

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 NINE MONTHS ENDED 31st DECEMBER, 2018

(Rs. in Lakhs, except per share data)

| S No | Particulars | Quarter Ended | | | Nine Months Ended | | Year Ended |
|------|---|-----------------|-----------------|-----------------|-------------------|------------------|------------------|
| | | 31.12.2018 | 31.12.2017 | 30.09.2018 | 31.12.2018 | 31.12.2017 | 31.03.2018 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Revenue from operations | | | | | | |
| (a) | Revenue from Operations (net) | 5,785.45 | 6,521.99 | 4,788.26 | 15,404.76 | 17,619.14 | 24,528.54 |
| (b) | Other Income | 5.37 | 2.79 | 10.22 | 36.26 | 7.77 | 47.47 |
| 2 | Total Income (a+b) | 5,790.82 | 6,524.78 | 4,798.48 | 15,441.02 | 17,626.91 | 24,576.01 |
| 3 | Expenses | | | | | | |
| (a) | Cost of materials consumed | 4,372.22 | 3,681.66 | 2,382.88 | 8,819.60 | 10,941.87 | 16,349.07 |
| (b) | (Increase)/Decrease in Inventories of finished goods, work-in-progress and stock-in-trade | (895.81) | 561.13 | 693.16 | 665.28 | 1,610.36 | 349.16 |
| (c) | Excise Duty | - | - | - | - | 0.12 | 0.12 |
| (d) | Employee benefits expense | 626.50 | 600.91 | 590.75 | 1,741.26 | 1,669.72 | 2,180.93 |
| (e) | Finance Costs | 90.96 | 76.85 | 92.89 | 297.08 | 235.55 | 373.74 |
| (f) | Depreciation and amortization expense | 90.55 | 80.23 | 88.85 | 264.10 | 260.62 | 358.95 |
| (g) | Other expenses | 1,147.17 | 1,092.23 | 1,074.11 | 3,326.41 | 3,089.08 | 4,353.60 |
| | Total Expenses (3a to 3g) | 5,431.58 | 6,093.01 | 4,922.64 | 15,113.73 | 17,807.32 | 23,965.57 |
| 4 | Profit / (Loss) before exceptional items and Tax (2-3) | 359.24 | 431.77 | (124.16) | 327.29 | (180.41) | 610.44 |
| 5 | Exceptional items / Extraordinary items | - | - | - | - | - | - |
| 6 | Profit / (Loss) before Tax (4-5) | 359.24 | 431.77 | (124.16) | 327.29 | (180.41) | 610.44 |
| 7 | Tax Expense | 60.36 | 142.76 | (43.18) | 44.19 | (61.32) | 83.38 |
| (a) | Current Tax | 45.99 | - | (2.63) | 45.99 | - | (9.74) |
| (b) | Deferred Tax | 14.37 | 142.76 | (40.56) | (1.80) | (61.32) | 93.12 |
| 8 | Net Profit / (Loss) for the period (6-7) | 298.88 | 289.01 | (80.98) | 283.10 | (119.09) | 527.06 |
| 9 | Other Comprehensive Income (Net of Tax) | (1.16) | 2.33 | (1.16) | (3.48) | (7.15) | 8.66 |
| 10 | Total Comprehensive Income (After Tax) (8+9) | 297.72 | 291.34 | (82.14) | 279.62 | (126.24) | 535.72 |
| 11 | Paid Up Equity Share Capital (Face value Rs.5/-each) | 1,100.16 | 1,100.16 | 1,100.16 | 1,100.16 | 1,100.16 | 1,100.16 |
| 12 | Other Equity | | | | | | 4,192.80 |
| 13 | Earning per share (Face value Rs.5/-each) | | | | | | |
| (a) | Basic (Rs) | 1.36 | 1.31 | (0.37) | 1.29 | (0.54) | 2.40 |
| (b) | Diluted (Rs) | 1.36 | 1.31 | (0.37) | 1.29 | (0.54) | 2.40 |

Notes :

- The Company has only one Business Segment namely 'Dairy Products'.
- Being seasonal industry, quarterly performance is not indicative of annual performance.
- Effective from April 01, 2018 the Company has adopted Ind AS 115 "Revenue from contracts with Customers." Application of this standard does not have significant impact on the revenue recognition and measurement.
- The figures for the previous periods have been regrouped/ rearranged, wherever considered necessary, to confirm current period classifications.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 06.02.2019.

On behalf of the Board
for Umang Dairies Limited

Place : New Delhi
Date : 06.02.2019



R.C. RESHWAL
Director

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