

UMA EXPORTS LTD

CIN : L14109WB1988PLC043934

November 14, 2024

Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Bandra Kurla Complex,
Mumbai-400051

Listing Department,
BSE Limited
P.J. Towers,
Dalal Street
Mumbai-400001

Scrip: UMAEXPORTS

Scrip Code: 543513

Dear Sir/ Madam,

Sub: Outcome of the Board Meeting – Unaudited Results for the quarter and half year ended September 30, 2024

Further to our letter dated November 7, 2024 and pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. Thursday, November 14, 2024, *inter-alia*, considered and approved the Ind AS compliant Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2024. A copy of the same is enclosed herewith for your information and record.

We are also enclosing herewith Limited Review Report on Unaudited Standalone and Consolidated Financial Results of the Company for quarter and half year ended September 30, 2024.

Further, pursuant to Regulation 33 of the Listing Regulations, the Limited Review Report and the Ind AS compliant Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2024 are also available on the Company's website i.e. www.umaexports.net/quarterly-results.html and on the website of the Stock Exchanges, www.bseindia.com and www.nseindia.com.

The meeting commenced at 4.30 p.m. and concluded at 7.40 p.m.

We request you to kindly take the above on records.

Yours faithfully

For Uma Exports Limited

Sriti Singh Roy

Company Secretary & Compliance Officer

Encl. as above

Flat No. 16, 1st Floor, Ganga Jamuna Apartment
28/1, Shakespeare Sarani, Kolkata - 700 017
West Bengal, India

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Mamta Jain & Associates
Chartered Accountants

12, Siraj-Ud-Doula Sarani
(Formerly known as Waterloo Street)
2nd Floor, Room No. 8, Kolkata- 700 069
E-mail : mamtajain20@gmail.com
Mobile : +91 90077 13465

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

To
The BOARD OF DIRECTORS
UMA EXPORTS LIMITED

Dear Sir/s,

Re: Limited Review Report of the Unaudited Standalone Financial Results for the quarter ended 30th September, 2024.

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **UMA EXPORTS LIMITED** ('the Company') for the quarter ended 30 September 2024 and the year to date results for the period 1 April 2024 to 30 September 2024, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. The 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 and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the 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 : 24304549BIKENWD8015

Dated: 14.11.2024



UMA EXPORTS LIMITED

CIN: L14109WB1988PLC043934

Regd. Office: Ganga Jamuna Appartment, 28/1, Shakespeare Sarani, Flat 16, 1st Floor, Kolkata-700017
Email: info@umaexports.net.in, Website: www.umaexports.net.in

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. In Lakhs)

