

UMANG DAIRIES LIMITED
 Regd. Office: Gajraula Hasanpur Road, Gajraula - 244235, Dist. Amroha (U.P.)
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 Website: www.umangdairies.com, CIN : L15111UP1992PLC014942
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2018

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2018	30.09.2017	30.06.2018	30.09.2018	30.09.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations						
(a)	Revenue from Operations (net)	4,788.26	5,960.11	4,831.05	9,619.31	11,097.15	24,528.54
(b)	Other Income	10.22	2.44	20.67	30.89	4.98	47.47
2	Total Income (a+b)	4,798.48	5,962.55	4,851.72	9,650.20	11,102.13	24,576.01
3	Expenses						
(a)	Cost of materials consumed	2,382.88	4,311.40	2,064.50	4,447.38	7,260.21	16,349.07
(b)	(Increase)/Decrease in Inventories of finished goods, work-in-progress and stock-in-trade	693.16	179.86	867.93	1,561.09	1,049.23	349.16
(c)	Excise Duty	-	-	-	-	0.12	0.12
(d)	Employee benefits expense	590.75	548.92	524.01	1,114.76	1,068.81	2,180.93
(e)	Finance Costs	92.89	78.31	113.23	206.12	158.70	373.74
(f)	Depreciation and amortization expense	88.85	89.47	84.70	173.55	180.39	358.95
(g)	Other expenses	1,074.11	936.75	1,105.13	2,179.24	1,996.85	4,353.60
	Total Expenses (3a to 3g)	4,922.64	6,144.71	4,759.50	9,682.14	11,714.31	23,965.57
	Profit before Interest & Depreciation (EBITDA)	57.59	(14.38)	290.15	347.74	(273.09)	1,343.13
4	Profit / (Loss) before exceptional Items and Tax (2-3)	(124.16)	(182.16)	92.22	(31.94)	(612.18)	610.44
5	Exceptional items / Extraordinary Items	-	-	-	-	-	-
6	Profit / (Loss) before Tax (4-5)	(124.16)	(182.16)	92.22	(31.94)	(612.18)	610.44
7	Tax Expense	(43.18)	(63.71)	27.01	(16.17)	(204.08)	83.38
(a)	Current Tax	(2.63)		2.63	-	-	(9.74)
(b)	Deferred Tax	(40.56)	(63.71)	24.38	(16.17)	(204.08)	93.12
8	Net Profit / (Loss) for the period (6-7)	(80.98)	(118.45)	65.21	(15.76)	(408.10)	527.06
9	Other Comprehensive Income (Net of Tax)	(1.16)	(9.48)	(1.16)	(2.32)	(9.48)	8.66
10	Total Comprehensive Income (After Tax) (8+9)	(82.14)	(127.93)	64.05	(18.08)	(417.58)	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)	(0.37)	(0.54)	0.30	(0.07)	(1.85)	2.40
(b)	Diluted (Rs)	(0.37)	(0.54)	0.30	(0.07)	(1.85)	2.40

Statement of Assets and Liabilities as at 30 th September, 2018		As At 30th Sep' 2018	As At 31st Mar' 2018
Sr. No.	Particulars	Rs. In Lakhs (Unaudited)	Rs. In Lakh (Audited)
A	ASSETS		
1	Non-Current Assets		
(a)	Property, Plant and Equipment	7,283.53	7,072.35
(b)	Capital Work-in-Progress	351.10	434.80
(c)	Other Intangible Assets	25.28	25.62
(d)	Intangible Assets under development	-	-
(e)	Financial Assets		
(i)	Other Financial Assets	62.49	63.63
(f)	Other Non Current Assets	40.04	48.69
	Subtotal-Non-Current Assets	7,762.44	7,645.09
2	Current Assets		
(a)	Inventory	2,085.34	3,718.06
(b)	Financial Assets		
(i)	Trade Receivables	882.47	1,241.85
(ii)	Cash and Cash Equivalents	74.01	39.69
(iii)	Other Bank Balances other than (ii) above	95.24	39.32
(iv)	Other Financial Assets	8.73	11.27
(c)	Current Tax Assets (Net)	461.67	421.54
(d)	Other Current Assets	148.30	204.51
	Subtotal-Current Assets	3,755.76	5,676.24
	TOTAL-ASSETS	11,518.20	13,321.33



B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,100.16	1,100.16
	(b) Other Equity	4,176.91	4,192.80
		5,277.07	5,292.96
2	Liabilities		
(i)	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	689.14	797.25
	(ii) Other Financial Liabilities	11.00	11.00
	(b) Provisions	180.93	180.94
	(c) Deferred Tax Liabilities (Net)	716.88	733.04
	(d) Other Non Current Liabilities	976.56	974.01
	Subtotal-Non-Current Liabilities	2,574.50	2,696.24
(ii)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2,120.56	3,348.25
	(ii) Trade Payables	345.95	618.03
	Total Outstanding Dues of Micro Enterprises and Small Enterprises	-	-
	Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	345.95	618.03
	(iii) Other Financial Liabilities	1,071.85	1,101.34
	(b) Other Current Liabilities	122.30	258.53
	(c) Provisions	5.98	5.98
	Subtotal-Current Liabilities	3,666.63	5,332.13
	TOTAL-EQUITY AND LIABILITIES	11,518.20	13,321.33

Notes :

- 1 The Company has only one Business Segment namely 'Dairy Products'.
- 2 Quarterly performance is not comparable with annual results being the seasonal industry.
- 3 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.
- 4 The figures for the previous periods have been regrouped/ rearranged, wherever considered necessary, to confirm current period classifications.
- 5 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 03.11.2018.

Place : New Delhi
Date : 03.11.2018



On behalf of the Board
for Umang Dairies Limited

R.C. FERIWAL
R.C. FERIWAL
Director

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