



UNIROYAL MARINE EXPORTS LIMITED

CP8/495(11/19), Vengalam P.O, Calicut - 673 303, Kerala, India

Tel : 0496 2633781, 2633782, Fax : +91496 2633783

E-mail : ume@uniroyalmarine.com

www.uniroyalmarine.com

CIN:L15124KL1992PLC006674

Ref: UME/BSE/23/2025

30/05/2026

To,
The Manager,
Department of Corporate Services,
BSE Limited, P.J. Towers, Dalal
Street, Mumbai - 400 001

Sub: Audited Financial Results for the quarter and year ended on March 31, 2026

**Ref: Scrip code No:526113 Scrip ID: UNRYLMA
ISIN: INE602H01010**

Dear Sir/ Madam,

Pursuant to Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held on Friday, May 30, 2026 has considered, taken on record and approved the audited standalone financial statement for the quarter and year ended March 31, 2026.

A copy of the Audited Standalone Financial Results along with the Auditors' Report (with unmodified opinion) and declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 are enclosed as **Annexure - I**.

Pursuant to SEBI Circular No. SEBI/HO/DDHS/P/CIR/2021/613 dated August 10, 2021, read with SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023 we hereby confirm that Uniroyal Marine Exports Limited is not a Large Corporate as per the applicability criteria mentioned in the Circular. Please find enclosed **Annexure - II** with the required information in this regard.

The Board meeting commenced at 3:30 PM (IST) and concluded at 4:00 PM (IST).

Kindly take the above details on record.

Thanking you,

Yours faithfully,
For **Uniroyal Marine Exports Limited**

Sajeesh Kurian P
Company Secretary & Compliance Officer

Place: Kozhikode





UNIROYAL MARINE EXPORTS LIMITED

CTN: L15124KL1992PLC006674

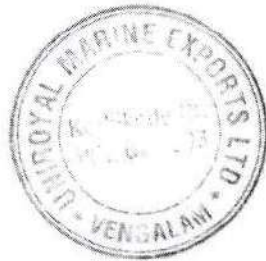
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Statement of Standalone Financial Results for the Quarter and Year ended March 31, 2026

(All amounts are in ₹ Lakhs except per share data)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	1,408.50	449.48	621.71	2,869.89	2,845.22
II	Other Income	8.85	1.46	4.95	11.72	8.36
III	Total Revenue	1,417.35	450.94	626.66	2,881.61	2,853.58
IV	Expenses					
	Cost of Materials Consumed	1,043.62	261.27	586.21	1,735.95	1,847.51
	Purchase of Stock-in-trade	-	-	-	-	4.92
	Change in Inventories of Finished Goods	96.76	(38.42)	(327.04)	202.90	(11.24)
	Employee Benefit Expenses	99.75	56.68	53.69	272.05	230.75
	Finance cost	20.37	37.15	49.69	131.49	118.23
	Depreciation	2.00	2.12	13.69	8.37	54.19
	Other Expenditure	151.60	127.69	144.45	501.94	602.30
V	Total Expense	1,414.09	446.49	520.69	2,852.69	2,846.67
VI	Profit/(Loss) before Exceptional and Tax	3.26	4.45	105.97	28.92	6.91
VII	Exceptional Items (net)	-	-	-	-	-
VIII	Profit/(Loss) before Tax	3.26	4.45	105.97	28.92	6.91
IX	Tax expenses					
	Current Tax	-	-	-	-	-
	Earlier Year	2.34	-	-	2.34	-
	Deferred Tax	-	-	-	-	-
X	Net Profit/(Loss) for the period	0.92	4.45	105.97	26.58	6.91
XI	Other Comprehensive income	2.78	-	1.25	2.78	1.25
XII	Total Comprehensive Income for the period	3.70	4.45	107.22	29.36	8.16
XIII	Paid-up Equity Share Capital (Face value ₹ 10/- each)	647.95	647.95	647.95	647.95	647.95
XIV	Other Equity					
XV	Earning per share (EPS) (Face value of ₹ 10/- each)					
	a) Basic (₹)	0.06	0.07	1.65	0.45	0.13
	b) Diluted (₹)	0.06	0.07	1.65	0.45	0.13



For UNIROYAL MARINE EXPORTS LTD.

