

To,
The Board of Directors,
Umiya Mobile Limited

We have reviewed the accompanying statement of unaudited financial results of **Umiya Mobile Limited** for the period ended 30th September 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

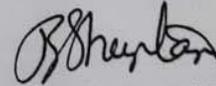
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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.

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 applicable accounting standards 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.

Date: 11/11/2025

Place: Rajkot

For **SADP & Co.**
Chartered Accountants



Parag Gunvantrai Bhuptani
(Partner)

Membership No.: 122330

FRN: 0112625W

UDIN: 25122330BMIOTA2899



Balance Sheet as at 30th September 2025

₹ in Lacs

Particulars	As at 30th September 2025 (Unaudited)	As at 30th September 2024 (Unaudited)	As at 31st March 2025 (Audited)
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1,422.00	55.00	1,045.00
Reserves and surplus	2,876.49	1174.37	388.84
Money received against share warrants	Nil	Nil	Nil
	4,298.49	1229.37	1,431.84
Share application money pending allotment	Nil	Nil	Nil
Non-current liabilities			
Long-term borrowings	Nil	Nil	Nil
Deferred tax liabilities (Net)	Nil	Nil	Nil
Other long term liabilities	4,115.25	2358.48	3,065.56
Long-term provisions	Nil	Nil	Nil
	4,115.25	2358.48	3,065.56
Current liabilities			
Short-term borrowings	569.48	1918.16	2,335.93
Trade payables			
(A) Micro enterprises and small enterprises	Nil	Nil	Nil
(B) Others	5,886.31	2871.82	2,679.17
Other current liabilities	1,110.77	726.79	805.49
Short-term provisions	358.10	326.10	251.95
	7,924.66	5842.86	6,072.54
TOTAL	16,338.40	9430.70	10,569.95
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets			
Property, Plant and Equipment	413.09	359.37	358.59
Intangible assets	36.05	28.51	25.25
Capital work-in-Progress	Nil	Nil	Nil
Intangible assets under development	Nil	Nil	Nil
Non-current investments	Nil	Nil	Nil
Deferred tax assets (net)	4.55	7.76	2.61
Long-term loans and advances	Nil	Nil	Nil
Other non-current assets	414.23	56.64	89.44
	867.92	452.28	475.89
Current assets			
Current investments	46.27	50.58	46.27
Inventories	10,706.60	6012.58	6,726.76
Trade receivables	228.35	219.61	225.38
Cash and cash equivalents	393.28	282.28	322.20
Short-term loans and advances	4,095.99	2413.39	2,773.45
Other current assets	Nil	Nil	Nil
	15,470.48	8978.43	10,094.06
TOTAL	16,338.40	9430.70	10,569.95



UMIYA MOBILE LIMITED
--, Opp.Lathiya Motor Garage, Nr. Rajeshri Auto, GONDAL ROAD,
RAJKOT-360001
CIN : U32202GJ2012PLC073173

(F.Y. 2025-2026)

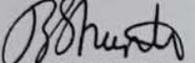
The accompanying notes are an integral part of the financial statements.

As per our report of even date

For S A D P AND CO

Chartered Accountants

(FRN: 0112625W)



PARAG GUNVANTRAI
BHUPTANI
PARTNER

Membership No.: 122330

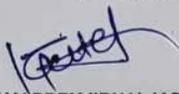
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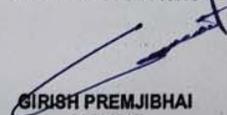
Place: Rajkot

Date: 11/11/2025



For and on behalf of the Board of Directors


KISHORBHAI PREM JIBHAI JADWANI
Managing Director
DIN: 0006460690


GIRISH PREM JIBHAI
JADVANI
Whole-time Director
DIN: 0006452836



Statement of Profit and loss for the half year ended 30th September 2025

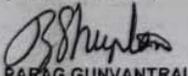
₹ in Lacs

Particulars	30th September 2025 (Unaudited)	30th September 2024 (Unaudited)	31st March 2025 (Audited)
Revenue			
Revenue from operations	36,518.98	25,139.74	58,007.92
Other income	2,367.83	1,909.94	4,119.81
Total income	38,886.81	27,049.67	60,127.53
Expenses			
Cost of material Consumed	Nil	Nil	Nil
Purchase of stock-in-trade	40,319.43	27,028.97	58,942.21
Changes in inventories	(3,979.84)	(1,835.58)	(2,549.76)
Employee benefit expenses	283.38	221.66	489.34
Finance costs	98.51	100.62	237.17
Depreciation and amortization expenses	38.97	34.58	71.80
Other expenses	1,622.09	1,047.41	2,194.33
Total expenses	38,382.64	26,597.65	59,385.08
Profit before exceptional, extraordinary and prior period items and tax	504.27	452.02	742.45
Exceptional items	Nil	Nil	Nil
Profit before extraordinary and prior period items and tax	504.27	452.02	742.45
Extraordinary items	Nil	Nil	Nil
Prior period item	Nil	Nil	Nil
Profit before tax	504.27	452.02	742.45
Tax expenses			
Current tax	127.76	110.12	192.80
Deferred tax	(1.94)	(6.31)	(1.16)
Excess/short provision relating earlier year tax	Nil	Nil	0.13
Profit(Loss) for the period	378.45	348.21	550.69
Earning per share-in			
Basic			
Before extraordinary Items	0.27	0.63	5.27
After extraordinary Adjustment	0.27	0.63	5.27
Diluted			
Before extraordinary Items	Nil	Nil	Nil
After extraordinary Adjustment	Nil	Nil	Nil

The accompanying notes are an integral part of the financial statements.

