

UMA EXPORTS LTD

CIN : L14109WB1988PLC043934

August 14, 2026

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

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

Symbol: UMAEXPORTS

Scrip Code: 543513

Dear Sir/ Madam,

Sub: Outcome of the Board Meeting

Further to our letter dated August 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. Friday, August 14, 2026, *inter-alia*, considered and approved the following businesses:

1. The Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2026. A copy of the same is enclosed herewith.
2. The Limited Review Report on Unaudited Standalone and Consolidated Financial Results of the Company for quarter ended June 30, 2026. A copy of the same is enclosed herewith.

Further, pursuant to Regulation 33 of the Listing Regulations the Limited Review Report and the Ind AS compliant Unaudited Standalone and Consolidated Financial Results for the quarter ended June 30, 2026 are also available on the Company's website i.e. www.umaexports.net/ and on the website of the Stock Exchanges, www.bseindia.com and <https://www.nseindia.com/>.

The meeting commenced at 5.45 p.m. and concluded at 6.15 p.m.

We request you to kindly take the above on records.

Yours faithfully
For Uma Exports Limited

Sriti Singh Roy
Company Secretary
ACS 42425

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

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 ended June 30, 2026 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 ended June 30, 2026, 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
(Registration No 328746E)

MAMTA
JAIN

Mamta Jain
Partner

Membership No 304549
UDIN:26304549ALTJSM5387
Place: Kolkata
Date: August 14, 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 ENDED JUNE 30, 2026

(Rs in Lakhs)

Sl. No	Particulars	Quarter ended			Year ended
		30-06-26	31-03-26	30-06-25	31-03-26
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue				
	a) Revenue from operations	19,333.48	26,157.43	29,996.05	152,314.10
	b) Other Income	187.46	127.70	72.93	447.64
	Total Income	19,520.94	26,285.13	30,068.98	152,761.74
2	Expenditure				
	a) Cost of materials consumed	643.57	942.70	1,318.83	3,702.73
	b) Purchases of Stock-in-trade	18,158.52	22,874.31	25,209.52	131,231.21
	c) Changes in inventories of Stock-in-Trade	-246.47	-1,244.72	1,705.55	8,438.58
	d) Employee benefits expense	50.17	69.76	73.34	278.35
	e) Finance Cost	310.17	1,645.38	644.43	3,272.51
	f) Depreciation and amortisation expense	13.03	16.37	16.32	65.46
	g) Freight and handling expenses	134.00	472.57	359.70	1,239.98
	h) Other Expenses	374.05	1,400.89	705.33	4,389.31
	Total Expenditure	19,437.02	26,177.26	30,033.03	152,618.13
3	Profit before exceptional items and tax (1-2)	83.92	107.87	35.95	143.61
4	Exceptional Items			-	-
5	Profit for the period before Tax (3 - 4)	83.92	107.87	35.95	143.61
6	Tax Expense				
	- Current	18.92	34.96	10.65	54.61
	- Income tax adjustment	0.02	11.21	-	11.21
	- Deferred Tax	2.21	9.37	0.21	10.34
	Total Tax Expenses	21.14	55.53	10.87	76.16
7	Net Profit/(Loss) after tax for the period (5 - 6)	62.78	52.34	25.08	67.45
8	Other Comprehensive Income				
	Items that will not be reclassified to profit or loss (Net of Taxes)				
	(a) Gain/(Loss) on fair valuation of investments	24.28	-24.03	-3.36	-15.38
	(b) Remeasurement gain/(loss) on defined benefit plan		0.26		0.28
	(c) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss		-0.48	0.28	(1.58)
	Total other comprehensive income, net of tax	24.28	-24.24	-3.09	-16.68
9	Total comprehensive income for the period (7 + 8)	87.05	28.09	22.00	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
11	Other Equity				14,041.23
12	Earnings Per Share (EPS) (not to be annualised) (in Rs.)				
	a) Basic	0.19	0.15	0.07	0.20
	b) Diluted	0.19	0.15	0.07	0.20

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For UMA EXPORTS LTD.

Signature
Director

Note

1. The Standalone Unaudited Financial Results for the quarter ended June 30, 2026, have been reviewed by the Audit Committee at its meeting held on August 14, 2026 and approved by the Board of Directors at its meeting held on August 14, 2026.
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, 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 accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
5. Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.