ANUSH. K THOMAS
Managing Director





UNIROYAL MARINE EXPORTS LIMITED

CIN: L15124KL1992PLC006674

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Statement of Standalone Assets and Liabilities as at March 31, 2026

(All amounts are in ₹ Lakhs)

Particulars	As at	
	31.03.2026	31.03.2025
ASSETS	Audited	Audited
I Non-current Assets		
(a) Property, Plant and Equipment	119.92	128.03
(b) Intangible Assets	-	-
(c) Capital Work in Progress	-	-
(d) Goodwill	-	-
(e) Financial Assets		
(i) Investment	0.15	0.15
(ii) Loans	-	-
(iii) Others	36.27	27.15
(f) Deferred tax assets (net)	6.74	6.74
(g) Other Non-Current Assets	-	-
Total Non-Current Assets	163.08	162.08
II Current Assets		
(a) Inventories	980.07	1,183.66
(b) Financial Assets		
(i) Trade Receivables	870.12	285.94
(ii) Cash and Cash Equivalents	1.45	8.98
(iii) Bank Balances Other than (ii) above	59.23	50.98
(iiii) Loans and advances	-	-
(c) Current tax Asset	1.31	5.51
(c) Other current assets	136.66	125.02
Total Current Assets	2,048.84	1,660.09
TOTAL ASSETS	2,211.92	1,822.17
EQUITY AND LIABILITIES	31.03.2026	31.03.2025
I Equity	Audited	Audited
(a) Equity Share Capital	647.95	647.95
(b) Other Equity	(565.28)	(594.63)
Total Equity	82.67	53.32
LIABILITIES		
II Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Other Financial Liabilities	44.08	41.39
(b) Other Non-current liabilities	2.70	5.40
(c) Provisions	105.89	74.72
Total Non-Current Liabilities	152.68	121.51
III Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,646.94	1,476.07
(ii) Trade payables		
- Total Outstanding dues of Micro Enterprises and Small Enterprises	75.38	74.20
- Total Outstanding dues of Other than Micro Enterprises and Small Enterprises	203.56	58.41
(iii) Other Financial Liabilities	8.45	-
(b) Other Current Liabilities	42.24	38.66
(c) Provisions	-	-
Total Current Liabilities	1,976.57	1,647.34
IV Total Liabilities	2,129.25	1,768.85
TOTAL EQUITY AND LIABILITIES	2,211.92	1,822.17



For UNIROYAL MARINE EXPORTS LTD.


ANUSH K. THOMAS
Managing Director



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Standalone Statement of Cash Flow for the Year Ended March 31, 2026

(All amounts are in ₹ Lakhs)

Particulars	Year Ended	
	31.03.2026	31.03.2025
	Audited	Audited
A Cash Flow From Operating Activities		
Profit/(Loss) after Tax	26.58	6.91
Adjustments for:		
Depreciation	8.37	54.19
Finance Cost	131.49	118.23
Interest Income	-	-
Exchange Rate fluctuation (Net)	-	-
Others	2.78	1.25
	169.21	180.58
Movements in Working Capital:		
(Increase)/Decrease in Other Current Asset	(7.44)	(22.39)
(Increase)/Decrease in Trade Receivables	(584.17)	17.46
(Increase)/Decrease in Inventories	203.59	(12.01)
(Increase)/Decrease in Other Non Current Asset	(9.11)	(0.04)
Increase/(Decrease) in Trade Payable	146.33	(24.32)
Increase/Decrease in Other Non Current Liabilities	(0.01)	-
Increase/(Decrease) in Non-current Provision	31.18	0.07
Increase/(Decrease) in Other Current Liabilities	3.58	(5.81)
Cash Generated from Operations	(46.86)	133.55
Income Tax Paid (Net of Refund)	-	-
Net Cash Generated from/(used in) Operations	(46.86)	133.55
B Cash Flow from Investing Activities		
Payment for Property, Plant and Equipment	(0.25)	(29.47)
Redemption / maturity of fixed deposits	(8.25)	(3.50)
Net Cash Generated from/ (used in) Investing Activities	(8.50)	(32.97)
C Cash Flow from Financing Activities		
Proceeds/(Repayment) from Long Term Borrowing (net)	179.32	-
Proceeds/(Repayment) of Short Term Borrowings	-	(9.38)
Finance Cost Paid	(131.49)	(118.23)
Net Cash Generated from/(used in) Financing Activities	47.83	(127.61)
Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)	(7.53)	(27.04)
Cash and Cash Equivalents as at the beginning of the year	8.98	36.01
Cash and Cash Equivalents as at the end of the year	1.45	8.98
Net Change in Cash and Cash Equivalents (Closing - Opening)	(7.53)	(27.04)



