



UMA CONVERTER LIMITED

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

PACKAGING PROFESSIONALS



May 28, 2026

To,
National Stock Exchange of India Limited
Listing Department, Exchange Plaza,
5th Floor Plot No. C/1, Block - G,
Bandra-Kurla Complex, Bandra (E)
Mumbai- 400 051.
Symbol: UMA

Dear Sir/Ma'am,

Subject: Outcome of the Board Meeting.

With reference to the captioned subject matter, we would like to inform that the Board of Directors of the Company at its meeting held today i.e. on Thursday, May 28, 2026 have inter-alia considered and approved the following:

1. Audited Financial Results of the Company for the half year and the financial year ended on March 31, 2026, along with the reports of Auditors thereon pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015 ("SEBI LODR Regulations"). Copy of the said Financial Results and Auditors Reports is enclosed herewith.

Pursuant to Regulation 33 of SEBI LODR Regulations, we hereby declare that the Statutory Auditors have issued audit report with unmodified opinion on the financial results of the Company for the year ended March 31, 2026.

2. Re-appointment of M/s. Rajendra R Jain and Co. as an Internal Auditors of the Company for the FY 2026-27.

The details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 is provided as an Annexure hereto.

The Board of Directors Meeting started at 4:00 p.m. and concluded at 4:30 p.m.

Kindly find the same as enclosed.

For UMA Converter Limited

Hiral Shah
Company Secretary and
Compliance Officer
ICSI Membership No.: A31512

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



UMA CONVERTER LIMITED

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

PACKAGING PROFESSIONALS



Annexure

The details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 are given below:

Name and Address of the Firm	M/s Rajendra R Jain and Co. Address: E-47, Shastri Nagar, Behind Barkatulla Khan Stadium, Jodhpur - 342003, Rajasthan, India
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Re-appointment of Internal Auditors.
Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment;	Re-appointment is effective from May 28, 2026
Term of Appointment	For the Financial Year 2026-2027.
Brief Profile	The firm has grown in the areas not only in Statutory Audit, Internal Audit, Tax Audit & Management Consultancy, but also in the areas of International Taxation, Foreign and Local Company Formation, Project Finance, Capital Fund Raising, Business Valuation, Take Over, Amalgamation, Merger & Acquisition, Corporate Compliances, SEBI Regulation Compliances, Stock Exchange Compliances, Labour law Compliances and Liasoning work with various Government and Semi-Government Authorities.
Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

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 REPORT
ON AUDIT OF STANDALONE FINANCIAL RESULTS**

**TO
THE BOARD OF DIRECTORS OF
UMA CONVERTER LIMITED**

Opinion

We have audited the accompanying Statement of Financial Results of **UMA CONVERTER LIMITED** (the "Company"), for the year ended March 31, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (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 statement:

- is presented in accordance with the requirements of Regulation 33 and 52 of the Listing Regulations; and
- gives a true and fair view in conformity with the applicable Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 financial results for the year ended March 31, 2026 under the provisions of the Act and the Rules made there under, 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Management's Responsibility for the Financial Statements

This Statement is the responsibility of the Board of Directors and has been approved by them for the issuance. The statement has been compiled from the related audited for the year ended March 31, 2026. This responsibility includes preparation and presentation of the Financial Result that give a true and fair view of the net Profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in AS

prescribed under section 134(5) of the Act and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. The respective Board of Directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 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 financial results 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 respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so. The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 and 52 of the Listing Regulations.

- Conclude on the appropriateness of management's 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 Company's ability 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 financial statements 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 the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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 Matter

The Statement includes the result for the year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the year –to- date figures up to the first half of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.



Date: 28/05/2026
Place: Ahmedabad

For, Jain Chowdhary & Co.
Chartered Accountants
Firm Registration No. 113267W
HITESH
ASHOKKUMAR
SALECHA
CA Hitesh Salecha
Partner
Membership No.: 147413
UDIN: 26147413YEKCZU5187

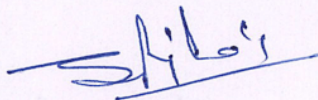
Digitally signed by HITESH
ASHOKKUMAR SALECHA
Date: 2026.05.28 15:50:17
+05'30'

UMA CONVERTER LIMITED
CIN : L25111GJ1999PLC036163
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON MARCH 31, 2026

