



UMA CONVERTER LIMITED

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



Date: November 08, 2023

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 Board Meeting held on November 08, 2023 and Submission of Unaudited Financial Results for the half year ended on September 30, 2023 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 08, 2023 has inter alia considered and approved the Unaudited Financial Results for the half year ended September 30, 2023, 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 5:00 p.m. and concluded at 5:40 p.m.

You are requested to take the same on your records.

**Thanking You,
Yours Faithfully,
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

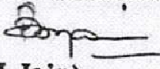


Independent Auditor's Review Report on Standalone Unaudited Half Yearly Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

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, 2023. ("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, **BHANWAR Jain & Co.,**
Chartered Accountants,


(B.M. Jain)
Partner

Firm Registration Number. 117340W
M.No.: 34943



Date: 08/11/2023

Place: Ahmedabad

UDIN: 2303494-3B6XVAM8157



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Website: www.umaconverter.com; Email id: cs@umaconverter.com; Phone: 7069630049
STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2023

	(Rs.in Lakhs)	
	As at	As at
	30.09.2023	31.03.2023
	(Unaudited)	(Audited)
EQUITY AND LIABILITIES		
Shareholders' Funds		
Equity share capital	2027.43	1469.43
Other Equity	5023.19	3641.22
Total Equity	7050.61	5110.65
Non - Current Liabilities		
Long -Term Borrowings	2550.88	4319.24
Deferred Tax Liabilities (Net)	356.16	368.07
Long term Provisions	25.95	41.12
Total non-current liabilities	2932.99	4728.43
Current Liabilities		
Short Term Borrowings	4398.97	3536.81
Trade payables	2465.65	2858.33
Other current liabilities	73.46	28.32
Short Term Provisions	180.49	161.71
Total current liabilities	7118.57	6585.18
TOTAL EQUITY AND LIABILITIES	17102.17	16424.26
Assets		
Non-current assets		
Property, plant and equipment	5856.82	6200.74
Capital work-in-progress	356.57	136.76
Intangible assets		
Deferred tax assets (net)		
Investments	23.85	23.85
Long Term Loans and Advances	126.36	160.00
Other non-current assets	489.40	266.00
Total non-current assets	6853.00	6787.34
Current Assets	6853.00	6787.34
Inventories	7154.68	6710.55
Current Investments		
Trade receivables	2415.78	2594.11
Cash and cash equivalents	9.72	58.29
Bank balances other than cash and cash equivalents	0.00	0.00
Short term Loans and Advances		
Other financial assets	4.84	0.00
Other current assets	664.15	273.98
Total Current Assets	10249.17	9636.92
TOTAL ASSETS	17102.17	16424.26

For, UMA CONVERTER LIMITED

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

DATE: 08/11/2023

PLACE: AHMEDABAD



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STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2023

(Rs.in Lakhs)

Sr. No	Particulars	Half year ended			Year ended
		30-09-2023	31-03-2023	30-09-2022	31-03-2023
		Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue from Operations	9273.14	4328.84	9193.22	17771.09
2	Other Income	21.89	0.96	16.36	25.47
3	Total Revenue (1+2)	9295.03	4329.80	9209.58	17796.56
4	Expenses				
	Cost of Materials Consumed	6347.99	2794.05	6444.10	11356.16
	Purchase of Stock In Trade	390.67	369.90	457.44	1321.29
	Changes In Inventories of Finished Goods, Stock-In - Trade And Work-Inprogress	-169.07	100.04	-600.82	107.54
	Employee Benefits Expense	850.63	424.62	748.60	1579.74
	Finance Costs	324.40	174.79	352.62	771.81
	Depreciation And Amortization Expense	189.56	134.28	266.04	533.74
	Other Expenses	1197.17	437.53	1108.21	2076.40
	Total Expenses (4)	9131.35	4435.21	8776.19	17746.68
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	163.68	-105.41	433.39	49.88
6	Exceptional Items & extraordinary Items	0	0	0	0.00
7	Profit/(Loss) Before Extraordinary Items And Tax (5-6)	163.68	-105.41	433.39	49.88
8	Extraordinary Items(Net of Expenses)	0	0	0	0.00
9	Profit/Loss Before Tax(7-8)	163.68	-105.41	433.39	49.88
10	Tax Expense:				
	Current Tax	27.32	-14.77	113.00	8.33
	Deferred Tax	25.35	-86.03	-0.28	-65.93
11	Net Profit/(Loss) For The Period(9-10)	111.00	-4.61	320.67	107.48
12	Paid-Up Equity Share Capital (No. of Shares) In Lakhs	202.74	202.74	146.94	202.74
13	Paid-Up Equity Share Capital	2,027.42	2,027.42		2027.42
14	Reserve Excluding Revaluation Reserve & Balance Sheet of Previous Accounting Year	4518.97	4314.25	3137.01	4314.25
15	Earnings Per Equity Share:				
	Basic	0.55	-0.02	2.18	0.53
	Diluted	0.55	-0.02	2.18	0.53

