

UMA EXPORTS LTD

CIN : L14109WB1988PLC043934

November 11, 2023
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 – Unaudited Results for the quarter and half year ended September 30, 2023

Further to our letter dated November 3, 2023 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. Saturday, November 11, 2023, *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, 2023. 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, 2023.

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, 2023 are also available on the Company's website i.e. <http://www.umaexports.net/quarterly-results.html> and on the website of the Stock Exchanges, <https://www.bseindia.com/index.html> and <https://www.nseindia.com/>.

The meeting commenced at 1.00 p.m. and concluded at 4.00 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: 2023.11.11
15:54:36 +05'30'

Sriti Singh Roy

Company Secretary & Compliance Officer

Encl. as above

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

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W : www.umaexports.net



Independent Auditor's Review Report on the quarterly and Half-year ended 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 and Half-yearly ended 30th September, 2023.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **UMA EXPORTS LIMITED** (the "Company") for the quarter and Half-yearly ended 30th September, 2023 ("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
FCA Mamta Jain
Partner



Membership No. 304549
UDIN: 23304549BG7UM19212
Dated: 11.11.2023

Branch Office :

Gurudwara Market, 2nd Floor, Sevoke Road, Siliguri - 734 001, West Bengal, Mobile : +91 98323 13311

UMA EXPORTS LIMITED

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 AND HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs. In lakhs)

Sl. No	Particulars	Quarter			Half-year		Year
		30-09-23	30-06-23	30-09-22	30-09-23	30-09-22	31-03-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	26,084.26	30,184.71	32141.54	56,268.97	66581.89	143,433.51
II	Other Income	43.41	71.41	37.15	114.82	245.18	336.33
III	Total (I+II)	26,127.67	30256.12	32178.69	56,383.79	66827.07	143,769.84
IV	Expenditure						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-Trade	34,792.09	27,383.01	23047.08	62,175.10	56177.78	125,629.83
	c) (Increase) / decrease in finished goods, work in progress & stock-in-trade	-10,512.97	1,334.81	6116.09	-9,178.16	4103.73	3,497.88
	d) Employee benefits expense	77.51	64.94	65.02	142.45	117.60	254.97
	e) Finance Cost	256.24	107.11	152.35	363.35	230.21	507.32
	f) Depreciation and amortisation expense	8.51	8.50	4.25	17.01	8.50	34.02
	f) Freight and handling expenses	738.38	647.86	1140.97	1,386.24	3420.83	6,433.87
	g) Import Duties & Permit Charges	0.10	0.85	0.00	0.95	3.89	441.73
	f) Other Expenses	739.73	632.91	609.18	1,372.64	1223.46	3,386.59
	Total Expenditure (IV)	26,099.59	30179.99	31134.94	56,279.58	65286.00	140186.21
V	Profit/(Loss) before exceptional items and tax (I-IV)	28.08	76.13	1043.75	104.21	1541.07	3583.63
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) after Exceptional Items before Tax (V-VI)	28.08	76.13	1043.75	104.21	1541.07	3583.63
VIII	Tax Expense						
	- Current	1.84	19.16	273.36	21.00	400.20	906.46
	- Income tax adjustments	-	-	0.00	-	0.00	8.08
	- Deferred Tax	-1.39	2.52	0.20	1.13	-0.06	(1.35)
	Total Tax expenses	0.45	21.68	273.56	22.13	400.14	913.19
IX	Net Profit/Loss for the period (VII-VIII)	27.63	54.45	770.19	82.08	1140.93	2670.44
X	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Remeasurement of net defined benefit liability	-	-	-	-	-	2.19
	(iii) Equity instruments through other comprehensive income, net	-3.38	(5.90)	2.50	-9.28	1.51	13.04
	(iv) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss	0.39	0.67	-0.29	1.06	-0.17	(2.72)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Fair value changes on investments	-2.99	-5.23	2.21	-8.22	1.34	12.51
XI	Total Comprehensive income for the period (IX+X)	24.64	49.22	772.40	73.86	1142.27	2682.95
XII	Other Equity excluding Revaluation Reserve as per the audited balance sheet	-	-	0.00	-	0.00	-
XIII	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	3,380.98	3380.98	3380.98	3,380.98	3380.98	3380.98
XIV	Other Equity	-	-	-	-	-	13,323.41
XV	Earnings Per Share (EPS) (Rs.)						
	a) Basic	0.08	0.16	2.28	0.24	3.37	7.90
	b) Diluted	0.08	0.16	2.28	0.24	3.37	7.90

