

UMA EXPORTS LTD

CIN : L14109WB1988PLC043934

August 13, 2024

Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Bandra Kurla Complex,
Mumbai-4000051

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

Scrip: UMAEXPORTS

Scrip Code: 543513

Dear Sir/ Madam,

Sub: Outcome of the Board Meeting – Unaudited Results for the Quarter ended June 30, 2024

Further to our letter dated August 6, 2024 and pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. Tuesday, August 13, 2024, *inter-alia*, considered and approved the following businesses:

1. The Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2024. A copy of the same is enclosed herewith.
2. The Limited Review Report on Unaudited Standalone and Consolidated Financial Results of the Company for quarter ended June 30, 2024. A copy of the same is enclosed herewith.

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 ended June 30, 2024 are also available on the Company's website i.e. www.umaexports.net/ and on the website of the Stock Exchanges, www.bseindia.com and <https://www.nseindia.com/>.

3. Appointment of M/s. R Daga & Company, Chartered Accountants (FRN No. 328421E) as an Internal Auditor of the Company for the Financial Year 2024-25.
4. Appointment of M/s. M Shahnawaz & Associates, Practising Company Secretaries, as the Secretarial Auditor of the Company for the Financial Year 2024-25.

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.

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

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The meeting commenced at 2.30 p.m. and concluded at 5.35 p.m.

We request you to kindly take the above on records.

Yours faithfully

For Uma Exports Limited

Sriti Singh Roy
Company Secretary & Compliance Officer

Encl. as above

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Annexure-A

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

Sl No	Particulars	Internal Auditor	Secretarial Auditor
1	Name	M/s. R Daga & Company, Chartered Accountants FRN No. 328421E	M/s. M Shahnawaz & Associates Practising 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	August 13, 2024	August 13, 2024
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 9 years. The Firm is led by CS Md Shahnawaz having more than 16 years of experience in Corporate Law Compliances.

For Uma Exports Limited

Sriti Singh Roy
Company Secretary & Compliance Officer

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Independent Auditor's Review Report on the Quarterly Standalone Unaudited Financial 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 June, 2024.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **UMA EXPORTS LIMITED** (the "Company") for the quarter ended 30th June, 2024 ("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 : 24304549BKENRX3686

Dated: 13.08.2024



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

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

Sl. No	Particulars	Quarter ended			Rs in Lakhs
		30-06-2024	31-03-2024	30-06-2023	Year ended
		(Unaudited)	(Audited)	(Unaudited)	31-03-2024
1	Revenue				
	a) Revenue from operations	36,986.47	47,825.48	30,184.71	138,609.85
	b) Other Income	165.92	184.22	71.41	366.28
	Total Income	37,152.39	48,009.70	30,256.12	138,976.13
2	Expenditure				
	a) Purchases of Stock-in-trade	38,543.47	46,064.55	27,383.01	135,367.24
	b) Changes in inventories of Stock-in-Trade	-3,573.60	-618.49	1,334.81	-4,135.67
	c) Employee benefits expense	68.05	81.66	64.94	293.82
	d) Finance Cost	222.03	229.47	107.11	836.24
	e) Depreciation and amortisation expense	14.50	32.70	8.50	58.21
	f) Freight and handling expenses	509.32	608.49	647.86	2,628.63
	g) Import Duties & Permit Charges	33.63	93.19	0.85	94.14
	h) Other Expenses	723.57	874.09	632.91	2,944.08
	Total Expenditure	36,540.97	47,365.66	30,179.99	138,086.69
3	Profit before exceptional items and tax (1-2)	611.42	644.04	76.13	889.44
4	Exceptional Items		37.22	-	37.22
5	Profit for the period before Tax (3 - 4)	611.42	606.82	76.13	852.22
6	Tax Expense				
	- Current	150.00	180.07	19.16	245.07
	- Income tax adjustment	-	14.85	-	14.85
	- Deferred Tax	0.01	-2.99	2.52	-14.37
	Total Tax Expenses	150.01	191.93	21.68	245.55
7	Net Profit/(Loss) after tax for the period (5 - 6)	461.41	414.89	54.45	606.67
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	-6.99	10.50	-5.90	-2.30
	(b) Remeasurement gain/(loss) on defined benefit plan	-	4.26	-	4.26
	(c) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss	0.80	-2.27	0.67	-0.83
	Total other comprehensive income, net of tax	-6.19	12.49	-5.23	1.13
9	Total comprehensive income for the period (7 + 8)	455.22	427.38	49.22	607.80
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				13,907.46
12	Earnings Per Share (EPS) (not to be annualised) (in Rs.)				
	a) Basic	1.36	1.23	0.16	1.79
	b) Diluted	1.36	1.23	0.16	1.79

Note

- The Standalone Unaudited Financial Results for the quarter ended June 30, 2024, have been reviewed by the Audit Committee at its meeting held on August 13 2024 and approved by the Board of Directors at its meeting held on August 13, 2024
- 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, 2024 has been carried out by the Statutory Auditors of the Company and an unmodified conclusion has been expressed in their report.
- 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.
- 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.
- Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.