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Statement of Cash Flows for the half year ended 30th September, 2023

Particulars	HALF YEAR ENDED	YEAR ENDED
	30.09.2023 (Unaudited)	31.03.2023 (Audited)
Cash flows from used in operating activities		
Profit before tax	163.68	49.88
Adjustments for reconcile profit (loss)		
Adjustments for finance costs	264.13	697.95
Adjustments for decrease (increase) in inventories	-619.72	-319.45
Adjustments for decrease (increase) in trade receivables, current	-82.52	-846.91
Adjustments for decrease (increase) in trade receivables, non-current	-	-
Adjustments for decrease (increase) in other current assets	-77.14	-158.51
Adjustments for decrease (increase) in other non-current assets	58.90	-20.56
Adjustments for other financial assets, non-current	-85.89	-.15
Adjustments for other financial assets, current	-3.42	-.24
Adjustments for other bank balances		
Adjustments for increase (decrease) in trade payables, current	746.41	-597.27
Adjustments for increase (decrease) in trade payables, non-current	-	-
Adjustments for increase (decrease) in other current liabilities	11.88	7.92
Adjustments for increase (decrease) in other non-current liabilities	-11.50	6.50
Adjustments for depreciation and amortisation expense	189.56	533.74
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-	-
Adjustments for other financial liabilities, current	30.21	7.02
Adjustments for other financial liabilities, non-current	-	-
Adjustments for interest income	-4.03	-8.94
Other adjustments to reconcile profit (loss)	-	-
Other adjustments for non-cash items	35.84	27.32
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-	-
Total adjustments for reconcile profit (loss)	452.72	-671.59
Net cash flows from (used in) operations	616.39	-621.71
Dividends received		
Interest paid	-264.13	-697.95
Interest received	4.03	8.94
Income taxes paid (refund)	142.18	61.30
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) operating activities	498.46	-1249.41
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses	-	-
Proceeds from sales of property, plant and equipment	-	-

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Particulars	HALF YEAR ENDED	YEAR ENDED
	30.09.2023 (Unaudited)	31.03.2023 (Audited)
Purchase of property, plant and equipment	-264.21	-174.53
Proceeds from sales of investment property	-	-
Interest received	-	-
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	118.54	-286.21
Net cash flows from (used in) investing activities	-145.67	-460.74
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries	-	-
Proceeds from issuing shares	-	1841.40
Proceeds from issuing other equity instruments	-	-
Proceeds from borrowings	513.78	25.14
Repayments of borrowings	-904.47	-115.79
Payments of finance lease liabilities	-	-
Net cash flows from (used in) financing activities	-390.69	1750.76
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes		
Effect of exchange rate changes on cash and cash equivalents	-	-
Effect of exchange rate changes on cash and cash equivalents	-	-
Net increase (decrease) in cash and cash equivalents	-37.89	40.60
Cash and cash equivalents cash flow statement at beginning of period	47.62	7.01
Cash and cash equivalents cash flow statement at end of period	9.72	47.62

For, UMA CONVERTER LIMITED

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



DATE: 08/11/2023

PLACE: AHMEDABAD

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Notes:

1	Unaudited Financial Results for the half year ended on September 30, 2023 is 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, 2023 have been reviewed by Audit Committee and subsequently approved by the Board of Directors in their meeting held on 8 th November, 2023, in term of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors, M/s Bhanwar Jain & 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, 2023 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: 08/11/2023

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