Output:

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)
  print(result)
6 / 6 Test Cases Passed | 100 \%
```

RESULT

17823