



Mamta Jain & Associates

Chartered Accountants

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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

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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