

UMA EXPORTS LTD

CIN : L14109WB1988PLC043934

May 29, 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

Scrip: UMAEXPORTS

Scrip Code: 543513

Dear Sir/ Madam,

Sub: Outcome of the Board Meeting – Audited Standalone and Consolidated Financial Results for the Quarter and Financial Year ended March 31, 2025

Further to our letter dated May 22, 2025, and pursuant to the 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 May 29, 2025, inter-alia, considered and approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended March 31, 2025.

In this regard, we are enclosing herewith:

1. The Audited Standalone Financial Results of the Company for the quarter and financial year ended March 31, 2025;
2. The Audited Consolidated Financial Results of the Company for the quarter and financial year ended March 31, 2025;
3. Auditors' Report on the Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended March 31, 2025; and

Further, pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we hereby declare that the Statutory Auditors, M/s. Mamta Jain & Associates, Chartered Accountants, (Firm Registration No.: 328746E), has issued the Audit Report on the Standalone and Consolidated Audited Financial Statement of the Company for the year ended March 31, 2025 with an **unmodified opinion**.

The audited financial results will be available on the website of the stock exchanges i.e. www.bseindia.com and <https://www.nseindia.com/> and the website of the Company i.e. www.umaexports.net and be published in the newspapers in terms of Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in due course.

4. Appointment of M/s. R Daga & Company, Chartered Accountants (FRN No. 328421E) as an Internal Auditor of the Company for the Financial Year 2025-26.

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

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UMA EXPORTS LTD

CIN : L14109WB1988PLC043934

5. Appointment of CS Md. Shahnawaz, Practicing Company Secretaries as a Secretarial Auditor of the Company for a term of five consecutive years from Financial Year 2025-2026 to 2029-2030 subject to approval of shareholders in the ensuing Annual General Meeting in compliance with provisions of Regulation 30, Schedule III, Part A, Para A and other applicable provisions of the Listing Regulations.

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015 are enclosed as **Annexure A**.

The date of Annual General Meeting and relevant details shall be communicated in due course.

The meeting commenced at 1.00 p.m. and concluded at 6.30 p.m.

We request you to kindly take the above on records.

Yours faithfully
For Uma Exports Limited

Sriti Singh Roy
Company Secretary
ACS 42425

Encl. as above

UMA EXPORTS LTD

CIN : L14109WB1988PLC043934 Annexure-A

Brief Profile as per SEBI circular CIR/CFD/CMD/4/2015 is as under:

SI No	Particulars	Internal Auditor	Secretarial Auditor
1	Name	M/s. R Daga & Company, Chartered Accountants FRN No. 328421E	M/s. M Shahnawaz & Associates Practicing Company Secretaries M No. 21427; CoP 15076
2	Reason for Change viz., appointment, resignation, removal, death or otherwise	Appointment as an Internal Auditor of the Company.	Appointment as Secretarial Auditor of the Company.
3	Date of Appointment/cessation (as applicable) & terms of appointment	May 29, 2025 for the Financial Year 2025-26	CS Md. Shahnawaz have been appointed as the Secretarial Auditor of the Company for a term of five consecutive years from Financial Year 2025-2026 to 2029-2030 subject to approval of shareholders in the ensuing Annual General Meeting.
4	Brief profile (in case of appointment)	R Daga & Company is an upcoming and dynamic Chartered Accountancy consulting firm offering gamut of services in the areas of GST other indirect taxes, direct taxation audit, accounting, corporate law, ERP and other systems implementation and also holds membership in Bengal Chamber of Commerce	M/s. M Shahnawaz & Associates is a firm of Practicing Company Secretaries, established in 2015, providing consultancy services in the field of Corporate Law Compliance mainly SEBI Regulations, FEMA, Companies Act and NBFC for more than 10 years. The Firm is led by CS Md Shahnawaz having more than 17 years of experience in Corporate Law Compliances.

For Uma Exports Limited

Sriti Singh Roy
Company Secretary
ACS 42425

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INDEPENDENT AUDITOR'S REPORT

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

**TO THE BOARD OF DIRECTORS OF
UMA EXPORTS LTD**

Opinion

We have audited the accompanying standalone financial results ('the Statement') of **UMA EXPORTS LTD** ('the Company') for the quarter and year ended 31st March, 2025, being submitted by the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Financial Statements.

