



UMANG DAIRIES LIMITED

Regd. Office: Gajraula Hasanpur Road, Gajraula - 244235, Dist. Amroha (U.P.)

Phone: 9557973504-5, Email: sharesumang@jkmil.com

Website: www.umangdairies.com, CIN : L15111UP1992PLC014942

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER,2023

(₹ Lakhs, except per share data)

S No	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations						
(a)	Revenue from Operations (net)	7,601.32	5,992.84	7,413.68	21,596.08	19,034.34	29,283.23
(b)	Other Income	22.52	22.12	49.14	77.29	165.15	200.68
2	Total Income (a+b)	7,623.84	6,014.96	7,462.82	21,673.37	19,199.49	29,483.91
3	Expenses						
(a)	Cost of materials consumed	3,395.77	3,007.12	6,467.89	10,811.87	11,699.73	22,020.37
(b)	Purchase of stock in trade	-	-	11.55	-	70.98	70.98
(c)	(Increase)/Decrease in Inventories of finished goods, work-in-progress and stock-in-trade	1,934.74	1,029.49	(1,521.41)	4,382.83	325.19	(2,170.65)
(d)	Employee benefits expense	614.97	671.31	588.24	1,965.44	1,870.48	2,493.14
(e)	Finance costs	141.90	146.44	105.24	434.00	350.09	487.37
(f)	Depreciation and amortisation expense	123.37	119.14	124.14	366.30	390.20	511.61
(g)	Other expenses	-	-	-	-	-	-
	- Power and fuel	548.48	781.12	787.61	2,103.15	2,308.11	2,989.46
	- Others	766.10	707.91	909.55	2,297.63	2,533.35	3,529.17
	Total Expenses (3a to 3g)	7,525.34	6,462.53	7,472.81	22,361.22	19,548.13	29,931.45
4	Profit/(Loss) before Tax (2-3)	98.50	(447.57)	(9.99)	(687.85)	(348.64)	(447.54)
5	Tax Expense	27.84	(124.37)	(3.49)	(188.13)	(100.34)	(121.58)
(a)	Current Tax	-	-	-	-	-	-
(b)	Deferred Tax charge / (credit)	27.84	(124.37)	(3.49)	(188.13)	(100.34)	(121.58)
6	Net Profit/ (Loss) for the period (4-5)	70.66	(323.20)	(6.50)	(499.72)	(248.30)	(325.96)
7	Other Comprehensive Income (Net of Tax)	-	-	3.43	-	10.28	47.21
8	Total Comprehensive Income (6+7)	70.66	(323.20)	(3.07)	(499.72)	(238.02)	(278.75)
9	Paid-up Equity Share Capital (Face value ₹5/-each)	1,100.16	1,100.16	1,100.16	1,100.16	1,100.16	1,100.16
10	Other Equity						3,286.86
11	Earning per share (Face value ₹5/-each)						
(a)	Basic (Rs)	0.32	(1.47)	(0.03)	(2.27)	(1.13)	(1.48)
(b)	Diluted (Rs)	0.32	(1.47)	(0.03)	(2.27)	(1.13)	(1.48)

**On behalf of the Board
For Umang Dairies Limited**

(A S Mehta)

Director

Authorised by Board of Directors

Date: 6th February, 2024

Place: New Delhi



UMANG DAIRIES LIMITED

NOTES: FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER 2023

- 1 The Company has only one Business Segment namely 'Dairy Products'.
- 2 The Board of Directors of Umang Dairies Limited (UDL) at its Meeting held on 28th June, 2023 have approved a composite Scheme of Arrangement ('the Scheme') amongst Bengal & Assam Company Limited (BACL), Parent Company, Panchmahal Properties Limited ('PPL'), a wholly owned subsidiary of BACL, and Umang Dairies Limited ('UDL') and their respective shareholders and creditors, pursuant to the provisions of Sections 230 and 232 of the Companies Act, 2013 for (a) Demerger of dairy business of UDL into and with PPL and (b) merger of residual UDL into and with BACL, w.e.f. 01.04.2023 (Appointed Date). The Scheme has since been filed with Stock Exchanges for their approval. Pending approval, no impact of the scheme has been given in the above results.
- 3 The above unaudited results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 06th February, 2024 and also have been limited reviewed by statutory auditors of the company. The statutory auditors have issued unmodified review report on these results.
- 4 The financial results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("IND AS") as notified under the companies (Indian Accounting Standard) Rules, 2015 as specified in Section 133 of the Companies Act, 2013

**On behalf of the Board
For Umang Dairies Limited**

**(A S Mehta)
Director**

**Date: 6th February, 2024
Place: New Delhi**

Authorised by Board of Directors



UMANG DAIRIES LIMITED

Regd. Office: Gajraula Hasanpur Road, Gajraula - 244235, Dist. Amroha (U.P.)

Phone: 011-68201775, Email: sharesumang@jkmil.com

Website: www.umangdairies.com, CIN : L15111UP1992PLC014942

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

(₹ Lakhs, except per share data)

S No	Particulars	Quarter Ended		Nine Month Ended		Year Ended
		31.12.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations	7,623.84	7,462.82	21,673.37	19,199.49	29,483.91
2	Net Profit/ (Loss) (before tax and exceptional / extraordinary items)	98.50	(9.99)	(687.85)	(348.64)	(447.54)
3	Net Profit/(Loss) (after tax and exceptional / extraordinary items)	70.66	(6.50)	(499.72)	(248.30)	(325.96)
4	Total Comprehensive Income [Comprising profit / (loss) for the period (after Tax) and Other Comprehensive Income after tax]	70.66	(3.07)	(499.72)	(238.02)	(278.75)
5	Paid-up Equity Share Capital (Face Value ₹5/-each)	1,100.16	1,100.16	1,100.16	1,100.16	1,100.16
6	Earning per share (Face value ₹5/-each)					
	Basic and Diluted (Rs)	0.32	(0.03)	(2.27)	(1.13)	(1.48)

Notes:

- 1) The above unaudited results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 6th February, 2024 and also have been limited reviewed by statutory auditors of the company. The statutory auditors have issued unmodified review report on these results.
- 2) The financial results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("IND AS") as notified under the companies (Indian Accounting Standard) Rules, 2015 as specified in Section 133 of the Companies Act, 2013
- 3) The Company has only one Business Segment namely 'Dairy Products'.
- 4) The Board of Directors of Umang Dairies Limited (UDL) at its Meeting held on 28th June, 2023 have approved a composite Scheme of Arrangement ('the Scheme') amongst Bengal & Assam Company Limited (BACL), Parent Company, Panchmahal Properties Limited ('PPL'), a wholly owned subsidiary of BACL, and Umang Dairies Limited ('UDL') and their respective shareholders and creditors, pursuant to the provisions of Sections 230 and 232 of the Companies Act, 2013 for (a) Demerger of dairy business of UDL into and with PPL and (b) merger of residual UDL into and with BACL, w.e.f. 01.04.2023 (Appointed Date). The Scheme has since been filed with Stock Exchanges for their approval. Pending approval, no impact of the scheme has been given in the above results.
- 5) The above is an extract of the detailed format of quarterly financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Unaudited Quarterly Financial Results for the quarter and Nine month ended 31st December 2023 are available on the website of the Stock Exchanges, www.nseindia.com and www.bseindia.com and on the company's website, www.umangdairies.com

**On behalf of the Board
For Umang Dairies Limited**

**Date: 6th February, 2024
Place: New Delhi**

**(A S Mehta)
Director
Authorised by Board of Directors**