



Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (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 standalone financial results of **UMA EXPORTS LIMITED** (the "Company") for the quarter ended 30th June, 2025 ("the statement") attached herewith, being submitted by the 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 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 : 25304549BMLG0A5005

Dated: 13.08.2025



UMA EXPORTS LTD

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

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

Sl. No	Particulars	Quarter ended			Rs in Lakhs
		30-06-25	31-03-25	30-06-24	Year ended
		(Unaudited)	(Audited)	(Unaudited)	31-03-25 (Audited)
1	Revenue				
	a) Revenue from operations	29,996.05	45,265.73	36,986.47	166,838.31
	b) Other Income	72.93	315.57	165.92	723.39
	Total Income	30,068.98	45,581.30	37,152.39	167,561.70
2	Expenditure				
	a) Cost of Raw Material Consumed	1,318.83	678.60	-	678.60
	b) Purchases of Stock-in-trade	25,209.52	48,667.27	38,543.47	165,014.58
	c) Changes in inventories of Stock-in-Trade	1,705.55	(5,691.60)	(3,573.60)	(5,260.92)
	d) Employee benefits expense	73.34	77.60	68.05	290.75
	e) Finance Cost	644.43	372.96	222.03	1,181.12
	f) Depreciation and amortisation expense	16.32	17.90	14.50	63.53
	g) Freight and handling expenses	359.70	1,022.47	509.32	2,354.23
	h) Other Expenses	705.33	1,142.79	757.20	3,143.84
	Total Expenditure	30,033.03	46,287.99	36,540.97	167,465.73
3	Profit before exceptional items and tax (1-2)	35.95	(706.69)	611.42	95.97
4	Exceptional Items	-	-	-	-
5	Profit for the period before Tax (3 - 4)	35.95	(706.69)	611.42	95.97
6	Tax Expense				
	- Current	10.65	(163.29)	150.00	36.71
	- Income tax adjustment	-	-	-	-
	- Deferred Tax	0.21	(12.57)	0.01	(12.54)
	Total Tax Expenses	10.87	(175.86)	150.01	24.17
7	Net Profit/(Loss) after tax for the period (5 - 6)	25.08	(530.83)	461.41	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 Equity Instruments through other Comprehensive income net	-3.36	(10.90)	(6.99)	1.34
	(b) Remeasurement gain/(loss) on defined benefit plan		8.55		8.55
	(c) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss	0.28	2.73	0.80	1.32
	Total other comprehensive income, net of tax	-3.09	0.38	(6.19)	11.21
9	Total comprehensive income for the period (7 + 8)	21.99	(530.45)	455.22	83.01
10	Other Equity excluding revaluation Reserve as per audited balance Sheet	-	-	-	-
11	Paid-up Equity Share Capital (Face Value Rs. 10/- per share)	3,380.98	3,380.98	3,380.98	3,380.98
12	Other Equity				
13	Earnings Per Share (EPS) (not to be annualised) (in Rs.)				
	a) Basic	0.07	(1.57)	1.36	0.21
	b) Diluted	0.07	(1.57)	1.36	0.21

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For UMA EXPORTS LTD.

Umesh
Director

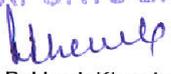
Note

1. The Standalone Unaudited Financial Results for the quarter ended June 30, 2025, have been reviewed by the Audit Committee at its meeting held on August 13, 2025 and approved by the Board of Directors at its meeting held on August 13, 2025.
2. In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, Limited Review of Standalone Financial Results for the Quarter ended June 30, 2025 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.

By Order of the Board

Place : Kolkata
Date: August 13, 2025

For Uma Exports Limited
For UMA EXPORTS LTD.


Rakesh Khemka
Managing Director
DIN: 00335016



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

**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 June 30, 2025 ("the Statement"), 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, 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.	Swastik Oil Refinery Private Limited	Indian Subsidiary
6.	Shivkrishna Vincom Private Limited	Indian Associates



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 subsidiary, whose unaudited interim financial results and other financial information includes total revenue of Rs 39.02 Lakhs, total net Profit/(loss) after tax of Rs. (5.23 Lakhs), Total comprehensive Income/(Loss) of Rs (5.23 Lakhs) for the quarter ended June 30, 2025, 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 0.08 lakhs and share of total comprehensive loss of Rs 0.08 lakhs for the quarter ended June 30, 2025, 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: 25304549BMLG0B9804

Dated: 13.08.2025



UMA EXPORTS LTD

CIN: L14109WB1988PLC043934

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

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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025					
Sl. No	Particulars	Quarter ended			Year ended
		30-06-25	31-03-25	30-06-24	31-03-25
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue				
	a) Revenue from operations	30,032.91	45,881.56	39,464.73	172,404.40
	b) Other Income	128.71	658.68	180.93	1,208.52
	Total Income	30,161.63	46,540.24	39,645.66	173,612.92
2	Expenditure				
	a) Cost of Raw Material Consumed	1,372.67	735.70		735.70
	b) Purchases of Stock-in-trade	25,209.52	49,181.93	40,013.99	169,424.97
	c) Changes in inventories of Stock-in-Trade	1,675.06	(5,550.57)	(2,904.24)	(4,662.60)
	d) Employee benefits expense	91.71	97.96	104.70	411.65
	e) Finance Cost	644.43	381.06	222.03	1,195.49
	f) Depreciation and amortisation expense	16.32	19.26	14.50	68.11
	g) Freight and handling expenses	360.25	855.87	562.60	2,388.54
	h) Other Expenses	737.49	1,528.34	834.09	3,676.04
	Total Expenditure	30,107.46	47,249.55	38,847.67	173,237.90
3	Profit before exceptional items and tax (1-2)	54.17	(709.31)	797.99	375.02
4	Share of Profit/(Loss) of Associates and Joint Venture	(0.07)	(0.32)	(0.13)	(0.47)
		54.10	(709.63)	797.86	374.55
5	Exceptional Items				
6	Profit for the period before Tax (4 -5)	54.10	(709.63)	797.86	374.55
7	Tax Expense				
	- Current	10.65	(162.72)	150.00	37.28
	- Income tax adjustment		-	-	
	- Deferred Tax	0.21	(12.73)	0.01	(12.71)
	Total Tax Expenses	10.87	(175.45)	150.01	24.57
7	Net Profit/(Loss) after tax for the period (6 - 7)	43.23	(534.18)	647.85	349.98
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	(3.36)	(10.90)	(6.99)	1.34
	(b) Remeasurement gain/(loss) on defined benefit plan	-	8.55	-	8.55
	(c) Foreign Currency Translation reserve(net)	17.29	(0.74)	12.51	44.25
	(d) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss	0.28	2.72	0.80	1.32
	Total other comprehensive income, net of tax	14.20	(0.37)	6.32	55.46
9	Total comprehensive income for the period (7 + 8)	57.43	(534.55)	654.17	405.44
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				
12	Earnings Per Share (EPS) (not to be annualised) (in Rs.)				
	a) Basic	0.13	1.58	1.92	1.04
	b) Diluted	0.13	1.58	1.92	1.04

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For UMA EXPORTS LTD.

Abhinav
Director

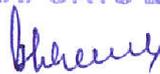
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5. Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.

By Order of the Board

Place : Kolkata
Date: August 13, 2025

For Uma Exports Limited


Rakesh Khemka
Managing Director
DIN: 00335016