income for the period	**246.51**	**190.55**	**133.45**	**437.03**	**231.45**	**726.19**
Paid-up equity share capital (Face Value of the Share Rs. 10/- each)	**2,962.23**	**2,962.23**	**2,962.23**	**2,962.23**	**2,962.23**	**2,962.23**
Earnings per equity share (for continuing operation):						
Basic	0.08	0.06	0.04	0.15	0.08	0.25
Diluted	0.08	0.06	0.04	0.15	0.08	0.25
Earnings per equity share (for discontinued operation):						
Basic	-	-	-	-	-	-
Diluted	-	-	-	-	-	-
Earnings per equity share (for continuing & discontinued operation):						
Basic	0.08	0.06	0.04	0.15	0.08	0.25
Diluted	0.08	0.06	0.04	0.15	0.08	0.25

PURUSHOTTAM KHANDELWAL & CO * AHMEDABAD FRN-123825W * CHARTERED ACCOUNTANTS

Notes :

1. This statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 Accounting Standards Rules, 2015 (as amended). The statutory auditors of the company have carried out limited review of the financial results for the quarter ended September 30, 2026.

2. These results have been recommended for adoption by the Audit Committee in its meeting held on Novemeber 14, 2026, and approved by the Board of Directors at its meeting held on Novemeber 14, 2026. The quarterly results have been reviewed whereas the yearly results have been audited by the Statutory Auditors of the company.

3. In line with Ind AS - 108 operating segments and basis of the review of operations being done by the senior Management, the operations of the group fall under 3 segments:
(a) Stainless Steel
(b) Ceramic Division
(c) Sodium Silicate

4. EPS is not annualized for the quarter ended September 30, 2026, June 30, 2026 and September 30, 2025 and for the half year ended September 30, 2026 and September 30, 2025.

5. Other Income includes:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th Sep 2026	30th June 2026	30th Sep 2025	30th Sep 2026	30th Sep 2025	31st Mar 2026
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Liability Written Back	-	-	0.04	-	0.04	34.81
Foreign Exchange Fluctuation Gain	5.44	(0.50)	1.07	4.94	0.57	11.27

Place: Ahmedabad
Date: Novemeber 14, 2026

UNISON METAL LTD. AHMEDABAD

For Unison Metals Limited

Mahesh V. Chandrani
Whole-time-Director

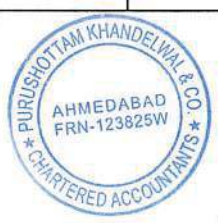
PURUSHOTTAM KHANDELWAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD FRN-123825W

Unison Metals Limited
Registered office - Vatva, Ahmedabad
Website - www.unisongroup.net,
Email: unisonmetals@gmail.com - ,Telephone - +91-07925841512
CIN No. - L52100GJ1990PLC013964

CONSOLIDATED STATEMENTS OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs in lakhs)

Particulars	As at September 30, 2026	As at March 31, 2026
ASSETS		
I. Non-current assets		
Property, plant and equipment	4,224.16	3,268.86
Capital work-in-progress	451.39	53.49
Non-current financial assets	-	-
Investment	213.02	206.28
Trade Receivables	38.80	44.44
Loans	-	-
Other non-current financial assets	443.41	392.86
Non-current tax assets	116.37	72.44
Other non-current assets	38.47	43.06
	5,525.61	**4,081.43**
II.Current assets		
Inventories	8,897.23	7,334.91
Current Financial Assets		
Investment	-	-
Trade receivables	13,493.80	10,442.03
Cash and cash equivalents	67.74	67.16
Other balances with Bank	-	-
Loans	451.49	292.29
Other current financial assets	296.59	273.39
Other current assets	-	-
Current tax Asset	871.36	1,237.35
	24,078.22	**19,647.13**
Assets classified as held for sale	**358.47**	**358.47**
Total Assets	**29,962.30**	**24,087.03**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	2,962.23	2,962.23
Other equity	5,319.86	4,882.14
Equity Attributable to owners of Unison Metals Ltd.	**8,282.09**	**7,844.37**
Non-Controling Interest	18.00	18.00
	8,300.09	**7,862.37**
LIABILITIES		
I. Non-current liabilities		
Non-current financial liabilities		
(i)Borrowings	3,856.79	3,031.27
(ii) Trade payables	12.35	20.52
Long-term provisions	50.20	50.20
Other Finanacial Liability		-
Other non-current liabilities	653.37	653.37
Deferred tax liabilities	37.12	89.57
	4,609.83	**3,844.93**
II.Current liabilities		
Current financial liabilities		
Borrowings	6,487.66	4,519.95
Trade payables		-
Total outstanding dues of		-
a) Micro enterprises and small enterprises	40.96	30.73
b) Creditors other than micro enterprises and small enterprises	9,765.53	7,208.04
Other current financial liabilities	233.96	123.02
Other current liabilities	115.81	246.09
Short-term provisions	92.71	43.77
Current tax liabilities	315.75	208.13
	17,052.38	**12,379.73**
Total Equity and Liabilities	**29,962.30**	**24,087.03**



