



INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on Standalone Quarterly and Year to Date 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 OF
UMA EXPORTS LTD**

Opinion

We have audited the accompanying standalone financial results ('the Statement') of **UMA EXPORTS LTD** ('the Company') for the quarter and year ended 31st March, 2026, being submitted by the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Financial Statements.

Responsibilities of the Management for the Financial Statements

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the financial statements. The Company's Board of Directors is responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of



the adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors of the Company is responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, for the purpose of expressing an opinion on effectiveness of the Company's internal financial controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to



the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant Ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended March 31, 2026 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the relevant financial year which were subject to limited review, as required under the Listing Regulations.

FOR MAMTA JAIN & ASSOCIATES

Chartered Accountants

FRN : 328746E



MAMTA JAIN

Partner

Membership No 304549

Place: Kolkata

Date: 30.05.2026

UDIN: 26304549xwwJT96236

UMA EXPORTS LTD

CIN: L14109WB1988PLC043934

Regd. Office: Ganga Jamuna Apartment 28/1, Shakespeare Sarani, 1st Floor Kolkata 700017

Email: rakesh@umaexports.net.in, Website: http://www.umaexports.net/

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026 (Rs in Lakh)

Sl. No	Particulars	Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue					
	a) Revenue from operations	26,157.43	55,820.65	45,265.73	152,314.10	166,838.31
	b) Other Income	127.70	103.77	315.57	447.64	723.39
	Total	26,285.13	55,924.42	45,581.30	152,761.74	167,561.70
2	Expenditure					
	a) Cost of Material Consumed	942.70	565.12	678.60	3,702.73	678.60
	b) Purchases of Stock-in-trade	22,874.31	49,457.94	48,667.27	131,231.21	165,014.58
	c) Changes in inventories of Stock-in-Trade	(1,244.72)	3,779.46	(5,691.60)	8,438.58	(5,260.92)
	d) Employee benefits expense	69.76	53.45	77.60	278.35	290.75
	e) Finance Cost	1,645.38	484.26	372.96	3,272.51	1,181.12
	f) Depreciation and amortisation expense	16.37	16.37	17.90	65.46	63.53
	g) Freight and handling expenses	472.57	172.30	1,022.47	1,239.98	2,354.23
	h) Other Expenses	1,400.89	1,272.70	1,142.79	4,389.31	3,143.84
	Total Expenditure	26,177.26	55,801.60	46,287.99	152,618.13	167,465.73
3	Profit before exceptional items and tax (1-2)	107.87	122.82	(706.69)	143.61	95.97
4	Exceptional Items					
5	Profit for the period before Tax (3 - 4)	107.87	122.82	(706.69)	143.61	95.97
6	Tax Expense					
	- Current	34.96	9.00	(163.29)	54.61	36.71
	- Income Tax Adjustment	11.21			11.21	
	- Deferred Tax	9.37	0.76	(12.57)	10.34	(12.54)
	Total Tax Expenses	55.54	9.76	(175.86)	76.16	24.17
7	Net Profit/(Loss) after tax for the period (5 - 6)	52.33	113.06	(530.83)	67.45	71.80
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	(24.03)	21.43	(10.90)	(15.38)	1.34
	(b) Remeasurement gain/(loss) on defined benefit plan	0.26	-	8.55	0.28	8.55
		(0.48)	(2.45)	2.73	(1.58)	1.32
	(c) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss					
	Total other comprehensive income, net of tax	(24.25)	18.98	0.38	(16.68)	11.21
9	Total comprehensive income for the period (7 + 8)	28.08	132.04	(530.45)	50.77	83.01
10	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	3,380.98	3,380.98	3,380.98	3,380.98	3,380.98
11	Other Equity				14,041.23	13,990.46
12	Earnings Per Share (EPS) (in Rs.)					
	a) Basic	0.20	0.36	(1.57)	0.20	0.21
	b) Diluted	0.20	0.36	(1.57)	0.20	0.21

Place : Kolkata
Date : 30th May, 2026

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

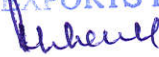

RAKHESH KHEMKA
Managing Director
DIN: 00335016

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Note

1. The standalone financial results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee at its meeting held on May 30, 2026 and approved by the Board of Directors at its meeting held on May 30, 2026.
2. The statutory auditors have expressed an unmodified audit opinion on these financial results.
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. Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.
5. The figures of the quarter ended March 31, 2026 and corresponding quarter ended in previous year as reported in these financial results are the balancing figures between the audited figures in respect of the full financial year and the figures for the quarter ended December 31, 2025 are based on the information compiled by the management, which have not been subjected to review or audit by statutory auditors.

