UMA EXPORTS LTD

CIN : L14109WB1988PLC043934

November 14, 2026

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

Symbol: UMAEXPORTS

Scrip Code: 543513

Dear Sir/ Madam,

Sub: Outcome of the Board Meeting – Unaudited Results for the quarter and half year ended September 30, 2026

Further to our letter dated November 6, 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, November 14, 2026, *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, 2026. 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, 2026.

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, 2026 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 and www.nseindia.com.

The meeting commenced at 5:00 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

SRITI SINGH ROY
Digitally signed by SRITI SINGH ROY
Date: 2026.11.14 19:05:26 +05'30'

Sriti Singh Roy
Company Secretary & Compliance Officer
Membership No: A42425

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
(Formerlly known as Waterloo Street)
2nd Floor, Room No. 8, Kolkata- 700 069
E-mail : mamtajain20@gmail.com
Mobile : +91 90077 13465

Independent Auditor's Review Report on the Quarterly Standalone Unaudited Financial Results and Year to Date 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 September, 2026.

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement) of **UMA EXPORTS LIMITED** ('the Company') for the quarter ended 30 September 2026 and the year to date results for the period 1 April 2026 to 30 September 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (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 Digitally signed by MAMTA JAIN Date: 2026.11.14 17:22:18 +05'30'

Mamta Jain & Associates Chartered Accountants Kolkata

Mamta Jain
Partner
Membership No. 304549
UDIN : 26304549AYZZSN8383
Dated: 14.11.2026

UMA EXPORTS LTD

CIN: L14109WB1988PLC043934
Regd. Office: Ganga Jamuna Appartment, 28/1, Shakespeare Sarani, 1st floor, Kolkata-700072
Email: info@umaexports.net.in, Website: www.umaexports.net.in

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs in Lakhs)

Sl. No	Particulars	Quarter			Half-year		Year
		30-09-26	30-06-26	30-09-25	30-09-26	30-09-25	31-03-26
1	Revenue	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	a) Revenue from operations	32,087.72	19,333.48	40,339.97	51,421.20	70,336.02	152,314.10
	b) Other Income	117.71	187.46	143.24	305.17	216.17	447.64
	Total Income	**32,205.43**	**19,520.94**	**40,483.21**	**51,726.37**	**70,552.19**	**152,761.74**
2	**Expenditure**						
	a) Cost of materials consumed	656.56	643.57	876.07	1,300.13	2,194.90	3,702.73
	b) Purchases of Stock-in-trade	26,055.60	18,158.52	33,689.44	44,214.11	58,898.96	131,231.21
	c) Changes in inventories of Stock-in-Trade	2,700.50	-246.47	4,198.29	2,454.03	5,903.84	8,438.58
	d) Employee benefits expense	51.69	50.17	81.80	101.86	155.14	278.35
	e) Finance Cost	546.02	310.17	498.44	856.19	1,142.87	3,272.51
	f) Depreciation and amortisation expense	12.67	13.03	16.40	25.69	32.72	65.46
	g) Freight and handling expenses	122.19	134.00	235.41	256.18	595.11	1,239.98
	h) Other Expenses	1,950.02	374.05	1,010.39	2,324.07	1,715.72	4,389.31
	Total Expenditure	**32,095.25**	**19,437.02**	**40,606.24**	**51,532.26**	**70,639.26**	**152,618.13**
3	**Profit before exceptional items and tax (1-2)**	110.18	83.92	(123.03)	194.11	(87.07)	143.61
4	Exceptional Items						
5	**Profit for the period after Exceptional Items before Tax (3 - 4)**	**110.18**	**83.92**	**(123.03)**	**194.11**	**(87.07)**	**143.61**
6	Tax Expense - Current	29.52	18.92		48.43		54.61
	- Income tax adjustment		0.02		0.02		11.21
	- Deferred Tax	-1.18	2.21		1.03	18.71	10.34
	Total Tax Expenses	**28.34**	**21.14**	**-**	**49.48**	**18.71**	**76.16**
7	**Net Profit/(Loss) after tax for the period (5 - 6)**	**81.85**	**62.78**	**(123.03)**	**144.63**	**(105.78)**	**67.45**
8	**Other Comprehensive Income**						
	A (i)Items that will not be reclassified to profit or loss			(9.42)		(12.78)	
	(ii)Remeasurement of net defined benefit liability						0.28
	(iii)Equity instruments through other comprehensive income, net						
	(iv) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss			1.07		1.35	(1.58)
	B (i)Items that will be reclassified to profit or loss						
	(ii)Fair value changes on investments		24.28		24.28		(15.38)
	Total comprehensive income for the period	-	24.28	(8.35)	24.28	(11.43)	(16.68)
9	**Total comprehensive income for the period (7 + 8)**	**81.85**	**87.06**	**(131.38)**	**168.91**	**(117.21)**	**50.77**
10	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
11	Other Equity						14,041.23
	Reserve						
12	**Earnings Per Share (EPS) (not to be annualised) (in Rs.)**						
	a) Basic	0.24	0.19	-0.37	0.43	-0.31	0.20
	b) Diluted	0.24	0.19	-0.37	0.43	-0.31	0.20



