



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

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

(₹ Lakhs, except per share data)

S No	Particulars	Quarter Ended		Half Year Ended		Year Ended
		30.09.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	Unaudited	Unaudited	(Audited)
1	Total Income from Operations	5,031.27	6,014.96	10,410.68	14,049.53	28,856.94
2	Net Profit/ (Loss) (before tax and exceptional / extraordinary items)	(280.15)	(447.57)	(276.88)	(786.36)	138.41
3	Net Profit/(Loss) (after tax and exceptional / extraordinary items)	(109.48)	(323.20)	(107.19)	(570.39)	133.69
4	Total Comprehensive Income [Comprising profit / (loss) for the period (after Tax) and Other Comprehensive Income after tax]	(109.48)	(323.20)	(107.19)	(570.39)	120.75
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)	(0.50)	(1.47)	(0.49)	(2.59)	0.61

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 06th November, 2024 and have been limited reviewed by statutory auditors of the company.
- 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) Pursuant to the Order of Hon'ble National Company Law Tribunal (NCLT), Allahabad Bench, meetings of Equity Shareholders and Unsecured Creditors of the Company were held on 3rd August 2024, wherein Scheme of Arrangement ('the Scheme') between the Company, Panchmahal Properties Limited, and Bengal & Assam Company Limited and their respective shareholders and creditors, has been approved with requisite majority at their respective meetings. Accordingly the Company has filed the petition with the Hon'ble NCLT, Allahabad Bench, for seeking its sanction to the Scheme. Pending approval, no impact of the Scheme has been given in the 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 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: 06th November, 2024
Place: New Delhi

(A S Mehta)
Director
Authorised by Board of Directors



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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

(₹ Lakhs, except per share data)

S No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations						
(a)	Revenue from Operations (net)	4,909.81	5,320.67	5,992.84	10,230.48	13,994.76	28,619.33
(b)	Other Income	121.46	58.74	22.12	180.20	54.77	237.61
2	Total Income (a+b)	5,031.27	5,379.41	6,014.96	10,410.68	14,049.53	28,856.94
3	Expenses						
(a)	Cost of materials consumed	2,392.73	2,628.77	3,007.12	5,021.50	7,416.10	14,999.17
(b)	Purchase of stock in trade	-	-	-	-	-	-
(c)	(Increase)/Decrease in Inventories of finished goods, work-in-progress and stock-in-trade	687.97	531.05	1,029.49	1,219.02	2,448.09	3,946.89
(d)	Employee benefits expense	690.48	628.08	671.31	1,318.56	1,350.47	2,582.49
(e)	Finance costs	115.93	116.90	146.44	232.83	292.10	550.80
(f)	Depreciation and amortisation expense	113.40	115.12	119.14	228.52	242.93	482.90
(g)	Other expenses	-	-	-	-	-	-
	- Power and fuel	532.22	588.91	781.12	1,121.13	1,554.67	2,929.48
	- Others	778.69	767.31	707.91	1,546.00	1,531.53	3,226.80
	Total Expenses (3a to 3g)	5,311.42	5,376.14	6,462.53	10,687.56	14,835.89	28,718.53
4	Profit/(Loss) before Tax (2-3)	(280.15)	3.27	(447.57)	(276.88)	(786.36)	138.41
5	Tax Expense	(170.67)	0.98	(124.37)	(169.69)	(215.97)	4.72
(a)	Current Tax	-	-	-	-	-	-
(b)	Tax adjustments for earlier years	-	-	-	-	-	(40.77)
(c)	Deferred Tax charge / (credit)	(170.67)	0.98	(124.37)	(169.69)	(215.97)	45.49
6	Net Profit/ (Loss) for the period (4-5)	(109.48)	2.29	(323.20)	(107.19)	(570.39)	133.69
7	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	(12.94)
8	Total Comprehensive Income (6+7)	(109.48)	2.29	(323.20)	(107.19)	(570.39)	120.75
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						3,407.62
11	Earning per share (Face value ₹5/-each)						
(a)	Basic (Rs)	(0.50)	0.01	(1.47)	(0.49)	(2.59)	0.61
(b)	Diluted (Rs)	(0.50)	0.01	(1.47)	(0.49)	(2.59)	0.61

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

(A S Mehta)

Director

Authorised by Board of Directors

Date: 06th November, 2024

Place: New Delhi



UMANG DAIRIES LIMITED
Balance Sheet as at 30th September 2024

(₹ Lakhs)

