Source Code:

```
def count_triplets(arr, n, m):
      unique_triplets = set()
      for i in range(n):
          for j in range(i + 1, n):
              for k in range(j + 1, n):
                  if arr[i] * arr[j] * arr[k] == m:
                     triplet = tuple(sorted([arr[i], arr[j], arr[k]]))
                      unique_triplets.add(triplet)
      return len(unique_triplets)
  # Input Reading
  n = int(input())
  arr = list(map(int, input().split()))
  m = int(input())
  result = count_triplets(arr, n, m)
  print(result)
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```

RESULT