



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 HALF YEAR ENDED 30TH SEPTEMBER,2022

(₹ Lakhs, except per share data)

| S No | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|------|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| | | 30.09.2022 | 30.09.2021 | 30.06.2022 | 30.09.2022 | 30.09.2021 | 31.03.2022 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Revenue from operations | | | | | | |
| (a) | Revenue from Operations (net) | 6,046.54 | 4,852.67 | 5,574.12 | 11,620.66 | 8,913.58 | 20,400.72 |
| (b) | Other Income | 82.23 | 29.98 | 33.78 | 116.01 | 66.96 | 407.41 |
| 2 | Total Income (a+b) | 6,128.77 | 4,882.65 | 5,607.90 | 11,736.67 | 8,980.54 | 20,808.13 |
| 3 | Expenses | | | | | | |
| (a) | Cost of materials consumed | 2,824.77 | 1,883.83 | 2,407.07 | 5,231.84 | 3,769.83 | 12,911.52 |
| (b) | Purchase of stock in trade | 24.99 | 24.00 | 34.44 | 59.43 | 51.55 | 136.71 |
| (c) | (Increase)/Decrease in Inventories of finished goods, work-in-progress and stock-in-trade | 954.54 | 1,726.52 | 892.06 | 1,846.60 | 2,296.47 | 999.28 |
| (d) | Employee benefits expense | 624.84 | 563.84 | 657.40 | 1,282.24 | 1,172.10 | 2,411.04 |
| (e) | Finance costs | 120.04 | 123.37 | 124.81 | 244.85 | 246.34 | 431.04 |
| (f) | Depreciation and amortisation expense | 133.45 | 131.39 | 132.61 | 266.06 | 258.36 | 515.67 |
| (g) | Other expenses | 1,663.52 | 1,288.90 | 1,480.78 | 3,144.30 | 2,378.85 | 5,372.15 |
| | Total Expenses (3a to 3g) | 6,346.15 | 5,741.85 | 5,729.17 | 12,075.32 | 10,173.50 | 22,777.41 |
| | Profit before Interest & Depreciation (EBITDA) | 36.11 | (604.44) | 136.15 | 172.26 | (688.26) | (1,022.57) |
| 4 | Profit/(Loss) before Tax (2-3) | (217.38) | (859.20) | (121.27) | (338.65) | (1,192.96) | (1,969.28) |
| 5 | Tax Expense | (62.06) | (238.02) | (34.79) | (96.85) | (329.95) | (543.38) |
| (a) | Current Tax | - | - | - | - | - | 0.04 |
| (b) | Deferred Tax charge / (credit) | (62.06) | (238.02) | (34.79) | (96.85) | (329.95) | (543.42) |
| 6 | Net Profit/ (Loss) for the period (4-5) | (155.32) | (621.18) | (86.48) | (241.80) | (863.00) | (1,425.90) |
| 7 | Other Comprehensive Income (Net of Tax) | 3.43 | (3.12) | 3.43 | 6.86 | (6.24) | 13.71 |
| 8 | Total Comprehensive Income (6+7) | (151.89) | (624.30) | (83.05) | (234.94) | (869.24) | (1,412.19) |
| 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 | | | | | | 3,565.61 |
| 11 | Earning per share (Face value ₹5/-each) | | | | | | |
| (a) | Basic (Rs) | (0.71) | (2.82) | (0.39) | (1.10) | (3.92) | (6.48) |
| (b) | Diluted (Rs) | (0.71) | (2.82) | (0.39) | (1.10) | (3.92) | (6.48) |

