

UMA EXPORTS LTD

CIN : L14109WB1988PLC043934

November 14, 2025

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

Symbol: UMAEXPORTS

Scrip Code: 543513

Dear Sir/ Madam,

Sub: Outcome of the Board Meeting – Unaudited Results for the quarter and half year ended September 30, 2025

Further to our letter dated November 7, 2025 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. Friday, November 14, 2025, *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, 2025. 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, 2025.

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, 2025 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 5.00 p.m. and concluded at 6.40 p.m.

We request you to kindly take the above on records.

Yours faithfully

For Uma Exports Limited

**SRITI
SINGH
ROY**
Digitally signed
by SRITI SINGH
ROY
Date: 2025.11.14
19:24:59 +05'30'

Sriti Singh Roy

Company Secretary & Compliance Officer

Membership No: A42425

**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
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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, 2025.

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 2025 and the year to date results for the period 1 April 2025 to 30 September 2025, 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 : 25304549BMLGR C2542

Dated: 14.11.2025



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

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. In lakhs)

Sl. No	Particulars	Quarter			Half-year		Year
		30-09-25	30-06-25	30-09-24	30-09-25	30-09-24	31-03-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	40,339.97	29,996.05	37,003.66	70,336.02	73,990.13	166,838.31
II	Other Income	143.24	72.93	199.83	216.17	365.75	723.39
III	Total (I+II)	40,483.21	30,068.98	37,203.49	70,552.19	74,355.88	167,561.70
IV	Expenditure						
	a) Cost of raw materials consumed	876.07	1,318.83	-	2,194.90		678.60
	b) Purchase of Stock-in-Trade	33,689.44	25,209.52	30,305.51	58,898.96	68,848.98	165,014.58
	c) (Increase) / decrease in finished goods, work in progress & stock-in-trade	4,198.29	1,705.55	5,337.32	5,903.84	1,763.72	(5,260.92)
	d) Employee benefits expense	81.80	73.34	71.57	155.14	139.62	290.75
	e) Finance Cost	498.44	644.43	312.59	1,142.87	534.62	1,181.12
	f) Depreciation and amortisation expense	16.40	16.32	16.18	32.72	30.68	63.53
	g) Freight and handling expenses	235.41	359.70	452.69	595.11	962.01	2,354.23
	h) Other Expenses	1,010.39	705.33	687.26	1,715.72	1,444.46	3,143.84
	Total Expenditure (IV)	40,606.24	30,033.02	37,183.12	70,639.26	73,724.09	167,465.73
V	Profit/(Loss) before exceptional items and tax (I-IV)	(123.03)	35.96	20.37	(87.07)	631.79	95.97
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) after Exceptional Items before Tax (V-VI)	(123.03)	35.96	20.37	(87.07)	631.79	95.97
VIII	Tax Expense						
	- Current	-	10.65	-	-	150.00	36.71
	- Income tax adjustments	-	-	-	-	-	-
	- Deferred Tax	-	0.21	0.08	18.71	0.09	(12.54)
	Total Tax expenses	-	10.86	0.08	18.71	150.09	24.17
IX	Net Profit/Loss for the period (VII-VIII)	(123.03)	25.10	20.29	(105.78)	481.70	71.80
X	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	(9.42)	(3.36)	10.01	(12.78)	3.02	1.34
	(ii) Remeasurement of net defined benefit liability						8.55
	(iii) Equity instruments through other comprehensive income, net						
	(iv) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss	1.07	0.28	(1.15)	1.35	(0.35)	1.32
	B (i) Items that will be reclassified to profit or loss						
	(ii) Fair value changes on investments						
	Total Comprehensive income for the period	(8.35)	(3.08)	8.86	(11.43)	2.67	11.21
XI	Total Comprehensive income for the period (IX+X)	(131.38)	22.02	29.15	(117.21)	484.37	83.01
XII	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
XIII	Other Equity Reserve						
XV	Earnings Per Share (EPS) (Rs.)						
	a) Basic	(0.38)	0.07	0.06	(0.31)	1.42	0.21
	b) Diluted	(0.38)	0.07	0.06	(0.31)	1.42	0.21

By Order of the Board

For Uma Exports Limited

For UMA EXPORTS LTD.

