



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' 2023

(₹ Lakhs, except per share data)

S No	Particulars	Quarter Ended		Year Ended	
		31.03.2023	31.03.2022	31.03.2023	31.03.2022
		(Audited)	(Audited)	(Audited)	(Audited)
1	Total Income from Operations	10,284.42	6,366.36	29,483.91	20,808.13
2	Net Profit/ (Loss) (before tax and exceptional / extraordinary items)	(98.90)	(244.90)	(447.54)	(1,969.28)
3	Net Profit/(Loss) (after tax and exceptional / extraordinary items)	(77.66)	(174.14)	(325.96)	(1,425.90)
4	Total Comprehensive Income [Comprising profit / (loss) for the period (after Tax) and Other Comprehensive Income after tax]	(40.73)	(151.08)	(278.75)	(1,412.19)
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)	(0.35)	(0.79)	(1.48)	(6.48)

Notes:

- 1) Performance for the quarter and year ended has improved due to higher volume and sales realisation coupled with better product mix despite significant increase in input costs.
- 2) The figures for the previous periods have been regrouped/ rearranged, wherever considered necessary, to confirm to current period classifications. The figures for the quarter ended 31st March 2023 and 31st March 2022 are the balancing figures between audited figures for the full financial figures and the published year to date figures for the nine months.
- 3) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 19.05.2023.

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

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

Date : 19.05.2023

Place : New Delhi

**(A S Mehta)
Director**

**Authorised by Board of
Directors**



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Website: www.umangdairies.com, CIN : L15111UP1992PLC014942

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2023

(₹ Lakhs, except per share data)

S No	Particulars	Quarter Ended			YEAR ENDED	
		31.03.2023	31.03.2022	31.12.2022	31.03.2023	31.03.2022
		Audited	Audited	Unaudited	Audited	Audited
1	Revenue from operations					
(a)	Revenue from Operations (net)	10,248.89	6,048.01	7,413.68	29,283.23	20,400.72
(b)	Other Income	35.53	318.35	49.14	200.68	407.41
2	Total Income (a+b)	10,284.42	6,366.36	7,462.82	29,483.91	20,808.13
3	Expenses					
(a)	Cost of materials consumed	10,320.64	5,474.40	6,467.89	22,020.37	12,911.52
(b)	Purchase of stock in trade	-	45.67	11.55	70.98	136.71
(c)	(Increase)/Decrease in Inventories of finished goods, work-in-progress and stock-in-trade	(2,495.84)	(1,443.86)	(1,521.41)	(2,170.65)	999.28
(d)	Employee benefits expense	622.66	587.83	588.24	2,493.14	2,411.04
(e)	Finance costs	137.28	100.82	105.24	487.37	431.04
(f)	Depreciation and amortisation expense	121.41	126.80	124.14	511.61	515.67
(g)	Other expenses					
	- Power and fuel	681.35	825.64	787.61	2,989.46	2,399.06
	- Others	995.82	893.96	909.55	3,529.17	2,973.09
	Total Expenses (3a to 3g)	10,383.32	6,611.26	7,472.81	29,931.45	22,777.41
4	Profit/(Loss) before Tax (2-3)	(98.90)	(244.90)	(9.99)	(447.54)	(1,969.28)
5	Tax Expense	(21.24)	(70.76)	(3.49)	(121.58)	(543.38)
(a)	Current Tax	-	0.04	-	-	0.04
(b)	Deferred Tax charge / (credit)	(21.24)	(70.80)	(3.49)	(121.58)	(543.42)
6	Net Profit/ (Loss) for the period (4-5)	(77.66)	(174.14)	(6.50)	(325.96)	(1,425.90)
7	Other Comprehensive Income (Net of Tax)	36.93	23.06	3.43	47.21	13.71
8	Total Comprehensive Income (6+7)	(40.73)	(151.08)	(3.07)	(278.75)	(1,412.19)
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				3,286.86	3,565.61
11	Earning per share (Face value ₹5/-each)					
(a)	Basic (Rs)	(0.35)	(0.79)	(0.03)	(1.48)	(6.48)
(b)	Diluted (Rs)	(0.35)	(0.79)	(0.03)	(1.48)	(6.48)

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

Date : 19.05.2023

Place : New Delhi

(A S Mehta)

Director

Authorised by Board of
Directors



UMANG DAIRIES LIMITED
STATEMENT OF ASSETS & LIABILITIES AS AT 31ST MARCH ,2023

(₹ Lakhs)