Responsibilities of the Management for the Financial Statements

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the financial statements. The Company's Board of Directors is responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of



the adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors of the Company is responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, for the purpose of expressing an opinion on effectiveness of the Company's internal financial controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to



the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant Ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended March 31, 2025 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the relevant financial year which were subject to limited review, as required under the Listing Regulations.

FOR MAMTA JAIN & ASSOCIATES

Chartered Accountants

FRN : 328746E

MAMTA JAIN Digitally signed by MAMTA JAIN
Date: 2025.05.29 18:29:16
+05'30'

MAMTA JAIN

Partner

Membership No 304549

Place: Kolkata

Date: 29.05.2025

UDIN: 25304549BMLGMW1506



UMA EXPORTS LTD

CIN: L14109WB1988PLC043934

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

Email: rakesh@umaeports.net.in, Website: http://www.umaeports.net/

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025 (Rs in Lakh)

Sl. No	Particulars	Quarter ended			Year ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue					
	a) Revenue from operations	45,265.73	47,582.45	47,825.48	166,838.31	138,609.85
	b) Other Income	315.57	42.07	184.22	723.39	366.28
	Total	45,581.30	47,624.52	48,009.70	167,561.70	138,976.13
2	Expenditure					
	a) Cost of Material Consumed	678.60	-	-	678.60	-
	b) Purchases of Stock-in-trade	48,667.27	47,498.33	46,064.55	165,014.58	135,367.24
	c) (Increase) / decrease in stock in trade	(5,691.60)	(1,333.05)	(618.49)	(5,260.92)	(4,135.67)
	d) Employee benefits expense	77.60	73.53	81.66	290.75	293.82
	e) Depreciation and amortisation expense	17.90	14.95	32.70	63.53	58.21
	f) Finance Cost	372.96	273.54	229.47	1,181.12	836.24
	g) Freight and handling expenses	1,022.47	369.76	608.49	2,354.23	2,628.63
	h) Other Expenses	1,142.79	556.59	967.28	3,143.84	3,038.22
	Total Expenditure	46,287.99	47,453.65	47,365.66	167,465.73	138,086.69
3	Profit before exceptional items and tax (1-2)	(706.69)	170.87	644.04	95.97	889.44
4	Exceptional Items			37.22		37.22
5	Profit for the period before Tax (3 - 4)	(706.69)	170.87	606.82	95.97	852.22
6	Tax Expense					
	- Current	(163.29)	50.00	180.07	36.71	245.07
	- Income Tax Adjustment	-	-	14.85	-	14.85
	- Deferred Tax	(12.57)	(0.07)	(2.99)	(12.54)	(14.36)
	Total Tax Expenses	(175.86)	49.93	191.93	24.17	245.56
7	Net Profit/(Loss) after tax for the period (5 - 6)	(530.83)	120.94	414.89	71.80	606.66
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	(10.90)	9.22	10.50	1.34	(2.30)
	(b) Remeasurement Gain/(Loss) on defined benefit plan	8.55	-	4.26	8.55	4.26
	(c) Income Tax relating to item that will be classified to statement of Profit and Loss	2.73	(1.06)	(2.27)	1.32	(0.83)
	Items that will be reclassified to profit or loss (Net of Taxes)	-	-	-	-	-
	Total other comprehensive income, net of tax	0.38	8.16	12.49	11.21	1.13
9	Total comprehensive income for the period (7 + 8)	(530.45)	129.10	427.38	83.01	607.79
10	Other Equity excluding Revaluation Reserve as per the 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	3,380.98
12	Other Equity					13,907.46
13	Earnings Per Share (EPS) (not to be annualised) (in Rs.)					
	a) Basic	(1.57)	0.36	1.23	0.21	1.79
	b) Diluted	(1.57)	0.36	1.23	0.21	1.79

Place : Kolkata
Date : 29th May, 2025

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


MANMOHAN SARAF
Whole Time Director/CFO
DIN: 07246524

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Note

1. The standalone financial results for the quarter and year ended March 31, 2025 have been reviewed by the Audit Committee at its meeting held on 29th May, 2025 and approved by the Board of Directors at its meeting held on 29th May, 2025.
2. The statutory auditors have expressed an unmodified audit opinion on these financial results.
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. Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.
5. The figures of the quarter ended March 31, 2024 and corresponding quarter ended in previous year as reported in these financial results are the balancing figures between the audited figures in respect of the full financial year and the figures for the quarter ended December 31, 2024 are based on the information compiled by the management, which have not been subjected to review or audit by statutory auditors.

