



LIMITED REVIEW REPORT

To,
The Board of Directors
UMA EXPORTS LIMITED

Sub: **Limited Review Report on unaudited Standalone Financial Results of Uma Exports Limited for the quarter and nine months ended December 31, 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Uma Exports Limited [the Company]** for the Quarter and nine months ended December 31, 2023, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with relevant Circulars issued by SEBI from time to time.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors & has been prepared on the basis of the related interim financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" 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 misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with Applicable Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 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.

Our conclusion is not modified in respect of this matter.

FOR MAMTA JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM NO. 328746E

Mamta Jain

MAMTA JAIN
PARTNER

Place: Kolkata

Date: 09.02.2024

UDIN: 24304549 BKENPT 7876



UMA EXPORTS LIMITED

CIN: L14109WB1988PLC043934

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

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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

(Rs in lakhs)

Sl. No	Particulars	Quarter			Nine Months ended		Year
		31-12-23	30-09-23	31-12-22	31-12-23	31-12-22	31-03-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	34,515.40	26,084.26	26,247.47	90,784.37	92,829.36	143,433.51
II	Other Income	67.24	43.41	109.43	182.06	354.61	336.33
III	Total (I+II)	34,582.64	26,127.67	26,356.90	90,966.43	93,183.97	143,769.84
IV	Expenditure						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-Trade	27,127.59	34,792.09	27,081.75	89,302.69	83,259.53	125,629.83
	c) (Increase) / decrease in finished goods, work in progress & stock-in-trade	5,660.98	-10,512.97	-4,295.19	-3,517.18	-191.46	3,497.88
	d) Employee benefits expense	69.71	77.51	61.11	212.16	178.71	254.97
	e) Finance Cost	243.42	256.24	39.83	606.77	270.04	507.32
	f) Depreciation and amortisation expense	8.50	8.51	4.25	25.51	12.75	34.02
	g) Freight and handling expenses	633.90	738.38	1,464.84	2,020.14	4,885.67	6,433.87
	h) Import Duties & Permit Charges	-	0.10	43.10	0.95	46.99	441.73
	i) Other Expenses	697.35	739.73	1,034.29	2,069.99	2,257.75	3,386.59
	Total Expenditure (IV)	34,441.45	26,099.59	25,433.98	90,721.03	90,719.98	140,186.21
V	Profit/(Loss) before exceptional items and tax (I-IV)	141.19	28.08	922.92	245.40	2,463.99	3,583.63
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) after Exceptional Items before Tax (V-VI)	141.19	28.08	922.92	245.40	2,463.99	3,583.63
VIII	Tax Expense - Current	44.00	1.84	219.80	65.00	620.00	906.46
	- Income tax adjustments	-	-	-	-	-	8.08
	- Deferred Tax	-12.51	-1.39	0.43	-11.38	0.37	-1.35
	Total Tax expenses	31.49	0.45	220.23	53.62	620.37	913.19
IX	Net Profit/Loss for the period (VII-VIII)	109.70	27.63	702.69	191.78	1,843.62	2,670.44
X	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Remeasurement of net defined benefit liability	-	-	-	-	-	2.19
	(iii) Equity instruments through other comprehensive income, net	-3.52	-3.38	6.96	-12.80	8.46	13.04
	(iii) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss	0.38	0.39	-0.80	1.44	-0.97	-2.72
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Fair value changes on investments	-	-	-	-	-	-
		-3.14	-2.99	6.16	-11.36	7.49	12.51
XI	Total Comprehensive income for the period (IX+X)	106.56	24.64	708.85	180.42	1,851.11	2,682.95
XII	Other Equity excluding Revaluation Reserve as per the audited balance sheet	-	-	-	-	-	-
XIII	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	3,380.98
XIV	Other Equity						13,323.41
XV	Earnings Per Share (EPS) (Rs.)						
	a) Basic	0.32	0.08	2.08	0.57	5.45	7.90
	b) Diluted	0.32	0.08	2.08	0.57	5.45	7.90

By Order of the Board

For Uma Exports Limited

For UMA EXPORTS LTD.


Rakesh Khemka
Managing Director

DIN: 00335016

Place : Kolkata
Date: 09/02/2024

Note

1) These financial results of the Company for the quarter ended December 31, 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on February 9, 2024. The Statutory Auditors of the Company have carried out a limited review of these results and have expressed an unmodified conclusion in their report. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2) 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.

3) The financial results of the company has been prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act 2013 read with rule 3 of the companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereof.

4) Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.

By Order of the Board

For Uma Exports Limited

For UMA EXPORTS LTD,



Rakesh Khemka **Director**

Managing Director

DIN: 00335016

Place : Kolkata

Date: 09/02/2024