By Order of the Board
For **UMA EXPORTS LTD.**


Rakesh Khemka
Managing Director
DIN: 00335016

Place : Kolkata
Date: 11/11/2023

Note

1) These financial results of the Company for the quarter ended September,2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 11th November 2023.The Statutory Auditors of the Company have carried out a limited review of these results and have expressed an unmodified conclusion in their report. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015.

2) The Company has only one reportable segment,viz agri products in accordance with Ind AS 108 - "Operating Segments", both at standalone as well as group level.

3)Storage and Other charges are payable at the time of release of agricultural products.

4) The financial results of the company has been prepared in accordance with the Indian Accounting Standards (IND AS) as pescribed under Section 133 of the Companies Act 2013 read with rule 3 of the companies (Indian Accounting Standards) Rules 2015 and relevant ammendment thereof.

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

Place : Kolkata
Date: 11/11/2023

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


Rakesh Khemka
Managing Director
DIN: 00335016

UMA EXPORTS LIMITED

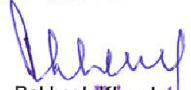
CIN: L14109WB1988PLC043934

Regd. Office: Ganga Jamuna Apartment, 28/1, Shakespeare Sarani, Flat 16 Kolkata-700017
Email: info@umaexports.net.in, Website: www.umaexports.net.in

Standalone Statement of Assets and Liabilities

Particulars	As at 30th September, 2023	As at 31st March, 2023
	Unaudited	Audited
<u>ASSETS</u>		
Non-current assets		
Property, Plant and Equipment	540.07	545.82
Investment Properties	327.56	327.56
Financial Assets		
(a) Investments	581.21	438.78
(b) Other Financial Assets	3,133.51	2,974.30
Deferred tax assets (Net)	0.44	0.50
Other Non current assets	475.40	260.53
Total Non-Current Assets	5,058.19	4,547.48
Current assets		
Inventories	16,449.28	7,271.12
Financial Assets		
(a) Trade Receivables	5,708.40	11,916.65
(b) Cash and cash equivalents	3,617.88	3,281.32
(c) Bank Balance other than cash and cash equivalents	1,301.47	42.25
(d) Loans	52.70	50.87
(e) Other Financial Assets	-	61.70
Current Tax Assets(net)	224.42	203.79
Other Current Assets	3,212.45	3,463.37
Total Current Assets	30,566.60	26,291.08
TOTAL ASSETS	35,624.79	30,838.56
<u>EQUITY AND LIABILITIES</u>		
EQUITY		
(a) Equity Share capital	3,380.98	3,380.98
(b) Other Equity	13,382.72	13,323.41
Total Equity	16,763.70	16,704.39
LIABILITIES		
Non current liabilities		
Financial Liabilities		
(a) Borrowings	1,000.00	117.28
Provisions	17.88	17.88
Deferred Tax Liabilities(Net)	-	-
Total Non-Current Liabilities	1,017.88	135.16
Current liabilities		
Financial Liabilities		
(a) Borrowings	13,841.70	10,769.33
(b) Trade Payables	1,568.83	1,811.18
(c) Other Financial Liabilities	533.97	906.36
Provisions	1.51	1.51
Other current liabilities	1,897.20	510.61
Total Current Liabilities	17,843.21	13,999.00
TOTAL EQUITY & LIABILITIES	35,624.79	30,838.56

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


Rakesh Khemka
Managing Director

Place : Kolkata
Date: 11/11/2023

UMA EXPORTS LIMITED

CIN: L14109WB1988PLC043934

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Statement of standalone Cash Flow for the quarter and half year ended 30 Sept, 2023

