



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

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER' 2021

(₹ Lakhs, except per share data)

S No	Particulars	Quarter Ended		Half Year Ended		Year Ended
		30.09.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income from Operations	4,882.65	6,252.66	8,980.54	11,728.82	24,895.14
2	Profit before Interest and Depreciation (EBITDA)	(604.44)	300.39	(688.26)	878.42	1,462.11
3	Net Profit (before tax and exceptional / extraordinary items) #	(859.20)	73.02	(1,192.96)	428.21	609.35
4	Net Profit (after tax and exceptional / extraordinary items) #	(621.18)	54.64	(863.00)	321.61	410.01
5	Total Comprehensive Income [Comprising profit for the period (after Tax) and Other Comprehensive Income after tax]	(624.30)	58.81	(869.24)	329.95	397.54
6	Paid-up Equity Share Capital (Face Value ₹5/-each)	1,100.16	1,100.16	1,100.16	1,100.16	1,100.16
7	Earning per share (Face value ₹5/-each)					
	Basic and Diluted (Rs)	(2.82)	0.25	(3.92)	1.46	1.86

Notes:

- 1) Results of the quarter and half year ended are impacted because of adverse market conditions, resulting in lower production and realisation.
- 2) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 28.10.2021.

The above is an extract of the detailed format of quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly 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

The company does not have Exceptional and Extraordinary items to report in above periods.

On behalf of the Board
For Umang Dairies Limited

Date : 28.10.2021

Place : New Delhi

(A S Mehta)
Director



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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(₹ Lakhs, except per share data)

S No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.09.2020	30.06.2021	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations						
(a)	Revenue from Operations (net)	4,852.67	6,220.81	4,060.91	8,913.58	11,681.78	24,792.80
(b)	Other Income	29.98	31.85	36.98	66.96	47.04	102.34
2	Total Income (a+b)	4,882.65	6,252.66	4,097.89	8,980.54	11,728.82	24,895.14
3	Expenses						
(a)	Cost of materials consumed	1,883.83	1,964.79	1,886.00	3,769.83	4,044.84	15,316.96
(b)	Purchase of stock in trade	24.00	22.69	27.55	51.55	22.69	91.98
(c)	(Increase)/Decrease in Inventories of finished goods, work-in-progress and stock-in-trade	1,726.52	2,113.99	569.95	2,296.47	3,147.73	437.65
(d)	Employee benefits expense	563.84	550.39	608.26	1,172.10	1,086.09	2,157.92
(e)	Finance costs	123.37	98.18	122.97	246.34	214.59	374.40
(f)	Depreciation and amortisation expense	131.39	129.19	126.97	258.36	235.62	478.36
(g)	Other expenses	1,288.90	1,300.41	1,089.95	2,378.85	2,549.05	5,428.52
	Total Expenses (3a to 3g)	5,741.85	6,179.64	4,431.65	10,173.50	11,300.61	24,285.79
4	Profit before Tax (2-3)	(859.20)	73.02	(333.76)	(1,192.96)	428.21	609.35
5	Tax Expense	(238.02)	18.39	(91.93)	(329.95)	106.60	199.34
(a)	Current Tax	-	13.28	-	-	109.05	178.42
(b)	Deferred Tax	(238.02)	5.10	(91.93)	(329.95)	(2.45)	20.92
6	Net Profit for the period (4-5)	(621.18)	54.64	(241.83)	(863.00)	321.61	410.01
7	Other Comprehensive Income / (Loss) (Net of Tax)	(3.12)	4.17	(3.12)	(6.24)	8.34	(12.47)
8	Total Comprehensive Income (After Tax) (6+7)	(624.30)	58.81	(244.95)	(869.24)	329.95	397.54
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						5,087.82
11	Earning per share (Face value ₹5/-each)						
(a)	Basic (Rs)	(2.82)	0.25	(1.10)	(3.92)	1.46	1.86
(b)	Diluted (Rs)	(2.82)	0.25	(1.10)	(3.92)	1.46	1.86

On behalf of the Board
For Umang Dairies Limited

Date : 28.10.2021

Place : New Delhi

(A S Mehta)
Director



UMANG DAIRIES LIMITED
UNAUDITED STATEMENT OF ASSETS & LIABILITIES AS AT 30TH SEPTEMBER ,2021

(₹ Lakhs)