On behalf of the Board
For Umang Dairies Limited

Date : 03.11.2022

Place : New Delhi

(A S Mehta)
Director



UMANG DAIRIES LIMITED
STATEMENT OF ASSETS & LIABILITIES AS AT 30TH SEPTEMBER ,2022

(₹ Lakhs)

| S No | Particulars | As At | As At |
|-------------|--|------------------|------------------|
| | | 30.09.2022 | 31.03.2022 |
| | | (Unaudited) | (Audited) |
| A | ASSETS | | |
| 1 | Non-Current Assets | | |
| | (a) Property, Plant and Equipment | 7,437.56 | 7,682.74 |
| | (b) Capital Work-in-Progress | 23.82 | 2.88 |
| | (c) Right-of-use Assets | 208.39 | 221.86 |
| | (d) Other Intangible Assets | 2.17 | 3.66 |
| | (e) Financial Assets | | |
| | (i) Other Financial Assets | 161.49 | 61.49 |
| | (f) Other Non Current Assets | 23.19 | 24.30 |
| | Subtotal-Non-Current Assets | 7,856.62 | 7,996.93 |
| 2 | Current Assets | | |
| | (a) Inventories | 3,508.16 | 5,273.05 |
| | (b) Financial Assets | | |
| | (i) Trade Receivables | 1,110.11 | 1,094.63 |
| | (ii) Cash and Cash Equivalentents | 204.22 | 113.79 |
| | (iii) Other Bank Balances other than (ii) above | 46.41 | 46.41 |
| | (iv) Other Financial Assets | 24.13 | 8.94 |
| | (c) Current Tax Assets (Net) | 156.33 | 99.71 |
| | (d) Other Current Assets | 923.77 | 315.20 |
| | Subtotal-Current Assets | 5,973.13 | 6,951.73 |
| | TOTAL-ASSETS | 13,829.75 | 14,948.66 |
| B | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | (a) Equity Share Capital | 1,100.16 | 1,100.16 |
| | (b) Other Equity | 3,330.67 | 3,565.61 |
| | Subtotal-Equity | 4,430.83 | 4,665.77 |
| 2 | Liabilities | | |
| (i) | Non-Current Liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 2,030.00 | 2,011.67 |
| | (ii) Other Financial Liabilities | 11.00 | 11.00 |
| | (iii) Lease Liabilities | 216.79 | 228.54 |
| | (b) Provisions | 304.14 | 295.64 |
| | (c) Deferred Tax Liabilities (Net) | 254.16 | 348.37 |
| | (d) Other Non Current Liabilities | 970.99 | 969.67 |
| | Subtotal-Non-Current Liabilities | 3,787.08 | 3,864.89 |
| (ii) | Current Liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 2,717.09 | 3,323.03 |
| | (ii) Trade Payables | | |
| | - Total Outstanding Dues of Micro Enterprises and Small Enterprises | 24.02 | 29.45 |
| | - Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises | 1,504.37 | 2,032.37 |
| | (iii) Lease Liabilities | 22.40 | 21.31 |
| | (iv) Other Financial Liabilities | 769.39 | 595.76 |
| | (b) Other Current Liabilities | 564.12 | 405.63 |
| | (c) Provisions | 10.45 | 10.45 |
| | Subtotal-Current Liabilities | 5,611.84 | 6,418.00 |
| | TOTAL-EQUITY AND LIABILITIES | 13,829.75 | 14,948.66 |

On behalf of the Board
For Umang Dairies Limited

Date : 03.11.2022
Place : New Delhi

(A S Mehta)
Director



UMANG DAIRIES LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER,2022

(₹ Lakhs)

