



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



May 29, 2025

To,  
National Stock Exchange of India Limited  
Listing Department, Exchange Plaza,  
5<sup>th</sup> 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 29, 2025 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, 2025, 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, 2025.

2. Appointment of M/s Rajendra R Jain and Co. as an Internal Auditors of the Company.
3. Appointment of M/s. VTSN & Associates LLP, Company Secretaries as Secretarial Auditors of the Company to conduct secretarial audit of the Company for a period of five consecutive years from FY 2025-26 to FY 2029-30. The appointment shall be subject to the approval of shareholders of the Company at the ensuing AGM of the Company.

The details required under Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFDPoD1/P/CIR/2023/123 dated July 13, 2023 is provided as an Annexure hereto.

The Board of Directors Meeting started at 12:15 p.m. and concluded at 12:55 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 & Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFDPoD1/P/CIR/2023/123 dated July 13, 2023 are given below:

<b>Name and Address of the Firm</b>	M/s Rajendra R Jain and Co. <b>Address:</b> E-47, Shastri Nagar, Behind Barkatulla Khan Stadium, Jodhpur - 342003, Rajasthan, India	M/s VTSN and Associates LLP. <b>Address:</b> B-1212 Sunwest Bank Opposite City Gold Ashram Road Ahmedabad-38009
<b>Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;</b>	Appointment of Internal Auditors.	Appointment of Secretarial Auditors.
<b>Date of appointment/re-appointment/cessation (as applicable) &amp; term of appointment/re-appointment;</b>	Appointment as on May 29, 2025	Appointment as on May 29, 2025
<b>Term of Appointment</b>	For the F.Y. 2025-26	5 years from FY 2025-26 to FY 2029-30
<b>Brief Profile</b>	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 Liaisoning work with various Government and Semi-Government Authorities.	VTSN and Associates LLP is an integrated Company Secretary firm focused on corporate laws, registered as a practicing company secretaries' firm with the Institute of Company Secretaries of India (ICSI) undergone Peer Reviewed process and awarded Peer Reviewed Certificated from ICSI.
<b>Disclosure of relationships between directors (in case of appointment of a director).</b>	Not Applicable	Not Applicable

### MANUFACTURER OF FLEXIBLE PACKAGING MATERIAL

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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, 2025 (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:

- a) is presented in accordance with the requirements of Regulation 33 and 52 of the Listing Regulations; and
- b) 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, 2025.

**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, 2023 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, 2025. 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.

**Office:** B-204, Gokul Pratham, Near NY Cinema,  
Near Tapovan Circle, Ahmedabad – 382 424  
Cell: 90166 90045 | E-Mail: jcc.ahmedabad@gmail.com



**Jain Chowdhary & Co.**  
**CHARTERED ACCOUNTANTS**

### **Other Matter**

The Statement includes the result for the year ended March 31, 2025 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.

**For, Jain Chowdhary & Co.**

**Chartered Accountants**

**Firm Registration No. 113267W**

HITESH

ASHOKKUMAR

SALECHA

**CA Hitesh Salecha**

**Partner**

**Membership No.: 147413**

**UDIN: 25147413BMOTLB6346**

Digitally signed by HITESH  
ASHOKKUMAR SALECHA  
Date: 2025.05.29 12:40:40  
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**Date: 29/05/2025**