(Rs. Lakh)

Particulars	Half year ended		Half year ended	
	30-Sep-23		30-Sep-22	
	Unaudited		Unaudited	
A Cash Flow from Operating Activities				
Net Profit before Tax and extra-ordinary items		104.21		1,541.07
Depreciation	17.01		8.50	
Interest Received	-83.65		-32.30	
Provision for employee benefits and others	-		-	
Profit on sale of Investments	-9.86		0.56	
Interest Paid	363.34	286.84	230.21	206.97
Operating Profit before Working Capital Changes		391.05		1,748.04
Adjustment for Increase/decrease of				
Trade And Other Receivable	6,208.25		-5,507.24	
Inventories	-9,178.16		4,103.73	
Loans & Advances	-1.83		458.38	
Other Current Financial and Non Financial Assets	-61.45		-1,787.37	
Trade Payables and others	771.84	-2,261.35	-5,324.41	-8,056.91
Cash Generated from Operation		-1,870.30		-6,308.87
Direct Taxes Paid		41.63		284.05
Net Cash from Operating Activities (A)		-1,911.93		-6,592.92
B Cash Flow from Investing Activities :				
Purchase of Property, Plant & Equipments	-11.26		-11.38	
Sale/(Purchase) of non current investment	-141.85		-	
Interest Received	83.65	-69.46	32.30	20.92
Net Cash from Investing Activities (B)		-69.46		20.92
C Cash Flow from Financing Activities:				
Proceeds from Long Term Borrowings	882.71		3.20	
Proceeds From/(Repayment of) Short Term Borrowings	3,072.36		669.52	
Proceeds from issue of share capital(net of share issue expense)	-14.55		6,000.00	
Interest Paid	-363.35		-230.21	
Net Cash from Financing Activities (C)		3,577.17		6,442.51
Net increase in Cash and Cash Equivalents (A+B+C)		1,595.78		-129.49
Cash and Cash equivalents at the beginning of the period	3,323.57		1,857.98	
Cash and Cash equivalents at the end of the period	4,919.35	1,595.78	1,728.49	-129.49

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: 11/11/2023

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

Rakesh Khemka
Rakesh Khemka
Managing Director
DIN: 00335016



Independent Auditor's Review Report on the quarterly and Half-year ended 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 and Half-yearly ended 30th September, 2023.

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 and Half-yearly ended 30th September, 2023 ("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: 23304549BG7WMJ2431
Dated: 11.11.2023



Branch Office :

Gurudwara Market, 2nd Floor, Sevoke Road, Siliguri - 734 001, West Bengal, Mobile : +91 98323 13311

UMA EXPORTS LIMITED

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 AND HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs. In lakhs)

