



UMANG DAIRIES LIMITED

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

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

Website: www.umangdairies.com, CIN : L15111UP1992PLC014942

EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH' 2025

(₹ Lakhs, except per share data)

S No	Particulars	Quarter Ended		Year Ended	
		31.03.2025	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Audited)	(Audited)	(Audited)
1	Total Income from Operations	6,486.38	7,183.57	23,047.52	28,856.94
2	Net Profit/ (Loss) (before tax and exceptional / extraordinary items)	125.01	826.26	(17.24)	138.41
3	Net Profit/(Loss) (after tax and exceptional / extraordinary items)	80.03	633.41	61.18	133.69
4	Total Comprehensive Income [Comprising profit / (loss) for the period (after Tax) and Other Comprehensive Income after tax]	67.35	620.48	48.50	120.76
5	Paid-up Equity Share Capital (Face Value ₹5/-each)	1,100.16	1,100.16	1,100.16	1,100.16
6	Earning per share (Face value ₹5/-each)				
	Basic and Diluted (Rs)	0.36	2.88	0.28	0.61

Notes:

- 1) The figures for the previous year have been regrouped/ rearranged, wherever considered necessary, to confirm to current period classifications. The figures for the quarter ended 31st March 2025 and 31st March 2024 are the balancing figures between audited figures for the full financial year and the published year to date figures for the nine months.
- 2) The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 26th May, 2025 and have been audited by statutory auditors of the company.
- 3) 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
- 4) The Company has only one Business Segment namely 'Dairy Products'.
- 5) "Scheme of Arrangement ('the Scheme') amongst Bengal & Assam Company Limited (BACL), Parent Company, Panchmahal Properties Limited ('PPL'), a Wholly-owned Subsidiary of BACL, and Umang Dairies Limited ('UDL') for (a) Demerger of dairy business of UDL with and into PPL and (b) Amalgamation of residual business of UDL into and with BACL, w.e.f. 1st April, 2023 (Appointed Date) has been sanctioned by both the concerned benches at Allahabad and Kolkata, vide orders pronounced on 1st May and 4th April, 2025 respectively. The Company is yet to receive certified copy of the orders. And the Scheme shall become effective on filing of certified copy of the orders with respective Registrars of Companies. Pending the Scheme becoming effective, no impact has been given in the results".
- 6) Deferred tax included ₹ 83.98 Lakhs reversal of deferred tax liability due to change in capital gain tax rate during the year
- 7) The Company does not have any subsidiary/Associates/Joint Venture Company(ies) as on 31st March 2025
- 8) The above is an extract of the detailed format of financial Results of quarter and year ended 31st March 2025 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the audited 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. Further in compliance with regulation 47 of the SEBI Listing Regulation (as amended from time to time), the aforesaid results are also now being made available through the quick response code (QR CODE) given below.

On behalf of the Board
For Umang Dairies Limited

(A S Mehta)
Director

Authorised by Board of Directors

Date: 26th May, 2025

Place: New Delhi



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AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

(₹ Lakhs, except per share data)

S No	Particulars	Quarter Ended			Year Ended	Year Ended
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from operations					
(a)	Revenue from Operations (net)	6,460.62	6,121.29	7,023.25	22,812.39	28,619.33
(b)	Other Income	25.76	29.17	160.32	235.13	237.61
2	Total Income (a+b)	6,486.38	6,150.46	7,183.57	23,047.52	28,856.94
3	Expenses					
(a)	Cost of materials consumed	6,934.51	4,543.08	4,187.30	16,499.09	14,999.17
(b)	Purchase of stock in trade	-	-	-	-	-
(c)	(Increase)/Decrease in Inventories of finished goods, work-in-progress and stock-in-trade	(3,110.78)	(913.95)	(435.94)	(2,805.71)	3,946.89
(d)	Employee benefits expense	671.35	655.55	617.05	2,645.46	2,582.49
(e)	Finance costs	129.83	107.29	116.80	469.95	550.80
(f)	Depreciation and amortisation expense	103.94	107.16	116.60	439.62	482.90
(g)	Other expenses	-	-	-	-	-
	- Power and fuel	764.87	709.04	826.33	2,595.04	2,929.48
	- Others	867.65	807.66	929.17	3,221.31	3,226.80
	Total Expenses (3a to 3g)	6,361.37	6,015.83	6,357.31	23,064.76	28,718.53
4	Profit/(Loss) before Tax (2-3)	125.01	134.63	826.26	(17.24)	138.41
5	Tax Expense	44.98	46.29	192.85	(78.42)	4.72
(a)	Current Tax	-	-	-	-	-
(b)	Tax adjustments for earlier years	-	-	(40.77)	-	(40.77)
(c)	Deferred Tax charge / (credit)	44.98	46.29	233.62	(78.42)	45.49
6	Net Profit/ (Loss) for the period (4-5)	80.03	88.34	633.41	61.18	133.69
7	Other Comprehensive Income (Net of Tax)	(12.68)	-	(12.94)	(12.68)	(12.93)
8	Total Comprehensive Income (6+7)	67.35	88.34	620.48	48.50	120.76
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
10	Other Equity				3,456.12	3,407.62
11	Earning per share (Face value ₹5/-each)					
(a)	Basic (Rs)	0.36	0.40	2.88	0.28	0.61
(b)	Diluted (Rs)	0.36	0.40	2.88	0.28	0.61

