

KMG MILK FOOD LIMITED
Reg. Office: 9TH K.M. STONE, PIPLI TO AMBALA, N.H. 1, G.T. ROAD
VILLAGE MASANA DISTT. KURUKSHETRA-136118
Ph. 01744-279452 Fax: 01744-279453
Website: www.kmggroup.com E-mail: Compliances.kmg@gmail.com
CIN: L15201HR1999PLC034125

Date: 21.01.2023

To

The Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

SUB- Resubmission of Financial Results– Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015 (Scrip Code 519415)

Dear Sir/Madam

Pursuant to Regulation 33, 30 read with Schedule III Part A of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, separate meeting of the Board of Directors was held on 14th November, 2022 commenced at 01:30 P.M. and concluded at 06:10 P.M. at the Registered Office of the Company.

The Financial Results previously uploaded was not in accordance with the applicable format specified by SEBI in the Circular No. **CIR/CFD/FAC/62/2016 dated July 05, 2016**. Therefore we resubmit the financial results in the specified format mentioned in the Circular No. **CIR/CFD/FAC/62/2016 dated July 05, 2016**. We hereby apologize for the mistake.

You are requested to take the same on your Record.

Thanking you

For M/S KMG MILK FOOD LIMITED



MR. BASUDEV GARG
Director
DIN-00282038
B-2 Friends Colony West
Mathura road New Delhi-110065

Rajan K. Gupta & Co.

Chartered Accountants

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors KMG MILK FOOD LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of KMG Milk Food Limited (the "Company") for the quarter ended September 30, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an



audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rajan K. Gupta & Co
Chartered Accountants


Rajan Gupta
(Partner)

FRN: 005945C

M. No. 074696

UDIN:



Place: Ghaziabad

Date: 14.11.2022

KMG MILK FOOD LTD.

Regd. Office: 9TH KILOMETER STONE PIPLI TO AMBALA, VILLAGE MASANA, KURUKSHETRA, HARYANA- 136118

CIN : L15201HR1999PLC034125

E-mail : compliances.kmg@gmail.com

Standalone Statement of Profit & Loss for the Quarter & half year ended on 30.09.2022

(Amount in lakhs except Earnings Per Share)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	Income from Operations						
	(a) Revenue from Operations	394.26	158.65	92.45	552.91	205.79	830.12
	(b) Other Income	0.00	1.33	1.42	1.33	2.75	11.04
	Total income (1)	394.26	159.98	93.87	554.24	208.54	841.16
2	Expenses						
	(a) Cost of Materials consumed	240.27	77.96	105.33	318.23	148.44	284.29
	(b) Purchase of stock-in-trade	105.97	45.67	0.00	151.64	0.00	284.78
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	-1.49	0.00	-1.49	38.76	-0.66
	(d) Employee benefits expense	16.48	16.72	19.68	33.20	38.29	90.89
	(e) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.22
	(f) Depreciation and amortisation expense	4.00	0.00	4.00	4.00	8.00	17.45
	(g) Other expenses (any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	26.94	14.39	7.58	41.33	44.57	171.23
	Total Expenses (2)	393.66	153.25	136.59	546.91	278.06	848.20
3	Profit/(Loss) before exceptional items and Tax (1-2)	0.60	6.73	-42.72	7.33	-69.52	-7.04
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before Tax (3-4)	0.60	6.73	-42.72	7.33	-69.52	-7.04
6	Tax expense						
	I. Current Year Tax	0.00	0.00	0.00	0.00	0.00	0.00
	II. Current Year expense relating to prior years	0.00	0.00	0.00	0.00	0.00	0.00
	III. Deferred Tax	0.00	0.00	0.00	0.00	0.00	-6.62
	Total Tax Expense (I+II+III)= (6)	0.00	0.00	0.00	0.00	0.00	-6.62
7	Profit/(Loss) for the Period from Continuing Operations (5-6)	0.60	6.73	-42.72	7.33	-69.52	-13.66
8	Profit/(Loss) from Discontinued Operations	0.00	0.00	0.00	0.00	0.00	0.00
9	Tax Expenses of Discontinued Operations	0.00	0.00	0.00	0.00	0.00	0.00
10	Profit/(Loss) from Discontinued Operations (after Tax) (8-9):-	0.00	0.00	0.00	0.00	0.00	0.00
11	Profit/(Loss) for the Period (7+10):-	0.60	6.73	-42.72	7.33	-69.52	-13.66
12	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income (12A+12B)	0.00	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive Income for the period (11+12) (Comprising Profit (Loss) and Other comprehensive Income for the period)	0.60	6.73	-42.72	7.33	-69.52	-13.66
13	Earnings Per Share						
	(a) Basic	0.01	0.13	-0.81	0.14	-1.34	-0.26
	(b) Diluted	0.01	0.13	-0.81	0.14	-1.34	-0.26
14	Paid-up equity share capital (53,04,600 Equity shares of rs 10 each)	530.46	530.46	530.46	530.46	530.46	530.46
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	-631.29
16	Net worth	0.00	0.00	0.00	0.00	0.00	-100.83

Notes:

1. The above unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Director's of the Company at their respective meetings. These

standalone results have been subjected to limited review by statutory auditors of the Company. Limited review report does not contain any qualification.

2. The Standalone financial results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Companies Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting

Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016

3. The previous periods figures have been regrouped and reclassified wherever necessary.

4. The company operates only in one business segment viz. pesticides, hence segment wise reporting is not applicable.

*Applicable in the case of Consolidated Results.

