INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED STANDALONE FINANCIAL RESULT OF UNIROYAL MARINE EXPORTS LIMITED UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

The Board of Directors
Uniroyal Marine Exports Limited
Vengalam, Calicut

1. We have reviewed the accompanying Statement of unaudited Standalone financial results ("the Statement") of Uniroyal Marine Exports Limited ("the Company") for the quarter ended on June 30, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended("Listing Regulations").

2. This Statement ie, Standalone financial results, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013,as amended read with relevant rules issued there under and other accounting principles generally accepted in India and in Compliance with regulation 33 of the Listing regulations . Our responsibility is to issue a conclusion on the Standalone Financial Results based on our review.

3. We conducted our review of the Standalone Financial Results in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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.

BSJ & Associates * Cochin-18 * Chartered Accountants

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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Standalone Financial Results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Other Matter

The Company has convened an Extra Ordinary General Meeting on July 31, 2025. The meeting passed resolution for the approval of the sale of 180 cents of land situated at Sy. No. 11/19 Chamancheri Vengalam, Calicut – 673 303 with building thereon in open bid with the condition that the successful bidder had to lease the said building to the company. The outcome of the transaction is known once the bid is completed and the working of the Company and continue as a going concern is based on the said bid. Our report is not qualified in this regard as the event is yet to take place. Also refer Note No.5 to the Statement of Financial Results.

For *BSJ & Associates*
Chartered Accountants
Firm Registration No.010560S

CA. Jojo Augustine
Partner
Membership No. 214088
UDIN: 25214088BMJPWW6529

BSJ & Associates ★ Cochin-18 ★ Chartered Accountants

Place: Ernakulam
Date: 11.08.2025

UNIROYAL MARINE EXPORTS LIMITED

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Statement of Financial Results for the Quarter Ended June 30, 2025

(₹ In Lakhs)

	Particulars	Quarter Ended			Year ended
		30-06-2025	31-03-2025	30-06-2024	31/03/2025
Part 1		Unaudited	Unaudited	Unaudited	Audited
I	Revenue				
	a. Revenue from Operations	455.92	621.71	314.32	2,845.22
	b. Other Income	34.36	4.95	90.49	33.25
II	**Total Revenue**	**490.28**	**626.66**	**404.81**	**2,878.47**
III	Expenses				
	a) Cost of materials consumed	238.27	586.21	225.68	1,852.44
	b) Purchase of stock-in-trade	-	-	-	-
	c) Change in inventories of finished goods	40.99	(327.04)	26.66	(11.24)
	d) Employee benefit expenses	47.81	53.69	52.73	223.97
	e) Works in progress and stock-in-trade	-	-	-	-
	f) Finance cost	30.57	49.69	28.17	152.68
	g) Depreciation Amortization Expenses	13.50	13.69	13.50	54.19
	h) Other expenditure	116.66	144.45	124.46	599.69
IV	**Total Expenses**	**487.80**	**520.69**	**471.20**	**2,871.73**
V	Profit/(Loss) before Exceptional Items & Taxes	**2.48**	**105.97**	**(66.39)**	**6.74**
VI	Exceptional itmes	-	-	-	-
VII	Profit/(Loss) before Tax	**2.48**	**105.97**	**(66.39)**	**6.74**
VIII	Tax expenses	-	-	-	-
	Current Tax	-	-	-	-
	Deferred Tax	-	-	-	-
IX	Net Profit/(Loss)for the period	**2.48**	**105.97**	**(66.39)**	**6.74**
X	Other Comprehensive income	**0.00**	**0.00**	**0.00**	**0.00**
XI	Total Comprehensive Income for the period	**2.48**	**105.97**	**(66.39)**	**6.74**
XII	Paid-up Equity Share Capital (Face value for share ₹10/- each)	**647.95**	**647.95**	**647.95**	**647.95**
XIII	Other Equity				
XIV	Earning per Equity share (EPS) Rs.				
	a) Basic (₹)	**0.04**	**1.64**	**(1.02)**	**0.10**
	b) Diluted (₹)	**0.04**	**1.64**	**(1.02)**	**0.10**

UNIROYAL MARINE EXPORTS LTD
Kozhikode Dt
PIN. 673 303
VENGALAM

NOTES:	
1)	The above results were reviewed and recommended by the audit committee and taken on record by the Board of Directors at their meeting held on 11.08.2025
2)	In accordance with IND AS 108 on "Operating Segments", Companys' operation predominantly relates to processing & exporting of marine products and has disclosed export as its primary segment.Local turnover is not significant in total
3)	Previous year's figures have been regrouped wherever necessary to confirm with the current period presentation.
4)	Investor complaints:- Opening Pending: Nil, Received: Nil, Disposed: Nil, Closing Pending: Nil
5)	The Company has convened an Extra Ordinary General Meeting on July 31, 2025. The meeting passed resolution for the approval of the sale of 180 cents of land situated at Sy. No. 11/19 Chamancheri Vengalam, Calicut – 673 303 with building thereon in open bid with the condition that the sucessfull bider has to lease the building to the Company, to find the resources to meet the liabilities of the Company and thereby continue as a going concern.

11.08.2025

UNIROYAL MARINE EXPORTS LTD
Kozhikode Dt.
PIN.:673 303
VENGALAM

For UNIROYAL MARINE EXPORTS LTD

Anush.K.Thomas
Managing Director
DIN:01254212