Place : Kolkata
Date: 30TH May , 2026

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

RAKHESH KHEMKA
Managing Director
DIN: 00335016

UMA EXPORTS LTD

CIN: L14109WB1988PLC043934

Regd. Office: Ganga Jamuna Apartment 28/1, Shakespeare Sarani, 1st Floor Kolkata 700017

Email: rakesh@umaexports.net.in, Website: http://www.umaexports.net/

Audited Standalone Statement of Assets and Liabilities

(Rs. in Lacs)

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
Non-current assets		
a) Property, plant and equipment	718.31	598.70
b) Capital work-in-progress		
c) Investment property	78.67	327.56
d) Other Intangible assets		
e) Financial assets		
i) Investments	1,767.77	1,811.18
ii) Loans		
iii) Other Financial Assets	3,352.17	271.68
g) Deferred tax assets (Net)	15.98	27.90
h) Other non-current assets	2,082.96	2,300.07
	8,015.86	5,337.09
Current assets		
a) Inventories	8,355.19	16,808.00
b) Financial assets		
i) Investment		
ii) Trade receivables	2,072.61	7,891.73
iii) Cash and Cash equivalents	53.44	246.13
iv) Bank Balances other than cash and cash equivalents	1,352.67	5,366.01
v) Loans	768.12	1,515.85
vi) Other Financial Assets	716.40	513.18
c) Current tax asset (Net)	450.12	523.96
d) Other current assets	14,078.36	4,666.51
	27,846.91	37,531.37
Total Assets	35,862.77	42,868.46
EQUITY AND LIABILITIES		
a) Equity Share capital	3,380.98	3,380.98
b) Other equity	14,041.24	13,990.46
	17,422.22	17,371.44
LIABILITIES		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings	29.77	50.61
ii) Other Financial Liability		
b) Deferred tax liabilities (Net)		
c) Other non-current liabilities		
d) Provisions	24.81	18.25
Total Non-current liabilities	54.58	68.86
Current liabilities		
(a) Short Term Borrowings	13,052.41	20,770.49
(b) Trade Payables		
(i) Total outstanding dues of Micro and Small Enterprises		
(ii) Total Outstanding dues of Trade Payables other than Micro and Small Enterprises	2,545.25	757.16
(b) Other Current liabilities	2,787.85	3,900.16
(c) Short Term Provisions	0.47	0.34
(d) Current Tax Liabilities (Net)		
Total Current Liabilities	18,385.98	25,428.15
Total Equity and liabilities	35,862.78	42,868.45

Place : Kolkata
Date: 30th May , 2026

By Order of the Board
For Uma Exports Limited
Rakesh

RAKHESH KHEMKA
Managing Director
DIN: 00335016

UMA EXPORTS LTD

CIN: L14109WB1988PLC043934

Regd. Office: Ganga Jamuna Apartment 28/1, Shakespeare Sarani, 1st Floor Kolkata 700017

Email: rakesh@umaexports.net.in, Website: http://www.umaexports.net/

Statement of Standalone Cash Flow for the year ended March 31, 2026

(All amounts in Rs Lacs)

Particulars	Year ended		Year ended	
	31-Mar-26		31-Mar-25	
	Audited		Audited	
A Cash Flow from Operating Activities				
Net Profit before Tax and extra-ordinary items		143.62		95.97
Depreciation	65.46		63.53	
Interest/Dividend	(406.78)		(601.43)	
Interest Paid	3,272.51		1,181.12	
Provision for employee benefits and others	6.94		(2.55)	
Gain on Fair Value of Investments	(1.32)		2.02	
Profit on Sale of PPE	(23.86)		(93.51)	
Share of loss of firm	0.15	2,913.10	0.22	549.40
Operating Profit before Working Capital Changes		3,056.72		645.37
Inventories	8,452.81		(5,401.20)	
Trade Receivables	5,819.12		3,166.08	
Short Term Loans & Advances & Current Assets				
Other Non Current Assets	217.11		(1,199.24)	
Other Current/ Non Current Financial Assets	(12,695.56)		296.35	
Financial Loan	747.72		(761.50)	
Trade Payables	675.79	3,216.99	15.34	(3,884.17)
Cash Generated from Operation		6,273.71		(3,238.80)
Direct Taxes Paid	(177.70)		(342.70)	
Income Tax refund	185.74	8.04		(342.70)
Net Cash from Operating Activities (A)		6,281.75		(3,581.50)
B Cash Flow from Investing Activities :				
Purchase of Fixed Assets	(185.06)		(119.40)	
Sale of Property , Plant & Equipments			138.83	
Sale/Purchase of non current investments	301.92		(1,387.97)	
Interest Received	406.78		601.43	
Net Cash from Investing Activities (B)		523.64		(767.11)
C Cash Flow from Financing Activities:				
Proceeds of Long Term Borrowings	(20.84)		3.60	
Interest Paid	(3,272.50)		(1,181.11)	
Short Term Borrowings	(7,718.08)		8,700.67	
Net Cash from Financing Activities (C)		(11,011.42)		7,523.16
Net increase in Cash and Cash Equivalents (A+B+C)		(4,206.03)		3,174.55
Cash and Cash equivalents at the beginning of the year				
	5,612.14		2,437.59	
Cash and Cash equivalents at the end of the year				
	1,406.11	(4,206.03)	5,612.14	3,174.55