Place : Kolkata
Date: August 14, 2026

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


Manmohan Saraf
Wholetime Director & CFO
DIN: 07246524

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 ended June 30, 2026 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** [hereinafter referred to as the “Holding Company”] and its subsidiaries (Holding Company and its subsidiary together referred to as “the Group”) and its share of the net loss/Profit after tax and total comprehensive loss/Income of its associates for the quarter ended June 30, 2026 (“the Statement”), 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
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.	Swastik Oil Refinery Private Limited	Indian Subsidiary
6.	Shivkrishna Vincom Private Limited	Indian Associates

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 subsidiary, whose unaudited interim financial results and other financial information includes total revenue of Rs 1505.69 Lakhs, total net Profit/(loss) after tax of Rs. (74.42 Lakhs), Total comprehensive Income/(Loss) of Rs (74.42 Lakhs) for the quarter ended June 30, 2026, 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 0.08 lakhs and share of total comprehensive loss of Rs 0.08 lakhs for the quarter ended June 30, 2026, 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
(Registration No 328746E)

**MAMTA
JAIN**

Digitally signed by MAMTA JAIN
Date: 2026.08.14 18:04:16 +05'30'



Mamta Jain
Partner
Membership No 304549
UDIN:26304549GNVKKX6505
Place: Kolkata
Date: August 14, 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 CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Sl. No	Particulars	Quarter ended		Year ended	
		30-06-26	31-03-26	30-06-25	31-03-26
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue				
	a) Revenue from operations	20,841.06	26,392.97	30,032.91	152991.31
	b) Other Income	189.66	131.49	128.71	565.83
	Total Income	21030.72	26524.45	30161.63	153557.14
2	Expenditure				
	a) Cost of materials consumed	2,043.81	950.04	1,372.67	3776.21
	b) Purchases of Stock-in-trade	18,158.52	22,934.46	25,209.52	131562.69
	c) Changes in inventories of Stock-in-Trade	(246.47)	(1,150.33)	1,675.06	8588.66
	d) Employee benefits expense	73.09	81.05	91.71	341.65
	e) Finance Cost	347.60	1,649.19	644.43	3278.89
	f) Depreciation and amortisation expense	55.20	17.76	16.32	71.67
	g) Freight and handling expenses		459.67	360.25	1239.98
	h) Other Expenses	610.06	1,483.15	737.49	4522.00
	Total Expenditure	21041.81	26424.98	30107.46	153381.75
3	Profit before exceptional items and tax (1-2)	(11.09)	99.47	54.17	175.39
4	Share of profit/(loss) of associates and Joint Ventures		(0.11)	(0.07)	-0.21
5	Exceptional Items	0.00	-	-	-
6	Profit for the period before Tax (3 - 4)	(11.09)	99.36	54.10	175.18
6	Tax Expense - Current	18.92	60.39	10.65	69.39
	- Income tax adjustment	0.02	11.21		11.21
	- Deferred Tax	2.21	(9.13)	0.21	10.34
	Total Tax Expenses	21.14	62.46	10.87	90.94
7	Net Profit/(Loss) after tax for the period (5 - 6)	(32.23)	36.90	43.23	84.24
8	Other Comprehensive Income				
	(i) Items that will not be reclassified to profit or loss (Net of Taxes)				
	(a) Gain/(Loss) on fair valuation of investments	24.28	(24.03)	(3.36)	(15.38)
	(b) Remeasurement gain/(loss) on defined benefit plan		0.26	0.00	0.26
	(c) Foreign Currency Translation reserve(net)		87.73	17.29	208.48
	(d) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss	29.07	(0.48)	0.28	(1.58)
	Total other comprehensive income, net of tax	53.34	63.48	14.21	191.78
9	Total comprehensive income for the period (7 + 8)	21.12	100.38	57.44	276.02
10	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	3380.98	3380.98	3380.98	3380.98
11	Other Equity				16,294.46
12	Earnings Per Share (EPS) (not to be annualised) (in Rs.)				
	a) Basic	(0.10)	0.11	0.13	0.25
	b) Diluted	(0.10)	0.11	0.13	0.25

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For UMA EXPORTS LTD.

[Signature]
Director

Note

1. The Consolidated Unaudited Financial Results for the quarter ended June 30, 2026, have been reviewed by the Audit Committee at its meeting held on August 14, 2026 and approved by the Board of Directors at its meeting held on August 14, 2026.
2. In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, Limited Review of Consolidated Financial Results for the Quarter ended June 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 accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
5. Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.

Place : Kolkata
Date: August 14, 2026

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

Manmohan Sarai
Wholetime Director & CFO
DIN: 07246524