UMA EXPORTS LTD

CIN : L14109WB1988PLC043934

February 14, 2026

Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Bandra Kurla Complex,
Mumbai-400051

Symbol: UMAEXPORTS

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

Scrip Code: 543513

Dear Sir/Madam,

Sub: Outcome of the Board Meeting – Unaudited Financial Results for the quarter and nine months ended December 31, 2025

Further to our letter dated February 10, 2026, 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, February 14, 2026, *inter-alia*, considered and approved the Ind AS compliant Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 2025. A copy of the same is enclosed herewith for your information and record.

We are also enclosing herewith Limited Review Report on Unaudited Standalone and Consolidated Financial Results of the Company for quarter and nine months ended December 31, 2025.

Further, pursuant to Regulation 33 of the Listing Regulations, the Limited Review Report and the Ind AS compliant Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended December 31, 2025 are also available on the Company's website i.e. www.umaexports.net/quarterly-results.html and on the website of the Stock Exchanges, www.bseindia.com/index.html and www.nseindia.com/.

The meeting commenced at 3.00 p.m. and concluded at 4.30 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: 2026.02.14 16:34:09 +05'30'

Sriti Singh Roy
Company Secretary and Compliance Officer
Membership No: A42425
Encl. as above

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

P : +91-33-2281 1396 / 97
P : +91-33-2281 3480
E : info@umaexports.net.in
W : www.umaexports.net

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

LIMITED REVIEW REPORT

To,
The Board of Directors
UMA EXPORTS LIMITED

Sub: Limited Review Report on unaudited Standalone Financial Results of Uma Exports Limited for the quarter and nine months ended December 31, 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Uma Exports Limited [the Company]** for the Quarter and nine months ended December 31, 2025, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with relevant Circulars issued by SEBI from time to time.

2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors & has been prepared on the basis of the related interim financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with relevant rules issued thereunder and other accounting principles 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, "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with Applicable Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

   Our conclusion is not modified in respect of this matter.

FOR MAMTA JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM NO. 328746E

Mamta Jain

MAMTA JAIN
Partner
Place: Kolkata
Date:14.02.2026
UDIN : 26304549KEQDNK1079

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.www.umaexports.net.in

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

(Rs. In Lakhs)

Sl. No	Particulars	Quarter			Nine Months ended		Year
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	55,820.65	40,339.97	47,582.45	126,156.67	121,572.58	166,936.31
II	Other Income	103.77	143.24	42.07	319.94	407.82	723.39
III	**Total (I+II)**	55,924.42	40,483.21	47,624.52	126,476.61	121,980.40	167,661.70
IV	**Expenditure**						
	a) Cost of materials consumed	565.12	676.07	-	2,760.02	-	676.60
	b) Purchase of Stock-in-Trade	49,457.94	33,089.44	47,498.33	108,358.90	116,347.31	165,014.58
	c) (Increase) / decrease in finished goods, work in progress & stock-in-trade	3,779.46	4,196.29	(1,333.05)	9,663.39	430.67	(5,200.92)
	d) Employee benefits expense	53.45	81.80	73.53	208.59	213.15	290.75
	e) Finance Cost	484.26	498.44	273.54	1,627.13	806.16	1,181.12
	f) Depreciation and amortisation expense	16.37	16.40	14.95	49.09	45.63	63.53
	g) Freight and Handling Charges	172.30	235.41	369.76	787.41	1,331.77	2,354.23
	g) Other Expenses	1,272.70	1,010.39	556.59	2,088.42	2,001.05	3,143.84
	Total Expenditure (IV)	55,801.60	40,606.24	47,453.65	126,440.86	121,177.74	167,466.73
V	**Profit/(Loss) before exceptional items and tax (I-IV)**	122.82	(123.03)	170.87	35.75	802.66	95.97
VI	Exceptional Items	-					
VII	**Profit/(loss) after Exceptional Items before Tax (V-VI)**	122.82	(123.03)	170.87	35.75	802.66	95.97
VIII	Tax Expense - Current	9.00	(10.65)	50.00	9.00	200.00	36.71
	- Income tax adjustments	-	-				
	- Deferred Tax	0.76	18.50	(0.07)	19.47	0.02	(12.54)
	Total Tax expenses	9.76	7.85	49.93	28.47	200.02	24.17
IX	**Net Profit/Loss for the period (VII-VIII)**	113.06	(130.88)	120.94	7.28	602.64	71.80
X	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	21.43	(0.42)	9.22	8.65	12.24	1.34
	(ii)Remeasurement of net defined benefit liability						8.55
	(iii)Equity instruments through other comprehensive						
	(iii) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss	(2.45)	1.07	(1.06)	(1.10)	(1.41)	1.32
	B (i)Items that will be reclassified to profit or loss						
	(ii)Fair value changes on investments						
	Total Other Comprehensive Income, Net of Taxes	18.98	(0.35)	8.16	7.55	10.83	11.21
XI	**Total Comprehensive Income for the period (IX+X)**	132.04	(139.23)	129.10	14.83	613.47	83.01
XII	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	3,380.98	3,380.98	3,380.98	3,380.98	3,380.98	3,380.98
XIII	Other Equity						
XIV	Earnings Per Share (EPS) (Rs.)						
	a) Basic	0.33	-0.39	0.36	0.02	1.78	0.21
	b) Diluted	0.33	-0.39	0.36	0.02	1.78	0.21

