



Mamta Jain & Associates
Chartered Accountants

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Independent Auditor's Review Report on the Quarterly and Half-yearly Unaudited Standalone 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 and Half-yearly ended 30th September, 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 & half year ended 30th September, 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
FCA Mamta Jain
Partner

Membership No. 304549

UDIN: 223045498000BR1792

Dated: 14.11.2022



Branch Office :

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

UMA EXPORTS LIMITED

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 AND HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs. In lakhs)

Sl. No	Particulars	Quarter			Half-year		Year
		30-09-22	30-06-22	30-09-21	30-09-22	30-09-21	31-03-22
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	32,141.54	34,440.35	36,002.21	66,581.89	51,433.53	126,020.48
II	Other Income	37.15	208.03	170.68	245.18	223.04	587.93
III	Total (I+II)	32,178.69	34,648.38	36,172.89	66,827.06	51,656.56	126,608.41
IV	Expenditure						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-Trade	23,047.08	33,130.71	44,655.39	56,177.78	58,978.46	113,702.23
	c) (Increase) / decrease in finished goods, work in progress & stock-in-trade	6,116.09	(2,012.36)	(12,219.44)	4,103.73	(14,051.53)	(3,474.17)
	d) Employee benefits expense	85.02	52.58	34.57	117.60	78.22	160.68
	e) Finance Cost	152.35	77.86	798.93	230.21	848.85	1,185.63
	f) Depreciation and amortisation expense	4.25	4.25	2.47	8.50	4.94	16.88
	g) Freight and handling expenses	1,140.97	2,279.86	687.81	3,420.63	1,070.80	4,129.93
	h) Import Duties & Permit Charges	-	3.89	2,019.96	3.89	2,181.98	4,676.61
	i) Other Expenses	609.18	614.28	937.24	1,223.46	1,334.38	2,963.94
	Total Expenditure (IV)	31,134.93	34,151.06	36,916.94	65,285.99	50,446.10	123,361.73
V	Profit/(Loss) before exceptional items and tax (I-IV)	1,043.76	497.32	(744.05)	1,541.07	1,210.47	3,246.67
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) after Exceptional Items before Tax (V-VI)	1,043.76	497.32	-744.05	1,541.07	1,210.47	3,246.67
VIII	Tax Expense						
	- Current	273.36	126.83	0.00	400.20	301.56	822.57
	- Income tax adjustments	-	-	22.58	-	22.58	22.59
	- Deferred Tax	0.20	-0.27	(0.00)	(0.06)	1.35	(6.33)
	Total Tax expenses	273.57	126.57	22.58	400.13	325.49	838.83
IX	Net Profit/Loss for the period (VII-VIII)	770.19	370.75	-766.63	1,140.94	884.97	2,407.84
X	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	(ii) Remeasurement of net defined benefit liability	-	-	1.17	-	1.17	1.28
	(iii) Equity instruments through other comprehensive	2.50	(0.99)	28.22	1.51	28.22	38.87
	(iv) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss	(0.29)	0.11	(4.00)	(0.17)	(4.00)	(7.98)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Fair value changes on investments	-	-	-	-	-	-
		2.21	(0.88)	25.40	1.34	25.40	32.17
XI	Total Comprehensive income for the period (IX+X)	772.40	369.87	(741.23)	1,142.27	910.37	2,440.00
XII	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	3,380.98	3,380.98	2,498.63	3,380.98	2,498.63	2,498.63
XIII	Other Equity excluding Revaluation Reserve as per the audited balance sheet	-	-	-	-	-	5,874.40
XIV	Other Equity						
XV	Earnings Per Share (EPS) (Rs.)						
	a) Basic	2.28	1.10	-3.07	3.37	3.54	9.64
	b) Diluted	2.28	1.10	-3.07	3.37	3.54	9.64

By Order of the Board
For Uma Exports Limited

For UMA EXPORTS LTD.


Rakesh Khemka
Managing Director
DIN: 00335016

Place : Kolkata
Date: 14/11/2022

Note

1) These financial results of the Company for the quarter ended September, 2022 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 14th November 2022. The Statutory Auditors of the Company have carried out a limited review of these results and have expressed an unmodified conclusion in their report. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.


2) 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.

3) Storage and Other charges are payable at the time of release of agricultural products.

4) The financial results of the company has been prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act 2013 read with rule 3 of the companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereof.

