UTIQUE
ENTERPRISES LIMITED

November 4, 2026

BSE Limited
Listing Compliance
P. J. Towers
Dalal Street
Mumbai 400 001

Dear Sirs,

Scrip Code: 500014

In continuation of our letter dated October 28, 2026 and pursuant to Regulation 33 and other applicable provisions of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we enclose the Unaudited Financial Results of the Company for the quarter and half-year ended September 30, 2026, reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today.

We also enclose the Limited Review Report dated November 4, 2026 issued by Chaturvedi & Shah LLP, Chartered Accountants, Auditors with respect to the Unaudited Financial Results of the Company referred to above.

The meeting of the Board of Directors commenced at 2:00 p.m. and concluded at 4:00 p.m.

Yours truly,
For Utique Enterprises Limited

Company Secretary

UTIQUE ENTERPRISES LIMITED MUMBAI

Encl.: a/a

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, 2026

(₹ in Lakh, except per share data)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
I.	Revenue from Operations	1,558.88	531.43	3,378.11	2,090.31	5,299.18	5,299.18
II.	Other Income	4.68	323.25	(1.68)	327.93	240.56	556.01
III.	**Total Income (I + II)**	**1,563.56**	**854.68**	**3,376.43**	**2,418.24**	**5,539.74**	**5,855.19**
IV.	**Expenses:**						
	a) Purchases of Stock-in-Trade	1,596.36	983.88	1,777.19	2,580.24	3,349.06	3,349.06
	b) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(45.79)	(464.85)	1,571.87	(510.64)	1,935.75	1,935.75
	c) Employee Benefits Expense	23.65	21.83	20.06	45.48	39.97	101.63
	d) Finance Cost	1.28	1.42	1.75	2.70	3.61	6.82
	e) Depreciation	9.25	9.25	6.53	18.50	13.06	29.82
	f) Other Expenses	43.19	32.71	64.33	75.90	97.62	152.69
	Total Expenses (Total a to f)	**1,627.94**	**584.24**	**3,441.73**	**2,212.18**	**5,439.07**	**5,575.77**
V.	**Profit/(Loss) before Tax (III - IV)**	**(64.38)**	**270.44**	**(65.30)**	**206.06**	**100.67**	**279.42**
VI.	Tax Expense:						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	(11.86)	38.89	(13.94)	27.03	29.52	91.03
	Total Tax Expense (VI)	**(11.86)**	**38.89**	**(13.94)**	**27.03**	**29.52**	**91.03**
VII.	**Profit/(Loss) after Tax (V - VI)**	**(52.52)**	**231.55**	**(51.36)**	**179.03**	**71.15**	**188.39**
VIII.	**Other Comprehensive Income/(Loss)**						
	(1) Items that will not to be reclassified to Profit or Loss	(13.62)	**28.96**	(118.92)	15.34	**109.18**	1.85
	(2) Income Tax relating to items that will not to be reclassified to Profit or Loss	1.95	**(4.14)**	17.01	(2.19)	**(3.12)**	7.88
	Other Comprehensive Income/(Loss) (Net of Tax)	**(11.67)**	**24.82**	**(101.91)**	**13.15**	**106.06**	**9.73**
IX.	**Total Comprehensive Income (VII + VIII)**	**(64.19)**	**256.37**	**(153.27)**	**192.18**	**177.21**	**198.12**
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	-	-	-	-	-	1,625.17
XII.	**Earnings per share (EPS) (not annualized for the quarter/half year) (Face Value of ₹ 10 each)**						
	(1) Basic (₹)	(0.09)	0.42	(0.09)	0.32	0.13	0.34
	(2) Diluted (₹)	(0.09)	0.42	(0.09)	0.32	0.13	0.34

CHATURVEDI & SHAH LLP MUMBAI CHARTERED ACCOUNTANTS

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(₹ in Lakh)