**Place: Ahmedabad**

UMA CONVERTER LIMITED					
CIN : L25111GJ1999PLC036163					
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED ON MARCH 31, 2025					
		Rs.in Lakhs			
Sr. No	Particulars	Half Year ended			Year Ended
		31-03-2025	30-09-2024	31-03-2024	31-03-2025
		Audited	Unaudited	Audited	Audited
	<b>REVENUE</b>				
1	Revenue From Operations	11302.52	11451.90	8829.08	22754.42
2	Other Income	16.90	13.42	510.78	30.32
3	<b>Total Income (1+2)</b>	<b>11319.42</b>	<b>11465.31572</b>	<b>9339.856266</b>	<b>22784.73</b>
4	<b>EXPENSE</b>				
	Cost of Materials Consumed	6990.39	8284.48	6414.21	15274.87
	Purchase of Stock In Trade	1078.16	895.57	218.26	1973.73
	Changes In Inventories of Finished Goods, Stock-In -Trade And Work-Inprogress	575.23	-792.16	-258.11	-216.93
	Employee Benefits Expense	830.66	1048.76	864.48	1879.42
	Finance Costs	308.23	306.02	323.88	614.25
	Depreciation And Amortization Expense	321.05	189.55	299.19	510.59
	Other Expenses	1168.60	1201.38	1028.22	2369.98
	<b>Total Expenses (4)</b>	<b>11272.32</b>	<b>11133.59</b>	<b>8890.12</b>	<b>22405.91</b>
5	<b>Profit/(Loss) Before Exceptional Items And Tax (3-4)</b>	<b>47.10</b>	<b>331.73</b>	<b>449.73</b>	<b>378.83</b>
6	Exceptional Items	0.00	0.00	0.00	0.00
7	<b>Profit/(Loss) Before Extraordinary Items And Tax (5-6)</b>	<b>47.10</b>	<b>331.73</b>	<b>449.73</b>	<b>378.83</b>
8	Extraordinary Items(Net of Expenses)		0	0	0
9		47.10	331.73	449.73	378.83
10	<b>Tax Expense:</b>				
	Current Tax	29.00	88.46	75.07	117.46
	Deferred Tax	-24.10	15.14	66.86	-8.956
11	<b>Net Profit/(Loss) For The Period(9-10)</b>	<b>42.19</b>	<b>228.13</b>	<b>307.81</b>	<b>270.32</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	2027.42
14	Reserve Excluding Revaluation Reserve & Balance Sheet of Previous Accounting Year	4981.71	5066.24	4713.84	4981.71
15	<b>Earnings Per Equity Share:</b>				
	Basic	0.21	1.13	1.52	1.33
	Diluted	0.21	1.13	1.52	1.33

FOR,UMA CONVERTER LIMITED

(SUMER RAJ LODHA)  
Managing Director  
(DIN: 00033283)

Date: 29th May,2025  
PLACE : AHMEDABAD



UMA CONVERTER LIMITED

CIN : L25111GJ1999PLC036163

STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT MARCH 31,2025

Sr. No.	Particulars	As at 31-03-2025 Audited	As at 31-03-2024 Audited
<b>A</b>	<b>ASSETS</b>		
	<b>NON-CURRENT ASSETS</b>		
	(A) Property, Plant And Equipment	5821.00	6131.428
	(B) Capital Work-In-Progress	3.36	---
	(C) Intangible Assets	---	---
	(D) Investments	23.85	23.85
	(E) Loans	---	---
	(F) Other Financial Assets	138.11	98.056
	(G) Other Non-Current Assets	392.65	453.55
	<b>SUB TOTAL - NON CURRENT ASSETS</b>	<b>6378.97</b>	<b>6706.89</b>
	<b>CURRENT ASSETS</b>		
	(A) Inventories	7619.28	6886.09
	(B) Financial Assets	---	---
	(C) Investments	---	---
	(D) Trade Receivables	2592.31	2480.05
	(E) Cash And Cash Equivalents	11.54	13.23
	(F) Bank Balances Other Than Cash And Cash Equivalents	30.00	32.06
	(G) Loans	---	---
	(H) Other Financial Assets	403.79	406.86
	(I) Other Current Assets	642.38	386.85
	(J) Assets Classified As Held For Sale	6.22	6.22
	<b>SUB TOTAL - CURRENT ASSETS</b>	<b>11305.52</b>	<b>10211.35</b>
<b>A</b>	<b>TOTAL ASSETS</b>	<b>17684.49</b>	<b>16918.24</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>SHAREHOLDER'S FUND</b>		
	(A) Equity Share Capital	2027.43	2027.43
	(B) Reserve and Surplus	5485.93	5218.06
	<b>TOTAL - SHAREHOLDER'S FUND</b>	<b>7513.35</b>	<b>7245.48</b>
	<b>NON-CURRENT LIABILITIES</b>		
	(A) Borrowings	1831.01	2466.36
	(B) Other financial liabilities	---	---
	(C) Provisions	14.00	11.50
	(D) Deferred Tax Liabilities (Net)	386.74	395.70
	(E) Other non-current liabilities	39.33	32.65
	<b>TOTAL - NON CURRENT LIABILITIES</b>	<b>2271.08</b>	<b>2906.21</b>
	<b>CURRENT LIABILITIES</b>		
	(A) Borrowings	4742.63	4185.92
	(B) Trade payables	2884.36	2337.95
	(C) Other financial liabilities	168.17	110.26
	(D) Other current liabilities	93.19	124.33
	(E) Provisions	8.88	8.08
	(F) Current tax liabilities (net)	2.82	---
	<b>TOTAL - CURRENT LIABILITIES</b>	<b>7900.06</b>	<b>6766.55</b>
<b>B</b>	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>17684.49</b>	<b>16918.24</b>

