

**KMG MILK FOOD LIMITED**  
**Reg. Office: 9<sup>TH</sup> K.M. STONE, PIPLI TO AMBALA, N.H. 1, G.T. ROAD**  
**VILLAGE MASANA DISTT. KURUKSHETRA-136118**  
**Ph. 01744-279452 Fax: 01744-279453**  
**Website: [www.kmggroup.com](http://www.kmggroup.com) E-mail: [Compliances.kmg@gmail.com](mailto:Compliances.kmg@gmail.com)**  
**CIN: L15201HR1999PLC034125**

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Date: 21/11/2023

To

The Department of Corporate Services  
**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai- 400001

**SUB- Resubmission of Financial Results– Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015 (Scrip Code 519415)**

Dear Sir/Madam

This is to inform you that the Financial Results previously uploaded was not in accordance with the applicable format specified by SEBI.

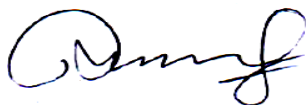
**Observations: 1. Standalone Results - Cash Flow Statement for Standalone Results not Received in Pdf. for Quarter Ended - September 2023**

Therefore we resubmit the financial results in the specified format. We hereby apologize for the mistake.

You are requested to take the same on your Record.

Thanking you

For M/S KMG MILK FOOD LIMITED



**MR. BASUDEV GARG**  
**Director**  
**DIN-00282038**  
**B-2 Friends Colony West**  
**Mathura road New Delhi-110065**

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To

10.11.2023

The Department of Corporate Services

**BSE Limited**

Phiroze Jeejeebhoy Towers

Dalal Street

Mumbai- 400001

**Sub:- Un-Audited Financial Results for the Quarter ended September  
30, 2023(Scrip ID: KMG MILK, Scrip Code 519415)**

Dear Sir/Madam

The Board of Directors of the Company at their Meeting held on Friday , November 10<sup>th</sup> 2023 at the Registered Office of the Company at 9th Kilometer Stone Pipli To Ambala, Village Masana, Kurukshetra, Haryana- 136118 commenced at 3.00 p.m. and concluded at 3.30 p.m, the Un-Audited Financial Results of the Company along with Limited Review Report for the Quarter ended on 30<sup>th</sup> September, 2023 were approved and adopted.

Accordingly, pursuant to Regulation 33 of SEBI Listing Obligation and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the following:

- Un-Audited Standalone Financial Results of the Company for Quarter ended September 30<sup>th</sup> 2023
- Limited Review Reports issued by the by the Statutory Auditors of the Company M/s. Gauri Goyal & Associates. , Chartered Accountants (FRN: 036120N)

The said Financial Results will be released for publishing in the newspapers.

You are requested to take the same on record and acknowledge the receipt.

Thanking you

For M/S KMG MILK FOOD LIMITED



MR. BASUDEV GARG

Director

DIN-00282038

B-2 Friends Colony West

Mathura road New Delhi-110065

Encl.: a/a



# GAURI GOYAL & ASSOCIATES

Chartered Accountants



CA GAURI GOYAL

ACA, M.COM

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors KMG MILK FOOD LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of KMG Milk Food Limited (the "Company") for the quarter ended September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an



OFFICE ADDRESS : SCO 353, IIND FLOOR, MUGAL CANAL, KARNAL-132001

audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: KARNAL

Date: 10/11/2023

GAURI GOYAL & ASSOCIATES

CHARTERED ACCOUNTANTS



CA GAURI GOYAL

M. No: 554857

## KMG MILK FOOD LTD.

Regd. Office: 9TH KILOMETER STONE PIPLI TO AMBALA, VILLAGE MASANA, KURUKSHETRA, HARYANA- 136118

CIN : L15201HR1999PLC034125

E-mail : compliances.kmg@gmail.com

Standalone Statement of Profit &amp; Loss for the Quarter ended on 30.09.2023

(Amount in lakhs except Earnings Per Share)