UMA EXPORTS LIMITED

CIN: L14109WB1988PLC043934

Regd. Office: Ganga Jamuna Appartment 28/1,Shakespeare Sarani, Flat No 16, 1st Floor Kolkata 700017

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

(Rs in lakhs)

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

	30.09.2026	31.03.2026
ASSETS	(Unaudited)	(Audited)
Non-Current Assets		
(a) Property, Plant and Equipment	522.32	718.31
(b) Investment Properties	78.67	78.67
(b) Financial assets :		
(i) Investments	1,792.05	1,767.77
(ii) Loans		
(ii) Other Financial assets	1,443.44	3,352.17
(c) Deferred tax assets (net)	14.95	15.98
(d) Other Non Current Assets	5,499.49	2,082.96
Total Non-Current Assets	**9,350.92**	**8,015.86**
Current Assets		
(a) Inventories	6,174.27	8,355.19
(b) Financial assets:		
(i) Trade receivables	4,468.58	2,072.61
(ii) Cash and cash equivalents	913.58	53.44
(iii) Bank balance other than (ii) above	3,261.74	1,352.67
(iv) Loans	52.04	768.12
(v) Other Financial assets	278.54	716.40
(c) Current Tax Assets	472.77	450.12
(d) Other Current Assets	10,592.16	14,078.36
Total Current Assets	**26,213.68**	**27,846.91**
Total Assets	**35,564.60**	**35,862.77**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	3,380.98	3,380.98
(b) Other Equity	14,210.13	14,041.24
Total Equity	**17,591.11**	**17,422.22**
Liabilities		
Non-Current Liabilities		
(a) Financial liabilities:		
(i) Borrowings	2,161.55	29.77
(ii) Other financial Liabilities		
(b) Deferred Tax Liability(Net)		
(c) other Non current Liabilities		
(d) Provisions	24.81	24.81
Total Non-Current Liabilities	**2,186.36**	**54.58**
Current liabilities		
(a) Financial liabilities:		
(i) Borrowings	12,569.87	13,052.41
(ii) Trade payables		
a. Total outstanding dues of micro enterprises and small enterprises		
b. Total outstanding dues of creditors other than micro enterprises and small enterprises	1,303.76	2,545.25
(iii) Other financial Liabilities	19.24	
(b) Other current liabilities	1,893.81	2,787.85
(c) Provisions	0.47	0.47
Total Current Liabilities	**15,787.15**	**18,385.98**
Total Equity and Liabilities	**35,564.62**	**35,862.78**

By Order of the Board

For Uma Exports Limited

For UMA EXPORTS LTD.

Director

Rakhesh Khemka

Managing Director

DIN: 00335016

Place : Kolkata

Date: November 14, 2026

UMA EXPORTS LIMITED

CIN: L14109WB1988PLC043934

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

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

Statement of standalone Cash Flow for the quarter and half year ended 30 Sept, 2026

(Rs.in lakhs)

