



# Mamta Jain & Associates

## Chartered Accountants

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Independent Auditor's Review Report on the Quarterly Consolidated Unaudited Financial Results of the Company  
Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To  
**The BOARD OF DIRECTORS**  
**UMA EXPORTS LIMITED**

Dear Sir/s,

Re: Limited Review Report of the Unaudited Consolidated Financial Results for the quarter ended 30<sup>th</sup> June, 2023.

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **UMA EXPORTS LIMITED** (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiary together referred to as "the Group"), for the Quarter ended 30<sup>th</sup> June, 2023 ("the statement") attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. The Holding Company's management is responsible for the preparation of the statement in accordance with the recognition and measurement laid down in the Indian Accounting Standard 34- "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principle generally accepted in India in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Holding Company's Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries to the Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with accounting standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of the SEBI ( Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Mamta Jain & Associates**

Chartered Accountants

(Registration No. 328746E)

*Mamta Jain*

**Mamta Jain**

Partner

Membership No. 304549

UDIN: 23304549BGYWJA1707

Dated: 07.08.2023



**Branch Office :**

**Gurudwara Market, 2nd Floor, Sevoke Road, Siliguri - 734 001, West Bengal, Mobile : +91 98323 13311**

# UMA EXPORTS LTD

CIN: L14109WB1988PLC043934

Regd. Office: Ganga Jamuna Appartment, 28/1, Shakespeare Sarani, Flat 16 Kolkata-700017

Email: info@umaexports.net.in, Website: www.umaexports.net.in

## UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

Sl. No	Particulars	Quarter ended			Year ended
		30-06-23	31-03-23	30-06-22	31-03-23
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue				
	a) Revenue from operations	32,369.85	52,341.50	35,431.93	148,825.76
	b) Other Income	80.59	120.15	84.68	492.11
	Total Income	32,450.44	52,461.65	35,516.61	149,317.87
2	Expenditure				
	a) Purchases of Stock-in-trade	29,298.33	44,287.31	33,950.92	130,982.46
	b) Changes in inventories of Stock-in-Trade	1,334.81	3,675.69	(2,012.36)	3,497.88
	c) Employee benefits expense	84.13	76.26	52.58	254.97
	d) Finance Cost	107.11	237.02	77.86	507.32
	e) Depreciation and amortisation expense	8.50	21.27	4.25	34.02
	f) Freight and handling expenses	758.83	1,551.11	2,279.86	6,445.21
	g) Import Duties & Permit Charges	0.85	394.74	3.89	441.73
	h) Other Expenses	778.93	1,139.29	637.84	3,438.88
	Total Expenditure	32,371.49	51,382.68	34,994.83	145,602.47
3	Profit before exceptional items and tax (1-2)	78.95	1,078.97	521.78	3,715.40
4	Exceptional Items	-	-	-	-
5	Profit for the period before Tax (3 - 4)	78.95	1,078.97	521.78	3,715.40
6	Tax Expense				
	- Current	19.16	286.46	126.83	906.46
	- Income tax adjustment	-	8.08	-	8.08
	- Deferred Tax	2.52	(1.72)	(0.27)	(1.35)
	Total Tax Expenses	21.68	292.82	126.56	913.19
7	Net Profit/(Loss) after tax for the period (5 - 6)	57.27	786.15	395.22	2,802.21
8	Other Comprehensive Income				
	Items that will not be reclassified to profit or loss (Net of Taxes)				
	(a) Gain/(Loss) on fair valuation of investments	(5.90)	4.58	(0.99)	13.04
	(b) Remeasurement gain/(loss) on defined benefit plan	-	2.19	-	2.19
	(c) Foreign Currency Translation reserve(net)	(2.69)	7.43	29.11	103.72
	(d) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss	0.67	(1.75)	0.11	(2.72)
	Total other comprehensive income, net of tax	(7.92)	12.45	28.23	116.23
9	Total comprehensive income for the period (7 + 8)	49.35	798.60	423.45	2,918.44
10	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	3,380.98	3,380.98	3,380.98	3,380.98
11	Other Equity	-	-	-	14,604.44
12	Earnings Per Share (EPS) (not to be annualised) (in Rs.)				
	a) Basic	0.17	2.33	1.17	8.29
	b) Diluted	0.17	2.33	1.17	8.29

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For UMA EXPORTS LTD.

*[Signature]*  
Director

**Note**

1. The Consolidated Unaudited Financial Results for the quarter ended June 30, 2023, have been reviewed by the Audit Committee at its meeting held on August 07, 2023 and approved by the Board of Directors at its meeting held on August 7, 2023.
2. In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, Limited Review of consolidated Financial Results for the Quarter ended June 30, 2023 has been carried out by the Statutory Auditors of the Company and an unmodified conclusion has been expressed in their report.
3. The Company has only one reportable segment, viz agri products in accordance with Ind AS 108 - "Operating Segments", both at standalone as well as group level.
4. These financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
5. Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.
6. The figures of the quarter ended March 31, 2023 as reported in these financial results are the balancing figures between the audited figures in respect of the full financial year and unaudited year to date figures up to the end of third quarter of the relevant financial year which are based on the information compiled by the management, which have not been subjected to review or audit by statutory auditors.

Place : Kolkata  
Date: 07-08-23

By Order of the Board  
For **UMA EXPORTS LTD.**  
For UMA Exports Limited

*Rakesh*  
**Director**  
Rakesh Khemka  
Managing Director  
DIN: 00335016