Place : Kolkata
Date: 29th May, 2025

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

MANMOHAN SARAF
Whole Time Director/CFO
DIN: 07246524 *Director*

UMA EXPORTS LTD

CIN: L14109WB1988PLC043934

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

Email: rakesh@umaexports.net.in, Website: http://www.umaexports.net/

Audited Standalone Statement of Assets and Liabilities

(Rs. in Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
ASSETS		
Non-current assets		
a) Property, plant and equipment	598.70	588.16
b) Capital work-in-progress		
c) Investment property	327.56	327.56
d) Other Intangible assets		
e) Financial assets		
i) Investments	1,811.18	415.34
ii) Loans	-	-
iii) Other Financial Assets	271.68	3,085.13
g) Deferred tax assets (Net)	27.90	14.04
h) Other non-current assets	2,300.07	1,100.83
	5,337.09	5,531.06
Current assets		
a) Inventories	16,808.00	11,406.80
b) Financial assets		
i) Investment		
ii) Trade receivables	7,891.73	11,057.81
iii) Cash and Cash equivalents	246.13	35.41
iv) Bank Balances other than cash and cash equivalents	5,366.01	2,402.18
v) Loans	1,254.80	493.30
vi) Other Financial Assets	513.18	224.97
c) Current tax asset (Net)	523.96	218.19
d) Other current assets	4,927.56	2,698.67
	37,531.37	28,537.33
Total Assets	42,868.46	34,068.39
EQUITY AND LIABILITIES		
a) Equity Share capital	3,380.98	3,380.98
b) Other equity	13,990.47	13,907.46
	17,371.45	17,288.44
LIABILITIES		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings	50.61	47.01
ii) Other Financial Liability	-	-
b) Deferred tax liabilities (Net)	-	-
c) Other non-current liabilities	-	-
d) Provisions	18.25	19.72
	68.86	66.73
Current liabilities		
a) Financial liabilities		
i) Borrowings	20,770.49	12,069.83
ii) Trade payables	757.16	3,056.85
iii) Other financial liabilities	861.40	709.66
b) Other current liabilities	3,038.76	875.47
c) Provisions	0.34	1.41
	25,428.15	16,713.22
Total Equity and liabilities	42,868.46	34,068.39

Place : Kolkata

Date: 29th May, 2025

By Order of the Board
For Uma Exports Limited
FOR UMA EXPORTS LTD.
MANMOHAN SARAF
Whole Time Director/CFO

DIN: 07246524

UMA EXPORTS LTD

CIN: L14109WB1988PLC043934

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

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Statement of Standalone Cash Flow for the year ended March 31, 2025

(All amounts in Rs Lacs)

Particulars	Year ended		Year ended	
	31-Mar-25		31-Mar-24	
	Audited		Audited	
A Cash Flow from Operating Activities				
Net Profit before Tax and extra-ordinary items		95.97		852.22
Depreciation	63.53		58.21	
Interest/Dividend	-601.43		-298.47	
Interest on IT Refund	-		-9.28	
Provision for employee benefits and others	-2.55		1.75	
Gain on Fair Value of Investments	2.02		-8.78	
Profit on Sale of PPE	-93.51		-4.75	
Interest Paid	1,181.12		836.23	
Fluctuation of Foreign Currency	-			
Expenses not considered in Ealier years	-			
Short Provision for Income Tax for earlier years	-			
Balances Written Back		549.18		574.91
Operating Profit before Working Capital Changes		645.15		1,427.13
Inventories	(5,401.20)		(4,135.68)	
Trade Receivables	3,166.08		858.84	
Short Term Loans & Advances & Current Assets	-		-	
Other Non Current Assets	(1,199.24)		-840.31	
Other Current/ Non Current Financial Assets	296.35		490.60	
Financial Loan	(761.50)		-442.43	
Other Current Liabilities	15.34	(3,884.17)	1,413.82	(2,655.16)
Cash Generated from Operation		-3,239.02		-1,228.03
Direct Taxes Paid	-342.48		-260.77	
Interest Paid		-342.48		-260.77
Net Cash from Operating Activities (A)		-3,581.50		-1,488.80
B Cash Flow from Investing Activities :				
Purchase of Fixed Assets	-119.40		-103.50	
Sale of Property , Plant & Equipments	138.83		7.70	
Sale/Purchae of non current investments	-1,387.97		29.91	
Interest Received	601.43		298.47	
Net Cash from Investing Activities (B)		-767.11		232.58
C Cash Flow from Financing Activities:				
Long Term Borrowings	-		-70.27	
Proceeds from issue of Share Capital (net of share issue expenses)	3.60		-23.76	
Interest Paid	-1,181.12		-836.22	
Short Term Borrowings	8,700.68		1,300.49	
Net Cash from Financing Activities (C)		7,523.16		370.24
Net increase in Cash and Cash Equivalentents (A+B+C)		3,174.55		-885.98
Cash and Cash equivalentents at the beginning of the year	2,437.59		3,323.57	
Cash and Cash equivalentents at the end of the year	5,612.14		2,437.59	
		3,174.55		-885.98

