



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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH' 2022

(₹ Lakhs, except per share data)

S No	Particulars	Quarter Ended		Year Ended	
		31.03.2022	31.03.2021	31.03.2022	31.03.2021
		(Audited)	(Audited)	(Audited)	(Audited)
1	Total Income from Operations	6,366.36	6,581.55	20,808.13	24,895.14
2	Net Profit/ (Loss) (before tax and exceptional / extraordinary items) #	(244.90)	(82.53)	(1,969.28)	609.35
3	Net Profit/(Loss) (after tax and exceptional / extraordinary items) #	(174.14)	(102.31)	(1,425.90)	410.01
4	Total Comprehensive Income [Comprising profit / (loss) for the period (after Tax) and Other Comprehensive Income after tax]	(151.08)	(127.30)	(1,412.19)	397.54
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)	(0.79)	(0.46)	(6.48)	1.86

Notes:

- 1) Lower Sales and increased input costs impacted the profitability during the quarter and the year.
- 2) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 20.05.2022.

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 : 20.05.2022

Place : New Delhi

**(A S Mehta)
Director**



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

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH,2022

(₹ Lakhs, except per share data)

S No	Particulars	Quarter Ended			Year Ended	
		31.03.2022	31.03.2021	31.12.2021	31.03.2022	31.03.2021
		Audited (Refer Note No.4)	Audited (Refer Note No.4)	Unaudited	Audited	Audited
1	Revenue from operations					
(a)	Revenue from Operations (net)	6,048.01	6,542.19	5,439.13	20,400.72	24,792.80
(b)	Other Income	318.35	39.36	22.10	407.41	102.34
2	Total Income (a+b)	6,366.36	6,581.55	5,461.23	20,808.13	24,895.14
3	Expenses					
(a)	Cost of materials consumed	5,474.40	6,862.33	3,667.29	12,911.52	15,316.96
(b)	Purchase of stock in trade	45.67	31.04	39.49	136.71	91.98
(c)	(Increase)/Decrease in Inventories of finished goods, work-in-progress and stock-in-trade	(1,443.86)	(2,537.90)	146.67	999.28	437.65
(d)	Employee benefits expense	587.83	534.49	651.11	2,411.04	2,157.92
(e)	Finance costs	100.82	87.67	83.88	431.04	374.40
(f)	Depreciation and amortisation expense	126.80	121.31	130.51	515.67	478.36
(g)	Other expenses	1,719.60	1,565.14	1,273.70	5,372.15	5,428.52
	Total Expenses (3a to 3g)	6,611.26	6,664.08	5,992.65	22,777.41	24,285.79
4	Profit/(Loss) before Tax (2-3)	(244.90)	(82.53)	(531.42)	(1,969.28)	609.35
5	Tax Expense	(70.76)	19.78	(142.67)	(543.38)	199.34
(a)	Current Tax	0.04	1.75	-	0.04	178.42
(b)	Deferred Tax charge / (credit)	(70.80)	18.03	(142.67)	(543.42)	20.92
6	Net Profit/ (Loss) for the period (4-5)	(174.14)	(102.31)	(388.75)	(1,425.90)	410.01
7	Other Comprehensive Income (Net of Tax)	23.06	(24.99)	(3.11)	13.71	(12.47)
8	Total Comprehensive Income (6+7)	(151.08)	(127.30)	(391.86)	(1,412.19)	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
10	Other Equity				3,565.61	5,087.82
11	Earning per share (Face value ₹5/-each)					
(a)	Basic (Rs)	(0.79)	(0.46)	(1.77)	(6.48)	1.86
(b)	Diluted (Rs)	(0.79)	(0.46)	(1.77)	(6.48)	1.86

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

Date : 20.05.2022

Place : New Delhi

(A S Mehta)

Director



UMANG DAIRIES LIMITED
AUDITED STATEMENT OF ASSETS & LIABILITIES AS AT 31ST MARCH ,2022

(₹ Lakhs)