By Order of the Board
For Uma Exports Limited

For UMA EXPORTS LTD.

Rakhesh Khemka
Managing Director
DIN: 00335016

Director

Place : Kolkata
Date: February 14,2026

Note

1. The Standalone Unaudited Financial Results for the quarter ended December 31, 2025, have been reviewed by the Audit Committee at its meeting held on February 14, 2026 and approved by the Board of Directors at its meeting held on February 14,2026

2. In compliance with Regulation 33 of the Securities Excahnge Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, Limited Review of Standalone Financial Results for the Quarter ended Dec 31, 2025 has been carried out by the Statutory Auditors of the Company and an unmodified conclusion has been expressed in their report.

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

4. These financial results of the Company have been prepared in acordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.

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

By Order of the Board

For Uma Exports Limited

For UMA EXPORTS LTD.

Director

Rakhesh Khemka
Managing Director
DIN: 00335016

Place : Kolkata
Date: February 14, 2026

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

LIMITED REVIEW REPORT

To,
The Board of Directors
UMA EXPORTS LIMITED

Sub: Limited Review Report on unaudited Consolidated Financial Results of Uma Exports Limited for the quarter and nine months ended December 31, 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Uma Exports Limited [the Company]** and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and nine months ended December 31, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with relevant Circulars issued by SEBI from time to time.

2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 *"Interim Financial Reporting"* ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities

S. No.	Name	Relationship
1	Uma Exports Limited	Parent Company
2.	UEL international FZE	Foreign Subsidiary
3.	Graincomm Australia Pty Ltd.	Foreign Subsidiary
4.	Pakhi Commercial Private Limited	Indian Subsidiary
5.	Shivkrishna Vincom Private Limited	Indian Associates
6.	Swastik Oil Refinery Pvt Ltd	Indian Subsidiary



5. Based on our review conducted and procedure performed as stated in paragraph 3 above, and based on the consideration of the review report of other auditors referred to in paragraph 6, 7 & 8 below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with Applicable Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of two Indian subsidiaries, whose unaudited interim financial results and other financial information includes total revenue of Rs 206.70 Lakhs for the period from 01 April 2025 to 31st December, 2025, total net profit/(loss) after tax of Rs 1.29 lakhs and Rs 3.28 Lakhs, total comprehensive Profit/(Loss) of Rs 1.29 Lakhs and Rs 3.28 Lakhs for the quarter ended December 31, 2025 and for the period from 01 April 2025 to 31st December 2025 respectively, as considered in the statement, which have been review by other auditor.

7. Subsidiaries located outside India whose financial results have been prepared in accordance with accounting principles generally accepted in their respective countries. The Parent Company's management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by Parent Company's Management. Our opinion in so far as it related to the balances and affairs of such subsidiaries located outside India is based on the conversion adjustments prepared by the management of the Parent Company and reviewed by us.

8. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of one associates, whose unaudited interim financial results and other financial information includes total revenue of Rs NIL, the share of net loss of Rs. 0.10 lakhs and share of total comprehensive loss of Rs 0.10 lakhs for the period from 01 April 2025 to 31st December, 2025, as considered in the statement, which have been review by other auditor.

Our conclusion on the Statement in respect of matters stated in para 6, 7 & 8 above is not modified with respect of our reliance on the word done and the reports of the other auditor and financial results certified by the management.