Place : Kolkata
Date: 29th May, 2025

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

Manmohan Saraf
MANMOHAN SARAF
Whole Time Director/CFO
DIN:07246524



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 REPORT

Independent Auditor's Report on Consolidated Annual Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF
UMA EXPORTS LTD

Opinion

We have audited the accompanying consolidated annual financial results of **UMA EXPORTS LTD** (hereinafter referred to as the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/loss after tax and total comprehensive income/loss of its associates for the quarter and year ended 31 March 2025, attached herewith, being submitted by the Parent 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").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated annual financial results:

- a. include the annual financial results of the Parent Company, subsidiaries and associates as per details given below:

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

- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the



Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Responsibilities of the Management for the Financial Statements

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a



material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company and such other entity included in the consolidated annual financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

We did not audit the financial statement of 2 subsidiaries included in the Statement, whose financial statements reflect total assets of Rs 2490.65 lacs as at 31st March 2025, total revenue of Rs 262.39 lacs, total profit/(loss) after tax Rs (6.18) lacs and total comprehensive income/(loss) of Rs (6.18) lacs for the year then ended respectively, as considered in the Consolidated Financial Statements. The Statement also includes Groups shares of Net Profit/(loss) after tax of Rs (0.47) lacs for the year ended on that date, as considered in the statement in respect of 1(one) associate. These Financial Statement has been audited by other auditors whose financial statement, other financial information and auditor's reports have been furnished to us by the Management. Our opinion on the Statement, in so far as it related to the amounts and disclosure included in respect of these subsidiaries and associates is based solely on the reports of such auditors and the procedure performed by us are as stated in paragraph above.



Our opinion on the Statements is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

Subsidiaries located outside India whose financial results have been prepared in accordance with accounting principles generally accepted in their respective countries which has been audited by other auditors. 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.

The consolidated annual financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

FOR MAMTA JAIN & ASSOCIATES

Chartered Accountants

FRN: 328746E

MAMTA JAIN Digitally signed by MAMTA JAIN
Date: 2025.05.29 18:29:40 +05'30'

