The count of unique triplets is 3.

Source Code:

Source Code:

Explanation:

Product m:60

Possible triplets for product m: (5,4,3),(20,3,1), (10,3,2)

```
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)
RESULT
 0 / 6 Test Cases Passed | 0 %
```