



UMA CONVERTER LIMITED

AN ISO 9001:2015 & ISO 22000:2005 CERTIFIED COMPANY
PACKAGING PROFESSIONALS



Date: 11TH November, 2025

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, Block-G,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400051
Symbol: UMA

Most Respectfully,

Subject: Outcome of the Board Meeting held today i.e. Tuesday, 11th November, 2025 and Submission of Unaudited Financial Results for the half year ended on September 30, 2025 as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

With reference to the captioned subject matter, we would like to inform you that the Board of Directors of the Company at its meeting held today i.e., November 11, 2025 has inter alia considered and approved the Unaudited Financial Results of the Company for the half year ended September 30, 2025, along with the limited review report of auditors thereon pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (enclosed herewith).

The Meeting of the Board of Directors of the Company commenced at 4:00 p.m. and concluded at 4:30 p.m.

Kindly acknowledge the receipt of the same.

For, UMA CONVERTER LIMITED

Hiral Shah
Company Secretary and
Compliance Officer
ICSI Membership No.: ACS31512

MANUFACTURER OF FLEXIBLE PACKAGING MATERIAL

Regd. Office & Communication : Block No. 868, Village - Santej, Nr. CNG Petrol Pump, Santej Road, Taluka - Kalol,
Dist - Gandhinagar, Gujarat, Pin-382721 **Phone :** +91 93271 03652
Works (Unit-II) : Survey No. 291,294,295 & 296, Vill.: Timba, Ta.: Daskroi, Dist.: Ahmedabad. Phone : +91-79-26872584
Website : www.umaconverter.com, **E-mail :** info@umaconverter.com **CIN No. :** L25111GJ1999PLC036163

Independent Auditor's Limited Review Report on Standalone Unaudited Half Yearly Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors of
UMA CONVERTER LIMITED

1. We have reviewed the accompanying statement of unaudited Standalone financial results ("the Statement") of UMA CONVERTER LIMITED ("the Company") for the half year ended on 30th September, 2025. ('the Statement'), 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 Regulation").
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting ("AS 25") prescribed under section 133 of the Companies Act 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing and Disclosure Requirements) Regulations, 2015. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 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.
4. Based on our review conducted as stated in above, nothing has come to our attention that causes us to believe that the accompanying statement, 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.

For, Jain Chowdhary & Co.

Chartered Accountants

Firm Registration No. 113267W

HITESH

ASHOKKUMAR

SALECHA

CA Hitesh Salecha

Partner

Membership No. 147413

UDIN: 25147413BMOTNK7941

Digitally signed by HITESH
ASHOKKUMAR SALECHA
Date: 2025.11.11 16:24:38
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Date: 11-Nov-2025

Place: Ahmedabad

<p style="text-align: center;">UMA CONVERTER LIMITED CIN : L25111GJ1999PLC036163 STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2025</p>					
					Rs.in Lakhs
Sr. No	Particulars	Half Year ended			Year Ended
		30-09-2025 Un-Audited	31-03-2025 Audited	30-09-2024 Un-Audited	31-03-2025 Audited
	REVENUE				
1	Revenue From Operations	11971.32	11302.52	11451.90	22754.42
2	Other Income	14.88	16.90	13.42	30.32
3	Total Income (1+2)	11986.21	11319.42	11465.32	22784.73
4	EXPENSE				
	Cost of Materials Consumed	7905.75	6990.39	8284.48	15274.87
	Purchase of Stock In Trade	1263.10	1078.16	895.57	1973.73
	Changes In Inventories of Finished Goods, Stock-In -Trade And Work-Inprogress	-78.98	575.23	-792.16	-216.93
	Employee Benefits Expense	973.13	830.66	1048.75	1879.42
	Finance Costs	325.67	308.23	306.02	614.25
	Depreciation And Amortization Expense	252.47	321.05	189.55	510.59
	Other Expenses	1073.57	1168.60	1201.38	2369.98
	Total Expenses (4)	11714.71	11272.32	11133.59	22405.91
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	271.50	47.10	331.73	378.83
6	Exceptional Items	0.00	0.00	0.00	0.00
7	Profit/(Loss) Before Extraordinary Items And Tax (5-6)	271.50	47.10	331.73	378.83
8	Extraordinary Items(Net of Expenses)		0	0	0
9		271.50	47.10	331.73	378.83
10	Tax Expense:				
	Current Tax	58.98	29	88.46	117.46
	Deferred Tax	-0.42	-24.1	15.14	-8.956
11	Net Profit/(Loss) For The Period(9-10)	212.94	42.20	228.13	270.32
12	Paid-Up Equity Share Capital (No. of Shares) In Lakhs	202.74	202.74	202.74	202.74
13	Paid-Up Equity Share Capital	2027.42	2027.42	2027.42	2027.42
14	Reserve Excluding Revaluation Reserve & Balance Sheet of Previous Accounting Year	5194.65	4981.71	5066.24	4981.71
15	Earnings Per Equity Share:				
	Basic	1.05	0.21	1.13	1.33
	Diluted	1.05	0.21	1.13	1.33