Sl. No.	Particulars	Quarter Ended			Half Year ended		Year Ended
		30.09.2023 (Un-Audited)	30.06.2023	30.09.2022 (Un-Audited)	30.09.2023 (Un-Audited)	30.09.2022 (Un-Audited)	31.03.2023 (Audited)
<b>1</b>	<b>Income from Operations</b>						
	(a) Revenue form Operations	4.99	21.68	394.26	26.67	552.91	1329.41
	(b) Other Income	24.00	21.00	0.00	45.00	1.33	26.44
	<b>Total Income (1)</b>	<b>28.99</b>	<b>42.68</b>	<b>394.26</b>	<b>71.67</b>	<b>554.24</b>	<b>1355.85</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of Materials consumed	0.00	21.77	240.27	0.00	318.23	1045.93
	(b) Purchase of stock-in-trade	1.90	8.09	105.97	10.00	151.64	158.99
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	30.35	-10.89	0.00	41.42	-1.49	-78.80
	(d) Employee benefits expense	16.28	16.00	16.48	32.28	33.20	75.67
	(e) Finance Cost	0.02	0.02	0.00	0.04	0.00	0.54
	(f) Depreciation and amortisation expense	0.00	0.00	4.00	0.00	4.00	15.53
	(g) Other expenses (any item exceeding 10% of Total Expenses (2))	3.29	7.22	26.94	10.52	41.33	117.16
	<b>Total Expenses (2)</b>	<b>51.84</b>	<b>42.21</b>	<b>393.66</b>	<b>94.26</b>	<b>546.91</b>	<b>1335.02</b>
<b>3</b>	<b>Profit/(Loss) before exceptional items and Tax (1-2)</b>	<b>-22.85</b>	<b>0.47</b>	<b>0.60</b>	<b>-22.59</b>	<b>7.33</b>	<b>20.83</b>
<b>4</b>	<b>Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5</b>	<b>Profit/(Loss) before Tax (3-4)</b>	<b>-22.85</b>	<b>0.47</b>	<b>0.60</b>	<b>-22.59</b>	<b>7.33</b>	<b>20.83</b>
<b>6</b>	<b>Tax expense</b>						
	I. Current Year Tax	0.00	0.00	0.00	0.00	0.00	0.00
	II. Current Year expense relating to prior years	0.00	0.00	0.00	0.00	0.00	0.00
	III. Deferred Tax	0.00	0.00	0.00	0.00	0.00	-6.16
	<b>Total Tax Expense (I+II+III)= (6)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-6.16</b>
<b>7</b>	<b>Profit/(Loss) for the Period from Continuing Operations (5-6)</b>	<b>-22.85</b>	<b>0.47</b>	<b>0.60</b>	<b>-22.59</b>	<b>7.33</b>	<b>26.99</b>
<b>8</b>	<b>Profit/(Loss) from Discontinued Operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9</b>	<b>Tax Expenses of Discontinued Operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10</b>	<b>Profit/(Loss) from Discontinued Operations (after Tax) (8-9):-</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>11</b>	<b>Profit/(Loss) for the Period (7+10):-</b>	<b>-22.85</b>	<b>0.47</b>	<b>0.60</b>	<b>-22.59</b>	<b>7.33</b>	<b>26.99</b>
<b>12</b>	<b>Other Comprehensive Income</b>						
	A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Other Comprehensive Income (12A+12B)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Comprehensive Income for the period (11+12)</b>	<b>-22.85</b>	<b>0.47</b>	<b>0.60</b>	<b>-22.59</b>	<b>7.33</b>	<b>26.99</b>
<b>13</b>	<b>(Comprising Profit (Loss) and Other comprehensive Income for the period)</b>						
<b>14</b>	<b>Earnings Per Share</b>						
	(a) Basic	0.00	0.00	0.01	0.00	0.14	2.73
	(b) Diluted	0.00	0.00	0.01	0.00	0.14	2.73
<b>15</b>	<b>Paid-up equity share capital (53,04,600 Equity shares of Rs 10 each)</b>	<b>530.46</b>	<b>530.46</b>	<b>530.46</b>	<b>530.46</b>	<b>530.46</b>	<b>530.46</b>
<b>16</b>	<b>Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-631.29</b>
<b>17</b>	<b>Net worth</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.83</b>

Notes:

- The above unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Director's of the Company at their respective meetings. These standalone results have been subjected to limited review by statutory auditors of the Company. Limited review report does not contain any qualification.
  - The Standalone financial results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Companies Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016
  - The previous periods figures have been regrouped and reclassified wherever necessary. □
  - The company operates only in one business segment viz. pesticides, hence segment wise reporting is not applicable.
- \*Applicable in the case of Consolidated Results.

By order of the Board  
For KMG Milk Food Limited



Basudev Garg  
Chairman  
DIN : 00282038

Place : Kurukshetra (Haryana)  
Date : 10/09/2023

**KMG MILK FOOD LTD.**  
**KURUKSHETRA, HARYANA- 132118**  
**CIN : L15201HR1999PLC034125**  
**E-mail : compliances.kmg@gmail.com**