Rs.in Lakhs

Sr.No	Particulars	Half Year ended			Year Ended	
		31-03-2026 Audited	30-09-2025 Unaudited	31-03-2025 Audited	31-03-2026 Audited	31-03-2025 Audited
	REVENUE					
1	Revenue From Operations	12902.83	11971.32	11302.52	24874.15	22754.42
2	Other Income	18.88	14.88	16.90	33.76	30.32
3	Total Income (1+2)	12921.71	11986.21	11319.42	24907.91	22784.74
	EXPENSE					
4	Cost of Materials Consumed	7820.83	7905.75	6990.39	15726.58	15274.87
	Purchase of Stock In Trade	2083.87	1263.10	1078.16	3346.97	1973.73
	Changes In Inventories of Finished Goods, Stock-In -Trade And Work-Inprogress	225.82	-78.98	575.23	146.84	-216.93
	Employee Benefits Expense	1004.20	973.13	830.66	1977.33	1879.42
	Finance Costs	248.27	325.67	308.23	573.94	614.25
	Depreciation And Amortization Expense	277.43	252.47	321.05	529.90	510.59
	Other Expenses	1047.80	1073.57	1168.60	2121.37	2369.98
	Total Expenses (4)	12708.21	11714.71	11272.32	24422.92	22405.91
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	213.50	271.50	47.10	484.99	378.83
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) Before Extraordinary Items And Tax (5-6)	213.50	271.50	47.10	484.99	378.83
8	Extraordinary Items(Net of Expenses)	0	0	0	0	0.00
9		213.50	271.50	47.10	484.99	378.83
10	Tax Expense:					
	Current Tax	89.14	58.98	29.00	148.12	117.46
	Deferred Tax	19.86	-0.42	-24.10	19.44	-8.96
11	Net Profit/(Loss) For The Period(9-10)	104.50	212.94	42.20	317.43	270.33
12	Paid-Up Equity Share Capital (No. of Shares) In Lakhs	202.74	202.74	202.74	202.74	202.74
13	Paid-Up Equity Share Capital	2027.42	2027.42	2027.42	2027.42	2027.42
14	Reserve Excluding Revaluation Reserve & Balance Sheet of Previous Accounting Year	5288.71	5194.65	4981.71	5288.71	4981.71
15	Earnings Per Equity Share:					
	Basic	0.52	1.05	0.21	1.57	1.33
	Diluted	0.52	1.05	0.21	1.57	1.33

FOR,UMA CONVERTER LIMITED



(SUMER RAJ LODHA)

Managing Director

(DIN: 00033283)

Date: 28-05-2026

PLACE : AHMEDABAD

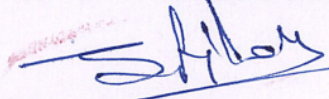


UMA CONVERTER LIMITED

STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT MARCH 31,2026

			Rs.in Lakhs	
Sr. No.	Particulars	As at 31-03-2026 Audited	As at 31-03-2025 Audited	
A	ASSETS			
4	NON-CURRENT ASSETS			
	(A) Property, Plant And Equipment	5812.16	5821.00	
	(B) Capital Work-In-Progress	797.27	3.36	
	(C) Intangible Assets	0.00	---	
	(D) Investments	128.70	23.85	
	(E) Loans	0.00	---	
	(F) Other Financial Assets	153.57	138.11	
	(G) Other Non-Current Assets	128.19	392.65	
	SUB TOTAL - NON CURRENT ASSETS	7019.90	6378.97	
5	CURRENT ASSETS			
	(A) Inventories	7790.99	7619.28	
	(B) Financial Assets	---	---	
	(C) Investments	---	---	
	(D) Trade Receivables	3211.09	2592.31	
	(E) Cash And Cash Equivalents	13.38	11.54	
	(F) Bank Balances Other Than Cash And Cash Equivalents	20.00	30.00	
	(G) Loans	---	---	
	(H) Other Financial Assets	222.14	403.79	
	(I) Other Current Assets	783.79	642.38	
	(J) Assets Classified As Held For Sale	6.22	6.22	
	SUB TOTAL - CURRENT ASSETS	12047.61	11305.52	
A	TOTAL ASSETS	19067.52	17684.49	
B	EQUITY AND LIABILITIES			
1	SHAREHOLDER'S FUND			
	(A) Equity Share Capital	2027.43	2027.43	
	(B) Reserve and Surplus	5793.85	5485.93	
	TOTAL - SHAREHOLDER'S FUND	7821.28	7513.35	
2	NON-CURRENT LIABILITIES			
	(A) Borrowings	2695.99	1831.01	
	(B) Other financial liabilities	---	---	
	(C) Provisions	59.55	14.00	
	(D) Deferred Tax Liabilities (Net)	408.45	386.74	
	(E) Other non-current liabilities	9.15	39.33	
	TOTAL - NON CURRENT LIABILITIES	3173.14	2271.08	
3	CURRENT LIABILITIES			
	(A) Borrowings	4851.69	4742.63	
	(B) Trade payables	3009.04	2884.36	
	(C) Other financial liabilities	145.48	168.17	
	(D) Other current liabilities	45.06	93.19	
	(E) Provisions	22.70	8.88	
	(F) Current tax liabilities (net)	-0.87	2.82	
	TOTAL - CURRENT LIABILITIES	8073.10	7900.06	
B	TOTAL - EQUITY AND LIABILITIES	19067.52	17684.49	