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

Place : Kolkata
Date: 14/11/2022

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

Director

Rakesh Khemka
Managing Director
DIN: 00335016

UMA EXPORTS LIMITED

CIN: L14109WB1988PLC043934

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

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

(Rs in lakhs)

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

ASSETS	30.09.2022	31.03.2022
	(Unaudited)	(Audited)
Non-Current Assets		
(a) Property, Plant and Equipment	245.49	242.61
(b) Investment Properties	327.56	327.56
(b) Financial assets :		
(i) Investments	330.49	329.54
(ii) Loans		
(ii) Other Financial assets	4.16	4.16
(c) Deferred tax assets (net)	1.76	1.87
(d) Other Non Current Assets	18.90	477.28
Total Non-Current Assets	928.36	1,383.02
Current Assets		
(a) Inventories	6,665.27	10,769.00
(b) Financial assets:		
(i) Trade receivables	10,322.83	4,815.59
(ii) Cash and cash equivalents	1,728.49	1,857.98
(iii) Bank balance other than (ii) above	2,220.15	1,386.64
(iv) Loans		
(v) Other Financial assets	-	64.35
(c) Current Tax Assets	-	37.14
(d) Other Current Assets	4,294.81	3,276.60
Total Current Assets	25,231.55	22,207.31
Total Assets	26,159.91	23,590.32
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	3,380.98	2,498.63
(b) Other Equity	12,134.32	5,874.40
Total Equity	15,515.30	8,373.03
Liabilities		
Non-Current Liabilities		
(a) Financial liabilities:		
(i) Borrowings	61.65	58.45
(ii) Other financial Liabilities	14.73	14.73
(b) Deferred Tax Liability(Net)		-
(c) other Non current Liabilities		-
(d) Provisions		-
Total Non-Current Liabilities	76.38	73.17
Current liabilities		
(a) Financial liabilities:		
(i) Borrowings	3,901.43	3,231.91
(ii) Trade payables	5,249.93	8,183.79
(iii) Other financial Liabilities	260.90	1,799.33
(b) Other current liabilities	1,076.07	1,928.19
(c) Provisions	79.91	0.90
Total Current Liabilities	10,568.23	15,144.12
Total Equity and Liabilities	26,159.91	23,590.32

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


Rakesh Khemka
Managing Director
DIN: 00335016

Place : Kolkata
Date: 14/11/2022

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.umaexports.net.in

Statement of standalone Cash Flow for the quarter and half year ended 30 Sept, 2022

(Rs.in lakhs)

Particulars	Half year ended		Half year ended	
	30.09.2022		30.09.2021	
	Unaudited		Unaudited	
A Cash Flow from Operating Activities				
Net Profit before Tax and extra-ordinary items		1,541.07		1,210.47
Depreciation	8.50		4.94	
Interest Received	(32.30)		-	
Provision for employee benefits and others	-		17.19	
Profit on sale of Investments	0.56		(11.79)	
Interest Paid	230.21	206.97	848.85	859.20
Operating Profit before Working Capital Changes		1,748.04		2,069.66
Adjustment for Increase/decrease of				
Trade And Other Receivable	(5,507.24)		(1,077.23)	
Inventories	4,103.73		(14,051.53)	
Loans & Advances	458.38		-	
Other Current Financial and Non Financial Assets	(1,787.37)		830.52	
Trade Payables and others	(5,324.41)	(8,056.92)	12,902.91	(1,395.34)
Cash Generated from Operation		(6,308.88)		674.32
Direct Taxes Paid		284.05		491.78
Net Cash from Operating Activities (A)		(6,592.92)		182.54
B Cash Flow from Investing Activities :				
Purchase of Property, Plant & Equipments	(11.38)		(9.24)	
Sale/(Purchase) of non current investment	-		(26.05)	
Interest Received	32.30	20.92	-	-35.30
Net Cash from Investing Activities (B)		20.92		-35.30
C Cash Flow from Financing Activities:				
Proceeds from Long Term Borrowings	3.21		198.31	
Proceeds From/(Repayment of) Short Term Borrowings	669.52		1,766.39	
Proceeds from issue of share capital	6,000.00			
Interest Paid	(230.21)		(848.85)	
Net Cash from Financing Activities (C)		6,442.52		1,115.85
Net Increase in Cash and Cash Equivalents (A+B+C)		(129.49)		1,263.09
Cash and Cash equivalents at the beginning of the period	1,857.98		31.69	
Cash and Cash equivalents at the end of the period	1,728.49	(129.49)	1,294.78	1,263.09

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.

Place: Kolkata
Date: 14/11/2022

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


Rakesh Khemka
Managing Director
DIN: 00335016



Mamta Jain & Associates
Chartered Accountants

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(Formerly known as Waterloo Street)
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Mobile : +91 90077 13465

Independent Auditor's Review Report on the Quarterly and Half-yearly Unaudited Consolidated 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

Re: Limited Review Report of the Unaudited Consolidated Financial Results for the quarter and Half-yearly ended 30th September, 2022.