FOR : UMA CONVERTER LIMITED


(SUMER RAJ LODHA)

Managing Director

(DIN: 00033283)

Date: 11th November, 2025

PLACE : AHMEDABAD

UMA CONVERTER LIMITED
CIN : L25111GJ1999PLC036163
STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2025

Sr. No.	Particulars	As on 30-09-205 Un-Audited	As at 31-03-2025 Audited
A	ASSETS		
4	NON-CURRENT ASSETS		
	(A) Property, Plant And Equipment	6043.50	5821.00
	(B) Capital Work-In-Progress	3.36	3.36
	(C) Intangible Assets	---	---
	(D) Investments	23.85	23.85
	(E) Loans	0.00	---
	(F) Other Financial Assets	140.98	138.11
	(G) Other Non-Current Assets	293.81	392.65
	SUB TOTAL - NON CURRENT ASSETS	6505.50	6378.97
5	CURRENT ASSETS		
	(A) Inventories	7766.74	7619.28
	(B) Financial Assets	---	---
	(C) Investments	---	---
	(D) Trade Receivables	3104.66	2592.31
	(E) Cash And Cash Equivalents	52.91	11.54
	(F) Bank Balances Other Than Cash And Cash Equivalents	30.00	30.00
	(G) Loans	---	---
	(H) Other Financial Assets	230.44	403.79
	(I) Other Current Assets	445.46	642.38
	(J) Assets Classified As Held For Sale	6.22	6.22
	SUB TOTAL - CURRENT ASSETS	11636.42	11305.52
A	TOTAL ASSETS	18141.92	17684.49
B	EQUITY AND LIABILITIES		
1	SHAREHOLDER'S FUND		
	(A) Equity Share Capital	2027.43	2027.43
	(B) Reserve and Surplus	5698.86	5485.93
	TOTAL - SHAREHOLDER'S FUND	7726.29	7513.35
2	NON-CURRENT LIABILITIES		
	(A) Borrowings	3136.28	1831.01
	(B) Other financial liabilities	---	---
	(C) Provisions	11.5	14.00
	(D) Deferred Tax Liabilities (Net)	386.32	386.74
	(E) Other non-current liabilities	43.93	39.33
	TOTAL - NON CURRENT LIABILITIES	3578.03	2271.08
3	CURRENT LIABILITIES		
	(A) Borrowings	3975.7	4742.63
	(B) Trade payables	2596.5	2884.36
	(C) Other financial liabilities	154.8	168.17
	(D) Other current liabilities	109.3	93.19
	(E) Provisions	8.9	8.88
	(F) Current tax liabilities (net)	-7.5	2.82
	TOTAL - CURRENT LIABILITIES	6837.60	7900.06
B	TOTAL - EQUITY AND LIABILITIES	18141.92	17684.49

FOR, UMA CONVERTER LIMITED

(SUMER RAJ LODHA)