On behalf of the Board
For Umang Dairies Limited

(A S Mehta)

Date: 26th May, 2025

Place: New Delhi

Director

Authorised by Board of Directors



UMANG DAIRIES LIMITED
Balance Sheet as at 31st March, 2025

(₹ Lakhs)

S No	Particulars	As at 31st March, 2025	As at 31st March, 2024
		Audited	Audited
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	6,653.26	6,968.52
	(b) Capital Work-in-Progress	222.04	6.77
	(c) Right-of-use Assets	141.05	167.99
	(d) Intangible Assets	18.27	25.77
	(e) Financial Assets		
	(i) Other Financial Assets	175.49	175.46
	(f) Other Non Current Assets	1.15	1.21
	Subtotal-Non-Current Assets	7,211.26	7,345.72
2	Current Assets		
	(a) Inventories	6,226.50	3,316.12
	(b) Financial Assets		
	(i) Investment	-	307.58
	(ii) Trade Receivables	461.70	850.95
	(iii) Cash and Cash Equivalents	18.31	59.57
	(iv) Other Bank Balances other than (ii) above	33.41	32.51
	(v) Other Financial Assets	-	2.14
	(c) Current Tax Assets (Net)	71.10	102.00
	(d) Other Current Assets	231.19	297.03
	Subtotal-Current Assets	7,042.21	4,967.89
	TOTAL-ASSETS	14,253.47	12,313.61
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,100.16	1,100.16
	(b) Other Equity	3,456.12	3,407.62
	Subtotal-Equity	4,556.28	4,507.78
2	Liabilities		
(i)	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	1,510.04
	(ii) Lease Liabilities	150.64	179.16
	(iii) Other Financial Liabilities	11.00	11.00
	(b) Provisions	237.31	215.33
	(c) Deferred Tax Liabilities (Net)	197.38	285.60
	(d) Other Non Current Liabilities	978.80	983.54
	Subtotal-Non-Current Liabilities	1,575.13	3,184.67
(ii)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	6,299.63	2,719.96
	(ii) Lease Liabilities	28.53	25.88
	(iii) Trade Payables		
	Total Outstanding Dues of Micro Enterprises and Small Enterprises	56.68	41.82
	Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	790.28	1,094.15
	(iv) Other Financial Liabilities	643.92	426.79
	(b) Other Current Liabilities	282.27	299.08
	(c) Provisions	20.75	13.48
	Subtotal-Current Liabilities	8,122.06	4,621.16
	TOTAL-EQUITY AND LIABILITIES	14,253.47	12,313.61

On behalf of the Board
For Umang Dairies Limited

Date: 26th May, 2025
Place: New Delhi

(A S Mehta)
Director
Authorised by Board of Directors



UMANG DAIRIES LIMITED
Statement of Cash Flow for the period ended 31st March, 2025

(₹ Lakhs)

S No	Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
		Audited	Audited
A.	Cash Flow from Operating Activities		
	Profit / (Loss) before tax	(17.24)	138.41
	Adjustments for :		
	Depreciation and amortization expense	439.62	482.90
	Interest income	(8.47)	(15.05)
	Provision for earlier years / Liabilities no longer required written back	(134.33)	(51.21)
	Balances Written back/Written off (Net)	-	(18.50)
	Allowances for credit losses	29.61	0.53
	Gain on Sale/Fair value of Current investment	(29.28)	(7.58)
	Finance costs	469.95	550.80
	Net (profit)/ loss on sale of property, plant and equipment	(0.44)	-
	Operating Profit / (Loss) before working capital changes	749.42	1,080.30
	(Increase)/ decrease in inventories	(2,910.38)	4,091.72
	(Increase) / decrease in trade and other receivables	469.78	(181.22)
	Increase/ (decrease) in trade and other payables	(86.35)	(3,192.72)
	Cash generated / (used) in Operations	(1,777.53)	1,798.08
	Direct tax paid (net of refund)	30.90	71.91
	Net cash inflow / (outflow) from operating activities	(1,746.63)	1,869.99
B.	Cash Flow from Investing Activities		
	Purchase of property, plant and equipment	(366.81)	(96.99)
	Proceeds from sale of property, plant and equipment	44.27	5.26
	Investment in Mutual Fund	(163.14)	(300.00)
	Sales of Mutual Funds	500.00	-
	Net (Increase) / decrease in fixed deposits	(0.92)	(2.37)
	Interest received	10.61	25.99
	Net cash inflow / (outflow) from investing activities	24.01	(368.11)
C.	Cash Flow from Financing Activities		
	Repayment of long term borrowings	(220.00)	(500.00)
	Net proceeds/(repayment) of short term borrowings	2,289.63	(694.42)
	Payment of lease liabilities	(25.88)	(23.50)
	Payment of lease liabilities - finance costs	(20.92)	(23.31)
	Finance costs paid	(341.46)	(421.90)
	Net cash inflow / (outflow) from financing activities	1,681.36	(1,663.13)
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	(41.26)	(161.26)
	Cash and cash equivalents at the beginning of the year	59.57	220.84
	Cash and Cash equivalents at the end of the year	18.31	59.57

On behalf of the Board
For Umang Dairies Limited

Date: 26th May, 2025
Place: New Delhi

(A S Mehta)
Director
Authorised by Board of Directors



UMANG DAIRIES LIMITED
NOTES: FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025

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