Particulars	Half year ended 30.09.2026 Unaudited		Half year ended 30.09.2025 Unaudited	
A Cash Flow from Operating Activities				
Net Profit before Tax and extra-ordinary items		194.10		(87.07)
Depreciation	25.69		32.72	
Interest Received	(224.14)		(186.29)	
Interest on I T refund	(19.53)			
Profit on sale of Investments				
Profit on sale of PPE/Investment	(27.52)		(1.55)	
Interest Paid	856.19	610.69	1142.87	987.75
Operating Profit before Working Capital Changes		804.79		900.68
Adjustment for Increase/decrease of				
Trade And Other Receivable	(2395.97)		(425.89)	
Inventories	2180.92		6030.53	
Loans & Advances	(3416.53)		(981.52)	
Other Current Financial and Non Financial Assets	5832.78		(5749.81)	
Financial Loan	716.08		1049.55	
Trade Payables and others	(2116.29)	800.99	(7.99)	(85.13)
Cash Generated from Operation		1605.78		815.55
Direct Taxes Paid		(51.58)		103.73
Net Cash from Operating Activities (A)		**1554.20**		**919.28**
B Cash Flow from Investing Activities :				
Purchase of Property, Plant & Equipments	(0.19)		(73.99)	
Sale of Property, Plant & Equipments	198.00			
Sale/(Purchase) of non current investment			11.73	
Interest Received	224.14	421.95	186.29	124.03
Net Cash from Investing Activities (B)		421.95		124.03
C Cash Flow from Financing Activities:				
Proceeds from Long Term Borrowings			(8.63)	
Proceeds From/(Repayment of) Short Term Borrowings	2131.78		(2,785.52)	
Proceeds from issue of share capital	(482.54)		-	
Interest Paid	(856.19)	793.05	(1,142.87)	(3,937.02)
Net Cash from Financing Activities (C)		793.05		(3,937.02)
Net increase in Cash and Cash Equivalents (A+B+C)		2,769.20		(2,893.71)
Cash and Cash equivalents at the begining of the period	1406.11		5,612.14	
Cash and Cash equivalents at the end of the period	4175.32		2,718.42	
		2,769.21		(2,893.72)

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.

By Order of the Board

For Uma Exports Limited

For UMA EXPORTS LTD.

Director

Rakhesh Khemka

Managing Director

DIN: 00335016

Place : Kolkata

Date: November 14, 2026

Note

1. The Standalone Unaudited Financial Results for the quarter ended September 30, 2026, have been reviewed by the Audit Committee at its meeting held on November 14, 2026 and approved by the Board of Directors at its meeting held on November 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 September 30, 2026 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

Place : Kolkata
Date: November 14, 2026

For UMA EXPORTS LTD.

Rakhesh Khemka
Managing Director
DIN: 00335016

Mamta Jain & Associates
Chartered Accountants

12, Siraj-Ud-Doula Sarani
(Formerlly known as Waterloo Street)
2nd Floor, Room No. 8, Kolkata- 700 069
E-mail : mamtajain20@gmail.com
Mobile : +91 90077 13465

Independent Auditors Review Report on the Quarterly Unaudited Consolidated Financial Results & Year to date Results pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

Review Report
To The Board of Directors
UMA EXPORTS LIMITED

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Uma Exports Limited ["the parent"]** and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net loss after tax and total comprehensive loss of its associates for the quarter ended September 30, 2026 ("the Statement") and the consolidated year to date results for the period 1 April 2026 to 30 September 2026, , being submitted by the Holding 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

Mamta Jain & Associates Chartered Accountants Kolkata

Mamta Jain & Associates
Chartered Accountants

12, Siraj-Ud-Doula Sarani
(Formerlly known as Waterloo Street)
2nd Floor, Room No. 8, Kolkata- 700 069
E-mail : mamtajain20@gmail.com
Mobile : +91 90077 13465

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 6,990.51 Lakhs for the period from 01 April 2026 to 30 September 2026, total net Profit/(loss) after tax of Rs.18.28 Lakhs and Rs. (56.13) Lakhs, total comprehensive Income of Rs 18.28 Lakhs and Rs (56.13) Lakhs for the quarter ended September 30, 2026 and for the period from 01 April 2026 to 30 September 2026 respectively, as considered in the statement, which have been review by others 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 NIL lakhs and share of total comprehensive loss of Rs NIL lakhs for the period from 01 April 2026 to 30 September 2026, as considered in the statement, which have been review by others 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
(Registration No. 328746E)

MAMTA JAIN Digitally signed by MAMTA JAIN
Date: 2026.11.14 17:23:28 +05'30'

Mamta Jain & Associates
Chartered Accountants
Kolkata

Mamta Jain
Partner
Membership No. 304549
UDIN: 26304549VBXWMQ3044
Dated: 14.11.2026

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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

