



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

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2023

(₹ Lakhs, except per share data)

S No	Particulars	Quarter Ended		Year Ended
		30.06.2023	30.06.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Audited)
1	Total Income from Operations	8,034.57	5,607.90	29,483.91
2	Net Profit/ (Loss) (before tax and exceptional / extraordinary items)	(338.79)	(121.27)	(447.54)
3	Net Profit/(Loss) (after tax and exceptional / extraordinary items)	(247.19)	(86.48)	(325.96)
4	Total Comprehensive Income [Comprising profit / (loss) for the period (after Tax) and Other Comprehensive Income after tax]	(247.19)	(83.05)	(278.75)
5	Paid-up Equity Share Capital (Face Value ₹5/-each)	1,100.16	1,100.16	1,100.16
6	Earning per share (Face value ₹5/-each)			
	Basic and Diluted (Rs)	(1.12)	(0.39)	(1.48)

Notes:

- 1) Despite higher revenues, performance has been impacted due to volatility in milk prices during the quarter.
- 2) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 04.08.2023.
- 3) 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.

- 4) 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 Quarterly Financial Results 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: 04.08.2023

Place: New Delhi

**(A S Mehta)
Director**

Authorised by Board of Directors



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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2023

(₹ Lakhs, except per share data)

S No	Particulars	Quarter Ended			YEAR ENDED
		30.06.2023	30.06.2022	31.03.2023	31.03.2023
		Unaudited	Unaudited	Audited	Audited
1	Revenue from operations				
(a)	Revenue from Operations (net)	8,001.92	5,574.12	10,248.89	29,283.23
(b)	Other Income	32.65	33.78	35.53	200.68
2	Total Income (a+b)	8,034.57	5,607.90	10,284.42	29,483.91
3	Expenses				
(a)	Cost of materials consumed	4,408.98	2,407.07	10,320.64	22,020.37
(b)	Purchase of stock in trade	-	34.44	-	70.98
(c)	(Increase)/Decrease in Inventories of finished goods, work-in-progress and stock-in-trade	1,418.60	892.06	(2,495.84)	(2,170.65)
(d)	Employee benefits expense	679.16	657.40	622.66	2,493.14
(e)	Finance costs	145.66	124.81	137.28	487.37
(f)	Depreciation and amortisation expense	123.79	132.61	121.41	511.61
(g)	Other expenses				
	- Power and fuel	773.55	725.76	681.35	2,989.46
	- Others	823.62	755.02	995.82	3,529.17
	Total Expenses (3a to 3g)	8,373.36	5,729.17	10,383.32	29,931.45
4	Profit/(Loss) before Tax (2-3)	(338.79)	(121.27)	(98.90)	(447.54)
5	Tax Expense	(91.60)	(34.79)	(21.24)	(121.58)
(a)	Current Tax	-	-	-	-
(b)	Deferred Tax charge / (credit)	(91.60)	(34.79)	(21.24)	(121.58)
6	Net Profit/ (Loss) for the period (4-5)	(247.19)	(86.48)	(77.66)	(325.96)
7	Other Comprehensive Income (Net of Tax)	-	3.43	36.93	47.21
8	Total Comprehensive Income (6+7)	(247.19)	(83.05)	(40.73)	(278.75)
9	Paid-up Equity Share Capital (Face value ₹5/-each)	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)	(1.12)	(0.39)	(0.35)	(1.48)
(b)	Diluted (Rs)	(1.12)	(0.39)	(0.35)	(1.48)

On behalf of the Board
For Umang Dairies Limited

Date: 04.08.2023

Place: New Delhi

(A S Mehta)

Director

Authorised by Board of Directors



UMANG DAIRIES LIMITED
NOTES: FOR THE QUARTER ENDED 30TH JUNE 2023

- 1 Despite higher revenues, performance has been impacted due to volatility in milk prices during the quarter.
- 2 The Company has only one Business Segment namely 'Dairy Products'.
- 3 The figures for the quarter ended 31st March 2023 are the balancing figures between audited figures for the full financial figures and the published year to date figures for the nine months.
- 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 results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 04.08.2023

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

Place: New Delhi
Date: 04.08.2023

(A S Mehta)
Director
Authorised by Board of Directors