



**UMA CONVERTER LIMITED**  
AN ISO 9001:2015 & ISO 22000:2005 CERTIFIED COMPANY  
PACKAGING PROFESSIONALS



**Date:** 14<sup>TH</sup> November, 2024

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. Thursday, 14<sup>th</sup> November, 2024 and Submission of Unaudited Financial Results for the half year ended on September 30, 2024 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 14, 2024 has inter alia considered and approved the Unaudited Financial Results of the Company for the half year ended September 30, 2024, 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 4:30 p.m. and concluded at 5:45 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-382 721 **Phone:** +91 93271 03652

**Marketing Office :** A/36, Circle - B, 4th Floor, S.G. Highway, Bodakdev, Ahmedabad - 380 015, Gujarat. 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, as amended**

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 30<sup>th</sup> September, 2024. ("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.



Place: Ahmedabad  
Date: November 14, 2024

For, Jain Chowdhary & Co.  
Chartered Accountants  
Firm Registration No. 113267W  
HITESH  
ASHOKKUMAR  
SALECHA  
CA Hitesh Salecha  
Partner  
Membership No.: 147413  
UDIN: 24147413BKFHZZH2613

Digitally signed by HITESH  
ASHOKKUMAR SALECHA  
Date: 2024.11.14 16:58:51  
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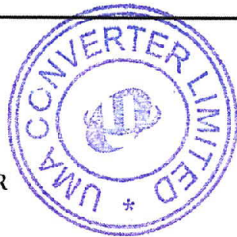
UMA CONVERTER LIMITED					
CIN : L25111GJ1999PLC036163					
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2024					
Sr. No	Particulars	Half Year ended			(Rs.in Lakhs)
					Year Ended
		30-09-2024	31-03-2024	30-09-2023	31-03-2024
		Un-Audited	Un-Audited	Un-audited	Audited
	<b>REVENUE</b>				
1	Revenue From Operations	11451.90	8829.08	9273.14	18102.22
2	Other Income	13.42	510.78	21.89	532.67
3	<b>Total Income (1+2)</b>	<b>11465.32</b>	<b>9339.86</b>	<b>9295.03</b>	<b>18634.89</b>
4	<b>EXPENSE</b>				
	Cost of Materials Consumed	8284.48	6414.21	6347.99	12762.20
	Purchase of Stock In Trade	895.57	218.26	390.67	608.93
	Changes In Inventories of Finished Goods, Stock-In -Trade And Work-Inprogress	-792.16	-258.09	-169.07	-427.18
	Employee Benefits Expense	1048.76	864.48	850.63	1715.11
	Finance Costs	306.02	323.88	324.4	648.28
	Depreciation And Amortization Expense	189.55	299.19	189.56	488.75
	Other Expenses	1201.38	1028.22	1197.17	2225.39
	<b>Total Expenses (4)</b>	<b>11133.59</b>	<b>8890.15</b>	<b>9131.35</b>	<b>18021.47</b>
5	<b>Profit/(Loss) Before Exceptional Items And Tax (3-4)</b>	<b>331.73</b>	<b>449.71</b>	<b>163.68</b>	<b>613.42</b>
6	Exceptional Items	0.00	0.00	0	0
7	Profit/(Loss) Before Extraordinary Items And Tax (5-6)	331.73	449.73	163.68	613.42
8	Extraordinary Items(Net of Expenses)	0.00	0.00	0	0
9	Profit/Loss Before Tax	331.73	449.73	163.68	613.42
10	Tax Expense:				
	Current Tax	88.46	75.07	27.32	102.39
	Deferred Tax	15.14	66.86	25.35	92.21
11	<b>Net Profit/(Loss) For The Period(9-10)</b>	<b>228.13</b>	<b>307.8</b>	<b>111.01</b>	<b>418.82</b>
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	2,027.42
14	Reserve Excluding Revaluation Reserve & Balance Sheet of Previous Accounting Year	5066.24	194.87	4518.97	4713.84
15	Earnings Per Equity Share:				
	Basic	1.13	1.52	0.55	2.07
	Diluted	1.13	1.52	0.55	2.07

FOR, UMA CONVERTER LIMITED

(SUMER RAJ LODHA)  
CHAIRMAN CUM MANAGING DIRECTOR  
(DIN: 00033283)

Date : 14th November, 2024

PLACE : AHMEDABAD



**MANUFACTURER OF FLEXIBLE PACKAGING MATERIAL**

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## Notes:

1	Unaudited Financial Results for the half year ended on September 30, 2024 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, 2024 have been reviewed by Audit Committee and subsequently approved by the Board of Directors in their meeting held on 14 <sup>th</sup> November, 2024, 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 <sup>th</sup> September, 2024 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: 14/11/2024