S No	Particulars	As at 30th September, 2024	As at 31st March, 2024
		Unaudited	Audited
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	6,770.06	6,968.52
	(b) Capital Work-in-Progress	164.26	6.77
	(c) Right-of-use Assets	154.52	167.99
	(d) Intangible Assets	22.30	25.77
	(e) Financial Assets		
	(i) Other Financial Assets	175.47	175.46
	(f) Other Non Current Assets	1.18	1.21
	Subtotal-Non-Current Assets	7,287.79	7,345.72
2	Current Assets		
	(a) Inventories	2,128.36	3,316.12
	(b) Financial Assets		
	(i) Investment	522.64	307.58
	(ii) Trade Receivables	809.76	850.95
	(iii) Cash and Cash Equivalents	244.05	59.57
	(iv) Other Bank Balances other than (ii) above	32.96	32.51
	(v) Other Financial Assets	-	2.14
	(c) Current Tax Assets (Net)	116.27	102.00
	(d) Other Current Assets	393.71	297.03
	Subtotal-Current Assets	4,247.75	4,967.89
	TOTAL-ASSETS	11,535.54	12,313.61
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,100.16	1,100.16
	(b) Other Equity	3,300.43	3,407.62
	Subtotal-Equity	4,400.59	4,507.78
2	Liabilities		
(i)	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,400.00	1,510.04
	(ii) Lease Liabilities	163.58	179.16
	(iii) Other Financial Liabilities	11.00	11.00
	(b) Provisions	232.80	215.33
	(c) Deferred Tax Liabilities (Net)	110.99	285.60
	(d) Other Non Current Liabilities	978.68	983.54
	Subtotal-Non-Current Liabilities	2,897.05	3,184.67
(ii)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2,420.00	2,719.96
	(ii) Lease Liabilities	28.53	25.88
	(iii) Trade Payables		
	Total Outstanding Dues of Micro Enterprises and Small Enterprises	63.24	41.82
	Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	814.86	1,094.15
	(iv) Other Financial Liabilities	450.76	426.79
	(b) Other Current Liabilities	447.50	299.08
	(c) Provisions	13.01	13.48
	Subtotal-Current Liabilities	4,237.90	4,621.16
	TOTAL-EQUITY AND LIABILITIES	11,535.54	12,313.61

On behalf of the Board
For Umang Dairies Limited

Date: 06th November, 2024
Place: New Delhi

(A S Mehta)
Director
Authorised by Board of Directors



UMANG DAIRIES LIMITED
Statement of Cash Flow for the period ended 30th September, 2024

(₹ Lakhs)

S No	Particulars	For the period ended	For the year ended
		30th September, 2024	31st March, 2024
		Unaudited	Audited
A.	Cash Flow from Operating Activities		
	Profit / (Loss) before tax	(276.88)	138.41
	Adjustments for :		
	Depreciation	228.52	482.90
	Interest income	(2.57)	(15.05)
	Provision for earlier years no longer required (net)	(125.15)	(51.21)
	Balances Written back/Written off (Net)	-	(18.50)
	Allowances for credit losses	6.40	0.53
	Unrealized gain on Investment	(15.05)	(7.58)
	Finance costs	232.83	550.80
	Net (profit) / loss on sale / discard of property, plant and equipment	15.00	-
	Operating Profit / (Loss) before working capital changes	63.10	1,080.30
	(Increase)/ decrease in inventories	1,187.76	4,091.72
	(Increase) / decrease in trade and other receivables	(61.87)	(181.22)
	Increase/ (decrease) in trade and other payables	(1.89)	(3,192.73)
	Cash generated / (used) in Operations	1,187.09	1,798.07
	Direct tax paid (net of refund)	(14.27)	71.91
	Net cash inflow / (outflow) from operating activities	1,172.82	1,869.98
B.	Cash Flow from Investing Activities		
	Purchase of property, plant and equipment	(192.38)	(96.99)
	Proceeds from sale of property, plant and equipment	-	5.26
	Investment in Mutual Fund	(500.00)	(300.00)
	Sales of Mutual Funds	300.00	-
	Net (Increase) / decrease in fixed deposits	(0.45)	(2.37)
	Interest received	4.71	25.99
	Net cash inflow / (outflow) from investing activities	(388.12)	(368.11)
C.	Cash Flow from Financing Activities		
	Repayment of long term borrowings	(110.00)	(500.00)
	Net proceeds/(repayment) of short term borrowings	(300.00)	(694.42)
	Payment of lease liabilities	(12.94)	(23.50)
	Payment of lease liabilities - finance costs	(10.46)	(23.31)
	Finance costs paid	(166.82)	(421.90)
	Net cash inflow / (outflow) from financing activities	(600.22)	(1,663.13)
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	184.48	(161.27)
	Cash and cash equivalents at the beginning of the year	59.57	220.84
	Cash and Cash equivalents at the end of the year	244.05	59.57

On behalf of the Board
For Umang Dairies Limited

Date: 06th November, 2024
Place: New Delhi

(A S Mehta)
Director
Authorised by Board of Directors



UMANG DAIRIES LIMITED

NOTES: FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

- 1 The Company has only one Business Segment namely 'Dairy Products'.
- 2 Pursuant to the Order of Hon'ble National Company Law Tribunal (NCLT), Allahabad Bench, meetings of Equity Shareholders and Unsecured Creditors of the Company were held on 3rd August 2024, wherein Scheme of Arrangement ('the Scheme') between the Company, Panchmahal Properties Limited, and Bengal & Assam Company Limited and their respective shareholders and creditors, has been approved with requisite majority at their respective meetings. Accordingly the Company has filed the petition with the Hon'ble NCLT, Allahabad Bench, for seeking its sanction to the Scheme. Pending approval, no impact of the Scheme has been given in the results.
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