Sl. No	Particulars	Quarter			Half-year		Year
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	37,003.66	36,986.47	26,084.26	73,990.13	56,268.97	138,609.85
	Other Income	199.83	165.92	43.41	365.75	114.82	366.28
	Total (I+II)	37,203.49	37,152.39	26,127.67	74,355.88	56,383.79	138,976.13
2	Expenditure						
	a) Purchase of Stock-in-Trade	30,305.51	38,543.47	34,792.09	68,848.98	62,175.10	135,367.24
	b) (Increase) / decrease in finished goods, work in progress & stock-in-trade	5,337.32	(3,573.60)	(10,512.97)	1,763.72	(9,178.16)	(4,135.67)
	c) Employee benefits expense	71.57	68.05	77.51	139.62	142.45	293.82
	d) Finance Cost	312.59	222.03	256.24	534.62	363.35	836.24
	e) Depreciation and amortisation expense	16.18	14.50	8.50	30.68	17.01	58.21
	f) Freight and Handling Charges	452.69	509.32	738.38	962.01	1,386.24	2,628.63
	g) Other Expenses	687.26	757.20	739.83	1,444.46	1,373.59	3,038.22
	Total Expenditure (IV)	37,183.12	36,540.97	26,099.58	73,724.09	56,279.58	138,086.69
3	Profit/(Loss) before exceptional items and tax (I-IV)	20.37	611.42	28.09	631.79	104.21	889.44
4	Exceptional Items	-	-	-	-	-	37.22
5	Profit/(loss) after Exceptional Items before Tax (V-VI)	20.37	611.42	28.09	631.79	104.21	852.22
6	Tax Expense						
	- Current	-	150.00	1.84	150.00	21.00	245.07
	- Income Tax Adjustment	-	-	-	-	-	14.85
	- Deferred Tax	0.08	0.01	(1.39)	0.09	1.13	(14.36)
	Total Tax expenses	0.08	150.01	0.45	150.09	22.13	245.56
7	Net Profit/Loss for the period (VII-VIII)	20.29	461.41	27.64	481.70	82.08	606.66
8	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss (Net of Taxes)						
	(a) Gain/(Loss) on Fair Value of Investements	10.01	(6.99)	(3.38)	3.02	(9.28)	(2.30)
	(b) Remeasurement Gain/(loss) on defined Benefit Plan	-	-	-	-	-	4.26
	(c) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss	(1.15)	0.80	0.39	(0.35)	1.06	(0.83)
	Total Other Comprehensive income, Net of Taxes	8.86	(6.19)	(2.99)	2.67	(8.22)	1.13
9	Total Comprehensive income for the period (7+8)	29.15	455.22	24.65	484.37	73.86	607.79
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	3,380.98
11	Other Equity						
12	Earnings Per Share (EPS) (Rs.)						
	a) Basic	0.06	1.36	0.08	1.42	0.24	1.79
	b) Diluted	0.06	1.36	0.08	1.42	0.24	1.79

By Order of the Board
For Uma Exports Limited

For UMA EXPORTS LTD.

Rakesh Khemka

Rakesh Khemka
Managing Director
DIN: 00335016

Place : Kolkata
Date: 14.11.2024

UMA EXPORTS LIMITED

CIN: L14109WB1988PLC043934

Regd. Office: Ganga Jamuna Apartment 28/1, Shakespeare Sarani, Flat No 16, 1st Floor Kolkata 700017

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

(Rs in lakhs)

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

ASSETS	30.09.2024	31.03.2024
	(Unaudited)	(Audited)
Non-Current Assets		
(a) Property, Plant and Equipment	550.07	588.16
(b) Investment Properties	327.56	327.56
(b) Financial assets :		
(i) Investments	1,894.62	415.34
(ii) Loans		
(ii) Other Financial assets	1,578.95	3,085.13
(c) Deferred tax assets (net)	13.60	14.04
(d) Other Non Current Assets	1,857.10	1,100.83
Total Non-Current Assets	6,221.90	5,531.06
Current Assets		
(a) Inventories	9,643.08	11,406.80
(b) Financial assets:		
(i) Trade receivables	4,301.02	11,057.81
(ii) Cash and cash equivalents	1,525.99	35.41
(iii) Bank balance other than (ii) above	3,987.09	2,402.18
(iv) Loans	491.50	493.30
(v) Other Financial assets	306.02	224.97
(c) Current Tax Assets	297.45	218.19
(d) Other Current Assets	5,345.12	2,698.67
Total Current Assets	25,897.26	28,537.33
Total Assets	32,119.17	34,068.39
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	3,380.98	3,380.98
(b) Other Equity	14,391.83	13,907.46
Total Equity	17,772.81	17,288.44
Liabilities		
Non-Current Liabilities		
(a) Financial liabilities:		
(i) Borrowings	41.27	47.01
(ii) Other financial Liabilities	-	-
(b) Deferred Tax Liability(Net)	-	-
(c) other Non current Liabilities	-	-
(d) Provisions	19.73	19.73
Total Non-Current Liabilities	61.00	66.74
Current liabilities		
(a) Financial liabilities:		
(i) Borrowings	10,920.65	12,069.83
(ii) Trade payables	505.93	3,056.85
(iii) Other financial Liabilities	661.01	709.66
(b) Other current liabilities	2,196.36	875.47
(c) Provisions	1.41	1.42
Total Current Liabilities	14,285.36	16,713.23
Total Equity and Liabilities	32,119.17	34,068.41

