

# UMA EXPORTS LTD

CIN : L14109WB1988PLC043934

August 10, 2022

Listing Department,  
National Stock Exchange of India Limited  
Exchange Plaza, 5<sup>th</sup> 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, 2022**

Further to our letter dated July 30, 2022 and August 5, 2022 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. Wednesday, August 10, 2022, *inter-alia*, considered and approved the Ind AS compliant Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2022. 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 ended June 30, 2022.

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, 2022 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 4.30 p.m. and concluded at 7.00 p.m.

We request you to kindly take the above on records.

Yours faithfully  
For Uma Exports Limited



Sruti 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](http://www.umaexports.net)

## 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, 2022

Sl. No	Particulars	Quarter ended			Rs in Lakhs
		30/06/20220	31/03/2022	30/06/2021	Year ended
		(Unaudited)	(Audited)	(Unaudited)	31/03/2021
1	<b>Revenue</b>				
	a) Revenue from operations	34,440.35	36,105.18	15,431.32	126,020.48
	b) Other Income	208.03	226.15	52.36	587.93
	<b>Total Income</b>	<b>34,648.38</b>	<b>36,331.33</b>	<b>15,483.67</b>	<b>126,608.41</b>
2	<b>Expenditure</b>				
	a) Purchases of Stock-in-trade	33,130.71	32,784.27	14,323.07	113,702.23
	b) Changes in inventories of Stock-in-Trade	-2,012.36	-1,276.57	-1,832.09	-3,474.17
	c) Employee benefits expense	52.58	42.91	43.65	160.68
	d) Finance Cost	77.86	126.84	49.91	1,185.63
	e) Depreciation and amortisation expense	4.25	5.97	2.47	16.88
	f) Freight and handling expenses	2,279.86	1,628.04	382.99	4,129.93
	g) Import Duties & Permit Charges	3.89	1,028.41	162.03	4,676.61
	h) Other Expenses	614.28	1,269.37	397.13	2,963.94
	<b>Total Expenditure</b>	<b>34,151.06</b>	<b>35,609.24</b>	<b>13,529.16</b>	<b>123,361.73</b>
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>497.32</b>	<b>722.09</b>	<b>1,954.51</b>	<b>3,246.67</b>
4	<b>Exceptional Items</b>				
5	<b>Profit for the period before Tax (3 - 4)</b>	<b>497.32</b>	<b>722.09</b>	<b>1,954.51</b>	<b>3,246.67</b>
6	<b>Tax Expense</b>				
	- Current	126.83	190.25	301.56	822.57
	- Income tax adjustment	-	0.01	-	22.59
	- Deferred Tax	-0.27	-7.68	1.35	-6.33
	<b>Total Tax Expenses</b>	<b>126.57</b>	<b>182.58</b>	<b>302.91</b>	<b>838.83</b>
7	<b>Net Profit/(Loss) after tax for the period (5 - 6)</b>	<b>370.75</b>	<b>539.51</b>	<b>1,651.60</b>	<b>2,407.84</b>
8	<b>Other Comprehensive Income</b>				
	Items that will not be reclassified to profit or loss (Net of Taxes)				
	(a) Gain/(Loss) on fair valuation of investments	-0.99	-3.38	-	38.87
	(b) Remeasurement gain/(loss) on defined benefit plan	-	0.11	-	1.28
	(c) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss	0.11	-2.83	-	-7.98
	<b>Total other comprehensive income, net of tax</b>	<b>-0.88</b>	<b>-6.10</b>	<b>-</b>	<b>32.17</b>
9	<b>Total comprehensive income for the period (7 + 8)</b>	<b>369.87</b>	<b>533.41</b>	<b>1,651.60</b>	<b>2,440.00</b>
10	<b>Paid-up Equity Share Capital (Face Value Rs.10/- per share)</b>	<b>3,380.98</b>	<b>2,498.63</b>	<b>2,498.63</b>	<b>2,498.63</b>
11	<b>Other Equity</b>				
12	<b>Earnings Per Share (EPS) (not to be annualised) (in Rs.)</b>				
	a) Basic	1.10	2.16	6.61	9.64
	b) Diluted	1.10	2.16	6.61	9.64

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**For UMA EXPORTS LTD.**

*(Signature)*

Director

**Note**

1. The Standalone Unaudited Financial Results for the quarter ended June 30, 2022, have been reviewed by the Audit Committee at its meeting held on August 10, 2022 and approved by the Board of Directors at its meeting held on August 10, 2022.
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, 2022 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.
6. The figures of the quarter ended March 31, 2022 as reported in these financial results are the balancing figures between the audited figures in respect of the full financial year and unaudited year to date figures up to the end of third quarter of the relevant financial year which are based on the information compiled by the management, which have not been subjected to review or audit by statutory auditors.