Rakesh Khemka
Managing Director
DIN: 00335016

Place : Kolkata

Date: November 14, 2025

UMA EXPORTS LIMITED

CIN: L14109WB1988PLC043934

Regd. Office: Ganga Jamuna Appartment 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	30.09.2025	31.03.2025
	(Unaudited)	(Audited)
Non-Current Assets		
(a) Property, Plant and Equipment	639.97	598.70
(b) Investment Properties	327.56	327.56
(b) Financial assets :		
(i) Investments	1,788.22	1,811.18
(ii) Loans		
(ii) Other Financial assets	3,352.17	271.68
(c) Deferred tax assets (net)	10.54	27.90
(d) Other Non Current Assets	3,281.59	2,300.07
Total Non-Current Assets	9,400.06	5,337.10
Current Assets		
(a) Inventories	10,777.47	16,808.00
(b) Financial assets:		
(i) Trade receivables	8,317.62	7,891.73
(ii) Cash and cash equivalents	125.37	246.13
(iii) Bank balance other than (ii) above	2,593.06	5,366.01
(iv) Loans	205.25	1,254.80
(v) Other Financial assets	134.02	513.18
(c) Current Tax Assets	420.23	523.96
(d) Other Current Assets	7,976.04	4,927.56
Total Current Assets	30,549.06	37,531.37
Total Assets	39,949.11	42,868.46
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	3,380.98	3,380.98
(b) Other Equity	13,873.26	13,990.46
Total Equity	17,254.24	17,371.45
Liabilities		
Non-Current Liabilities		
(a) Financial liabilities:		
(i) Borrowings	41.98	50.61
(ii) Other financial Liabilities		
(b) Deferred Tax Liability(Net)		
(c) other Non current Liabilities		
(d) Provisions	18.25	18.25
Total Non-Current Liabilities	60.23	68.87
Current liabilities		
(a) Financial liabilities:		
(i) Borrowings	17,984.97	20,770.49
(ii) Trade payables	2,832.38	757.16
(iii) Other financial Liabilities	252.42	861.40
(b) Other current liabilities	1,564.52	3,038.76
(c) Provisions	0.34	0.34
Total Current Liabilities	22,634.64	25,428.15
Total Equity and Liabilities	39,949.11	42,868.46

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

Rakesh Khemka
Director

Rakesh Khemka
Managing Director
DIN: 00335016

Place : Kolkata
Date: November 14, 2025

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

Statement of Standalone Cash Flow for the quarter and half year ended 30 Sept, 2025

(Rs.in lakhs)

