

UMANG DAIRIES LIMITED

Gulab Bhawan, 3rd Floor, 6A, Bahadur Shah Zafar Marg, New Delhi - 110 002



6th February 2025

Electronic Filing

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

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

Scrip Code No. 500231

Symbol : UMANGDAIRY
Series : EQ

Dear Sir,

Re: Outcome of Board Meeting held on 6th February 2025

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 Thursday, 6th February 2025, which commenced at 2:15 P.M. and concluded at 3:35 P.M., *inter alia*, considered and approved the Unaudited Financial Results of the Company for the quarter and nine months ended 31st December 2024.
2. Copy of the said Unaudited Financial Results along with Limited Review Report thereon by M/s 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

Pankaj
Kamra

Digitally signed by
Pankaj Kamra
Date: 2025.02.06
15:38:31 +05'30'

Encl: a/a



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E-mail : umang@jkmail.com

Regd. Office : Gajraula Hasanpur Road, Gajraula - 244 235 Dist. Amroha (U.P.) Ph. : (05924) 252491- 92, Fax : (05924) 252495
E-mail : udl@umangdairy.com, Website : www.umangdairies.com, C I N : L15111UP1992PLC014942

AN ISO 9001 : 2008, HACCP, ISO 14001 : 2004 & OHSAS 18001 : 2007 Certified Company



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, 2024

(₹ Lakhs, except per share data)

S No	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations						
(a)	Revenue from Operations (net)	6,121.29	4,909.81	7,601.32	16,351.77	21,596.08	28,619.33
(b)	Other Income	29.17	121.46	22.52	209.37	77.29	237.61
2	Total Income (a+b)	6,150.46	5,031.27	7,623.84	16,561.14	21,673.37	28,856.94
3	Expenses						
(a)	Cost of materials consumed	4,543.08	2,392.73	3,395.77	9,564.58	10,811.87	14,999.17
(b)	Purchase of stock in trade	-	-	-	-	-	-
(c)	(Increase)/Decrease in Inventories of finished goods, work-in-progress and stock-in-trade	(913.95)	687.97	1,934.74	305.07	4,382.83	3,946.89
(d)	Employee benefits expense	655.55	690.48	614.97	1,974.11	1,965.44	2,582.49
(e)	Finance costs	107.29	115.93	141.90	340.12	434.00	550.80
(f)	Depreciation and amortisation expense	107.16	113.40	123.37	335.68	366.30	482.90
(g)	Other expenses	-	-	-	-	-	-
	- Power and fuel	709.04	532.22	548.48	1,830.17	2,103.15	2,929.48
	- Others	807.66	778.69	766.10	2,353.66	2,297.63	3,226.80
	Total Expenses (3a to 3g)	6,015.83	5,311.42	7,525.34	16,703.39	22,361.22	28,718.53
4	Profit/(Loss) before Tax (2-3)	134.63	(280.15)	98.50	(142.25)	(687.85)	138.41
5	Tax Expense	46.29	(170.67)	27.84	(123.40)	(188.13)	4.72
(a)	Current Tax	-	-	-	-	-	-
(b)	Tax adjustments for earlier years	-	-	-	-	-	(40.77)
(c)	Deferred Tax charge / (credit)	46.29	(170.67)	27.84	(123.40)	(188.13)	45.49
6	Net Profit/ (Loss) for the period (4-5)	88.34	(109.48)	70.66	(18.85)	(499.72)	133.69
7	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	(12.94)
8	Total Comprehensive Income (6+7)	88.34	(109.48)	70.66	(18.85)	(499.72)	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)	0.40	(0.50)	0.32	(0.09)	(2.27)	0.61
(b)	Diluted (Rs)	0.40	(0.50)	0.32	(0.09)	(2.27)	0.61

On behalf of the Board
For Umang Dairies Limited



(Handwritten signature)

(A S Mehta)

Director

Authorised by Board of Directors

Date: 6th February, 2025

Place: New Delhi



UMANG DAIRIES LIMITED

NOTES: FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER 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.
- 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 6th February, 2025 and have been limited reviewed by statutory auditors of the company.
- 4 The Company does not have any subsidiary/Associates//Joint Venture Company(ies) as on 31st December 2024
- 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

On behalf of the Board
For Umang Dairies Limited



(A S Mehta)
Director

Authorised by Board of Directors

Date: 6th February, 2025
Place: New Delhi

Independent Auditor's Review Report on Unaudited Financial Results for quarter and nine months ended December 31, 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 and nine months ended December 31, 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: February 06, 2025



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

Chanderkant Choraria

Chanderkant Choraria
Partner

Membership No. 521263
UDIN: 25521263BMINLK7180