Place: Ahmedabad

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UMA CONVERTER LIMITED			
CIN : L25111GJ1999PLC036163			
STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS ON SEPTEMBER 30,2024			
Sr. No.	Particulars	( Rs.in Lakhs)	
		As on 30-09-2024	As on 31-03-2024
<b>A</b>	<b>ASSETS</b>		
	<b>NON-CURRENT ASSETS</b>		
	(A) Property, Plant And Equipment	5941.80	6131.43
	(B) Capital Work-In-Progress	143.58	---
	(C) Intangible Assets		
	(D) Investments	23.85	23.85
	(E) Loans		---
	(F) Other Financial Assets	134.83	98.06
	(G) Other Non-Current Assets	427.28	453.55
	<b>SUB TOTAL - NON CURRENT ASSETS</b>	<b>6671.36</b>	<b>6706.89</b>
	<b>CURRENT ASSETS</b>		
	(A) Inventories	7637.39	6886.1
	(B) Financial Assets		---
	(C) Investments		---
	(D) Trade Receivables	2834.52	2480.1
	(E) Cash And Cash Equivalents	25.87	13.2
	(F) Bank Balances Other Than Cash And Cash Equivalents	0	32.1
	(G) Loans		---
	(H) Other Financial Assets	398.48	406.9
	(I) Other Current Assets	816.78	386.9
	(J) Assets Classified As Held For Sale	6.22	6.2
	<b>SUB TOTAL - CURRENT ASSETS</b>	<b>11719.26</b>	<b>10211.4</b>
<b>A</b>	<b>TOTAL ASSETS</b>	<b>18390.62</b>	<b>16918.3</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>SHAREHOLDER'S FUND</b>		
	(A) Equity Share Capital	2027.43	2027.44
	(B) Reserve and Surplus	5570.45	5218.06
	<b>TOTAL - SHAREHOLDER'S FUND</b>	<b>7597.88</b>	<b>7245.50</b>
	<b>NON-CURRENT LIABILITIES</b>		
	(A) Borrowings	1903.25	2466.36
	(B) Other financial liabilities	---	---
	(C) Provisions	35.15	32.65
	(D) Deferred Tax Liabilities (Net)	410.82	395.70
	(E) Other non-current liabilities	11.5	11.5
	<b>TOTAL - NON CURRENT LIABILITIES</b>	<b>2360.72</b>	<b>2906.21</b>
	<b>CURRENT LIABILITIES</b>		
	(A) Borrowings	4601.69	4185.92
	(B) Trade payables	3435.24	2337.95
	(C) Other financial liabilities	183.22	110.26
	(D) Other current liabilities	115.31	124.33
	(E) Provisions	8.08	8.08
	(F) Current tax liabilities (net)	88.46	---
	<b>TOTAL - CURRENT LIABILITIES</b>	<b>8432.01</b>	<b>6766.5</b>
<b>B</b>	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>18390.62</b>	<b>16918.2</b>

FOR, UMA CONVERTER LIMITED

(SUMER RAJ LODHA)  
CHAIRMAN CUM MANAGING DIRECTOR  
(DIN: 00033283)

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UMA CONVERTER LIMITED		
UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024		
Particulars	Rs. in Lakhs	
	As on 30-09-2024	As on 31-03-2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Profit before exceptional items and tax	331.73	613.41
Adjustments for:		
Depreciation and amortization expenses	189.55	488.75
Interest Paid	269.93	570.85
Interest Received	-3.67	-13.20
Profit on sale of assets	0	-0.34
Provision for gratuity	2.50	2.67
Deferred Revenue Expenses written off	31.84	65.76
Allowance for Expected Credit Loss	5.78	3.00
Bad Debts written off		---
<b>Operating Profit before working capital changes</b>	<b>827.66</b>	<b>1730.90</b>
<b>Changes in working capital</b>		
<b>Adjustments for:</b>		
Decrease in inventories	-751.30	-351.13
Decrease in trade receivables	-360.26	-149.78
Decrease in other financial assets	8.38	-405.44
Decrease in other current assets	-429.93	193.95
Decrease in non-current financial assets	-36.78	-57.59
Decrease in non-current assets	-5.58	61.83
Increase in trade payables	1097.29	618.71
Increase in other current liabilities	-9.02	62.75
Increase in non-current liabilities	0.00	0.00
Increase in other financial liabilities	72.97	-4.86
<b>Cash generated from operations</b>	<b>413.45</b>	<b>1699.34</b>
<b>Net Income tax paid</b>	<b>124.26</b>	<b>-92.210</b>
<b>Net cash flows used in operating activities (A)</b>	<b>537.71</b>	<b>1607.13</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of property, plant and equipment and intangible assets	-143.51	-482.74
Purchase of Investments	0	0.00
Proceeds from sale/ disposal of fixed assets	0	1.65
Net withdrawal of /Investment in fixed deposits	32.06	90.90
Deferred Revenue Expenses incurred	0	-5.42
Interest Received	3.67	13.20
<b>Net cash flow from investing activities (B)</b>	<b>-107.78</b>	<b>-382.41</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds from issue of Share Capital	0	0.00
Proceeds from long-term borrowings	-563.11	-988.99
Proceeds from short-term borrowings	415.77	300.73
Interest paid	-269.93	-570.85
<b>Net cash flow from financing activities (C)</b>	<b>-417.27</b>	<b>-1259.10</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>12.64</b>	<b>-34.39</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>13.23</b>	<b>47.62</b>
<b>On current accounts</b>		
<b>Cash and cash equivalents at the end of the period</b>	<b>25.87</b>	<b>13.23</b>

FOR, UMA CONVERTER LIMITED

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