MAMTA JAIN

PARTNER

Place: Kolkata

Date: 29.05.2025

UDIN : 25304549BMLGMX2779



UMA EXPORTS LTD

CIN: L14109WB1988PLC043934

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

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

Rs in Lakhs

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

Sl. No	Particulars	Quarter ended			Year ended	
		31-03-25	31-12-24	31-03-24	31-03-25	31-03-24
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue					
	a) Revenue from operations	45,881.56	49,468.13	49,104.22	172,404.40	153,243.09
	b) Other Income	658.68	93.09	210.94	1,208.52	432.99
	Total Income	46,540.24	49,561.22	49,315.16	173,612.92	153,676.08
2	Expenditure					
	a) Cost of Material Consumed	735.70	0.00	0.00	735.70	0.00
	b) Purchases of Stock-in-trade	49,181.93	49,330.19	47,691.24	169,424.97	149,698.49
	c) Changes in inventories of Stock-in-Trade	-5,550.57	-1,482.95	-1,375.87	-4,662.60	-4,902.94
	d) Employee benefits expense	97.96	106.22	112.48	411.65	405.90
	e) Finance Cost	381.06	276.41	229.46	1,195.49	836.23
	f) Depreciation and amortisation expense	19.26	16.07	33.75	68.11	59.26
	g) Freight and handling expenses	855.87	482.56	655.20	2,388.54	2,862.46
	f) Other Expenses	1,528.34	565.44	948.77	3,676.04	3,415.50
	Total Expenditure	47,249.55	49,293.94	48,295.03	173,237.90	152,374.90
3	Profit before exceptional items and tax (1-2)	-709.31	267.28	1,020.13	375.02	1,301.18
4	Share of Profit/(Loss) of Associates and Joint Venture	-0.32	-0.02	-0.25	-0.47	-0.25
4	Exceptional Items	-709.63	267.26	1,019.88	374.55	1,300.93
5	Profit for the period before Tax (3 - 4)	-709.63	267.26	982.66	374.55	1,263.71
6	Tax Expense - Current	-162.72	50.00	180.07	37.28	245.07
	- Income tax adjustment	0.00	0.00	14.85		14.85
	- Deferred Tax	-12.73	-0.07	-2.63	-12.71	-14.01
	Total Tax Expenses	-175.45	49.93	192.29	24.57	245.91
7	Net Profit/(Loss) after tax for the period (5 - 6)	-534.18	217.33	790.37	349.98	1,017.80
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	-10.90	9.21	10.50	1.34	-2.30
	(b) Remeasurement gain/(loss) on defined benefit plan	8.55	0.00	4.26	8.55	4.26
	(c) Foreign Currency Translation reserve(net)	-0.74	67.44	1.27	44.25	7.46
	(d) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss	2.72	-1.05	-2.27	1.32	-0.83
	Total other comprehensive income, net of tax	-0.37	75.60	13.76	55.46	8.59
9	Total comprehensive income for the period (7 + 8)	-534.55	292.93	804.13	405.44	1,026.39
10	Other Equity excluding Revaluation Reserve as per the 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	3,380.98
11	Other Equity					15,610.51
12	Earnings Per Share (EPS) (not to be annualised) (in Rs.)					
	a) Basic	-1.58	0.64	2.34	1.04	3.01
	b) Diluted	-1.58	0.64	2.34	1.04	3.01

Contd.....Page 2

By Order of the Board

For Uma Exports Limited

FOR UMA EXPORTS LTD

Manmohan Saraf

Whole Time Director/CFO

DIN: 07246524

Place : Kolkata

Date: 29th May 2025

Note

1. The Consolidated Audited Financial Results for the quarter and year ended March 31, 2025, have been reviewed by the Audit Committee at its meeting held on 29th May, 2025 and approved by the Board of Directors at its meeting held on 29th May, 2025.
2. The Statutory Auditors of the Company have carried out audit of the above Financial Results and have expressed an unmodified audit opinion on these financial results.
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. Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.
5. The figures of the quarter ended March 31, 2025 and corresponding quarter ended in previous year as reported in these financial results are the balancing figures between the audited figures in respect of the full financial year and the figures for the quarter ended December 31, 2024 are based on the information compiled by the management, which have not been subjected to review or audit by statutory auditors.

Place : Kolkata
Date: 29th May, 2025

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

Manmohan Saraf
Whole Time Director/CFO
DIN: 07246524
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

Audited Consolidated Statement of Assets and Liabilities

Rs in Lakhs


Particulars	As at 31st March, 2025	As at 31st March, 2024
	Audited	Audited
ASSETS		
Non-current assets		
Property, Plant and Equipment	1,999.04	599.16
Capital Work In Progress	359.29	1.87
Goodwill	0.02	2.77
Intangible Assets under Development	198.55	198.55
Other Intangible Assets	4.58	2.94
Investment Properties	327.56	327.56
Financial Assets		
(a) Investments	109.24	188.88
(b) Other Financial Assets	271.68	3,085.13
Deferred tax assets (Net)	27.71	13.68
Other Non current assets	2,344.22	1,100.83
Total Non-Current Assets	5,641.89	5,621.37
Current assets		
Inventories	17,016.09	12,174.07
Financial Assets		
(a) Trade Receivables	9,199.17	11,650.30
(b) Cash and cash equivalents	793.54	739.37
(c) Bank Balance other than cash and cash equivalents	5,366.01	2,402.18
(d) Loan	1,258.51	493.30
(e) Other Financial Assets	513.18	224.97
Current Tax Assets(net)	524.44	218.19
Other Current Assets	5,637.67	3,326.51
Total Current Assets	40,308.61	31,228.89
TOTAL ASSETS	45,950.50	36,750.26
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	3,380.98	3,380.98
(b) Other Equity	16,018.14	15,610.51
(c) Minority Interest	68.45	70.65
Total Equity	19,467.57	19,062.14
LIABILITIES		
Non current liabilities		
Financial Liabilities		
(a) Borrowings	311.66	47.01
Provisions	18.25	19.73
Deferred Tax Liabilities(Net)		
Total Non-Current Liabilities	329.91	66.74
Current liabilities		
Financial Liabilities		
(a) Borrowings	20,886.67	12,137.96
(b) Trade Payables	1,122.85	3,243.96
(c) Other Financial Liabilities	865.32	714.67
Provisions	0.34	1.41
Current Tax Liabilities(net)		
Other current liabilities	3,277.84	1,523.38
Total Current Liabilities	26,153.02	17,621.38
TOTAL EQUITY & LIABILITIES	45,950.50	36,750.26

