UMANG DAIRIES LIMITED

Gulab Bhawan, 3rd Floor, 6A, Bahadur Shah Zafar Marg, New Delhi - 110 002

6th February 2019

Electronic filing

Department of Corporate Services
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400 001

Scrip Code: 500231

National Stock Exchange of India Limited
"Exchange Plaza"
Bandra – Kurla Complex
Bandra (E)
Mumbai – 400 051

Symbol : UMANGDAIRY
Series : EQ

Dear Sir/Madam,

Re: Board Meeting held on 6th February 2019

The Board of Directors of Umang Dairies Limited at their meeting held today i.e., 6th February 2019, which commenced at 12.30 P.M. and concluded at 3.45 P.M., have approved the Unaudited Financial Results of the Company for the third quarter ended 31st December 2018. Copy of the said results alongwith Limited Review Report thereon by M/s. Singhi & Co., Chartered Accountants, Auditors of the Company, is submitted herewith in compliance of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The results are also being published in the newspapers, in the prescribed format.

Submitted for your kind information and necessary records.

Thanking you,

Yours faithfully,
For Umang Dairies Limited

Pankaj

(Pankaj Kamra)
Company Secretary

Encl:a/a

UMANG DAIRIES LIMITED

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

Phone: 9557973504-5, Email: sharesumang@jkmail.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) beforeTax (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 :

1 The Company has only one Business Segment namely 'Dairy Products'.

2 Being seasonal industry, quarterly performance in not indicative of annual performance.

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 06.02.2019.

On behalf of the Board
for Umang Dairies Limited

R.C. AGRAWAL
Director

SINGHI & CO. NOIDA DELHI NCR Chartered Accountants

Place : New Delhi
Date : 06.02.2019

Singhi & Co.
Chartered Accountants

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Review Report on Quarterly and Year to Date Financial Results Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015

To the Board of Directors of Umang Dairies Limited

We have reviewed the accompanying statement of unaudited financial results ("Statement") of Umang Dairies Limited ('the Company") for the quarter and nine months ended December 31, 2018, which are prepared by the Management in accordance with the Indian Accounting Standards ('Ind AS') as per Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Singhi & Co.
Chartered Accountants
Firm Registration No. 302049E

SINGHI & CO. NOIDA DELHI NCR Chartered Accountants

B. K. Sipani
Partner
Membership No. 088926

Place: New Delhi
Date: 06th February, 2019