For UNIROYAL MARINE EXPORTS LTD.


ANUSH K. THOMAS
Managing Director





UNIROYAL MARINE EXPORTS LIMITED

CIN: L15124KL1992PLC006674

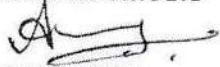
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Notes to the Audited Financial Result for the Quarter and Year Ended March 31, 2026

1	The Audit Committee has reviewed the above results and the same have been subsequently approved by the Board of Directors in their meetings held on May 30, 2026
2	The financial results of the Company have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind AS), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules (as amended) issued thereunder and the other accounting principles generally accepted in India.
3	The financial results have been reviewed by the Statutory Auditors as required under Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
4	In accordance with IND AS 108 on "Operating Segments", Company's operation predominantly relates to processing & exporting of marine products and has disclosed export as its primary segment. Local turnover is not significant in total turnover.
5	The members in its Extra Ordinary General Meeting held on July 31, 2025 have accorded approval for 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 has 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.
6	During the year, the Company identified certain errors in the computation of depreciation on Property, Plant and Equipment relating to earlier periods. The errors resulted in a short provision of depreciation of ₹3.75 lakhs in respect of certain assets and an excess provision of depreciation of ₹12.67 lakhs in respect of certain other assets. The net impact of the above errors is an excess depreciation provision of ₹8.92 lakhs. Consequently, the carrying amount of Property, Plant and Equipment was understated and retained earnings were understated by ₹8.92 lakhs, before considering the related tax impact. The Company has corrected the above prior period error retrospectively in accordance with Ind AS 8, Accounting Policies, Changes in Accounting Estimates and Errors. Accordingly, the comparative financial information has been restated, wherever applicable.
7	During the year, the Company has reclassified an unsecured interest-free loan amounting to ₹59.50.00 lakhs from Non-Current Financial Liabilities to Current Financial Liabilities based on the revised assessment of the contractual terms and repayment obligations as at the reporting date. The reclassification has been made to appropriately reflect the expected timing of settlement of the liability in accordance with the requirements of Ind AS 1, Presentation of Financial Statements. This reclassification has no impact on the total liabilities, equity, profit for the year, earnings per share or cash flows of the Company.
8	During the year, the Company identified an error in the initial measurement of a security deposit received amounting to ₹50.00 lakhs. In the previous period, the security deposit had not been accounted for at fair value as required under Ind AS 109, Financial Instruments. The Company has reassessed the measurement of the security deposit and corrected the error in accordance with Ind AS 8, Accounting Policies, Changes in Accounting Estimates and Errors. Accordingly, the comparative figures have been restated, wherever applicable, to reflect the impact of the correction. The correction resulted in an adjustment to the carrying amount of the security deposit and the corresponding net impact on retained earnings to extent of ₹ 0.33 lakhs. The correction has no impact on the Company's cash flows.
9	Figures for the previous periods have been re-grouped wherever necessary.
10	The figures of last quarter are the balancing figures between the audited figures of the financial year and the published results upto the third quarter of the respective financial year.
11	The company has assessed all the possible effects that may result from ongoing geo-political conditions. As per the assessment, there are not having significant effect on the carrying amounts of Property, Plant and Equipment, Inventories, Receivables & Other current assets and its recoverability.
12	Investor Complaints: Opening Pending: Nil Received: Nil Disposed: Nil Closing Pending: Nil
13	The above results are available on the websites of NSE and BSE at www.nseindia.com and www.bseindia.com Company's website at www.uniroyalmarine.com