Sl. No	Particulars	Quarter ended			Half-year		Year
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
1	Revenue	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	a) Revenue from operations	37,638.61	20,841.06	40,521.51	58,479.67	70,554.42	26,392.97
	b) Other Income	125.20	189.66	192.89	314.86	321.60	131.49
	Total Income	**37,763.81**	**21,030.72**	**40,714.40**	**58,794.53**	**70,876.02**	**26,524.46**
2	**Expenditure**						
	a) Cost of raw materials consumed	6,011.40	2,043.81	856.72	8,055.21	2,229.39	950.04
	b) Purchases of Stock-in-trade	26,238.38	18,158.52	33,859.36	44,396.88	59,068.88	22,934.46
	c) (Increase) / decrease in finished goods, work in progress & stock-in-trade	2,432.28	(246.47)	4,235.14	2,185.81	5,910.20	(1,150.33)
	d) Employee benefits expense	82.17	73.09	100.42	155.26	192.13	81.05
	e) Finance Cost	580.28	347.60	498.44	927.88	1,142.87	1,649.19
	f) Depreciation and amortisation expense	54.37	55.20	19.61	109.57	35.93	17.76
	g) Freight and handling expenses			247.62		607.87	459.67
	h) Other Expenses	2,256.16	610.06	1,012.46	2,866.22	1,749.95	1,483.15
	Total Expenditure	**37,655.04**	**21,041.81**	**40,829.77**	**58,696.83**	**70,937.22**	**26,424.99**
3	**Profit/(loss) before exceptional items and tax (1-2)**	**108.77**	**(11.09)**	**(115.37)**	**97.70**	**(61.20)**	**99.47**
	Share of Profit/(Loss) of Associates and Joint Venture	(0.11)		(0.02)	(0.11)	(0.09)	(0.11)
				(115.39)	97.59	(61.29)	99.36
4	**Exceptional Items**		0.00				
5	**Profit/(loss) after exceptional items before tax (3-4)**	**108.66**	**(11.09)**	**(115.39)**	**97.59**	**(61.29)**	**99.36**
6	Tax Expense - Current	29.51	18.92	(10.65)	48.43		60.39
	- Income tax adjustment		0.02		0.02		11.21
	- Deferred Tax	(1.18)	2.21	18.50	1.03	18.71	(9.13)
	Total Tax Expenses	**28.33**	**21.14**	**7.85**	**49.48**	**18.71**	**62.47**
7	**Net Profit/(Loss) after tax for the period (5 - 6)**	**80.33**	**(32.23)**	**(123.24)**	**48.11**	**(80.00)**	**36.89**
8	**Other Comprehensive Income**						
	A (i) items that will not be reclassified to profit or loss			1.07		1.35	
	(ii)Remeasurement of net defined benefit liability						(38.16)
	(iii)Equity instruments through other comprehensive income, net			(9.42)		(12.78)	(14.36)
	(iv) Foreign Currency Translation reserve(net)	59.35		76.06	59.35	93.35	117.58
	B (i)Items that will be reclassified to profit or loss						
	(ii)Fair value changes on investments		24.28		24.28		
	(iii) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss	(29.07)	29.07				(1.58)
	Other Comprehensive income for the period	**30.28**	**53.35**	**67.71**	**83.63**	**81.92**	**63.48**
9	**Total comprehensive income for the period (7 + 8)**	**110.61**	**21.12**	**(55.53)**	**131.74**	**1.92**	**100.37**
10	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
11	Other Equity						
	Other Equity excluding Revaluation Reserve as per the audited balance sheet						
12	**Earnings Per Share (EPS) (not to be annualised) (in Rs.)**						
	a) Basic	0.24	(0.10)	(0.36)	0.14	(0.24)	0.11
	b) Diluted	0.24	(0.10)	(0.36)	0.14	(0.24)	0.11

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UMA EXPORTS LTD Kolkata

UMA EXPORTS LTD

CIN: L14109WB1988PLC043934

Regd. Office: Ganga Jamuna Appartment 28/1,Shakespeare Sarani, Flat No 16, 1st Floor Kolkata 700017

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

(Rs in lakhs)