Place : Kolkata
Date:30th May, 2026

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

Rakesh
RAKESH KHEMKA
Managing Director
DIN:00335016



INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on Consolidated Annual 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 OF
UMA EXPORTS LTD**

Opinion

We have audited the accompanying consolidated annual financial results of **UMA EXPORTS LTD** (hereinafter referred to as the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/loss after tax and total comprehensive income/loss of its associates for the quarter and year ended 31 March 2026, attached herewith, being submitted by the Parent 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").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated annual financial results:

- a. include the annual financial results of the Parent Company, subsidiaries and associates as per details given below:

S. No.	Name	Relationship
1	Uma Exports Limited	Parent Company
2.	UEL international FZE	Foreign Subsidiary
3.	Graincomm Australia Pty Ltd.	Foreign Subsidiary
4.	Pakhi Commercial Private Limited	Indian Subsidiary
5.	Shivkrishna Vincom Private Limited	Indian Associates
6.	Swastik Oil Refinery Pvt Ltd	Indian Subsidiary

- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the **applicable Indian Accounting Standards, and other accounting principles generally accepted in India**, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the



Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Responsibilities of the Management for the Financial Statements

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a



Our opinion on the Statements is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

Subsidiaries located outside India whose financial results have been prepared in accordance with accounting principles generally accepted in their respective countries which has been audited by other auditors. The Parent Company's management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by Parent Company's Management. Our opinion in so far as it related to the balances and affairs of such subsidiaries located outside India is based on the conversion adjustments prepared by the management of the Parent Company and reviewed by us.