Particulars	Half year ended		Half year ended	
	30.09.2025		30.09.2024	
	Unaudited		Unaudited	
A Cash Flow from Operating Activities				
Net Profit before Tax and extra-ordinary items		(87.07)		631.79
Depreciation	32.72		30.68	
Interest Received	(186.29)		(324.00)	
Provision for employee benefits and others				
Profit on sale of Investments	(1.55)		(0.82)	
Profit on sale of PPE/Investment			(30.31)	
Interest Paid	1,142.87	987.75	534.63	210.17
Operating Profit before Working Capital Changes		900.68		841.96
Adjustment for Increase/decrease of				
Trade And Other Receivable	(425.89)		6,756.79	
Inventories	6,030.53		1,763.72	
Loans & Advances	(981.52)		1.80	
Other Current Financial and Non Financial Assets	(5,749.81)		(1,977.59)	
Financial Loan	1,049.55			
Trade Payables and others	(7.99)	(85.13)	(1,278.66)	5,266.07
Cash Generated from Operation		815.55		6,108.03
Direct Taxes Paid		103.73		(229.26)
Net Cash from Operating Activities (A)		919.28		5,878.77
B Cash Flow from Investing Activities :				
Purchase of Property, Plant & Equipments	(73.99)		(4.11)	
Sale of Property, Plant & Equipments			41.83	
Sale/(Purchase) of non current investment	11.73		(1,475.43)	
Interest Received	186.29	124.03	324.00	(1,113.71)
Net Cash from Investing Activities (B)		124.03		(1,113.71)
C Cash Flow from Financing Activities:				
Proceeds from Long Term Borrowings	(8.63)		(5.74)	
Proceeds From/(Repayment of) Short Term Borrowings	(2,785.52)		(1,149.18)	
Proceeds from issue of share capital	-			
Interest Paid	(1,142.87)	(3,937.02)	(534.63)	(1,689.55)
Net Cash from Financing Activities (C)		(3,937.02)		(1,689.55)
Net increase in Cash and Cash Equivalents (A+B+C)		(2,893.71)		3,075.51
Cash and Cash equivalents at the begining of the period	5,612.14		2,437.58	
Cash and Cash equivalents at the end of the period	2,718.42		5,513.09	
		(2,893.72)		3,075.51

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: November 14, 2025

By Order of the Board
For Uma Exports Limited

For UMA EXPORTS LTD.

Rakhesh Khemka
Managing Director
DIN: 00335016

Note

1. The Standalone Unaudited Financial Results for the quarter ended September 30, 2025, have been reviewed by the Audit Committee at its meeting held on November 14, 2025 and approved by the Board of Directors at its meeting held on November 14, 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: November 14, 2025

For Uma Exports Limited

For UMA EXPORTS LTD.


Rakesh Khemka
Managing Director
DIN: 00335016



Mamta Jain & Associates

Chartered Accountants

12, Siraj-Ud-Doula Sarani
(Formerly known as Waterloo Street)
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E-mail :mamtajain20@gmail.com
Mobile : +91 90077 13465

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, 2025 ("the Statement") and the consolidated year to date results for the period 1 April 2025 to 30 September 2025, , 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 110.49 Lakhs for the period from 01 April 2025 to 30 September 2025, total net Profit after tax of Rs.7.22 Lakhs and Rs. 1.99 Lakhs, total comprehensive Income of Rs 7.22 Lakhs and Rs 1.99 Lakhs for the quarter ended September 30, 2025 and for the period from 01 April 2025 to 30 September 2025 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 0.08 lakhs and share of total comprehensive loss of Rs 0.08 lakhs for the period from 01 April 2025 to 30 September 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: 25304549BMLGRB2957

Dated: 14.11.2025



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.umaexports.net.in

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. In Lakhs)

