

**BD ASSOCIATES**  
**Advocates**  
TEMPLE CHAMBERS,  
6, OLD POST OFFICE STREET,  
TOP FLOOR,  
KOLKATA-700001  
033-22628120/9903081970  
Email: [bdassociatesadvocates@gmail.com](mailto:bdassociatesadvocates@gmail.com)

September 25, 2021

To,  
**The Board of Directors**  
**Uma Exports Limited**  
28/1, 1st Floor, Ganga Jamuna Apartment,  
Shakespeare Sarani, Kolkata -700017,  
West Bengal, India.

Dear Sir,

**Sub: Proposed initial public offering of equity shares of face value Rs. 10 each ("Equity Shares") by Uma Exports Limited ("Company") (referred to as the "Issue").**

We, M/s. BD Associates, do hereby consent to act as Legal Advisorsto the Issue and to our name being inserted as 'Legal Advisor to the Issue' in the draft red herring prospectus ("**DRHP**") that the Company intends to file with the Securities and Exchange Board of India (the "**SEBI**") and BSE Limited and National Stock Exchange of India Limited where the Equity Shares are proposed to be listed (the "**Stock Exchanges**"), the red herring prospectus ("**RHP**") and the prospectus ("**Prospectus**") (collectively the "**Offer Documents**") that the Company intends to file with the SEBI, the Stock Exchanges and the Registrar of Companies, Kolkata at West Bengal (the "**RoC**") and other regulatory authorities, as applicable in respect of the Issue.

We further confirm the following information in relation to us is true and correct and consent to the disclosure of such information in the above mentioned Offer Documents or any other documents issued in connection with the Issue:

M/s. BD Associates  
Advocates  
Address: Temple Chambers, Top Floor  
6, Old Post Office Street  
Kolkata - 700001  
Telephone:22628120/9903081970  
Email: [bdassociatesadvocates@gmail.com](mailto:bdassociatesadvocates@gmail.com)  
Contact Person: Anirudhya Dutta  
Registration No.: F/747/2016

CERTIFIED TRUE COPY

For UMA EXPORTS LTD.

  
Director



We confirm that we will immediately inform the Company of any changes to the information stated in this letter until the date when the Equity Shares receive final listing and trading approval from the Stock Exchanges and commence trading on the Stock Exchanges. In the absence of any communication in this regard, the information stated in this letter should be taken as updated information until the date of commencement of listing and trading of the Equity Shares issued pursuant to the Issue on the Stock Exchanges.

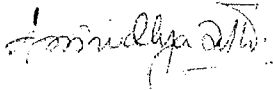
Further, except as disclosed below, as on the date of the DRHP, we confirm that we and our associates do not hold any Equity Shares of the Company.

This letter may be relied on by the Company and the BRLM in relation to the Issue. We authorize you to deliver this letter of consent to SEBI, the Stock Exchanges, the RoC pursuant to the provisions of Section 26 and 32 of the Companies Act, 2013 and the rules and regulations made there under, or any other governmental or regulatory authority as may be required.

We consent to the extracts of this certificate being used for disclosure in the Offer Documents to be issued by the Company in relation to the Issue and other Issue related materials. This certificate may be produced in any actual or potential proceeding or actual or potential dispute relating to or connected with the Issue or otherwise in connection with the Issue.

All capitalized terms not defined herein would have the same meaning as attributed to it in the DRHP of the Company.

**Yours faithfully,**  
**For and behalf of BD Associates**



Name: ANIRUDHYA DUTTA  
Designation : Advocate

Place:Kolkatas

**Encl:** As above