**Statement of Assets and Liabilities as at 30th September, 2023**

PARTICULARS		Amount in Lakhs	
		As at 30.09.2023	As at 31.03.2023
		Un-Audited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	a. Property, Plant and Equipments	217.95	203.42
	b. Capital Work-In-Progress	-	-
	c. Goodwill	-	-
	d. Other Intangilble Assets	-	-
	e. Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivable	-	-
	(iii) Loans	-	-
	(iv) Others	-	-
	f. Other Non-Current Assets	43.73	8.35
	g. Deferred Tax Assets (Net)	-	-
	<b>Total-Non-Current Assets (A1)</b>	<b>261.68</b>	<b>211.77</b>
<b>2</b>	<b>Current Assets</b>		
	a. Inventories	290.16	359.42
	b. Financial Assets		
	(i) Investments	8.35	-
	(ii) Trade Receivables	77.26	97.48
	(iii) Cash and Cash Equivalentents	16.86	20.30
	(iv) Loans	1.78	107.22
	(v) Others	27.81	-
	c. Current Tax Assets (Net)	-	-
	d. Other Current Assets	29.08	26.83
	<b>Total-Current Assets (A2)</b>	<b>451.30</b>	<b>611.25</b>
	<b>TOTAL-ASSETS (A1+A2)</b>	<b>712.98</b>	<b>823.02</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	a. Equity Share Capital	530.46	530.46
	b. Other Equity	-626.66	-604.29
	<b>Total Equity (B1)</b>	<b>-96.20</b>	<b>-73.83</b>
<b>2</b>	<b>Liabilities</b>		
<b>A</b>	<b>Non-Current Liabilities</b>		

	a.	Financial Liabilities		
		(i) Long-Term Borrowings	281.21	313.71
		(ii) Trade Payables		
		Total Outstanding Dues of Small Enterprises and Micro Enterprises.	-	-
		Total Outstanding Dues of Creditors otherthan Small Enterprises and Micro	-	-
		(iii) Other Financial Liabilities	300.00	300
	b.	Deferred Revenue/Income	-	-
	c.	Deferred Tax Liabilities (Net)	23.85	17.68
	d.	Other Non-Current Liabilities	-	-
		<b>Total Non-Current Liabilities (B2A)</b>	<b>508.86</b>	<b>631.40</b>
<b>B</b>		<b>Current Liabilities</b>		
	a.	Financial Liabilities		
		(i) Borrowings	-	-
		(ii) Trade Payables		
		Total Outstanding Dues of Small Enterprises and Micro Enterprises.	4.17	0.73
		Total Outstanding Dues of Creditors otherthan Small Enterprises and Micro	27.15	74.90
		(iii) Other Financial Liabilities	172.02	189.83
	b.	Other Current Liabilities	-	-
	c.	Provisions	-	-
		<b>Total-Current Liabilities (B2B)</b>	<b>203.73</b>	<b>265.45</b>
		<b>TOTAL EQUITY AND LIABILITIES (B1+B2A+B2B)</b>	<b>712.98</b>	<b>823.02</b>

For KMG MILK FO



Basudev Garg  
Chairman  
DIN: 00282038

Place : Kurukshetra (Haryana)  
Date : 10.11.2023





## KMG Milk Food Limited

CIN : L15201HR1999PLC034125

### Cash Flow Statement for the Financial Year ending 30th September 2023

(Amount in hundred ₹)

Particulars	For the Year Ended September 30 2023	For the Year Ended March 31, 2022
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit/(Loss) after interest and before tax	(50,158.80)	20,836.29
Adjustment for		
Depreciation and Amortization Expenses	7,751.91	15,535.80
Interest Income	-	(3,324.17)
(Profit)/ Loss on sale of PPE	-	-
Provision for Retirement benefit	-	-
Finance Cost	40.56	537.09
Operating Cash Profit before Working Capital Changes	(42,366.33)	33,585.01
Adjustment for		
Increase / (Decrease) in current financial and other assets	84,112.25	(69,168.64)
Increase / (Decrease) in current financial and other liabilities	(92,807.83)	33,093.78
Increase / (Decrease) in inventories	69,258.40	(9,210,716.00)
Cash Flow from Operations	18,196.50	(94,597.01)
Tax Paid (Net)	-	-
Net Cash flow from Operating Activities	<b>18,196.50</b>	<b>(94,597.01)</b>
	A	
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Decrease/ (Increase) in Investment	-	-
Sale of Property, plant and equipment	-	-
Purchase of Property, plant and equipment	(8,240.63)	(12,127.66)
Interest Received	-	3,324.17
Proceeds from bank deposits	-	76,087.16
Net Cash flow from Investing Activities	<b>(8,240.63)</b>	<b>67,283.67</b>
	B	
<b>C CASH FLOW FROM FINANCIAL ACTIVITIES</b>		
Increase / (Decrease) in Long- Term Advances	-	32,500.00
Increase / (Decrease) in Short Term Borrowing	-	-
Increase / (Decrease) in other current Assets	-	-
Financial Expenses Paid	(40.56)	(537.09)
Net Cash flow from Financial Activities	<b>(40.56)</b>	<b>31,962.91</b>
	C	
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	9,915.31	4,649.57
Add: Balance at the beginning of the year	20,302.27	15,652.76
Cash and Cash Equivalents at the close of the year	16,848.75	20,302.27