Place : Kolkata
Date:29th May, 2025

By Order of the Board

For Uma Exports Limited

For UMA EXPORTS LTD.



Manmohan Saraf
Whole Time Director/CFO

DIN: 07246524

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 year ended March 31, 2025

Rs in Lakhs

PARTICULARS	As at 31st March, 2025		As at 31st March, 2024	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		374.54		1,263.71
ADJUSTMENT FOR				
share of Profit & Loss from Associates	0.46		0.25	
Depreciation	68.11		59.26	
Interest Received	(602.70)		(299.75)	
Interest on IT refund	-		(9.27)	
Provision for employee benefits and others	(2.55)		1.75	
Profit on sale of Investments	2.02		(8.78)	
share of Profit & Loss from LLP	0.22			
Profit on sale of PPE	(93.51)		(4.75)	
Interest Paid	1,195.49	567.54	836.23	574.94
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		942.08		1,838.65
ADJUSTED FOR:				
Trade And Other Receivable	2,451.13		792.37	
Inventories	(4,842.02)		(4,902.95)	
Other Non Current Financial Assets	2,813.45		(110.83)	
Loans & Advances	(765.20)		(442.43)	
Other Current/non Current Assets	(3,842.75)		(193.74)	
Trade Payables and others	(216.00)	(4,401.39)	1,549.19	(3,308.39)
CASH GENERATED FROM OPERATIONS		(3,459.31)		(1,469.74)
CASH FLOW BEFORE EXTRA ORDINARY ITEMS		(3,459.31)		(1,469.74)
Extra Ordinary Items				-
Expense Of earlier Years.				
NET CASH FROM OPERATING ACTIVITIES BEFORE TAXES PAID		(3,459.31)		(1,469.74)
Taxes Paid During The Year	(343.53)		(260.79)	
Income tax refund during the year		(343.53)		(260.79)
NET CASH FROM OPERATING ACTIVITIES (A)		(3,802.84)		(1,730.53)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipments	(1,975.55)		(318.91)	
Sale of Property, Plant & Equipments	243.83		7.70	
Sale/(Purchase) of non current investment	87.76		240.31	
Interest Received	602.70	(1,041.26)	299.75	228.85
NET CASH USED IN INVESTING ACTIVITIES (B)		(1,041.26)		228.85
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Issue of Share Capital (Net of Share issue Expenses)			(23.75)	
Proceeds from Issue of Capital to Non Controlling interest			71.32	
Proceeds from Long Term Borrowings	264.65		(70.27)	
Proceeds From/(Repayment of) Short Term Borrowings	8,748.71		1,368.62	
Interest Paid	(1,195.49)		(836.23)	
Dividend Paid		7,817.87		509.69
NET CASH USED IN FINANCING ACTIVITIES (C)		7,817.87		509.69
D. NET (DECREASE) IN CASH & CASH EQUIVALENT (A+B+C)		2,973.77		(891.99)
Add : (Less) Foreign currency Translation reserve		44.25		7.46
NET INCREASED / (DECREASED) IN CASH AND CASH EQUIVALENTS		3,018.02		(984.53)
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 31-03-2025 (31-03-2024)	6,159.56		3,141.54	
		3,018.02		(984.53)

Place : Kolkata
Date: 29th May, 2025

By Order of the Board
For UMA EXPORTS LIMITED

Manmohan Saraf
Manmohan Saraf
Whole Time Director/CFO
DIN: 07246524