By Order of the Board
For Uma Exports Limited
For **UMA EXPORTS LTD.**
Rakesh Khemka
Managing Director
DIN: 00335016Place : Kolkata
Date: 14.11.2024

UMA EXPORTS LIMITED

CIN: L14109WB1988PLC043934

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

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

Statement of standalone Cash Flow for the quarter and half year ended 30 Sept, 2024

(Rs.in lakhs)

Particulars	Half year ended		Half year ended	
	30.09.2024		30.09.2023	
	Unaudited		Unaudited	
A Cash Flow from Operating Activities				
Net Profit before Tax and extra-ordinary items		631.79		104.21
Depreciation	30.68		17.01	
Interest Received	-324.00		-83.65	
Provision for employee benefits and others				
Gain on Fair value of Investements	-0.82			
Profit on sale of PPE/Investment	-30.31		(9.86)	
Interest Paid	534.63	210.17	363.34	286.84
Operating Profit before Working Capital Changes		841.96		391.05
Adjustment for Increase/decrease of				
Trade And Other Receivable	6,756.79		6,208.25	
Inventories	1,763.72		(9,178.16)	
Loans & Advances	1.80		-1.83	
Other Current Financial and Non Financial Assets	(1,977.59)		-61.45	
Trade Payables and others	(1,278.66)	5,266.07	771.84	(2,261.35)
Cash Generated from Operation		6,108.03		(1,870.30)
Direct Taxes Paid		-229.26		-41.63
Net Cash from Operating Activities (A)		5,878.77		(1,911.93)
B Cash Flow from Investing Activities :				
Purchase of Property, Plant & Equipments	(4.11)		(11.26)	
Sale of Property, Plant & Equipments	41.83			
Sale/(Purchase) of non current investment	(1,475.43)		(141.85)	
Interest Received	324.00	(1,113.71)	83.65	(69.46)
Net Cash from Investing Activities (B)		(1,113.71)		(69.46)
C Cash Flow from Financing Activities:				
Proceeds from Long Term Borrowings	(5.74)		882.71	
Proceeds From/(Repayment of) Short Term Borrowings	(1,149.18)		3,072.36	
Proceeds from issue of share capital (net of share issue expenses)			-14.55	
Interest Paid	(534.63)	(1,689.55)	(363.35)	3,577.17
Net Cash from Financing Activities (C)		(1,689.55)		3,577.17
Net increase in Cash and Cash Equivalents (A+B+C)		3,075.51		1,595.78
Cash and Cash equivalents at the begining of the period	2,437.58		3,323.57	
Cash and Cash equivalents at the end of the period	5,513.09		4,919.35	
		3,075.51		1,595.78

Note:-

The above cash flow statement has been prepared under the "Indirect method" as set out in the Indian Accounting Standard (IND AS) as statement of cash flow.

Place : Kolkata
Date: 14.11.2024

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


Rakesh Khemka
Managing Director
DIN: 00335016

Note

1) These financial results of the Company for the quarter ended September,2024 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 14.11.2024.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)Storage and Other charges are payable at the time of release of agricultural products.

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

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

Place : Kolkata
Date: 14.11.2024

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

Director
Rakhesh Khemka
Managing Director
DIN: 00335016



Independent Auditors Review Report on the Quarterly Unaudited Consolidated Financial Results & Year to date Results pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

Review Report

To The Board of Directors

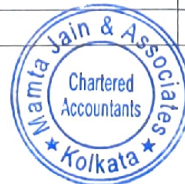
UMA EXPORTS LIMITED

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Uma Exports Limited** ["the parent"] and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net loss after tax and total comprehensive loss of its associates for the quarter ended September 30, 2024 ("the Statement") and the consolidated year to date results for the period 1 April 2024 to 30 September 2024, , being submitted by the Holding 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, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