The consolidated annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

FOR MAMTA JAIN & ASSOCIATES

Chartered Accountants

FRN: 328746E



MAMTA JAIN

PARTNER

Place: Kolkata

Date: 30.05.2026

UDIN : 26304549FVMCNA8059

UMA EXPORTS LTD

CIN: L14109WB1988PLC043934

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

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

Rs in Lakhs

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Sl. No	Particulars	Quarter ended			Year ended	
		31-03-26	31-12-25	31-03-25	31-03-26	31-03-25
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue					
	a) Revenue from operations	26,392.97	56,043.92	45,881.56	152,991.31	172,404.40
	b) Other Income	131.49	112.74	658.68	565.83	1,208.52
	Total Income	26,524.46	56,156.66	46,540.24	153,557.14	173,612.92
2	Expenditure					
	a) Cost of Material Consumed	950.04	596.78	735.70	3,776.21	735.70
	b) Purchases of Stock-in-trade	22,934.46	49,559.35	49,181.93	131,562.69	169,424.97
	c) Changes in inventories of Stock-in-Trade	(1,150.33)	3,828.79	(5,550.57)	8,588.66	(4,662.60)
	d) Employee benefits expense	81.05	68.47	97.96	341.65	411.65
	e) Finance Cost	1,649.19	486.83	381.06	3,278.89	1,195.49
	f) Depreciation and amortisation expense	17.76	17.98	19.26	71.67	68.11
	g) Freight and handling expenses	459.67	172.44	855.87	1,239.98	2,388.54
	h) Other Expenses	1,483.15	1,288.90	1,528.34	4,522.00	3,676.04
	Total Expenditure	26,424.99	56,019.54	47,249.55	153,381.75	173,237.90
3	Profit before exceptional items and tax (1-2)	99.47	137.12	(709.31)	175.39	375.02
4	Share of Profit/(Loss) of Associates and Joint Venture	(0.11)	(0.01)	(0.32)	(0.21)	(0.47)
4	Exceptional Items					
5	Profit for the period before Tax (3 - 4)	99.36	137.11	(709.63)	175.18	374.55
6	Tax Expense - Current	60.39	9.00	(162.72)	69.39	37.28
	- Income tax adjustment	11.21			11.21	
	- Deferred Tax	(9.13)	0.76	(12.73)	10.34	(12.71)
	Total Tax Expenses	62.47	9.76	(175.45)	90.94	24.57
7	Net Profit/(Loss) after tax for the period (5 - 6)	36.89	127.35	(534.18)	84.24	349.98
8	Other Comprehensive Income					
	(A) (i) Items that will not be reclassified to profit or loss			2.72		1.32
	(ii) Remeasurement Gain/(Loss) on defined benefit plan	(38.16)	21.43	8.55	(15.38)	8.55
	(iii) Equity instruments through other comprehensive income	(14.36)	27.40	(10.90)	0.26	1.34
	(iv) Income Tax relating to item that will not be reclassified to statement of Profit and loss				(1.58)	
	(v) Foreign Currency Translation Reserve (net)	117.58	(2.45)	(0.74)	208.48	44.25
	(B) (i) Income Tax relating to item that will be classified to statement of Profit and Loss	(1.58)				
	Total other comprehensive income, net of tax	63.48	46.38	(0.37)	191.78	55.46
	Total other comprehensive income, net of tax	100.37	173.73	(534.55)	276.02	405.44
9	Total comprehensive income for the period (7 + 8)					
10	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	3,380.98	3,380.98	3,380.98	3,380.98	3,380.98
11	Other Equity				16,294.46	16,018.14
12	Earnings Per Share (EPS) (in Rs.)					
	a) Basic	0.11	0.64	(1.58)	0.25	1.04
	b) Diluted	0.11	0.64	(1.58)	0.25	1.04

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By Order of the Board

For Uma Exports Limited

Place : Kolkata

Date: 30th May, 2026

For UMA EXPORTS LTD.

Rakesh Khemka
Managing Director

DIN: 00335016

Note

1. The Consolidated Audited Financial Results for the quarter and year ended March 31, 2026, have been reviewed by the Audit Committee at its meeting held on May 30, 2026 and approved by the Board of Directors at its meeting held on May 30, 2026.
2. The Statutory Auditors of the Company have carried out audit of the above Financial Results and have expressed an unmodified audit opinion on these financial results.
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. Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.
5. The figures of the quarter ended March 31, 2026 and corresponding quarter ended in previous year as reported in these financial results are the balancing figures between the audited figures in respect of the full financial year and the figures for the quarter ended December 31, 2025 are based on the information compiled by the management, which have not been subjected to review or audit by statutory auditors.

Place : Kolkata
Date: 30th May , 2026

By Order of the Board
For Uma Exports Limited

For UMA EXPORTS LTD.


Rakesh Khemka
Managing Director
DIN: 00335016

UMA EXPORTS LIMITED

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

Audited Consolidated Statement of Assets and Liabilities

Rs in Lakhs

Particulars	As at 31st March, 2026	As at 31st March, 2025
	Audited	Audited
ASSETS		
Non-current assets		
Property, Plant and Equipment	3,869.420	1,999.040
Capital Work In Progress	1.870	359.290
Goodwill	0.020	0.020
Intangible Assets under Development	198.550	198.550
Other Intangible Assets	1.270	4.580
Investment Properties	78.670	327.560
Financial Assets		
(a) Investments	67.100	109.240
(b) Other Financial Assets	3,352.170	271.680
Deferred tax assets (Net)	15.800	27.710
Other Non current assets	2,104.040	2,344.220
Total Non-Current Assets	9,688.910	5,641.890
Current assets		
Inventories	8,355.190	17,016.090
Financial Assets		
(a) Trade Receivables	2,732.990	9,199.170
(b) Cash and cash equivalents	162.760	793.540
(c) Bank Balance other than cash and cash equivalents	1,376.750	5,366.010
(d) Loan	80.260	1,258.510
(e) Other Financial Assets	716.400	513.180
Current Tax Assets(net)	453.460	524.450
Other Current Assets	14,925.590	5,637.670
Total Current Assets	28,803.400	40,308.620
TOTAL ASSETS	38,492.310	45,950.510
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	3,380.980	3,380.980
(b) Other Equity	16,294.460	16,018.140
(c) Minority Interest	68.170	68.450
Total Equity	19,743.610	19,467.570
LIABILITIES		
Non current liabilities		
Financial Liabilities		
(a) Borrowings	159.770	311.680
Provisions	24.810	18.250
Deferred Tax Liabilities(Net)		
Total Non-Current Liabilities	184.580	329.930
Current liabilities		
Financial Liabilities		
(a) Borrowings	14,087.590	20,886.670
(b) Trade Payables		
(i) Total outstanding dues of Micro and Small Enterprises		
(ii) Total Outstanding dues of Trade Payables other than Micro and Small Enterprises	2,492.340	1,122.850
(c) Other Financial Liabilities	614.040	865.310
Provisions	0.470	0.340
Current Tax Liabilities(net)		
Other current liabilities	1,369.700	3,277.840
Total Current Liabilities	18,564.140	26,153.010
TOTAL EQUITY & LIABILITIES	38,492.330	45,950.510