| S No | Particulars | For the Half ended 30.09.2022 | For the year ended 31.03.2022 |
|-----------|--|-------------------------------|-------------------------------|
| | | (Unaudited) | (Audited) |
| A. | Cash Flow from Operating Activities | | |
| | Profit / (Loss) before tax | (338.65) | (1,969.28) |
| | Adjustments for : | | |
| | Depreciation | 266.06 | 515.67 |
| | Interest income | (2.06) | (12.75) |
| | Provision for earlier years no longer required (net) | - | (291.08) |
| | Finance costs | 244.85 | 431.04 |
| | Net (profit) / loss on sale / discard of property, plant and equipment | - | 1.17 |
| | Operating Profit / (Loss) before working capital changes | 170.20 | (1,325.23) |
| | (Increase)/ decrease in inventories | 1,764.88 | 1,088.31 |
| | (Increase) / decrease in trade and other receivables | (737.50) | 443.30 |
| | Increase/ (decrease) in trade and other payables | (255.92) | (1,123.24) |
| | Cash generated / (used) in Operations | 941.66 | (916.86) |
| | Direct tax paid (net of refund) | (56.62) | 20.77 |
| | Net cash inflow / (outflow) from operating activities | 885.04 | (896.09) |
| B. | Cash Flow from Investing Activities | | |
| | Purchase of property, plant and equipment | (39.04) | (246.09) |
| | Proceeds from sale of property, plant and equipment | - | - |
| | (Increase) / decrease in fixed deposits | - | (3.37) |
| | Interest received | 0.32 | 16.72 |
| | Net cash inflow / (outflow) from investing activities | (38.72) | (232.74) |
| C. | Cash Flow from Financing Activities | | |
| | Dividend paid | - | (110.02) |
| | Proceed from long term borrowings | - | 660.00 |
| | Repayment of long term borrowings | (90.00) | (194.44) |
| | Proceed from inter corporate deposits | 200.00 | 1,400.00 |
| | Repayment of inter corporate deposits | - | (200.00) |
| | Net proceeds/(repayment) of short term borrowings | (697.61) | 81.14 |
| | Payment of lease liabilities | (10.66) | (19.34) |
| | Finance costs paid | (157.62) | (422.68) |
| | Net cash inflow / (outflow) from financing activities | (755.89) | 1,194.66 |
| | Net increase/(decrease) in cash and cash equivalents (A+B+C) | 90.43 | 65.83 |
| | Cash and cash equivalents at the beginning of the year | 113.79 | 47.96 |
| | Cash and Cash equivalents at the end of the year | 204.22 | 113.79 |

On behalf of the Board
For Umang Dairies Limited

Date : 03.11.2022
Place : New Delhi

(A S Mehta)
Director



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EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER' 2022

(₹ Lakhs, except per share data)

| S No | Particulars | Quarter Ended | | Half Year Ended | | Year Ended |
|------|---|---------------|-------------|-----------------|-------------|------------|
| | | 30.09.2022 | 30.09.2021 | 30.09.2022 | 30.09.2021 | 31.03.2022 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Total Income from Operations | 6,128.77 | 4,882.65 | 11,736.67 | 8,980.54 | 20,808.13 |
| 2 | Profit before Interest and Depreciation (EBITDA) | 36.11 | (604.44) | 172.26 | (688.26) | (1,022.57) |
| 3 | Net Profit/ (Loss) (before tax and exceptional / extraordinary items) | (217.38) | (859.20) | (338.65) | (1,192.96) | (1,969.28) |
| 4 | Net Profit/(Loss) (after tax and exceptional / extraordinary items) | (155.32) | (621.18) | (241.80) | (863.00) | (1,425.90) |
| 5 | Total Comprehensive Income [Comprising profit / (loss) for the period (after Tax) and Other Comprehensive Income after tax] | (151.89) | (624.30) | (234.94) | (869.24) | (1,412.19) |
| 6 | Paid-up Equity Share Capital (Face Value ₹5/-each) | 1,100.16 | 1,100.16 | 1,100.16 | 1,100.16 | 1,100.16 |
| 7 | Earning per share (Face value ₹5/-each) | | | | | |
| | Basic and Diluted (Rs) | (0.71) | (2.82) | (1.10) | (3.92) | (6.48) |

Notes:

- 1) Performance of the quarter and half year ended has improved due to higher net sales realisation and better product mix despite increase in input costs.
- 2) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 03.11.2022.

The above is an extract of the detailed format of quarterly and half yearly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly and half yearly 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 : 03.11.2022

Place : New Delhi

**(A S Mehta)
Director**



UMANG DAIRIES LIMITED
NOTES: FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER,2022

- 1 Performance of the quarter and half year ended has improved due to higher net sales realisation and better product mix despite increase in input costs.
- 2 The Company has only one Business Segment namely 'Dairy Products'.
- 3 The figures for the previous periods have been regrouped/ rearranged, wherever considered necessary, to confirm current period classifications.
- 4 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 03.11.2022

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

Place : New Delhi
Date : 03.11.2022

(A S Mehta)
Director