1. We have reviewed the accompanying statement of "Un-Audited Consolidated 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 & half year ended 30th September, 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
FCA Mamta Jain
Partner



Membership No. 304549

UDIN: 22306549BDBDMP1128

Dated: 14.11.2022

Branch Office :

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

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs. in lakhs)

Sl. No	Particulars	Quarter			Half-year		Year
		30-09-22	30-06-22	30-09-21	30-09-22	30-09-21	31-03-22
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	33,737.02	35,269.86	36,001.61	69,006.88	52,136.58	127,699.07
II	Other Income	-	246.75	207.53	246.75	259.88	1,022.24
III	Total (I+II)	33,737.02	35,516.61	36,209.14	69,253.63	52,396.46	128,721.31
IV	Expenditure						
	a) Cost of materials consumed						
	b) Purchase of Stock-in-Trade	24,858.51	33,950.92	44,657.38	58,809.43	59,684.10	115,382.82
	c) (Increase) / decrease in finished goods, work in progress & stock-in-trade	5,827.80	(2,012.36)	(12,219.44)	3,815.43	(14,051.53)	(3,474.17)
	d) Employee benefits expense	65.02	52.58	34.57	117.60	78.22	160.68
	e) Finance Cost	152.52	77.88	808.94	230.38	858.85	1,195.71
	f) Depreciation and amortisation expense	4.25	4.25	2.47	8.50	4.94	16.88
	g) Freight and handling expenses	1,140.97	2,279.86	687.81	3,420.83	1,070.80	4,129.93
	h) Import Duties & Permit Charges	-	3.89	2,019.96	3.89	2,181.98	4,676.61
	i) Other Expenses	614.68	637.84	937.21	1,252.52	1,346.53	3,378.02
	Total Expenditure (IV)	32,663.74	34,994.83	36,928.90	67,658.57	51,173.90	125,466.49
V	Profit/(Loss) before exceptional items and tax (I-IV)	1,073.27	521.79	(719.76)	1,595.06	1,222.56	3,254.82
VI	Exceptional Items						
VII	Profit/(loss) after Exceptional Items before Tax (V-VI)						
VIII	Tax Expense - Current	273.38	126.83	(0.11)	400.20	301.45	822.57
	- Income tax adjustment	-	-	22.58	-	22.58	22.59
	- Deferred Tax	0.20	(0.27)	(0.00)	(0.06)	1.35	(6.33)
	Total Tax expenses	273.57	126.57	22.47	400.13	325.38	838.83
IX	Net Profit/Loss for the period (VII-VIII)	799.71	395.22	(742.22)	1,194.93	897.18	2,415.99
X	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	(ii) Remeasurement of net defined benefit	-	-	1.17	-	1.17	1.28
	(iii) Equity instruments through other comprehensive income, net	2.50	(0.99)	28.22	1.51	28.22	38.87
	(iv) Foreign Currency Translation	53.73	29.11	(1.46)	82.84	14.45	27.87
	(v) Income Tax relating to item that will not be reclassified to Statement of Profit and Loss	(0.29)	0.11	(3.55)	(0.17)	(3.55)	(7.98)
	B (i) Items that will be reclassified to profit or (ii) Fair value changes on investments						
	Total Comprehensive income for the period (IX+X)	855.65	423.45	(717.84)	1,279.10	937.48	2,476.03
XI	Paid-up Equity Share Capital (Face Value Rs. 10/- per share)	3,380.98	3,380.98	2,498.63	3,380.98	2,498.63	2,498.63
XIII	Other Equity excluding Revaluation Reserve as per the audited balance sheet	-	-	-	-	-	13,313.42
XIV	Other Equity						
XV	Earnings Per Share (EPS) (Rs.)						
	a) Basic	2.37	1.17	(2.97)	3.53	3.59	9.67
	b) Diluted	2.37	1.17	(2.97)	3.53	3.59	9.67

Place : Kolkata
Date: 14/11/2022

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

Rakesh Khemka
Managing Director
DIN: 00335016

Note

1) These financial results of the Company for the quarter ended September, 2022 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 14th November 2022. The Statutory Auditors of the Company have carried out a limited review of these results and have expressed an unmodified conclusion in their report. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2) 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.

3) Storage and Other charges are payable at the time of release of agricultural products.