By order of the Board
For KMG Milk Food Limited



Basudev Garg
Chairman
DIN : 00282038

Place : Kurukshetra (Haryana)
Date : 14.11.2022

KMG MILK FOOD LTD.
KURUKSHETRA, HARYANA- 132118
CIN : L15201HR1999PLC034125
E-mail : compliances.kmg@gmail.com

Statement of Assets and Liabilities as at 30th September, 2022

PARTICULARS		Amount in Lakhs	
		As at 30.09.2022	As at 31.03.2022
		Un-Audited	Audited
A	ASSETS		
1	Non-Current Assets		
	a. Property, Plant and Equipments	211.54	206.83
	b. Capital Work-In-Progress	-	-
	c. Goodwill	-	-
	d. Other Intangible Assets	-	-
	e. Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivable	-	-
	(iii) Loans	-	-
	(iv) Others	-	-
	f. Other Non-Current Assets	84.43	84.43
	g. Deferred Tax Assets (Net)	-	-
	Total-Non-Current Assets (A1)	295.97	291.26
2	Current Assets		
	a. Inventories	444.97	267.31
	b. Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	138.84	111.68
	(iii) Cash and Cash Equivalentents	22.93	15.65
	(iv) Loans	13.31	29.39
	(v) Others	-	-
	c. Current Tax Assets (Net)	-	-
	d. Other Current Assets	19.11	21.3
	Total-Current Assets (A2)	639.16	445.33
	TOTAL-ASSETS (A1+A2)	935.13	736.59
B	EQUITY AND LIABILITIES		
1	Equity		
	a. Equity Share Capital	530.46	530.46
	b. Other Equity	-623.96	-631.29
	Total Equity (B1)	-93.5	-100.83
2	Liabilities		
A	Non-Current Liabilities		

	a.	Financial Liabilities		
		(i) Long-Term Borrowings	281.21	281.21
		(ii) Trade Payables		
		Total Outstanding Dues of Small Enterprises and Micro Enterprises.	-	-
		Total Outstanding Dues of Creditors otherthan Small Enterprises and Micro	-	-
		(iii) Other Financial Liabilities	300	300
	b.	Deferred Revenue/Income	-	-
	c.	Deferred Tax Liabilities (Net)	23.85	23.85
	d.	Other Non-Current Liabilities	-	-
		Total Non-Current Liabilities (B2A)	605.06	605.06
B		Current Liabilities		
	a.	Financial Liabilities		
		(i) Borrowings	-	-
		(ii) Trade Payables		
		Total Outstanding Dues of Small Enterprises and Micro Enterprises.	33.08	4.17
		Total Outstanding Dues of Creditors otherthan Small Enterprises and Micro	218.47	27.54
		(iii) Other Financial Liabilities	172.02	200.65
	b.	Other Current Liabilities	-	-
	c.	Provisions	-	-
		Total-Current Liabilities (B2B)	423.57	232.36
		TOTAL EQUITY AND LIABILITIES (B1+B2A+B2B)	935.13	736.59

For KMG MILK FO



Basudev Garg
Chairman
DIN: 00282038

Place : Kurukshetra (Haryana)

Date : 14.11.2022

KMG MILK FOOD LIMITED

Regd. Office: 9TH KILOMETER STONE PIPLI TO AMBALA,VILLAGE MASANA, KURUKSHETRA, HARYANA- 136118

CIN : L15201HR1999PLC034125

Tel.: 01744-279452 Fax.: 01744-279453 Website: www.kmggroup.com

Email.: compliances.kmg@gmail.com

Cash Flow Statement for the half year ended 30th September, 2022

		(Amount in Lakhs)	
Particulars		As at 30.09.2022	As at 31.03.2021
A CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit/(Loss) after interest and before tax		7.33	(70.85)
Adjustment for			
Depreciation and Amortization Expenses		4.00	8.00
Interest Income		-	(1.42)
Increase / (Decrease) in Deferred Tax Liabilities		-	-
(Profit)/ Loss on sale of Fixed Assets		-	-
Finance Cost		-	-
Operating Cash Profit before Working Capital Changes		11.33	(64.27)
Adjustment for			
Increase / (Decrease) in current financial and other assets		(8.89)	46.71
Increase / (Decrease) in current financial & other liabilities		191.21	(98.72)
(Increase) / Decrease in Loan and Advances		-	(22.60)
Increase/ (Decrease) in inventories		(177.66)	(80.20)
Cash Flow from Operations		4.66	(74.61)
Tax Paid (Net)		-	-
Net Cash flow from Operating Activities	A	15.99	(138.88)
B CASH FLOW FROM INVESTING ACTIVITIES			
Decrease/ (Increase) in Investment		-	-
Purchase of Fixed Assets		-	-
Purchase of Fixed Assets		(8.70)	(5.14)
Interest Received		-	1.42
Proceeds from bank deposits		-	-
Net Cash flow from Investing Activities	B	(8.70)	(3.72)
C CASH FLOW FROM FINANCIAL ACTIVITIES			
Increase / (Decrease) in Long- Term Advances		-	31.56
Increase / (Decrease) in Short Term Borrowing		-	20.00
Financial Expenses Paid		-	-
Net Cash flow from Financial Activities	C	-	51.56
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		7.29	(91.04)
Add: Balance at the beginning of the year		3.89	94.93
Cash and Cash Equivalents at the close of the year		11.18	3.89

This is the cash flow statement referred to in our report of even date

**For and on behalf of Board of Directors
KMG MILK FOOD LIMITED**



Date: 14.11.2022
Place: Kurukshetra (Haryana)

Basudev Garg
Chairman
DIN-00282038