Sl. No	Particulars	Quarter			Half-year		Year
		30-09-23	30-06-23	30-09-22	30-09-23	30-09-22	31-03-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	28,584.08	32,369.85	33,737.02	60,953.91	69,006.88	148,825.76
II	Other Income	43.39	80.59	-	123.98	246.75	492.11
III	Total (I+II)	28,627.45	32,450.44	33,737.02	61,077.89	69,253.63	149,317.87
IV	Expenditure						
	a) Cost of materials consumed						
	b) Purchase of Stock-in-Trade	37,153.79	29,298.33	24,858.51	66,452.12	58,809.43	130,982.46
	c) (Increase) / decrease in finished goods, work in progress & stock-in-trade	(10,523.85)	1,334.81	5,827.80	(9,189.04)	3,815.43	3,497.88
	d) Employee benefits expense	91.11	84.13	65.02	175.24	117.60	254.97
	e) Finance Cost	256.24	107.11	152.52	363.35	230.38	507.32
	f) Depreciation and amortisation expense	8.51	8.50	4.25	17.01	8.50	34.02
	f) Freight and handling expenses	772.48	758.83	1,140.97	1,531.31	3,420.83	6,445.21
	g) Import Duties & Permit Charges	0.10	0.85	-	0.95	3.89	441.73
	h) Other Expenses	835.47	778.93	614.68	1,614.40	1,252.52	3,438.88
	Total Expenditure (IV)	28,593.85	32,371.49	32,663.75	60,965.34	67,658.58	145,602.47
V	Profit/(Loss) before exceptional items and tax (I-IV)	33.60	78.95	1,073.27	112.55	1,595.05	3,715.40
VI	Exceptional Items						
VII	Profit/(loss) after Exceptional Items before Tax (V-VI)						
VIII	Tax Expense - Current	1.84	19.16	273.36	21.00	400.20	906.46
	- Income tax adjustment	-	-	-	-	-	8.08
	- Deferred Tax	(1.39)	2.52	0.20	1.13	(0.06)	(1.35)
	Total Tax expenses	0.45	21.68	273.56	22.13	400.14	913.19
IX	Net Profit/Loss for the period (VII-VIII)	33.15	57.27	799.71	90.42	1,194.91	2,802.21
X	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	(ii) Remeasurement of net defined benefit liability	-	-	-	-	-	2.19
	(iii) Equity instruments through other comprehensive income, net	(3.38)	(5.90)	2.50	(9.28)	1.51	13.04
	(iv) Foreign Currency Translation reserve(net)	18.56	(2.69)	53.73	15.87	82.84	103.72
	(v) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss	0.39	0.67	(0.29)	1.06	(0.17)	(2.72)
	B (i) Items that will be reclassified to profit or loss						
	(ii) Fair value changes on investments	15.57	(7.92)	55.94	7.65	84.18	116.23
XI	Total Comprehensive income for the period (IX+X)	48.72	49.35	855.65	98.07	1,279.09	2,918.44
XII	Other Equity excluding Revaluation Reserve as per the audited balance sheet	-	-	-	-	-	-
XIII	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
XIV	Other Equity						14,604.44
XV	Earnings Per Share (EPS) (Rs.)						
	a) Basic	0.10	0.17	2.37	0.27	3.53	8.29
	b) Diluted	0.10	0.17	2.37	0.27	3.53	8.29

By Order of the Board
For Uma Exports Limited

For UMA EXPORTS LTD.

Rakesh Khemka
Managing Director
DIN: 00335016

Place : Kolkata
Date: 11-11-23

Note

1) These financial results of the Company for the quarter ended September,2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 11th November 2023. The Statutory Auditors of the Company have carried out a limited review of these results and have expressed an unmodified conclusion in their report. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015.

2) The Company has only one reportable segment,viz agri products in accordance with Ind AS 108 - "Operating Segments", both at standalone as well as group level.

3)Storage and Other charges are payable at the time of release of agricultural products.

4) The financial results of the company has been prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act 2013 read with rule 3 of the companies (Indian Accounting Standards) Rules 2015 and relevant ammendment thereof.

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

Place : Kolkata
Date : 11/11/2023

By Order of the Board
For Uma Exports Limited

For UMA EXPORTS LTD.