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

	30.09.2026	31.03.2026
ASSETS	(Unaudited)	(Audited)
Non-Current Assets		
(a) Property, Plant and Equipment	3,769.24	3,869.420
capital work in progress	1.87	1.870
goodwill	0.02	0.020
intangible assets under developement	198.55	198.550
other intangible assets	0.85	1.270
(b) Investment Properties	78.67	78.670
(b) Financial assets :		
(i) Investments	91.81	67.100
(ii) Loans		
(ii) Other Financial assets	1,443.44	3,352.170
(c) Deferred tax assets (net)	14.77	15.800
(d) Other Non Current Assets	5,500.70	2,104.040
Total Non-Current Assets	**11,099.920**	**9,688.910**
Current Assets		
(a) Inventories	8,900.21	8,355.190
(b) Financial assets:		
(i) Trade receivables	7,548.59	2,732.990
(ii) Cash and cash equivalents	1,192.29	162.760
(iii) Bank balance other than (ii) above	3,286.54	1,376.750
(iv) Loans	52.04	80.260
(v) Other Financial assets	278.54	716.400
(c) Current Tax Assets	477.62	453.460
(d) Other Current Assets	9,819.60	14,925.590
Total Current Assets	**31,555.430**	**28,803.400**
Total Assets	**42,655.35**	**38,492.31**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	3,380.98	3,380.980
(b) Other Equity	16,426.71	16,294.460
© minority interest	67.75	68.170
Total Equity	**19,875.440**	**19,743.610**
Liabilities		
Non-Current Liabilities		
(a) Financial liabilities:		
(i) Borrowings	3,065.83	159.770
(ii) Other financial Liabilities		
(b) Deferred Tax Liability(Net)		
(c) other Non current Liabilities		
(d) Provisions	24.81	24.810
Total Non-Current Liabilities	**3,090.640**	**184.580**
Current liabilities		
(a) Financial liabilities:		
(i) Borrowings	14,685.62	14,087.590
(ii) Trade payables		
a. Total outstanding dues of micro enterprises and small enterprises		
b. Total outstanding dues of creditors other than micro enterprises and small enterprises	2,842.00	2,492.340
(iii) Other financial Liabilities	29.84	614.040
(b) Other current liabilities	2,131.35	1,369.700
(c) Provisions	0.47	0.470
Total Current Liabilities	**19,689.281**	**18,564.140**
Total Equity and Liabilities	**42,655.361**	**38,492.330**

Place : Kolkata

Date: November 14, 2026



UMA EXPORTS LIMITED

CIN: L14109WB1988PLC043934

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

Statement of consolidated Cash Flow for the quarter and half year ended 30 Sept, 2026

(Rs.in lakhs)

Particulars	Half year ended 30.09.2026 Unaudited		Half year ended 30.09.2025 Unaudited	
A Cash Flow from Operating Activities				
Net Profit before Tax and extra-ordinary items		97.69		(61.29)
share of profit/loss from associates			0.09	
Depreciation	109.57		35.93	
Interest Received	(224.14)		(188.45)	
Interest on IT Refund	(19.53)			
Provision for employee benefits and others				
Profit on sale of Investments			(1.55)	
Profit on sale of PPE/Investment	-27.52			
Interest Paid	927.88	766.26	1,142.87	988.89
Operating Profit before Working Capital Changes		**863.95**		**927.60**
Adjustment for Increase/decrease of				
Trade And Other Receivable	(4,815.60)		(1,105.41)	
Inventories	-545.02		6,056.01	
Loans & Advances				
Other Current and Non Current Assets	1,886.78		(2,924.93)	
Other Current Financial and Non Financial Assets	2,346.59		(3,080.49)	
Financial Loan	28.22		1,052.05	
Trade Payables and others	349.66	(749.37)	(234.13)	(236.90)
Cash Generated from Operation		114.58		690.70
Direct Taxes Paid	-53.51	-53.51		101.09
Net Cash from Operating Activities (A)		61.07		791.79
B Cash Flow from Investing Activities :				
Purchase of Property, Plant & Equipments	(193.59)		(737.08)	
Sale of Property, Plant & Equipments	212.14			
Sale/(Purchase) of non current investment	-		11.73	
Interest Received	224.14	242.69	188.45	(536.90)
Net Cash from Investing Activities (B)		242.69		(536.90)
C Cash Flow from Financing Activities:				
Proceeds from Long Term Borrowings	2,906.06			
Proceeds From/(Repayment of) Short Term Borrowings	598.03		(269.68)	
Proceeds from issue of share capital			-2,252.91	
Interest Paid	(927.88)	2,576.21	(1,142.87)	(3,665.46)
Net Cash from Financing Activities (C)		**2,576.21**		**(3,665.46)**
Net increase in Cash and Cash Equivalents (A+B+C)		**2,879.97**		**(3,410.57)**
add/ (less): foreign currency translation reserve		59.35		**93.35**
Net increase in Cash and Cash Equivalents		2,939.32		(3,317.22)
Cash and Cash equivalents at the begining of the period	1,539.51		6,159.56	
Cash and Cash equivalents at the end of the period	4,478.83		2,842.34	
		2,939.32		**(3,317.22)**

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.

By Order of the Board

For Uma Exports Limited

Place : Kolkata

Date: November 14, 2026

For UMA EXPORTS LTD.

Director

Rakhesh Khemka

Managing Director

DIN: 00335016

Note

1. The Consolidated Unaudited Financial Results for the quarter ended September 30, 2026, have been reviewed by the Audit Committee at its meeting held on November 14, 2026 and approved by the Board of Directors at its meeting held on November 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 Consolidated Financial Results for the Quarter ended September 30, 2026 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: November 14, 2026