This statement should be read with our report of even date

For UNIROYAL MARINE EXPORTS LTD


ANUSH K THOMAS
Managing Director

Place: Ernakulum
Date: May 30, 2026



Independent Auditors' Report on the Audited Standalone Financial Results of Uniroyal Marine Exports Limited for the quarter and year ended March 31, 2026, Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Uniroyal Marine Exports Limited

Opinion

We have audited the accompanying statement of Standalone Financial Results of Uniroyal Marine Exports Limited ("the Company"), for the quarter ended March 31, 2026 and the year-to-date results for the period from April 01, 2025 to March 31, 2026 ("the Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- a. is presented in accordance with the requirements of Regulation 33 and 52 of the Listing Regulations in this regard; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the quarter and the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Statement" section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Statements for the quarter and year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Statement

This Statement has been prepared on the basis of the standalone annual financial statements. The company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income of the



company and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are responsible for expressing our opinion, through a separate report on the complete set of financial statements, on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 and 52 of the Listing Regulations.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of this Statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement of the company to express an opinion on the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

Our opinion on the Statement is not modified in respect of the above matters.

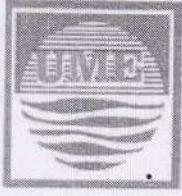


For Bsj & Associates
Chartered Accountants
Firm Registration No.010560S

CA. Jojo Augustine
Partner
Membership No.214088
UDIN: 26214088LWTJXA8871

Place: Ernakulam

Date: 30.05.2026



UNIROYAL MARINE EXPORTS LIMITED

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CIN:L15124KL1992PLC006674

30/05/2026

To,
The Manager,
Department of Corporate Services,
BSE Limited, P.J. Towers, Dalal
Street, Mumbai – 400 001

Sub: Declaration with respect to Auditor's Report with Unmodified Opinion to the Audited Standalone Financial Results for the financial year ended on 31st March, 2026

Dear Sir/ Madam,

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we do hereby confirm that the Statutory Auditors of the Company M/s. BSJ & Associates, Chartered Accountants (Firm Registration No.010560S) have not expressed any modified opinion in the annual Audited Standalone Financial Results of the Company for the financial year ended on 31st March, 2026.

Kindly take the above details on record.

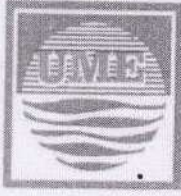
Thanking you,

Yours faithfully,
For Uniroyal Marine Exports Limited

Bindu Suresh
Chief Financial Officer

Place: Kozhikode





UNIROYAL MARINE EXPORTS LIMITED

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Annexure – II

Format of the Initial Disclosure to be made by an entity identified as per Large Corporate:

Sl. No	Particulars	Details
1	Name of the company	UNIROYAL MARINE EXPORTS LIMITED
2	CIN	L15124KL1992PLC006674
3	Outstanding borrowing of Company as on 31 March, 2026, as applicable	Rs.1,65,10,494.50 <i>(Without considering short-term borrowings like cash credit, WCDL, bill discounting facilities etc.)</i>
4	Highest credit rating during the previous F.Y. along with name of the Credit Rating Agency (CRA)	Not Applicable
5	Name of stock exchange in which the fine shall be paid, in case of shortfall in the required borrowing under the framework	Not Applicable

We confirm that we are **not a Large Corporate** as per the applicability criteria given under the Chapter XII of SEBI Operational circular dated August 10, 2021.

For Uniroyal Marine Exports Limited

Name: Sajeesh Kurian P
Designation: Company Secretary
& Compliance Officer
Email ID: cs.ume@hotmail.com



Name: Bindu Suresh
Designation: Chief Financial Officer
Email ID: ume@uniroyalmarine.com

Date: 30.05.2026

* In terms paragraph of 2.2(d) of the circular, beginning FY2022, in the event of shortfall in the mandatory borrowing through debt securities, a fine of 0.2% of the shortfall shall be levied by Stock Exchanges at the end of the two-year block period. Therefore, an entity identified as LC shall provide, in its initial disclosure for a financial year, the name of stock exchange to which it would pay the fine in case of shortfall in the mandatory borrowing through debt markets.