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



5. Based on our review conducted and procedure performed as stated in paragraph 3 above, and based on the consideration of the review report of other auditors referred to in paragraph 6, 7 & 8 below, 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.
6. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of two Indian subsidiaries, whose unaudited interim financial results and other financial information includes total revenue of Rs 123.16 Lakhs for the period from 01 April 2024 to 30 September 2024, total net loss after tax of Rs.27.49 Lakhs and Rs. 35.71, total comprehensive Loss of Rs 27.49 Lakhs and Rs 35.71 for the quarter ended September 30, 2024 and for the period from 01 April 2024 to 30 September 2024 respectively, as considered in the statement, which have been review by other auditor.
7. Subsidiaries located outside India whose financial results have been prepared in accordance with accounting principles generally accepted in their respective countries. 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.
8. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of one associates, whose unaudited interim financial results and other financial information includes total revenue of Rs NIL, the share of net loss of Rs 0.26 lakhs and share of total comprehensive loss of Rs 0.26 lakhs for the period from 01 April 2024 to 30 September 2024, as considered in the statement, which have been review by other auditor

Our conclusion on the Statement in respect of matters stated in para 6, 7 & 8 above is not modified with respect of our reliance on the word done and the reports of the other auditor and financial results certified by the management.

For Mamta Jain & Associates

Chartered Accountants
(Registration No. 328746E)

Mamta Jain

Mamta Jain
Partner

Membership No. 304549
UDIN: 24306549BKENWE8876
Dated: 14.11.2024



UMA EXPORTS LIMITED

CIN: L14109WB1988PLC043934
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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

Sl. No	Particulars	Quarter			Half-year		Year
		30-09-24	30-06-24	30-09-23	30-09-24	30-09-23	31-03-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	37,589.98	39,464.73	28,594.06	77,054.72	60,953.91	153,243.09
II	Other Income	275.82	180.93	43.39	456.75	123.98	432.89
III	Total (I+II)	37,865.80	39,645.66	28,627.45	77,511.47	61,077.89	153,676.08
IV	Expenditure						
	a) Cost of materials consumed						
	b) Purchase of Stock-in-Trade	30,898.86	40,013.99	37,153.79	70,912.86	66,452.12	149,698.49
	c) (Increase) / decrease in finished goods, work in progress & stock-in-trade	5,275.16	(2,904.24)	(10,523.85)	2,370.92	(9,189.04)	(4,902.94)
	d) Employee benefits expense	102.77	104.70	91.11	207.47	175.24	405.90
	e) Finance Cost	315.99	222.03	256.24	538.02	363.35	836.23
	f) Depreciation and amortisation expense	18.28	14.50	8.51	32.78	17.01	59.28
	g) Freight and handling expenses	487.51	562.60	772.48	1,050.11	1,531.31	2,862.46
	g) Other Expenses	748.17	834.09	835.57	1,582.26	1,615.35	3,415.50
	Total Expenditure (IV)	37,846.74	38,847.67	28,593.85	76,694.42	60,965.34	152,374.90
V	Profit/(Loss) before exceptional items and tax (I-IV)	19.06	797.99	33.60	817.05	112.55	1,301.18
VI	Share of profit/(loss) of Associates	-	(0.13)	-	(0.13)	-	(0.25)
VII	Profit/(Loss) before exceptional items and tax (V+VI)	19.06	797.86	33.60	816.92	112.55	1,300.93
VIII	Exceptional Items	-	-	-	-	-	37.22
IX	Profit/(loss) after Exceptional Items before Tax (VII+VIII)	19.06	797.86	33.60	816.92	112.55	1,263.71
X	Tax Expense - Current	-	150.00	1.84	150.00	21.00	245.07
	- Income tax adjustment	-	-	-	-	-	14.85
	- Deferred Tax	0.08	0.01	(1.39)	0.09	1.13	(14.01)
	Total Tax expenses	0.08	150.01	0.45	150.09	22.13	245.91
XI	Net Profit/Loss for the period (IX-X)	18.98	647.85	33.15	666.83	90.42	1,017.80
XII	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	(ii) Remeasurement of net defined benefit	-	-	-	-	-	4.26
	(iii) Equity instruments through other comprehensive income, net	10.02	(6.99)	(3.38)	3.02	(9.28)	(2.30)
	(iv) Foreign Currency Translation	(34.96)	12.51	18.56	(22.45)	15.87	7.46
	(v) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss	(1.15)	0.80	0.39	(0.35)	1.06	(0.83)
	B (i) Items that will be reclassified to profit or loss						
	(ii) Fair value changes on investments	-	-	-	-	-	-
	Total Comprehensive income for the period (XI+XII)	(26.09)	6.32	15.57	(19.78)	7.66	8.59
XIII	Other Equity excluding Revaluation Reserve as per the audited balance sheet	(7.11)	654.17	48.72	647.05	68.07	1,026.39
XIV	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
XV	Other Equity						
XVI	Earnings Per Share (EPS) (Rs.)						15610.51
XVII	a) Basic	0.06	1.92	0.10	1.97	0.27	3.01
	b) Diluted	0.06	1.92	0.10	1.97	0.27	3.01