Unison Metals Ltd

Consolidated Statement of Cash Flow for the Quarter and Half year ended September 30,2026

(Rs in Lakhs)

Particulars	For the Half Year ended on September 30, 2026	For the year ended on March 31, 2026
Cash flow from operating activities		
1. Profit before tax	**538.50**	**1,061.76**
2. Adjustment for :		
Depreciation and amortisation expense	241.53	411.69
Impairment Loss	-	-
Assets Written off		-
Finance cost	418.42	604.49
(Profit)/Loss on sale of Fixed Assets	(3.83)	(1.68)
Share (Income)/ Loss from Partnership firm (Net)	-	3.26
Interest income	(39.29)	(69.42)
Provision for Bad-Debts reversed	-	-
Provision for Gratuity	2.68	-
Gratuity Paid	-	-
Provision for doubtful debts	(4.97)	
Dividend Received	-	-
Balance Written Off	15.07	19.66
Provision for Capital Advance	-	1.29
Liability written back	-	(34.81)
Foreign Exchange Fluctuation Gain	(4.94)	(11.27)
Operating profit before working capital changes (1+2)	**1,163.16**	**1,984.97**
3. Adjustments for working capital changes:		
Decrease / (Increase) in Trade and other receivables	(2,508.56)	(3,924.42)
(Decrease) / Increase in Trade and other payables	2,345.90	(459.91)
Decrease /(Increase) in Inventory	(1,562.32)	(1,266.89)
Cash used in operations	**(561.82)**	**(3,666.26)**
Extraordinary item	-	-
4. Direct taxes paid	**(82.37)**	**(226.24)**
Prior Year's Adjustment	-	-
Net Cash generated from/(used in) operating activities [A]	**(644.19)**	**(3,892.50)**
Cash Flow from investing activities		
Purchase of fixed assets (including capital advances) (Net of CWIP trf)	(1,609.47)	(852.52)
Proceeds from sale of fixed assets	7.50	87.48
Share income (loss) from partnership firm	-	-
(Purchase) / Proceeds of non-current investments (Net)	-	-
(Purchase) / Proceeds of current investments (Net)	-	-
Proceeds from Loans and Advances (Net)	(159.20)	(27.48)
Interest received	39.29	69.42
Dividend Received	-	0.00
Net cash generated from/(used in) investing activities [B]	**(1,721.88)**	**(723.10)**
Cash flow from financing activities		
Issuance of Capital	-	3,378.40
Proceeds from long term borrowings, net	236.10	1,953.83
Proceeds from short term borrowings, net	2,548.97	(75.89)
Finance cost	(418.42)	(604.49)
Net cash generated from/(used in) financing activities [C]	**2,366.65**	**4,651.86**
Net increase/(decrease) in cash & cash equivalents [A+B+C]	**0.58**	**36.26**
Cash & cash equivalents at the beginning of the year	**67.16**	**30.90**
Cash & cash equivalents at the end of the year	**67.74**	**67.16**
Notes:		
A) Components of cash & cash equivalents		
Cash on hand	14.10	7.38
Cheques on hand	-	-
Balances with banks		
- In Current accounts	53.64	59.78
Total	**67.74**	**67.16**
B) Cash and cash equivalents not available for immediate use		-
Unclaimed dividend account		-
Total		-
Cash & cash equivalents as per Note 8 (A+B)	**67.74**	**67.16** #

1. The above cashflow statement has been prepared under the 'indirect method' as set out in the Indian Accounting Standard - 7 "Statement of Cash Flows".