As per our report of even date

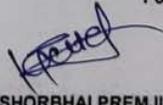
For S A D P AND CO
 Chartered Accountants
 (FRN: 0112625W)

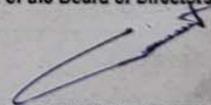

 PARAG GUNVANTRAI
 BHUPTANI
 PARTNER

Membership No.: 122330
 UDIN : 25122330BMITA2899
 Place: Rajkot
 Date: 11/11/2025



For and on behalf of the Board of Directors


 KISHORBHAI PREMJBHAI
 JADWANI
 Managing Director
 DIN: 0006460690


 GIRISH PREMJBHAI JADWANI
 Whole-time Director
 DIN: 0006452836



CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th September
2025

₹ In Lacs

	PARTICULARS	30th September 2025	31st March 2025
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	504.27	742.45
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	38.97	71.80
	Finance Cost	265.30	237.17
	Interest received	Nil	(6.47)
	Other Inflows / (Outflows) of cash	2,111.20	Nil
	Operating profits before Working Capital Changes	2,919.73	1,044.95
	Adjusted For:		
	(Increase) / Decrease in trade receivables	(2.96)	(29.40)
	Increase / (Decrease) in trade payables	3,207.14	570.60
	(Increase) / Decrease in inventories	(3,979.84)	(2,549.76)
	Increase / (Decrease) in other current liabilities	612.27	675.86
	(Increase) / Decrease in Short Term Loans & Advances	(1,322.54)	(1,143.92)
	Cash generated from Operations	1,433.81	(1,431.68)
	Income Tax (Paid) / Refund	(200.85)	(84.75)
	Net Cash flow from Operating Activities(A)	1,232.96	(1,516.43)
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	(90.59)	(108.89)
	Proceeds from sales of tangible assets	4.05	6.34
	Current Investments / (Purchased) sold	Nil	3.40
	Interest Received	Nil	6.47
	Proceeds from sales of intangible assets	Nil	22.43
	Purchase of intangible assets	(17.73)	(34.43)
	Other Inflow / (Outflows) of cash	724.91	1,408.33
	Net Cash used in Investing Activities(B)	620.64	1,303.65
C.	Cash Flow From Financing Activities		
	Finance Cost	(265.30)	(237.17)
	Increase in / (Repayment) of Short term Borrowings	(1,766.45)	725.63
	Increase in / (Repayment) of Long term borrowings	Nil	(136.80)
	Increase / (Decrease) in share capital	377.00	990.00
	Other Inflows / (Outflows) of cash	(127.76)	(990.00)
	Net Cash used in Financing Activities(C)	(1,782.51)	351.65
D.	Net Increase / (Decrease) in Cash & Cash	71.08	138.87
	Equivalents(A+B+C)		
E.	Cash & Cash Equivalents at Beginning of period	322.20	183.33
F.	Cash & Cash Equivalents at End of period	393.28	322.20
G.	Net Increase / (Decrease) in Cash & Cash	71.08	138.87
	Equivalents(F-E)		



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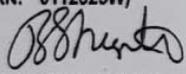
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(F.Y. 2025-2026)

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For S A D P AND CO
Chartered Accountants
(FRN: 0112625W)

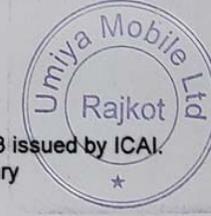

PARAG GUNVANTRAI
BHUPANI
PARTNER
Membership No.: 122330
UDIN : 25122330BMITA2899
Place: Rajkot
Date: 11/11/2025



For and on behalf of the Board of Directors


KISHORBHAI PREMJBHAI
JADWANI
Managing Director
DIN: 0006460690


GIRISH PREMJBHAI JADVANI
Whole-time Director
DIN: 0006452836



Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions

CERTIFICATE FOR UTILIZATION OF ISSUE PROCEEDS

**To,
The Board of Directors of
Umiya Mobile Limited**

1. This certificate is issued in accordance with the terms of our engagement letter.
2. The accompanying statement contains details of manner of the utilization of issue proceeds including funds utilized for purposes other than those stated in the IPO, if any in the offer document (the “statement”) by Umiya Mobile Limited (the “Company”). The company has issued 37,70,000 equity shares of ₹10 each at a premium of ₹56 each aggregating to ₹24,88,20,000/- as fresh issue by way of public issue and got listed on SME Platform of BSE Limited on 4th August 2025.