4) The financial results of the company has been prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act 2013 read with rule 3 of the companies (Indian Accounting Standards) Rules 2015 and relevant amendment 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: 14/11/2022

Rakesh Khemka
Managing Director
DIN: 00335016

UMA EXPORTS LIMITED		
CIN: L14109WB1988PLC043934		
Regd. Office: Ganga Jamuna Appartment 28/1, Shakespeare Sarani, 1st Floor Kolkata 700017		
Email: info@umaexports.net.in, Website: www.umaexports.net.in		
(Rs.in lakhs)		
STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES		
ASSETS	30-Sep-22	31-Mar-22
	(Unaudited)	(Audited)
Non-Current Assets		
(a) Property, Plant and Equipment	245.49	242.61
(b) Investment Properties	327.56	327.56
(c) Financial assets :		
(i) Investments	320.39	319.45
(ii) Loans		
(ii) Other Financial assets	4.16	4.16
(d) Deferred tax assets (net)	1.76	1.87
(e) Other Non Current Assets	18.90	477.28
Total Non-Current Assets	918.26	1,372.92
Current Assets		
(a) Inventories	6,953.57	10,769.00
(b) Financial assets:		
(i) Trade receivables	10,887.91	6,350.42
(ii) Cash and cash equivalents	2,569.69	2,448.21
(iii) Bank balance other than (ii) above	2,220.15	1,386.64
(iv) Loans		
(v) Other Financial assets	-	64.35
(c) Current Tax Assets	-	37.14
(d) Other Current Assets	4,439.14	3,280.56
Total Current Assets	27,070.45	24,336.33
Total Assets	27,988.71	25,709.25
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	3,380.98	2,498.63
(b) Other Equity	13,316.69	6,919.95
Total Equity	16,697.68	9,418.58
Liabilities		
Non-Current Liabilities		
(a) Financial liabilities:		
(i) Borrowings	61.65	58.45
(ii) Other financial Liabilities		
(b) Deferred Tax Liability(Net)		
(c) other Non current Liabilities		
(d) Provisions	14.73	14.73
Total Non-Current Liabilities	76.38	73.17
Current liabilities		
(a) Financial liabilities:		
(i) Borrowings	3,901.43	3,231.91
(ii) Trade payables	5,341.21	8,195.43
(iii) Other financial Liabilities	273.56	1,799.33
(b) Other current liabilities	1,618.55	2,989.93
(c) Provisions	79.91	0.90
Total Current Liabilities	11,214.65	16,217.50
Total Equity and Liabilities	27,988.71	25,709.25

By Order of the Board
For Uma Exports Limited

For UMA EXPORTS LTD.

Rakesh Khemka
Director

Rakesh Khemka
Managing Director
DIN: 00335016

Place : Kolkata
Date: 14/11/2022

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.umaexports.net.in

Statement of Consolidated Cash Flow for the quarter and half year ended 30 Sept, 2022


(Rs.in lakhs)

Particulars	Half year ended		Half year ended	
	30-09-22		30-09-21	
	Unaudited		Unaudited	
A Cash Flow from Operating Activities				
Net Profit before Tax and extra-ordinary items		1,595.06		1,222.56
Depreciation	8.50		4.94	
Interest Received	(32.30)		-	
Provision for employee benefits and others	-		17.19	
Profit on fair value/sale of Investments	0.56		(11.79)	
Interest Paid	230.38	207.14	858.85	869.20
Operating Profit before Working Capital Changes		1,802.20		2,091.76
Adjustment for Increase/decrease of				
Trade And Other Receivable	(4,537.48)		(1,004.03)	
Inventories	3,815.43		(14,051.53)	
Loans & Advances	458.38		-	
Other Current/non Current Assets	(1,927.73)		3,402.83	
Trade Payables and others	(5,751.37)	(7,942.78)	9,924.72	(1,728.01)
Cash Generated from Operation		(6,140.58)		363.75
Direct Taxes Paid	(284.05)		(491.78)	
	-	(284.05)	-	(491.78)
Net Cash from Operating Activities (A)		(6,424.63)		(128.03)
B Cash Flow from Investing Activities :				
Purchase of Property, Plant & Equipments	(11.38)		(9.24)	
Sale of Property, Plant & Equipments	-		-	
Sale/(Purchase) of non current investment	-		(26.05)	
Interest Received	32.30	20.92	-	(35.30)
Net Cash from Investing Activities (B)		20.92		(35.30)
C Cash Flow from Financing Activities:				
Proceeds from Long Term Borrowings	3.21		198.31	
Proceeds From/(Repayment of) Short Term Borrowings	669.52		1,766.39	
Proceeds from issue of share capital	6,000.00		-	
Interest Paid	(230.38)	6,442.35	(858.85)	1,105.84
Net Cash from Financing Activities (C)		6,442.35		1,105.84
Net increase in Cash and Cash Equivalents (A+B+C)		38.64		942.52
Add:(Less) Foreign Currency Transaltion reserve		82.84		14.45
Cash and Cash equivalents at the begining of the period	2,448.21	121.48	436.72	956.97
Cash and Cash equivalents at the end of the period	2,569.69	121.48	1,393.69	956.97

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

Place : Kolkata
Date: 14/11/2022

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

Rakesh Khemka **Director**
Managing Director
DIN: 00335016