2.The previous year's figures have been regrouped wherever necessary.

0.00 0.00

For Unison Metals Limited

Mahesh V. Changrani
Whole-Time-Director
DIN- 00153615

Place: Ahmedabad
Date: 14 November 2026

UNISON METAL LTD. AHMEDABAD

PURUSHOTTAM KHANDELWAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD FRN-123825W

Company Name - Unison Metals Limited
Registered office - Vatva, Ahmedabad
Website - www.unisongroup.net,
Email: unisonmetals@gmail.com - ,Telephone - +91-07925841512
CIN No. - L52100GJ1990PLC013964

SEGMENT REPORTING RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs in Lakhs)

No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1	**Segment Revenue (Revenue from Operations)**						
	Stainless Steel	8,987.04	11,596.58	8,635.57	20,583.62	21,219.90	42,931.12
	Ceramic	154.02	80.87	184.12	234.89	407.62	754.99
	Sodium Silicate	1,219.48	1,536.07	2,049.63	2,755.55	2,988.29	6,179.53
	Sub Total	**10,360.54**	**13,213.52**	**10,869.31**	**23,574.06**	**24,615.81**	**49,865.64**
	Less:						
	Inter Segment	-	-	-	-	-	-
	Total Revenue	**10,360.54**	**13,213.52**	**10,869.31**	**23,574.06**	**24,615.81**	**49,865.64**
2	**Segment Results**						
	Stainless Steel	-4,861.27	6,038.88	786.96	1,177.61	1,296.65	2,024.05
	Ceramic	4.81	13.58	-24.52	18.39	11.89	11.22
	Sodium Silicate	-504.00	674.95	175.86	170.95	282.79	524.72
	Sub Total	**-5,360.46**	**6,727.42**	**938.30**	**1,366.95**	**1,591.33**	**2,559.98**
	Less:						
	Unallocated Finance Cost	160.29	258.13	116.52	418.42	324.55	604.19
	Unallocated Employee Benefit Exps	126.18	129.30	182.02	255.48	351.14	506.72
	Unallocated Depreciation	49.40	13.79	7.00	63.19	21.24	31.03
	Unallocated Other Expenses	-5,963.81	6,103.24	482.58	139.43	579.22	523.25
	Add:						
	Unallocated Income	31.81	16.26	27.55	48.07	39.03	166.97
	Total Profit Before Tax	**299.29**	**239.22**	177.73	**538.49**	**354.22**	**1,061.76**
3	**Segment Assets**						
	Stainless Steel	19,074.87	9,811.05	15,466.02	19,074.87	15,466.02	12,998.62
	Ceramic	3,279.83	2,905.26	3,330.04	3,279.83	3,330.04	3,379.65
	Sodium Silicate	3,255.29	2,783.65	2,510.34	3,255.29	2,510.34	2,821.44
	Unallocable Assets	4,423.04	13,611.07	2,112.64	4,423.04	2,112.64	4,960.54
	Total Assets	**30,033.03**	**29,111.03**	**23,419.04**	**30,033.03**	**23,419.04**	**24,160.25**
4	**Segment Liablities**						
	Stainless Steel	9,737.70	9,334.92	4,001.52	9,737.70	4,001.52	3,737.31
	Ceramic	17.01	37.49	42.61	17.01	42.61	20.50
	Sodium Silicate	636.58	122.59	42.81	636.58	42.81	217.98
	Unallocable Liablities	11,270.93	11,490.78	11,888.59	11,270.93	11,888.59	12,248.87
	Total Liablities	**21,662.22**	**20,985.79**	**15,975.52**	**21,662.23**	**15,975.52**	**16,224.66**

Place: Ahmedabad
Date: November 14, 2026

PURUSHOTTAM KHANDELWAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD FRN-123825W

UNISON METAL LTD. AHMEDABAD

For Unison Metals Limited

Mahesh V. Changrani
Whole-time-Director
DIN - 00153615