Place : Kolkata
Date: 30th May, 2026

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

Rakhesh Khemka
Managing Director
DIN: 00335016

UMA EXPORTS LIMITED

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

Statement of Consolidated Cash Flow for the year ended March 31, 2026

Rs in Lakhs

PARTICULARS	As at 31st March, 2026		As at 31st March, 2025	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		175.18		374.54
ADJUSTMENT FOR				
share of Profit & Loss from Associates	(0.21)		0.47	
Depreciation	71.67		68.11	
Interest Received	(406.78)		(602.70)	
Share profit/loss from LLP	0.15		0.22	
Loss /(Gain) on fair value of investment	(1.32)			
Provision for employee benefits and others	6.94		(2.55)	
Profit on sale of Investments	(23.86)		2.02	
Profit on sale of PPE			(93.51)	
Interest Paid	3,272.51	2,919.10	1,195.49	567.55
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		3,094.28		942.09
ADJUSTED FOR:				
Trade And Other Receivable	6,466.18		2,451.13	
Inventories	8,660.90		(4,842.02)	
Other Non Current Financial Assets	(3,283.71)		2,813.45	
Financial Loans	1,178.25		(765.20)	
Other Current/non Current Assets	(11,207.16)		(3,842.75)	
Trade Payables and others	1,369.48	3,183.94	(216.00)	(4,401.39)
CASH GENERATED FROM OPERATIONS		6,278.22		(3,459.30)
CASH FLOW BEFORE EXTRA ORDINARY ITEMS		6,278.22		(3,459.30)
Extra Ordinary Items				
Expense Of earlier Years.				-
NET CASH FROM OPERATING ACTIVITIES BEFORE TAXES PAID		6,278.22		(3,459.30)
Taxes Paid During The Year	(196.40)		(343.53)	
Income tax refund during the year	185.74	(10.66)		(343.53)
NET CASH FROM OPERATING ACTIVITIES (A)		6,267.56		(3,802.83)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipments	(1,624.62)		(1,975.55)	
Sale of Property, Plant & Equipments	43.30		243.83	
Sale/(Purchase) of non current investment	301.92		87.76	
Interest Received	406.78	(872.62)	602.70	(1,041.26)
NET CASH USED IN INVESTING ACTIVITIES (B)		(872.62)		(1,041.26)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Issue of Share Capital (Net of Share issue Expenses)				
Proceeds from Issue of Capital to Non Controlling interest			-	
Proceeds/(Repayment) from Long Term Borrowings	(151.89)		264.65	
Proceeds From/(Repayment of) Short Term Borrowings	(6,799.08)		8,748.71	
Interest Paid	(3,272.51)		(1,195.49)	
Dividend Paid	-	(10,223.48)		7,817.87
NET CASH USED IN FINANCING ACTIVITIES (C)		(10,223.48)		7,817.87
D. NET (DECREASE) IN CASH & CASH EQUIVALENT (A+B+C)		(4,828.54)		2,973.78
Add : (Less) Foreign currency Translation reserve		208.48		44.25
NET INCREASED / (DECREASED) IN CASH AND CASH EQUIVALENTS		(4,620.06)		3,018.03
CASH AND CASH EQUIVALENTS AS AT 1-04-2025(01-04-2024)	6,159.56		3,141.54	
LESS: CASH AND CASH EQUIVALENTS AS AT 31-03-2025 (31-03-2024)	1,539.51		6,159.56	
		(4,620.05)		3,018.02

By Order of the Board
For Uma Exports Limited

Place : Kolkata
Date: 30th May 2026

For **UMA EXPORTS LTD.**

Rakesh Khemka
Managing Director

DIN: 00335016

Director