3

Explanation:

Product m:60

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

The count of unique triplets is 3.

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)
                                                                                                              -4C16A38R23FC
    print(result)
RESULT
 6 / 6 Test Cases Passed | 100 \%
```