Balance Sheet As At 30th September, 2026

Particulars	As at 30th September, 2026 Unaudited	As at 31st March, 2026 Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipments	81.21	99.71
Financial Assets		
--- Investments	159.86	144.52
--- Other Financial Assets	11.98	112.84
Non-Current Tax Assets	14.90	58.78
Other Non-Current Assets	0.98	1.45
Total Non-Current Assets	**268.93**	**417.30**
Current Assets		
Inventories	510.64	-
Financial Assets		
--- Current Investments	6,131.34	5,825.98
--- Cash and Cash Equivalents	93.29	89.97
--- Bank Balance other than above	261.18	641.85
--- Other Financial Assets	317.34	417.45
Other Current Assets	40.63	14.91
Total Current Assets	**7,354.42**	**6,990.16**
Total Assets	**7,623.35**	**7,407.46**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	5,567.01	5,567.01
Other Equity	1,817.36	1,625.17
Total Equity	**7,384.37**	**7,192.18**
Non-Current Liabilities		
Financial Liabilities		
--- Lease Liabilities	42.87	63.38
Provisions	1.14	1.14
Deferred Tax Liabilities (Net)	79.36	50.14
Total Non-Current Liabilities	**123.37**	**114.66**
Current Liabilities		
Financial Liabilities		
--- Lease Liabilities	40.07	37.86
--- 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;	-	0.82
--- Other Financial Liabilities	22.24	17.97
Other Current Liabilities	17.20	8.41
Provisions	36.10	34.90
Total Current Liabilities	**115.61**	**100.62**
Total Equity and Liabilities	**7,623.35**	**7,407.46**

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Unaudited Statement of Cash Flows for the half year ended 30th September, 2026

(₹ in Lakh)

Particulars		For the half year ended 30th September 2026	For the half year ended 30th September 2025
Cash Flow from Operating Activities			
Net Profit/(Loss) before Tax as per Statement of Profit and Loss		206.06	100.67
Adjustments for :			
Depreciation		18.50	13.06
Interest Income		(20.50)	(65.34)
Dividend Income		(1.52)	(3.20)
(Profit)/Loss on sale of Property, Plant & Equipment		(0.08)	-
Finance Cost		2.70	3.61
Unwinding of interest income on security deposits		(0.47)	(0.43)
Amortisation of security deposits		0.46	0.46
Provision for foreseeable loss on inventory		24.91	-
Unrealised Gain on Mutual Fund		(305.35)	(171.59)
Operating Profit/(Loss) before Working Capital Changes		(75.29)	(122.76)
Changes in Working Capital			
(Increase)/Decrease in Trade & Other Receivables		(136.59)	214.99
Increase/(Decrease) in Trade & Other Payables		12.77	15.50
(Increase)/Decrease in Inventories		(535.55)	1,935.75
Cash Generated from Operating Activities		(734.66)	2,043.48
Income Tax Refund/(Paid) (Net)		45.40	(5.88)
Net Cash (used in)/generated from Operating Activities	**(A)**	(689.26)	2,037.60
Cash Flow From Investing Activities			
Purchase of Investments		-	(399.98)
Proceeds from sale of Property, Plant & Equipment		0.08	-
Interest Income		28.13	65.15
Movement in Bank Deposits (Net)		*683.85*	*(191.32)*
Dividend Income		1.52	3.20
Net Cash (used in)/generated from Investing Activities	**(B)**	713.58	(522.95)
Cash Flow from Financing Activities			
Repayment of minimum lease liabilities		(21.00)	(14.81)
Net Cash (used in)/generated from Financing Activities	**(C)**	(21.00)	(14.81)
Net Increase/(Decrease) in Cash & Cash Equivalents	**(A+B+C)**	3.32	1,499.84
Cash & Cash Equivalent at the beginning of the year		89.97	1,136.29
Cash & Cash Equivalent at the end of the period		93.29	2,636.13

UTIQUE ENTERPRISES LIMITED MUMBAI

CHATURVEDI & SHAH LLP CHARTERED ACCOUNTANTS MUMBAI

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 the Indian Accounting Standard "Operating Segments" (Ind AS 109).

3 The Audit Committee has reviewed and the Board of Directors has approved the above results at their respective meetings held on November 4, 2026.

For and on behalf of the Board of Directors

J. R. K. Sarma
Whole-Time Director

UTIQUE ENTERPRISES LIMITED MUMBAI

Place: Mumbai
Date: November 4, 2026

CHATURVEDI & SHAH LLP MUMBAI CHARTERED ACCOUNTANTS

Independent Auditors' Review Report on Unaudited Financial Results of Utique Enterprises Limited for the quarter and half year ended September 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors,
Utique Enterprises Limited

1. We have reviewed the accompanying Statement of unaudited financial results of **Utique Enterprises Limited** ("the Company") for the quarter and half year ended September 30, 2026 ("the Statement"), attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 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 (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 procedures 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 as stated in paragraph 3 above, nothing has come to our attention 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 Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing

CHATURVEDI & SHAH LLP MUMBAI CHARTERED ACCOUNTANTS

Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Chaturvedi & Shah LLP
Chartered Accountants
Firm Registration no. 101720W/W100355





Gaurav Jain
Partner
Membership No.: 129439
UDIN: 26129439PAEBKR9479

Place: Mumbai
Date: November 04, 2026

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