By Order of the Board
 For Uma Exports Limited

For UMA EXPORTS LTD.

Rakesh Khemka
 Managing Director
 DIN: 00335016

Place : Kolkata
 Date: 14.11.2024

UMA EXPORTS LIMITED

CIN: L14109WB1988PLC043934
 Regd. Office: Ganga Jamuna Apartment 28/1, Shakespeare Sarani, 1st Floor Kolkata 700017
 Email: info@umaexports.net.in, Website: www.umaexports.net.in

Rs in lakhs

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

Particulars	As at 30th September 2024	As at 31st March, 2024
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment		599.16
Capital Work In progress	2,040.23	
Intangible Assets	57.62	1.87
Goodwill on consolidation		
Intangible Assets under Development	0.02	2.77
Other Intangible assets	198.55	198.55
Investment Properties	6.25	2.94
Financial Assets	327.55	327.56
(a) Investments	192.70	188.88
(b) Other Financial Assets	1,578.95	3,085.13
Deferred tax assets (Net)		13.68
	13.24	
Other Non current assets		
	1,857.10	1,100.83
Total Non-Current Assets	6,272.21	5,521.38
Current assets		
Inventories		
Financial Assets	9,803.15	12,174.07
(a) Trade Receivables		
(b) Cash and cash equivalents	4,820.83	11,650.30
(c) Bank Balance other than cash and cash equivalents	1,890.21	739.37
(d) Loans	3,987.09	2,402.18
(e) Other Financial Assets	491.50	493.30
Current Tax Assets(net)	306.02	224.97
Other Current Assets	297.45	218.19
Total Current Assets	6,290.98	3,326.51
	27,887.23	31,228.89
TOTAL ASSETS	34,159.44	36,750.27
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	3,380.98	3,380.98
(b) Other Equity	16,266.49	15,610.51
(c) Minority interest	61.72	70.65
Total Equity	19,709.19	19,062.14
LIABILITIES		
Non current liabilities		
Financial Liabilities		
(a) Borrowings		
Provisions	41.27	47.01
Deferred tax liabilities	19.73	19.73
Total Non-Current Liabilities	61.00	66.75
Current liabilities		
Financial Liabilities		
(a) Borrowings		
(b) Trade Payables	11,142.04	12,137.96
(c) Other Financial Liabilities	383.71	3,243.96
	665.46	714.67
Provisions	-	-
Other current liabilities	1.41	1.41
Total Current Liabilities	2,196.63	1,523.38
	14,389.25	17,621.38
TOTAL EQUITY & LIABILITIES	34,159.44	36,750.27

By Order of the Board
For Uma Exports Limited

For UMA EXPORTS LTD.