Sl. No	Particulars	Quarter			Half-year		Year
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	40,521.51	30,032.91	37,589.98	70,554.42	77,054.72	172,404.40
II	Other Income	192.89	128.71	275.82	321.60	456.75	1,208.52
III	Total (I+II)	40,714.40	30,161.62	37,865.80	70,876.02	77,511.47	173,612.92
IV	Expenditure						
	a) Cost of raw materials consumed	856.72	1,372.67	-	2,229.39	-	735.70
	b) Purchase of Stock-in-Trade	33,859.36	25,209.52	30,898.86	59,068.88	70,912.86	169,424.97
	c) (Increase) / decrease in finished goods, work in progress & stock-in-trade	4,235.14	1,675.06	5,275.16	5,910.20	2,370.92	(4,662.60)
	d) Employee benefits expense	100.42	91.71	102.77	192.13	207.47	411.65
	e) Finance Cost	498.44	644.43	315.99	1,142.87	538.02	1,195.49
	f) Depreciation and amortisation expense	19.61	16.32	18.28	35.93	32.78	68.11
	g) Freight and handling expenses	247.62	360.25	487.51	607.87	1,050.11	2,388.54
	h) Other Expenses	1,012.46	737.49	748.17	1,749.95	1,582.26	3,676.04
	Total Expenditure (IV)	40,829.77	30,107.45	37,846.74	70,937.22	76,694.42	173,237.90
V	Profit/(Loss) before exceptional items and tax (I-IV)	(115.37)	54.17	19.06	(61.20)	817.05	375.02
VI	Share of Profit/(Loss) of Associates and Joint Venture	(0.02)	(0.07)	-	(0.09)	(0.13)	(0.47)
VII	Exceptional Items	(115.39)	54.10	19.06	(61.29)	816.92	374.55
VIII	Profit/(loss) after Exceptional Items before Tax (VI-VII)	(115.39)	54.10	19.06	(61.29)	816.92	374.55
IX	Tax Expense - Current	(10.65)	10.65	-	-	150.00	37.28
	- Income Tax Adjustment	-	-	-	-	-	-
	- Deferred Tax	18.50	0.21	0.08	18.71	0.09	(12.71)
	Total Tax expenses	7.85	10.86	0.08	18.71	150.09	24.57
X	Net Profit/Loss for the period (VII-VIII)	(123.24)	43.24	18.98	(80.00)	666.83	349.98
XI	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	1.07	0.28	(1.15)	1.35	(0.35)	1.32
	(ii) Remeasurement of net defined benefit liability	-	-	-	-	-	8.55
	(iii) Equity instruments through other comprehensive income, net	(9.42)	(3.36)	10.02	(12.78)	3.02	1.34
	(iv) Foreign Currency Translation reserve(net)	76.06	17.29	(34.96)	93.35	(22.45)	44.25
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Fair value changes on investments	-	-	-	-	-	-
	Other Comprehensive Income	67.71	14.21	(26.09)	81.92	(19.78)	55.46
XII	Total Comprehensive income for the period (X+XI)	(55.53)	57.45	(7.11)	1.92	647.05	405.44
XIII	Other Equity excluding Revaluation Reserve as per the audited balance sheet						
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.)						
	a) Basic	(0.37)	0.13	0.06	(0.24)	1.97	1.04
	b) Diluted	(0.37)	0.13	0.06	(0.24)	1.97	1.04

By Order of the Board
For Uma Exports Limited

For UMA EXPORTS LTD.

Rakesh Khemka
Managing Director
DIN: 00335016

Place : Kolkata

Date: November 14, 2025

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.umaexports.net.in		
(Rs. in Lakhs)		
STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES		
ASSETS	30-Sep-25	31-Mar-25
	(Unaudited)	(Audited)
Non-Current Assets		
Property, Plant and Equipment	2,038.90	1,999.04
Capital Work In Progress	1,024.09	359.29
Goodwill	0.02	0.02
Intangible Assets under Development	198.55	198.55
Other Intangible Assets	2.81	4.58
Investment Properties	327.56	327.56
Financial Assets		
(i) Investments	86.86	109.24
(ii) Other Financial assets	3,352.17	271.68
Deferred tax assets (net)	10.35	27.71
Other Non Current Assets	3,331.49	2,344.22
Total Non-Current Assets	10,372.80	5,641.89
Current Assets		
Inventories	10,960.08	17,016.09
Financial Assets		
(i) Trade receivables	10,304.58	9,199.17
(ii) Cash and cash equivalents	249.28	793.54
(iii) Bank balance other than (ii) above	2,593.06	5,366.01
(iv) Loans	206.46	1,258.51
(v) Other Financial assets	134.02	513.18
Current Tax Assets(net)	420.94	524.44
Other Current Assets	7,954.49	5,637.67
Total Current Assets	32,822.91	40,308.61
Total Assets	43,195.71	45,950.50
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	3,380.98	3,380.98
(b) Other Equity	16,020.11	16,018.14
(b) Minority Interest	68.41	68.45
Total Equity	19,469.50	19,467.57
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
(i) Borrowings	41.98	311.66
(ii) Other financial Liabilities		
Deferred Tax Liability(Net)		
Other Non current Liabilities		
Provisions	18.25	18.25
Total Non-Current Liabilities	60.23	329.91
Current liabilities		
Financial Liabilities		
(i) Borrowings	18,633.76	20,886.67
(ii) Trade payables	3,056.69	1,122.85
(iii) Other financial Liabilities	403.11	865.32
Other current liabilities	1,572.07	3,277.84
Provisions	0.34	0.34
Total Current Liabilities	23,665.97	26,153.02
Total Equity and Liabilities	43,195.70	45,950.50