Place : Kolkata
Date : August 13, 2024

By Order of the Board
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)
2nd Floor, Room No. 8, Kolkata- 700 069
E-mail :mamtajain20@gmail.com
Mobile : 91 98877 13465

Independent Auditor's Review Report on the Quarterly Consolidated Unaudited 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
UMA EXPORTS LIMITED

Dear Sir/s,

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

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **UMA EXPORTS LIMITED** (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiary together referred to as "the Group"), for the Quarter ended 30th June, 2024 ("the statement") attached herewith, being submitted by the Holding 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 Holding 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 in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Holding 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: 24304549BKERNY2421

Dated: 13.08.2024



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

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024					
Sl. No	Particulars	Quarter ended			Year ended
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue				
	a) Revenue from operations	39,464.73	49,104.22	32,369.85	153,243.09
	b) Other Income	180.93	210.94	80.59	432.99
	Total Income	39,645.66	49,315.16	32,450.44	153,676.08
2	Expenditure				
	a) Purchases of Stock-in-trade	40013.99	47691.24	29298.33	149698.49
	b) Changes in inventories of Stock-in-Trade	(2904.24)	(1375.87)	1334.81	(4902.94)
	c) Employee benefits expense	104.70	112.48	84.13	405.90
	d) Finance Cost	222.03	229.46	107.11	836.23
	e) Depreciation and amortisation expense	14.50	33.75	8.50	59.26
	f) Freight and handling expenses	562.60	655.20	758.83	2862.46
	g) Import Duties & Permit Charges	33.63	93.19	0.85	94.14
	h) Other Expenses	800.46	855.58	778.93	3321.36
	Total Expenditure	38847.67	48295.03	32371.49	152374.90
3	Profit before exceptional items and tax (1-2)	797.99	1020.13	78.95	1301.18
	Share of profit/(loss) of Associates	(0.13)	(0.25)	0.00	(0.25)
		797.86	1019.88	78.95	1300.93
4	Exceptional Items	0.00	37.22		37.22
5	Profit for the period before Tax (3 - 4)	797.86	982.66	78.95	1263.71
6	Tax Expense				
	- Current	150.00	180.07	19.16	245.07
	- Income tax adjustment	0.00	14.85	0.00	14.85
	- Deferred Tax	0.01	(2.63)	2.52	(14.01)
	Total Tax Expenses	150.01	192.29	21.68	245.91
7	Net Profit/(Loss) after tax for the period (5 - 6)	647.85	790.37	57.27	1017.80
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	(6.99)	10.50	(5.90)	(2.30)
	(b) Remeasurement gain/(loss) on defined benefit plan	0.00	4.26	0.00	4.26
	(c) Foreign Currency Translation reserve(net)	12.51	1.27	(2.69)	7.46
	(d) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss	0.80	(2.27)	0.67	(0.83)
	Total other comprehensive income, net of tax	6.32	13.76	(7.92)	8.59
9	Total comprehensive income for the period (7 + 8)	654.17	804.13	49.35	1026.39
10	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	3380.98	3380.98	3380.98	3380.98
11	Other Equity				15610.51
12	Earnings Per Share (EPS) (not to be annualised) (in Rs.)				
	a) Basic	1.92	2.34	0.17	3.01
	b) Diluted	1.92	2.34	0.17	3.01

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Place : Kolkata
Date : August 13, 2024

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

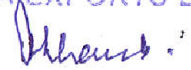

Rakesh Khemka
Managing Director
DIN: 00335016

Note

1. The Consolidated Unaudited Financial Results for the quarter ended June 30, 2024, have been reviewed by the Audit Committee at its meeting held on August 13, 2024 and approved by the Board of Directors at its meeting held on August 13, 2024.
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, 2024 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.

Place : Kolkata
Date : August 13, 2024

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



Rakesh Khemka
Managing Director
DIN: 00335016