Management’s Responsibility for the Statement

3. The preparation of the statement is the responsibility of the Management of the Company. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Company complies with the requirements of the Equity Listing Agreement, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (“ICDR”), Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“LODR”) and for providing all relevant information to the Securities and Exchange Board of India (“SEBI”).

Auditor’s Responsibility

5. Pursuant to the requirements of the LODR, it is our responsibility to obtain reasonable assurance and form an opinion as to whether the Statement is in agreement with the reviewed financial statements for the half year ended September 30, 2025 and books and records of the Company.
6. The financial statements referred to in paragraph 5 above, have been reviewed by us on which we issued an limited review report vide our reports dated 11th November, 2025. Our review of these financial statements were conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India.
7. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

9. Based on our examination as above, and the information and explanations given to us, in our opinion, the Statement is in agreement with the reviewed financial statements and books of account for the year ended of the Company and fairly presents, in all material respects, the manner of the utilization of funds including funds utilized for purposes other than those stated in the offer document.

Restriction on Use

10. This certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of enabling it to comply with its obligations under LODR to submit the accompanying statement to the audit committee accompanied by a certificate thereon from the statutory auditors and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

Date: 11.11.2025**Place:** Rajkot**For, S A D P & Co.**

Chartered Accountants

PARAG

GUNVANTRAI

BHUPTANI

Digitally signed by PARAG
GUNVANTRAI BHUPTANI
Date: 2025.11.11 14:05:14
+05'30'**CA P G Bhuptani**

Partner

M No 122330

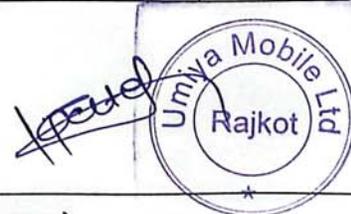
FRN: 112625w

UDIN: 25122330BMIOTB2217

Statement of Deviation/Variation in utilisation of funds raised

Name of Listed Entity	Umiya Mobile Limited
Mode of Fund Raising	Public Issue
Date of Raising Funds	Issue Opened on: Monday, July 28, 2025 Issue Closed on: Wednesday, July 30, 2025
Amount Raised (In Rs.)	24.88 Cr.
Report filed for Quarter/ Half Year ended	September 30, 2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	-
Is there a Deviation/Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation/ Variation	Not Applicable
Comments of the Audit Committee after review	No Comment
Comments of the Auditors, if any	No Comment

Sr. No.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document (Rs in Lakhs)	Actual Utilised Amount (Rs in Lakhs)	Unutilised Amount (Rs in Lakhs)	Remarks , If any
1	Repayment or prepayment, in full or in part, of borrowings availed by our Company from banks and financial institutions;	1,900.00	1900.00	0	==
2	General Corporate Purpose	227.20	227.20	0	==
3	Issue related Expenses	361.00	361.00	0	==
Total		2,488.20			



UMIYA MOBILE LIMITED (Formerly Known as UMIYA MOBILE PRIVATE LIMITED)

CIN: U32202GJ2012PLC073173 | GST NO: 24AABCU5368BIZK

Registered Office: Plot No.3, Ward No.7, C.S. No.5805, Vhora Aghat, Nr PDM Com.

Collage, opp. Lathiya Motors, Gondal Road, Rajkot-360004, Gujarat

Website: www.umiyamobile.com | Mobile: +91 7575050505 | Email: info@umiyamobile.in

Sr No.	Details of Party Entering into Transaction	Details of Counter party			Type of Related Party Transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee (Rs. in Lacs)	In case money are due	In case any financial indebtedness is incurred to	Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken		
	Name	Pan	Name	Pan	Relationship of Counterparty with the listed entity or its subsidiary		Opening Balance	Closing Balance	Nature of indebtedness (Loan/ Issuance of debt/ any other Debt etc.)	(Loans/Advance/ Interest rate/ tenure)	Secured/ Unsecured	Purpose for which funds will be utilized by Ultimate Receipt of Funds
1	UMIYA MOBILE LIMITED	AABCU5368B	Kishorbhai Premjibhai Jadvani	AGUP16430D	Director	Salary	900000	900000				
2	UMIYA MOBILE LIMITED	AABCU5368B	Girishkumar Premjibhai Jadvani	AGWP16387K	Director	Salary	900000	900000				
3	UMIYA MOBILE LIMITED	AABCU5368B	Vijesh Premjibhai Patel	ARIPP2362H	Director	Salary	900000	900000				
4	UMIYA MOBILE LIMITED	AABCU5368B	Komal Nishitbhai Ganatra	CSTPG7094P	Director	Salary	50000	50000				
5	UMIYA MOBILE LIMITED	AABCU5368B	Phyush Jentibhai Dedakya	COLPD3635R	CFO	Salary	375000	375000				

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