



7<sup>th</sup> August 2024

## Electronic Filing

Department of Corporate Services/ Listing  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Fort, Fort  
Mumbai – 400 001

Scrip Code: 500231

National Stock Exchange of India Ltd.  
“Exchange Plaza” Bandra – Kurla Complex  
Bandra (E),  
Mumbai – 400 051

Symbol: UMANGDAIRY  
Series: EQ

Dear Sir/Madam,

### **Re: Outcome of Board Meeting held on 7<sup>th</sup> August 2024**

1. Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations), we inform you that the Board of Directors of the Company at its meeting held today, i.e. on Wednesday, 7<sup>th</sup> August 2024, which commenced at 2:00 P.M. and concluded at 3:30 P.M. has, *inter alia*, considered and approved the Unaudited Financial Results of the Company for the quarter ended 30<sup>th</sup> June 2024.
2. Copy of the said Unaudited Financial Results alongwith Limited Review Report thereon by Singhi & Co., Chartered Accountants, Auditors of the Company, are submitted herewith in compliance of Regulation 33 of SEBI Listing Regulations.
3. The results are also being published in the newspapers, in the prescribed format.

Submitted for your kind reference and records.

Thanking you  
Yours faithfully,  
For Umang Dairies Limited

(Pankaj Kamra)  
Company Secretary

Encl.: a/a





**UMANG DAIRIES LIMITED**

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

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

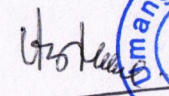
Website: www.umangdairies.com, CIN : L15111UP1992PLC014942

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2024**

(₹ Lakhs, except per share data)

S No	Particulars	Quarter Ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	<b>Revenue from operations</b>				
(a)	Revenue from Operations (net)	5,320.67	7,023.25	8,001.92	28,619.33
(b)	Other Income	58.74	160.32	32.65	237.61
2	<b>Total Income (a+b)</b>	<b>5,379.41</b>	<b>7,183.57</b>	<b>8,034.57</b>	<b>28,856.94</b>
3	<b>Expenses</b>				
(a)	Cost of materials consumed	2,628.77	4,187.30	4,408.98	14,999.17
(b)	Purchase of stock in trade	-	-	-	-
(c)	(Increase)/Decrease in Inventories of finished goods, work-in-progress and stock-in-trade	531.05	(435.94)	1,418.60	3,946.89
(d)	Employee benefits expense	628.08	617.05	679.16	2,582.49
(e)	Finance costs	116.90	116.80	145.66	550.80
(f)	Depreciation and amortisation expense	115.12	116.60	123.79	482.90
(g)	Other expenses		-		
	- Power and fuel	588.91	826.33	773.55	2,929.48
	- Others	767.31	929.17	823.62	3,226.80
	<b>Total Expenses (3a to 3g)</b>	<b>5,376.14</b>	<b>6,357.31</b>	<b>8,373.36</b>	<b>28,718.53</b>
4	<b>Profit/(Loss) before Tax (2-3)</b>	<b>3.27</b>	<b>826.26</b>	<b>(338.79)</b>	<b>138.41</b>
5	<b>Tax Expense</b>	<b>0.98</b>	<b>192.85</b>	<b>(91.60)</b>	<b>4.72</b>
(a)	Current Tax	-	-	-	-
(b)	Tax adjustments for earlier years	-	(40.77)	-	(40.77)
(c)	Deferred Tax charge / (credit)	0.98	233.62	(91.60)	45.49
6	<b>Net Profit/ (Loss) for the period (4-5)</b>	<b>2.29</b>	<b>633.41</b>	<b>(247.19)</b>	<b>133.69</b>
7	Other Comprehensive Income (Net of Tax)	-	(12.94)	-	(12.94)
8	<b>Total Comprehensive Income (6+7)</b>	<b>2.29</b>	<b>620.47</b>	<b>(247.19)</b>	<b>120.75</b>
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				3,407.62
11	Earning per share (Face value ₹5/-each)				
(a)	Basic (Rs)	0.01	2.88	(1.12)	0.61
(b)	Diluted (Rs)	0.01	2.88	(1.12)	0.61

On behalf of the Board  
For Umang Dairies Limited

  
(A S Mehta)  
Director  
Authorised by Board of Directors

Date: 7th August, 2024  
Place: New Delhi



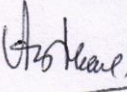
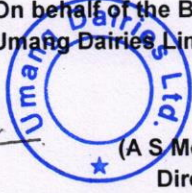



**UMANG DAIRIES LIMITED**  
**NOTES: FOR THE QUARTER ENDED 30TH JUNE 2024**

- 1 The Company has only one Business Segment namely 'Dairy Products'.
- 2 The figures for the quarter ended 31st March 2024 are the balancing figures between audited figures for the full financial figures and the published year to date figures for the nine months.
- 3 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. The Company will file the petition with the Hon'ble NCLT, Allahabad Bench, for seeking its sanction to the Scheme within due course. Pending approval, no impact of the Scheme has been given in the results.
- 4 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 7th August, 2024 and have been limited reviewed by statutory auditors of the company.
- 5 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

Date: 7th August, 2024  
Place: New Delhi

On behalf of the Board  
For Umang Dairies Limited

  
  
(A S Mehta)  
Director  
Authorised by Board of Directors



**Independent Auditor's Review Report on Unaudited Financial Results for quarter ended June 30, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended**

**To the Board of Directors of Umang Dairies Limited**

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of Umang Dairies Limited ("the Company") for the quarter ended June 30, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results read with notes therein, prepared in all material respects in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Noida (Delhi-NCR)  
Date: August 07, 2024

For Singhi & Co.  
Chartered Accountants  
Firm Registration No. 302049E

**CHANDERKA** Digitally signed by  
CHANDERKANT CHORARIA  
Date: 2024.08.07 14:17:22  
**NT CHORARIA** +05'30'

Chanderkant Choraria  
Partner  
Membership No. 521263  
UDIN: 24521263BKEPJO1426