S No	Particulars	As At 31.03.2022	As At 31.03.2021
		(Audited)	(Audited)
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	7,682.74	7,853.78
	(b) Capital Work-in-Progress	2.88	1.18
	(c) Right-of-use Assets	221.86	248.80
	(d) Other Intangible Assets	3.66	11.03
	(e) Financial Assets		
	(i) Other Financial Assets	61.49	62.55
	(f) Other Non Current Assets	24.30	56.16
	Subtotal-Non-Current Assets	7,996.93	8,233.50
2	Current Assets		
	(a) Inventories	5,273.05	6,361.36
	(b) Financial Assets		
	(i) Trade Receivables	1,094.63	1,500.76
	(ii) Cash and Cash Equivalents	113.79	47.96
	(iii) Other Bank Balances other than (ii) above	46.41	48.31
	(iv) Other Financial Assets	8.94	19.38
	(c) Current Tax Assets (Net)	99.71	120.52
	(d) Other Current Assets	315.20	344.78
	Subtotal-Current Assets	6,951.73	8,443.07
	TOTAL-ASSETS	14,948.66	16,676.57
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,100.16	1,100.16
	(b) Other Equity	3,565.61	5,087.82
	Subtotal-Equity	4,665.77	6,187.98
2	Liabilities		
(i)	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2,011.67	465.76
	(ii) Other Financial Liabilities	11.00	11.00
	(iii) Lease Liabilities	228.54	249.85
	(b) Provisions	295.64	275.70
	(c) Deferred Tax Liabilities (Net)	348.37	886.51
	(d) Other Non Current Liabilities	969.67	966.87
	Subtotal-Non-Current Liabilities	3,864.89	2,855.69
(ii)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3,323.03	3,122.24
	(ii) Trade Payables		
	- Total Outstanding Dues of Micro Enterprises and Small Enterprises	29.45	-
	- Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	2,032.37	2,444.54
	(iii) Lease Liabilities	21.31	19.34
	(iv) Other Financial Liabilities	595.76	964.11
	(b) Other Current Liabilities	405.63	1,068.56
	(c) Provisions	10.45	14.11
	Subtotal-Current Liabilities	6,418.00	7,632.90
	TOTAL-EQUITY AND LIABILITIES	14,948.66	16,676.57

On behalf of the Board
For Umang Dairies Limited

Date : 20.05.2022
Place : New Delhi

(A S Mehta)
Director



UMANG DAIRIES LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH ,2022

(₹ Lakhs)

S No	Particulars	For the year ended	For the year ended
		31.03.2022	31.03.2021
		(Audited)	(Audited)
A.	Cash Flow from Operating Activities		
	Profit / (Loss) before tax	(1,969.28)	609.35
	Adjustments for :		
	Depreciation	515.67	478.36
	Interest income	(12.75)	(7.56)
	Provision for earlier years no longer required (net)	(291.08)	(19.48)
	Finance costs	431.04	374.40
	Net (profit) / loss on sale / discard of property, plant and equipment	1.17	(0.79)
	Operating Profit / (Loss) before working capital changes	(1,325.23)	1,434.28
	(Increase)/ decrease in inventories	1,088.31	261.19
	(Increase) / decrease in trade and other receivables	443.30	(787.70)
	Increase/ (decrease) in trade and other payables	(1,123.24)	445.59
	Cash generated / (used) in Operations	(916.86)	1,353.36
	Direct tax paid (net of refund)	20.77	(133.22)
	Net cash inflow / (outflow) from operating activities	(896.09)	1,220.14
B.	Cash Flow from Investing Activities		
	Purchase of property, plant and equipment	(246.09)	(505.05)
	Proceeds from sale of property, plant and equipment	-	25.46
	(Increase) / decrease in fixed deposits	(3.37)	-
	Interest received	16.72	(0.02)
	Net cash inflow / (outflow) from investing activities	(232.74)	(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	(194.44)	(239.66)
	Proceed from inter corporate deposits	1,400.00	-
	Repayment of inter corporate deposits	(200.00)	-
	Net proceeds/(repayment) of short term borrowings	81.14	(445.65)
	Payment of lease liabilities	(19.34)	(17.56)
	Finance costs paid	(422.68)	(300.13)
	Net cash inflow / (outflow) from financing activities	1,194.66	(1,113.02)
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	65.83	(372.49)
	Cash and cash equivalents at the beginning of the year	47.96	420.45
	Cash and Cash equivalents at the end of the year	113.79	47.96

On behalf of the Board
For Umang Dairies Limited

Date : 20.05.2022
Place : New Delhi

(A S Mehta)
Director



UMANG DAIRIES LIMITED
NOTES: FOR THE QUARTER AND YEAR ENDED 31ST MARCH,2022

- 1 Lower Sales and increased input costs impacted the profitability during the quarter and the year.
- 2 Covid-19 pandemic has caused a significant impact in the current year on account of demand decline for the Company. However in view of improving market conditions, the company expects to recover the carrying amount of its assets including inventories, receivables, and loans in the ordinary course of business.
- 3 The Company has only one Business Segment namely 'Dairy Products'.
- 4 The figures for the previous periods have been regrouped/ rearranged, wherever considered necessary, to confirm current period classifications. The figures for the quarter ended 31st March 2022 & 31st March 2021 are the balancing figures between audited figures for the full financial figures and the published year to date figures for the nine months.
- 5 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 20.05.2022

On behalf of the Board
For Umang Dairies Limited

Place : New Delhi
Date : 20.05.2022

(A S Mehta)
Director