FOR, UMA CONVERTER LIMITED

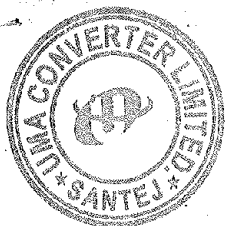
(SUMER RAJ LODHA)

Managing Director

(DIN: 00033283)

Date: 29th May,2025

PLACE : AHMEDABAD





**UMA CONVERTER LIMITED**

**CIN : L25111GJ1999PLC036163**

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2025**

	Amount in Rs. For the year ended	
	31.03.2025	31.03.2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Profit before exceptional items and tax	378.826	613.412
Adjustments for:	0.000	0.000
	0.000	0.000
Depreciation and amortization expenses	510.593	488.748
Interest Paid	554.747	570.851
Interest Received	-10.696	-13.198
Loss on sale of assets	4.190	-0.342
Provision for gratuity	7.483	2.673
Deferred Revenue Expenses written off	65.762	65.762
Allowance for Expected Credit Loss	5.659	2.995
Bad Debts written off	---	---
<b>Operating Profit before working capital changes</b>	<b>1516.563</b>	<b>1730.902</b>
<b>Changes in working capital</b>		
<b>Adjustments for:</b>		
Decrease in inventories	-733.191	-351.131
Decrease in trade receivables	-117.921	-149.776
Decrease in other financial assets	3.072	-405.440
Decrease in other current assets	-255.538	193.949
Decrease in non-current financial assets	-40.052	-57.592
Decrease in non-current assets	-4.865	61.830
Increase in trade payables	546.408	618.710
Increase in other current liabilities	-31.137	62.747
Increase in non-current liabilities	2.500	0.000
Increase in other financial liabilities	57.913	-4.863
<b>Cash generated from operations</b>	<b>943.751</b>	<b>1699.336</b>
<b>Net Income tax paid</b>	<b>-117.098</b>	<b>-92.212</b>
<b>Net cash flows used in operating activities (A)</b>	<b>827</b>	<b>1607</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of property, plant and equipment and intangible assets	-212.886	-482.744
Purchase of Investments	0.000	0.000
Proceeds from sale/ disposal of fixed assets	5.173	1.647
Net withdrawal of /Investment in fixed deposits	2.058	90.904
Deferred Revenue Expenses incurred	0.000	-5.419
Interest Received	10.696	13.198
<b>Net cash flow from investing activities (B)</b>	<b>-194.959</b>	<b>-382.414</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds from issue of Share Capital	0	0
Proceeds from long-term borrowings	-635.352	-988.986
Proceeds from short-term borrowings	556.713	300.733
Interest paid	-554.747	-570.851
<b>Net cash flow from financing activities (C)</b>	<b>-633.386</b>	<b>-1259.104</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>-1.692</b>	<b>-34.394</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>13.227</b>	<b>47.621</b>
<b>On current accounts</b>		
<b>Cash and cash equivalents at the end of the period</b>	<b>11.535</b>	<b>13.227</b>

For, UMA CONVERTER LIMITED

(SUMER RAJ LODHA)  
Managing Director  
(DIN: 00033283)



**Notes:**

1	The Above Audited Financial Results for the year ended 31 <sup>st</sup> March, 2025 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their meeting held on 29 <sup>th</sup> May, 2025, in term of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The Statutory Auditors, M/S Jain Chowdhary & Co., Chartered Accountants, Ahmedabad 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 <sup>st</sup> March 2025 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**  
**CHAIRMAN CUM MANAGING DIRECTOR**  
**DIN: 00033283**



Date: 29/05/2025

Place: Ahmedabad



# UMA CONVERTER LIMITED

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

PACKAGING PROFESSIONALS



**Date: 29<sup>TH</sup> May, 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: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

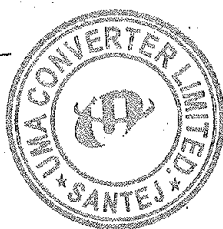
In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we, hereby declare that the Audit Report issued by Statutory auditor of the Company M/S Jain Chowdhary & Co., Chartered Accountants, Ahmedabad (Firm Registration No. 113267W) on the Audited Standalone Financial results of the Company for the half year and year ended on 31<sup>st</sup> March, 2025 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**

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Website : www.umaconverter.com, E-mail : info@umaconverter.com CIN No. : L25111GJ1999PLC036163