Director

Rakesh Khemka
Managing Director
DIN: 00335016

UMA EXPORTS LIMITED

CIN: L14109WB1988PLC043934

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

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

Rs in lakhs

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

	30-Sep-23	31-Mar-23
	(Unaudited)	(Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	543.61	545.82
(b) Intangible assets(goodwill on consolidation)	2.80	-
(c) Investment Properties	327.56	327.56
(d) Financial assets :		
(i) Investments	489.10	422.98
(ii) Other Financial assets	3,133.50	2,974.30
(e) Deferred tax assets (net)	0.44	0.50
(f) Other Non Current Assets	522.69	260.53
Total Non-Current Assets	5,019.70	4,531.69
Current Assets		
(a) Inventories	16,460.16	7,271.12
(b) Financial assets:		
(i) Trade receivables	6,425.30	12,442.66
(ii) Cash and cash equivalents	4,178.94	4,083.82
(iii) Bank balance other than (ii) above	1,301.47	42.25
(iv) Loans	52.71	50.87
(v) Other Financial assets	-	61.70
(c) Current Tax Assets	224.42	203.79
(d) Other Current Assets	3,909.88	4,136.35
Total Current Assets	32,552.88	28,292.56
Total Assets	37,572.58	32,824.25
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	3,380.98	3,380.98
(b) Other Equity	14,688.81	14,604.44
© Minority interest	23.48	-
Total Equity	18,093.27	17,985.42
Liabilities		
Non-Current Liabilities		
(a) Financial liabilities:		
(i) Borrowings	1,061.00	117.28
(ii) Other financial Liabilities	-	-
(b) Deferred Tax Liability(Net)	-	-
(c) other Non current Liabilities	-	-
(d) Provisions	17.89	17.88
Total Non-Current Liabilities	1,078.89	135.16
Current liabilities		
(a) Financial liabilities:		
(i) Borrowings	13,841.70	10,769.33
(ii) Trade payables	1,762.03	1,913.98
(iii) Other financial Liabilities	571.39	919.08
(b) Other current liabilities	2,223.79	1,099.76
(c) Provisions	1.51	1.52
Total Current Liabilities	18,400.42	14,703.67
Total Equity and Liabilities	37,572.58	32,824.25

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


Rakesh Khemka
Managing Director
DIN: 00335016

Place : Kolkata
Date: 11/11/2023

UMA EXPORTS LIMITED

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

Statement of Consolidated Cash Flow for the quarter and half year ended 30 Sept, 2023

(Rs.in lakhs)

Particulars	Half year ended		Half year ended	
	30-09-23		30-09-22	
	Unaudited		Unaudited	
A Cash Flow from Operating Activities				
Net Profit before Tax and extra-ordinary items		112.55		1,595.06
Depreciation	17.01		8.50	
Interest Received	(83.65)		(32.30)	
Provision for employee benefits and others	-		-	
Profit on fair value/sale of Investments	(9.86)		0.56	
Interest Paid	363.35	286.85	230.38	207.14
Operating Profit before Working Capital Changes		399.40		1,802.20
Adjustment for Increase/decrease of				
Trade And Other Receivable	6,017.36		(4,537.48)	
Inventories	(9,189.04)		3,815.43	
Loans & Advances	(1.83)		458.38	
Other Current/non Current Assets & liabilities	643.15		(1,927.73)	
Trade Payables and others	(151.95)	(2,682.31)	(5,751.37)	(7,942.78)
Cash Generated from Operation		(2,282.91)		(6,140.58)
Direct Taxes Paid	(47.04)		(284.05)	
	-	(47.04)	-	(284.05)
Net Cash from Operating Activities (A)		(2,329.95)		(6,424.63)
B Cash Flow from Investing Activities :				
Purchase of Property, Plant & Equipments	12.70		(11.38)	
Sale of Property, Plant & Equipments	-		-	
Sale/(Purchase) of non current investment	(66.12)		-	
Interest Received	83.65	30.23	32.30	20.92
Net Cash from Investing Activities (B)		30.23		20.92
C Cash Flow from Financing Activities:				
Proceeds from Long Term Borrowings	3,072.37		3.21	
Proceeds From/(Repayment of) Short Term Borrowings	943.72		669.52	
Proceeds from issue of share capital(net of share issue expens	(14.55)		6,000.00	
Interest Paid	(363.35)	3,638.19	(230.38)	6,442.35
Net Cash from Financing Activities (C)		3,638.19		6,442.35
Net increase in Cash and Cash Equivalents (A+B+C)		1,338.47		38.64
Add:(Less) Foreign Currency Transalction reserve		15.87		82.84
		1,354.34		121.48
Cash and Cash equivalents at the begining of the period	4,126.07		2,448.21	
Cash and Cash equivalents at the end of the period	5,480.41	1,354.34	2,569.69	121.48

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

By Order of the Board
For Uma Exports Limited

For **UMA EXPORTS LTD.**

Rakesh Khemka
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Managing Director
DIN: 00335016

Place : Kolkata
Date: 11/11/2023