FOR MAMTA JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM NO. 328746E

Mamta Jain

MAMTA JAIN
Partner
Place: Kolkata
Date: 14.02.2026
UDIN : 26304549FECZEF1912

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.www.umaexports.net.in

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

(Rs. In Lakhs)

Sl. No	Particulars	Quarter			Nine Months ended		Year
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	**Revenue from Operations**	56,043.92	40,521.51	49,468.13	126,598.34	126,522.84	172,404.40
II	Other Income	112.74	192.89	93.09	434.34	549.84	1,208.52
III	**Total (I+II)**	**56,156.66**	**40,714.40**	**49,561.22**	**127,032.68**	**127,072.68**	**173,612.92**
IV	**Expenditure**						
	a) Cost of materials consumed	596.78	856.72	-	2,626.17	-	735.70
	b) Purchase of Stock-in-Trade	49,559.35	33,859.36	49,330.19	108,628.23	120,243.04	169,424.97
	c) (Increase) / decrease in finished goods, work in progress & stock-in-trade	3,828.79	4,235.14	(1,482.95)	9,738.99	887.97	(4,662.60)
	d) Employee benefits expense	68.47	100.42	106.22	260.60	313.69	411.65
	e) Finance Cost	486.83	499.44	276.41	1,629.70	814.43	1,195.49
	f) Depreciation and amortisation expense	17.98	19.61	16.07	53.91	48.85	68.11
	g) Freight and Handling Expenses	172.44	247.52	482.56	780.31	1,532.67	2,388.54
	h) Other Expenses	1,288.90	1,012.46	565.44	3,038.85	2,147.70	3,676.04
	Total Expenditure (IV)	**56,019.54**	**40,829.77**	**49,293.94**	**126,956.76**	**125,988.35**	**173,237.90**
V	**Profit before Share of profit/ Loss of Associates and Joint Ventures, Exceptional Item and tax (I-IV)**	**137.12**	**(115.37)**	**267.28**	**75.92**	**1,084.33**	**375.02**
VI	Share of Profit/ Loss of Associates and Joint Ventures	(0.01)	(0.02)	(0.02)	(0.10)	(0.15)	(0.47)
VII	**Profit/(Loss) before exceptional items and tax (I-IV)**	**137.11**	**(115.39)**	**267.26**	**75.82**	**1,084.18**	**374.55**
VIII	Exceptional Items	-					
IX	**Profit/(loss) after Exceptional Items before Tax (VII-VIII)**	**137.11**	**(115.39)**	**267.26**	**75.82**	**1,084.18**	**374.55**
X	Tax Expense - Current	9.00	(10.65)	50.00	9.00	200.00	37.28
	- Deferred Tax	0.76	18.50	(0.07)	19.47	0.02	(12.71)
	Total Tax expenses	**9.76**	**7.85**	**49.93**	**28.47**	**200.02**	**24.57**
XI	**Net Profit/Loss after Tax for the period (IX-X)**	**127.35**	**(123.24)**	**217.33**	**47.35**	**884.16**	**349.98**
XII	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						1.32
	(ii)Remeasurement of net defined benefit liability						8.55
	(iii)Equity Instruments through other comprehensive income, net	21.43	(9.42)	9.21	8.65	12.24	1.34
	(iv)) Foreign Currency Translation reserve(net)	27.40	76.06	67.44	120.75	44.99	44.25
	(v) Income Tax relating to item that will not be reclassified to	(2.45)	1.07	(1.05)	(1.10)	(1.40)	
	B (i)Items that will be reclassified to profit or loss						
	(ii)Fair value changes on investments						
	Total Other Comprehensive Income	**46.38**	**67.71**	**75.60**	**128.30**	**55.83**	**55.46**
XIII	**Total Comprehensive Income for the period (XI+XII)**	**173.73**	**(55.53)**	**292.93**	**175.65**	**939.99**	**405.44**
XIV	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	3,380.98	3,380.98	3,380.98	3,380.98	3,380.98	3,380.98
XV	Other Equity						
XVI	Earnings Per Share (EPS) (Rs.)						
	a) Basic	0.38	-0.36	0.64	0.14	2.62	1.04
	b) Diluted	0.38	-0.36	0.64	0.14	2.62	1.04

By Order of the Board
For Uma Exports Limited

For UMA EXPORTS LTD.

Director

Place : Kolkata
Date: February 14, 2026

Rakhesh Khemka
Managing Director
DIN: 00335016

Note

1) The Consolidated Unaudited Financial Results of the Company for the quarter ended December 31, 2025 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 14.02.2026.

2) In compliance with Regulation 33 of the Securities Excahnge Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, Limited Review of Consolidated Financial Results for the Quarter ended Dec 31, 2025 has been carried out by the Statutory Auditors of the Company and an unmodified conclusion has been expressed in their report.

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

4) 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.

By Order of the Board
For Uma Exports Limited

For UMA EXPORTS LTD.

Director

Place : Kolkata
Date: February 14, 2026

Rakhesh Khemka
Managing Director
DIN: 00335016