Managing Director

(DIN: 00033283)

Date: 11th November, 2025

PLACE : AHMEDABAD

UMA CONVERTER LIMITED

CIN : L25111GJ1999PLC036163

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH SEPTEMBER,2025

PARTICULARS	Amount in Rs.	
	30-09-2025	For the year ended 31.03.2025
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before exceptional items and tax	27149848	37882593
Adjustments for:		
Depreciation and amortization expenses	25247001	51059251
Interest Paid	29867071	55474670
Interest Received	-480656	-1069626
Loss on sale of assets		419034
Provision for gratuity	459908	748303
Deferred Revenue Expenses written off	0	6576159
Allowance for Expected Credit Loss	359551	565892
Bad Debts written off	---	---
Operating Profit before working capital changes	82602723	151656277
Changes in working capital		
Adjustments for:		
Decrease in inventories	-14745563	-73319141
Decrease in trade receivables	-51594015	-11792119
Decrease in other financial assets	17334631	307219
Decrease in other current assets	19692497	-25553827
Decrease in non-current financial assets	-287207	-4005244
Decrease in non-current assets	9883760	-486500
Increase in trade payables	-28787818	54640805
Increase in other current liabilities	1608817	-3113681
Increase in non-current liabilities	-250000	250000
Increase in other financial liabilities	-1335131	5791289
Cash generated from operations	34122694	94375078
Net Income tax paid	-6932907	-11709775
Net cash flows used in operating activities (A)	27189787	82665304
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment and intangible assets	-48376785	-21288637
Purchase of Investments	0	0
Proceeds from sale/ disposal of fixed assets	880000	517300
Net withdrawal of /Investment in fixed deposits	0	205836
Deferred Revenue Expenses incurred		
Interest Received	480656	1069626
Net cash flow from investing activities (B)	-47016128	-19495875
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from issue of Share Capital	0	0
Proceeds from long-term borrowings	130527195	-63535235
Proceeds from short-term borrowings	-76696846	55671261
Interest paid	-29867071	-55474670
Net cash flow from financing activities (C)	23963278	-63338645
Net increase in cash and cash equivalents (A+B+C)	4136937	-169216
Cash and cash equivalents at the beginning of the year	1153521	1322737
On current accounts		
Cash and cash equivalents at the end of the period	5290458	1153521

FOR, UMA CONVERTER LIMITED

(SUMER RAJ LODHA)

Managing Director

(DIN: 00033283)

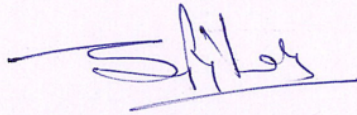
DATE: 11TH NOVEMBER, 2025

PLACE : AHMEDABAD

Notes:

1	Unaudited Financial Results for the half year ended on September 30, 2025 are being prepared in accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2	The above Unaudited Financial results for the half year ended September 30, 2025 have been reviewed by Audit Committee and subsequently approved by the Board of Directors in their meeting held on 11 th November, 2025, in term of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors, M/s Jain Chowdhary & Co., Chartered Accountants have not reported any qualification/ modification.
3	These Financial Results have been prepared in accordance with the Indian Accounting Standards (IND AS) as specified in the Companies (Indian Accounting Standards) Rules, 2015 (As amended from time to time) and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (As amended from time to time) and the Circulars and Notifications issued thereunder.
5	Statement of Assets and Liabilities as on 30 th September, 2025 is enclosed herewith.
6	The Company is not having any subsidiary, associate or joint ventures thereof, Hence, it has prepared only standalone result as consolidated is not applicable to the Company.
7	Previous period figures have been reclassified in conformity with the classification of the current period results if any.
8	The Company is working in one segment only so Segment Report is Not Applicable.

For, UMA CONVERTER LIMITED



**SUMER RAJ LODHA
CHAIRMAN CUM MANAGING DIRECTOR
DIN: 00033283**

Date: 11/11/2025

Place: Ahmedabad