S No	Particulars	As At	As At
		30.09.2021	31.03.2021
		(Unaudited)	(Audited)
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	7,676.62	7,853.78
	(b) Capital Work-in-Progress	62.61	1.18
	(c) Right-of-use Assets	235.33	248.80
	(d) Other Intangible Assets	6.55	11.03
	(e) Financial Assets		
	(i) Other Financial Assets	62.55	62.55
	(f) Other Non Current Assets	87.55	56.16
	Subtotal-Non-Current Assets	8,131.21	8,233.50
2	Current Assets		
	(a) Inventory	3,996.86	6,361.36
	(b) Financial Assets		
	(i) Trade Receivables	1,140.35	1,500.76
	(ii) Cash and Cash Equivalents	599.28	47.96
	(iii) Other Bank Balances other than (ii) above	55.61	48.31
	(iv) Other Financial Assets	33.38	19.38
	(c) Current Tax Assets (Net)	130.18	120.52
	(d) Other Current Assets	564.74	344.78
	Subtotal-Current Assets	6,520.40	8,443.07
	TOTAL-ASSETS	14,651.61	16,676.57
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,100.16	1,100.16
	(b) Other Equity	4,108.55	5,087.82
	Subtotal-Equity	5,208.71	6,187.98
2	Liabilities		
(i)	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,030.00	465.76
	(ii) Other Financial Liabilities	6.00	11.00
	(iii) Lease Liability	239.20	249.85
	(b) Provisions	275.70	275.70
	(c) Deferred Tax Liabilities (Net)	554.15	886.51
	(d) Other Non Current Liabilities	973.27	966.87
	Subtotal-Non-Current Liabilities	3,078.32	2,855.69
(ii)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3,113.00	3,082.24
	(ii) Trade Payables		
	- Total Outstanding Dues of Micro Enterprises and Small Enterprises	7.04	-
	- Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	1,181.27	2,367.73
	(iii) Lease Liabilities	20.33	19.34
	(iv) Other Financial Liabilities	1,149.21	1,080.92
	(b) Other Current Liabilities	879.63	1,068.56
	(c) Provisions	14.11	14.11
	Subtotal-Current Liabilities	6,364.59	7,632.90
	TOTAL-EQUITY AND LIABILITIES	14,651.61	16,676.57

On behalf of the Board
For Umang Dairies Limited

Date : 28.10.2021
Place : New Delhi

(A S Mehta)
Director



UMANG DAIRIES LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER ,2021

(₹ Lakhs)

S No	Particulars	(₹ Lakhs)	
		As At 30.09.2021	For the year ended 31.03.2021
		(Unaudited)	(Audited)
A.	Cash Flow from Operating Activities		
	Profit Before Tax	(1,192.96)	609.35
	Adjustments for :		
	Depreciation	258.36	478.36
	Interest income	(3.58)	(7.56)
	Provision for earlier years no longer required	-	(19.48)
	Finance Costs	246.34	374.40
	Net Profit on sale of property, plant and equipment	-	(0.79)
	Operating Profit before working capital changes	(691.84)	1,434.28
	(Increase)/ Decrease in Inventories	2,364.50	261.19
	(Increase) / Decrease in Trade and Other Receivables	126.98	(787.70)
	Increase/ (Decrease) in Trade and Other Payables	(1,456.60)	445.59
	Cash Generated from Operations	343.04	1,353.36
	Net Direct Tax (Paid)	(9.66)	(133.22)
	Net Cash from Operating Activities	333.38	1,220.14
B.	Cash Flow from Investing Activities		
	Purchase of property, plant and equipment	(109.79)	(505.05)
	Proceeds from sale of property, plant and equipment	-	25.46
	Movement in fixed deposits	(3.37)	-
	Interest Received	3.04	(0.02)
	Net Cash from Investing Activities	(110.12)	(479.61)
C.	Cash Flow from Financing Activities		
	Dividend Paid	(110.02)	(110.02)
	Proceed from Long term borrowings	660.00	-
	Repayment of Long term borrowings	(103.24)	(239.66)
	Proceeds/(Repayment) of Short term borrowings (Net)	38.24	(445.65)
	Payment of Lease liabilities	(9.66)	(17.56)
	Finance Costs paid	(147.26)	(300.13)
	Net Cash from Financing Activities	328.06	(1,113.02)
	Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)	551.32	(372.49)
	Cash and Cash equivalents being Cash and Bank balances as at the beginning of the period	47.96	420.45
	Cash and Cash equivalents being Cash and Bank balances as at the end of the period	599.28	47.96

On behalf of the Board
For Umang Dairies Limited

Date : 28.10.2021
Place : New Delhi

(A S Mehta)
Director



UMANG DAIRIES LIMITED

NOTES: FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER,2021

- 1 Results of the quarter and half year ended are impacted because of adverse market conditions, resulting in lower production and realisation.
- 2 COVID - 19 pandemic has caused serious disruption on the global economic and business environment. There is a uncertainty with regard to its impact which cannot be reasonably determined at this stage. However, the Company has evaluated and considered to the extent possible the likely impact that may arise from COVID-19 pandemic as well as all event and circumstances upto the date of approval of these financial statements on the carrying value of its assets and liabilities as on September 30, 2021. Based on the current indicators of future economic conditions, the Company estimates to recover the carrying amount of its assets. The Company has adequate liquidity to discharge its obligations. These estimates are subject to uncertainty and may be affected by the severity and duration of the pandemic. The Company is continuously monitoring any material changes in future economic conditions.
- 3 The Company has only one Business Segment namely 'Dairy Products'.
- 4 The figures for the previous periods have been regrouped/ rearranged, wherever necessary.
- 5 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 28.10.2021

**On behalf of the Board
For Umang Dairies Limited**

**Place : New Delhi
Date : 28.10.2021**

**(A S Mehta)
Director**