Rakesh Khemka
Managing Director
DIN: 00335016

Place : Kolkata
Date: 14.11.2024

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.www.umaexports.net.in

Statement of Consolidated Cash Flow for the quarter and half year ended 30 Sept, 2024

(Rs.in lakhs)

PARTICULARS	As at 30th September, 2024		As at 30th September, 2023	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		816.91		112.55
ADJUSTMENT FOR				
Share of profit/loss from associates	0.13		-	
Depreciation	32.78		17.01	
Interest Received	-324.00		-83.65	
Interest on IT refund	-		-	
Provision for employee benefits and others	-		-	
Profit on sale of PPE	-30.31		-	
Gain on Fair value of Investments	-0.82		-9.86	
Share of profit/loss from llp	-		-	
Interest Paid	538.02	215.80	363.35	286.85
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		1,032.72		399.40
ADJUSTED FOR:				
Trade And Other Receivable	6,829.47		6,017.36	
Inventories	2,370.92		-9,189.04	
Other non current financial assets	1,506.18		-	
Financial loans	1.80		-1.83	
Other Current/non Current Assets	-3,801.77		643.15	
Trade Payables and others	-2,236.21	4,670.39	-151.95	-2,682.31
CASH GENERATED FROM OPERATIONS		5,703.11		-2,282.91
CASH FLOW BEFORE EXTRA ORDINARY ITEMS		5,703.11		-2,282.91
Extra Ordinary Items				
Expense Of earlier Years.		-		-
NET CASH FROM OPERATING ACTIVITIES BEFORE TAXES PAID		5,703.11		-2,282.91
Taxes Paid During The Year	-229.26		-47.04	
Income tax refund during the year	-	-229.26	-	-47.04
NET CASH FROM OPERATING ACTIVITIES (A)		5,473.85		-2,329.95
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipments	-1,544.42		-	
Sale of Property, Plant & Equipments	41.83		12.70	
Sale/(Purchase) of non current investment	2.75		-66.12	
Interest Received	324.00		83.65	
		-1,175.85		30.23

For UMA EXPORTS LTD.

(Signature)
Director

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 quarter and half year ended 30 Sept, 2024

(Rs.in lakhs)

PARTICULARS	As at 30th September, 2024		As at 30th September, 2023	
NET CASH USED IN INVESTING ACTIVITIES (B)		-1,175.85		30.23
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issue of share capital(net of share issue expense)	-		-	
Proceeds from issue of capital to non controlling Interest	-		-14.55	
Proceeds from Long Term Borrowings	-5.74		3,072.37	
Proceeds From/(Repayment of) Short Term Borrowings	-995.92		943.72	
Interest Paid	-538.02		-363.35	
Dividend Paid	-	-1,539.68	-	3,638.19
NET CASH USED IN FINANCING ACTIVITIES (C)		-1,539.68		3,638.19
D. NET (DECREASE) IN CASH & CASH EQUIVALENT (A+B+C)		2,758.32		1,338.47
Add:(Less) Foreign Currency Transaltion reserve		-22.56		15.87
		2,735.77		1,354.34
NET INCREASED / (DECREASED) IN CASH AND CASH EQUIVALENTS				
CASH AND CASH EQUIVALENTS AS AT 1-04-2024(01-04-2023)	3,141.54		4,126.07	
LESS:CASH AND CASH EQUIVALENTS AS AT 30-09-2024 (31-03-2024)	5,877.31		5,480.41	
		2,735.77		1,354.34

Note:-

The above cash flow statement has been prepared under the "Indirect method" as set out in the Indian Accounting Standard (IND AS) as statement of cash flow.

Place : Kolkata
Date:14.11.2024

By Order of the Board
For Uma Exports Limited

For UMA EXPORTS LTD.

Rakesh Khemka
Rakesh Khemka
Managing Director
DIN: 00335016

Note

1) These financial results of the Company for the quarter ended September 30th,2024 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 14th November 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)Storage and Other charges are payable at the time of release of agricultural products.

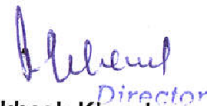
4) The financial results of the company has been prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act 2013 read with rule 3 of the companies (Indian Accounting Standards) Rules 2015 and relevant ammendment thereof.

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

Place : Kolkata
Date : 14/11/2024

By Order of the Board
For Uma Exports Limited

For UMA EXPORTS LTD.



Rakesh Khemka
Managing Director
DIN: 00335016