S No	Particulars	As At	As At
		31.03.2023	31.03.2022
		(Audited)	(Audited)
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	7,309.71	7,682.74
	(b) Capital Work-in-Progress	1.70	2.88
	(c) Right-of-use Assets	194.93	221.86
	(d) Intangible Assets	33.82	3.66
	(e) Financial Assets		
	(i) Other Financial Assets	162.06	61.49
	(f) Other Non Current Assets	21.33	24.30
	Subtotal-Non-Current Assets	7,723.55	7,996.93
2	Current Assets		
	(a) Inventories	7,407.83	5,273.05
	(b) Financial Assets		
	(i) Trade Receivables	451.45	1,094.63
	(ii) Cash and Cash Equivalentents	220.84	113.79
	(iii) Other Bank Balances other than (ii) above	40.00	46.41
	(iv) Other Financial Assets	13.08	8.94
	(c) Current Tax Assets (Net)	133.14	99.71
	(d) Other Current Assets	530.03	315.20
	Subtotal-Current Assets	8,796.37	6,951.73
	TOTAL-ASSETS	16,519.92	14,948.66
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,100.16	1,100.16
	(b) Other Equity	3,286.86	3,565.61
	Subtotal-Equity	4,387.02	4,665.77
2	Liabilities		
(i)	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,830.00	2,011.67
	(ii) Lease Liabilities	205.05	228.54
	(iii) Other Financial Liabilities	11.00	11.00
	(b) Provisions	199.47	295.64
	(c) Deferred Tax Liabilities (Net)	244.98	348.37
	(d) Other Non Current Liabilities	978.98	969.67
	Subtotal-Non-Current Liabilities	3,469.48	3,864.89
(ii)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3,594.42	3,323.03
	(ii) Lease Liabilities	23.49	21.31
	(iii) Trade Payables		
	- Total Outstanding Dues of Micro Enterprises and Small Enterprises	25.63	29.45
	- Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	2,641.92	2,032.37
	(iv) Other Financial Liabilities	813.65	595.76
	(b) Other Current Liabilities	1,548.71	405.63
	(c) Provisions	15.60	10.45
	Subtotal-Current Liabilities	8,663.42	6,418.00
	TOTAL-EQUITY AND LIABILITIES	16,519.92	14,948.66

On behalf of the Board
For Umang Dairies Limited

Date : 19.05.2023
Place : New Delhi

(A S Mehta)
Director

Authorised by Board of
Directors



UMANG DAIRIES LIMITED
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2023

(₹ Lakhs)

S No	Particulars	For the year ended	For the year ended
		31.03.2023	31.03.2022
		(Audited)	(Audited)
A.	Cash Flow from Operating Activities		
	Profit / (Loss) before tax	(447.54)	(1,969.28)
	Adjustments for :		
	Depreciation	511.61	515.67
	Interest income	(8.02)	(12.75)
	Provision for earlier years no longer required (net)	(64.52)	(291.08)
	Finance costs	487.37	431.04
	Net (profit) / loss on sale / discard of property, plant and equipment	-	1.17
	Operating Profit / (Loss) before working capital changes	478.90	(1,325.23)
	(Increase)/ decrease in inventories	(2,134.79)	1,088.31
	(Increase) / decrease in trade and other receivables	327.84	443.30
	Increase/ (decrease) in trade and other payables	1,917.85	(1,123.24)
	Cash generated / (used) in Operations	589.80	(916.86)
	Direct tax paid (net of refund)	(33.43)	20.77
	Net cash inflow / (outflow) from operating activities	556.37	(896.09)
B.	Cash Flow from Investing Activities		
	Purchase of property, plant and equipment	(177.05)	(246.09)
	Net (Increase) / decrease in fixed deposits	(3.38)	(3.37)
	Interest received	3.88	16.72
	Net cash inflow / (outflow) from investing activities	(176.55)	(232.74)
C.	Cash Flow from Financing Activities		
	Dividend paid	-	(110.02)
	Proceed from long term borrowings	-	660.00
	Repayment of long term borrowings	(290.00)	(194.44)
	Proceed from inter corporate deposits	200.00	1,400.00
	Repayment of inter corporate deposits	-	(200.00)
	Net proceeds/(repayment) of short term borrowings	219.72	81.14
	Payment of lease liabilities	(21.32)	(19.34)
	Finance costs paid	(381.15)	(422.68)
	Net cash inflow / (outflow) from financing activities	(272.75)	1,194.66
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	107.07	65.83
	Cash and cash equivalents at the beginning of the year	113.79	47.96
	Cash and Cash equivalents at the end of the year	220.86	113.79

On behalf of the Board
For Umang Dairies Limited

Date : 19.05.2023
Place : New Delhi

(A S Mehta)
Director

Authorised by Board of
Directors



UMANG DAIRIES LIMITED
NOTES: FOR THE QUARTER AND PERIOD ENDED 31ST MARCH 2023

- 1 Performance for the quarter and year ended has improved due to higher volume and sales realisation coupled with better product mix despite significant increase in input costs.
- 2 The Company has only one Business Segment namely 'Dairy Products'.
- 3 The figures for the previous periods have been regrouped/ rearranged, wherever considered necessary, to confirm to current period classifications. The figures for the quarter ended 31st March 2023 and 31st March 2022 are the balancing figures between audited figures for the full financial figures and the published year to date figures for the nine months.
- 4 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 19.05.2023

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