FOR, UMA CONVERTER LIMITED


(SUMER RAJ LODHA)
 Managing Director
 (DIN: 00033283)
 Date: 28-05-2026
 PLACE : AHMEDABAD

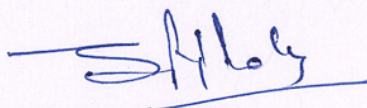


UMA CONVERTER LIMITED

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH,2026

	Amount in Rs. For the year ended	
	31-03-2026	31.03.2025
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before exceptional items and tax	484.99	378.83
Adjustments for:		
Depreciation and amortization expenses	529.90	510.59
Interest Paid	525.22	554.75
Interest Received	-10.83	-10.70
Loss on sale of assets	0.00	4.19
Profit on sale of assets	-4.17	0.00
Fair Value Gain on Mutual Fund Investment	-4.85	0.00
Provision for gratuity	43.17	7.48
Deferred Revenue Expenses written off	65.76	65.76
Allowance for Expected Credit Loss	4.90	5.66
Operating Profit before working capital changes	1634.10	1516.56
Changes in working capital		
Adjustments for:		
Decrease in inventories	-170.43	-733.19
Decrease in trade receivables	-623.68	-117.92
Decrease in other financial assets	181.65	3.07
Decrease in other current assets	-142.65	-255.54
Decrease in non-current financial assets	-15.46	-40.05
Decrease in non-current assets	198.69	-4.87
Increase in trade payables	124.68	546.41
Increase in other current liabilities	-48.13	-31.14
Increase in non-current liabilities	-4.85	2.50
Increase in other financial liabilities	-22.70	57.91
Cash generated from operations	1111.22	943.75
Net Income tax paid	-168.21	-117.10
Net cash flows used in operating activities (A)	943.01	826.65
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment and intangible assets	-1326.12	-212.89
Purchase of Investments	-100.00	0.00
Proceeds from sale/ disposal of fixed assets	15.33	5.17
Net withdrawal of /Investment in fixed deposits	10.00	2.06
Deferred Revenue Expenses incurred	0.00	0.00
Interest Received	10.83	10.70
Net cash flow from investing activities (B)	-1389.97	-194.96
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from issue of Share Capital	0.00	0.00
Proceeds from long-term borrowings	864.98	-635.35
Proceeds from short-term borrowings	109.06	556.71
Interest paid	-525.22	-554.75
Net cash flow from financing activities (C)	448.81	-633.39
Net increase in cash and cash equivalents (A+B+C)	1.85	-1.69
Cash and cash equivalents at the beginning of the year	11.54	13.23
On current accounts		
Cash and cash equivalents at the end of the period	13.38	11.54

FOR : UMA CONVERTER LIMITED



(SUMER RAJ LODHA)

Managing Director

(DIN: 00033283)

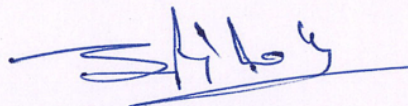
Date: 28-05-2026



Notes:

1	The Above Audited Financial Results for the year ended 31 st March, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their meeting held on 28 th May, 2026 in term of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The Statutory Auditors, M/S Jain Chowdhary & Co., Chartered Accountants have not reported any qualification/ modification.
2	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.
3	Statement of Assets and Liabilities as on 31 st March 2026 is enclosed herewith.
4	The above Cash flow statement has been prepared under the 'Indirect Method' as set out in Accounting Standard-3, "Cash Flow Statements" issued under the Companies (Accounting Standard) Rules, 2006.
5	The Company is not having any Subsidiary, Associate or Joint Ventures, thereof, it has prepared only standalone result as consolidated is not applicable to the Company.
6	The figures for the corresponding previous period have been reclassified/regrouped wherever necessary, to make them comparable to the extent possible.
7	The Company is working in one segments only so Segment Reports is Not Applicable.

For, UMA CONVERTER LIMITED



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



Date: 28/05/2026

Place: Ahmedabad



UMA CONVERTER LIMITED

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



Date: 28TH May, 2026

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: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we, hereby declare that the Audit Report issued by Statutory auditor of the Company M/S Jain Chowdhary & Co., Chartered Accountants, Ahmedabad (Firm Registration No. 113267W) on the Audited Standalone Financial results of the Company for the half year and year ended on 31st March, 2026 with unmodified opinion.

You are requested to take the same on record.

Yours Faithfully,

For, UMA CONVERTER LIMITED

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



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