By Order of the Board
For Uma Exports Limited

For UMA EXPORTS LTD.

Rakesh Khemka
Managing Director
DIN: 00335016

Place : Kolkata
Date: November 14, 2025

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

Statement of Consolidated Cash Flow for the quarter and half year ended 30 Sept, 2025

(Rs. in Lakhs)

Particulars	Half year ended		Half year ended	
	30-Sep-25		30-Sep-24	
	Unaudited		Unaudited	
A Cash Flow from Operating Activities				
Net Profit before Tax and extra-ordinary items		(61.29)		816.91
Share of profit/loss from associates	0.09		0.13	
Depreciation	35.93		32.79	
Interest Received	(188.45)		(324.00)	
Profit on sale of PPE			(30.31)	
Gain on Fair Value of Investments	(1.55)		(0.82)	
Interest Paid	1,142.87	988.89	538.02	215.81
Operating Profit before Working Capital Changes		927.60		1,032.72
Adjustment for Increase/decrease of				
Inventories	6,056.01		2,370.92	
Trade Receivables and Others	(1,105.41)		6,829.47	
Financial Loans	1,052.05		1.80	
Other Current/Non Current Assets	(2,924.93)		(3,801.77)	
Other Non Current Financial Assets	(3,080.49)		1,506.18	
Trade Payable and Others	(234.13)	(236.90)	(2,236.21)	4,670.39
Cash Generated from Operation		690.70		5,703.11
Direct Taxes Paid		101.09		(229.26)
Interest Paid				-
Net Cash from Operating Activities (A)		791.79		5,473.85
B Cash Flow from Investing Activities :				
Purchase of Fixed Assets	(737.08)		(1,544.42)	
Sale of Fixed Assets			41.83	
Sale/(Purchase) of non current investment	11.73		2.75	
Interest Received	188.45	(536.90)	324.00	(1,175.84)
Net Cash from Investing Activities (B)		(536.90)		(1,175.84)
C Cash Flow from Financing Activities:				
Proceeds from Long Term Borrowings	(269.68)		(5.74)	
Proceeds From/(Repayment) of Short Term Borrowings	(2,252.91)		(995.92)	
Interest Paid	(1,142.87)	(3,665.46)	(538.02)	(1,539.68)
Net Cash from Financing Activities (C)		(3,665.46)		(1,539.68)
Net increase in Cash and Cash Equivalents (A+B+C)		(3,410.57)		2,758.33
Add/(Less): Foreign Crrency Transaction Reserve		93.35		(22.56)
Net increase in Cash and Cash Equivalents		(3,317.22)		2,735.77
Cash and Cash equivalents at the beginning of the period	6,159.56		3,141.54	
Cash and Cash equivalents at the end of the period	2,842.34		5,877.31	
		(3,317.22)		2,735.77

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: November 14, 2025

By Order of the Board
For Uma Exports Limited

For UMA EXPORTS LTD.

Rakesh Khemka
Managing Director
DIN: 00335016

Note

1. The Consolidated Unaudited Financial Results for the quarter ended Sept 30, 2025, have been reviewed by the Audit Committee at its meeting held on November 14, 2025 and approved by the Board of Directors at its meeting held on November 14, 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 Consolidated 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: November 14, 2025

For Uma Exports Limited
For UMA EXPORTS LTD.


Rakesh Khemka
Managing Director
DIN: 00335016