By Order of the Board

Place : Kolkata  
Date: 10.08.2022



For UMA Exports Limited

*Rakesh Khemka*  
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 90077 13466

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

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 30<sup>th</sup> June, 2022.

1. We have reviewed the accompanying statement of "Un-Audited Standalone Financial Results" of UMA EXPORTS LIMITED (hereinafter referred to as the "Holding Company") and its subsidiary UEL International FZE (Dubai) (Holding Company and its subsidiary together referred to as "the Group"), for the Quarter ended 30<sup>th</sup> June, 2022 ("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 statement is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principle 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. 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.

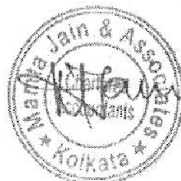
For Mamta Jain & Associates  
Chartered Accountants  
(Registration No. 328746E)

*Mamta Jain*  
Mamta Jain  
Partner

Membership No. 304549

UDIN: 22304549AOTPY4399

Dated: 10.08.2022



Branch Office :

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



## UMA EXPORTS LTD

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

### UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022

Sl. No	Particulars	Quarter ended		Year ended	
		30/06/2022	31/03/2022	30/06/2021	31/03/2022
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	<b>Revenue</b>				
	a) Revenue from operations	35,269.86	36,224.70	16,134.96	127,699.07
	b) Other Income	246.75	493.04	52.36	1,022.24
	<b>Total Income</b>	<b>35,516.61</b>	<b>36,717.73</b>	<b>16,187.32</b>	<b>128,721.31</b>
2	<b>Expenditure</b>				
	a) Purchases of Stock-in-trade	33,950.92	32,901.18	15,026.72	115,382.82
	b) Changes in inventories of Stock-in-Trade	(2,012.36)	(1,276.57)	(1,832.09)	(3,474.17)
	c) Employee benefits expense	52.58	42.91	43.65	160.68
	d) Finance Cost	77.86	126.92	49.91	1,195.71
	e) Depreciation and amortisation expense	4.25	5.97	2.47	16.88
	f) Freight and handling expenses	2,279.86	1,628.04	382.99	4,129.93
	g) Import Duties & Permit Charges	3.89	1,028.41	162.03	4,676.61
	h) Other Expenses	637.84	1,663.41	409.33	3,378.02
	<b>Total Expenditure</b>	<b>34,994.83</b>	<b>36,120.27</b>	<b>14,245.00</b>	<b>125,466.49</b>
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>521.79</b>	<b>597.47</b>	<b>1,942.32</b>	<b>3,254.82</b>
4	<b>Exceptional Items</b>				
5	<b>Profit for the period before Tax (3 - 4)</b>	<b>521.79</b>	<b>597.47</b>	<b>1,942.32</b>	<b>3,254.82</b>
6	<b>Tax Expense</b>				
	- Current	126.83	159.98	301.56	822.57
	- Income tax adjustment	-	0.01	-	22.59
	- Deferred Tax	(0.27)	(7.68)	1.35	(6.33)
	<b>Total Tax Expenses</b>	<b>126.57</b>	<b>152.32</b>	<b>302.91</b>	<b>838.83</b>
7	<b>Net Profit/(Loss) after tax for the period (5 - 6)</b>	<b>395.22</b>	<b>445.15</b>	<b>1,639.41</b>	<b>2,415.99</b>
8	<b>Other Comprehensive Income</b>				
	Items that will not be reclassified to profit or loss (Net of Taxes)				
	(a) Gain/(Loss) on fair valuation of investments	(0.99)	(3.38)	-	38.87
	(b) Remeasurement gain/(loss) on defined benefit plan	-	0.11	-	1.28
	(c) Foreign Currency Translation reserve(net)	29.11	(3.69)	15.92	27.87
	(d) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss	0.11	(2.83)	-	(7.98)
	<b>Total other comprehensive income, net of tax</b>	<b>28.23</b>	<b>(9.79)</b>	<b>15.92</b>	<b>60.04</b>
9	<b>Total comprehensive income for the period (7 + 8)</b>	<b>423.45</b>	<b>435.36</b>	<b>1,655.32</b>	<b>2,476.03</b>
10	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	3,380.98	2,498.63	2,498.63	2,498.63
11	Other Equity				
12	<b>Earnings Per Share (EPS) (not to be annualised) (in Rs.)</b>				
	a) Basic	1.17	1.78	6.56	9.67
	b) Diluted	1.17	1.78	6.56	9.67

Contd.....Page 2

**For UMA EXPORTS LTD.**

*(Signature)*

Director

**Note**

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By Order of the Board

For UMA Exports Limited

Place : Kolkata  
Date: 10.08.2022



**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  
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Mobile: +91 90077 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

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For Mamta Jain & Associates  
Chartered Accountants  
(Registration No. 328746E)

*Mamta Jain*  
Mamta Jain  
Partner



Membership No. 304549

UDIN: 22304549A07CK59886

Dated: 10.08.2022

Branch Office :

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