



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' 2021

(₹ Lakhs, except per share data)

S No	Particulars	Quarter Ended		Year Ended	Year Ended
		31.03.2021	31.03.2020	31.03.2021	31.03.2020
		(Audited)	(Audited)	(Audited)	Audited
1	Total Income from Operations	6,581.55	7,502.06	24,895.14	24,576.41
2	Profit before Interest and Depreciation (EBITDA)	126.45	455.18	1,462.11	1,202.14
3	Net Profit (before tax and exceptional / extraordinary items) #	(82.53)	223.47	609.35	406.71
4	Net Profit (after tax and exceptional / extraordinary items) #	(102.31)	157.80	410.01	282.99
5	Total Comprehensive Income [Comprising profit for the period (after Tax) and Other Comprehensive Income after tax]	(127.30)	172.90	397.54	299.69
6	Paid-up Equity Share Capital (Face Value ₹5/-each)	1,100.16	1,100.16	1,100.16	1,100.16
7	Earning per share (Face value ₹5/-each)				
	Basic and Diluted (Rs)	(0.46)	0.72	1.86	1.29

Notes:

- 1) Results for the quarter is impacted due to lower 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 18.05.2021.
- 3) 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 : 18.05.2021

Place : New Delhi

**(A S Mehta)
Director**



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AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH,2021

(₹ Lakhs, except per share data)

S No	Particulars	Quarter Ended			Year Ended	
		31.03.2021	31.03.2020	31.12.2020	31.03.2021	31.03.2020
		Audited (Refer Note No.4)	Audited (Refer Note No.4)	Unaudited	Audited	Audited
1	Revenue from operations					
(a)	Revenue from Operations (net)	6,542.19	7,475.69	6,568.83	24,792.80	24,476.32
(b)	Other Income	39.36	26.37	15.94	102.34	100.09
2	Total Income (a+b)	6,581.55	7,502.06	6,584.77	24,895.14	24,576.41
3	Expenses					
(a)	Cost of materials consumed	6,862.33	7,364.71	4,409.79	15,316.96	18,871.25
(b)	Purchase of stock in trade	31.04	-	38.25	91.98	-
(c)	(Increase)/Decrease in Inventories of finished goods, work-in-progress and stock-in-trade	(2,537.90)	(2,529.44)	(172.18)	437.65	(3,085.12)
(d)	Employee benefits expense	534.49	608.09	537.34	2,157.92	2,301.28
(e)	Finance costs	87.67	117.91	72.14	374.40	365.91
(f)	Depreciation and amortisation expense	121.31	113.80	121.43	478.36	429.52
(g)	Other expenses	1,565.14	1,603.52	1,314.33	5,428.52	5,286.86
	Total Expenses (3a to 3g)	6,664.08	7,278.59	6,321.10	24,285.79	24,169.70
4	Profit before exceptional items and Tax (2-3)	(82.53)	223.47	263.67	609.35	406.71
5	Exceptional items	-	-	-	-	-
6	Profit before Tax (4-5)	(82.53)	223.47	263.67	609.35	406.71
7	Tax Expense	19.78	65.67	72.96	199.34	123.72
(a)	Current Tax	1.75	41.75	67.62	178.42	72.33
(b)	Deferred Tax	18.03	23.92	5.34	20.92	51.39
8	Net Profit for the period (6-7)	(102.31)	157.80	190.71	410.01	282.99
9	Other Comprehensive Income / (Loss) (Net of Tax)	(24.99)	15.10	4.18	(12.47)	16.70
10	Total Comprehensive Income (After Tax) (8+9)	(127.30)	172.90	194.89	397.54	299.69
11	Paid Up Equity Share Capital (Face value ₹5/-each)	1,100.16	1,100.16	1,100.16	1,100.16	1,100.16
12	Other Equity				5,087.82	4,800.29
13	Earning per share (Face value ₹5/-each)					
(a)	Basic (Rs)	(0.46)	0.72	0.87	1.86	1.29
(b)	Diluted (Rs)	(0.46)	0.72	0.87	1.86	1.29

On behalf of the Board
For Umang Dairies Limited

Date : 18.05.2021

Place : New Delhi

(A S Mehta)
Director



UMANG DAIRIES LIMITED
AUDITED STATEMENT OF ASSETS & LIABILITIES AS AT 31ST MARCH ,2021

(₹ Lakhs)

S No	Particulars	As At 31.03.2021	As At 31.03.2020
		(Audited)	(Audited)
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	7,853.78	7,836.41
	(b) Capital Work-in-Progress	1.18	73.14
	(c) Right-of-use Assets	248.80	275.74
	(d) Other Intangible Assets	11.03	19.96
	(e) Financial Assets		
	(i) Other Financial Assets	62.55	62.53
	(f) Other Non Current Assets	56.16	26.06
	Subtotal-Non-Current Assets	8,233.50	8,293.84
2	Current Assets		
	(a) Inventory	6,426.52	6,622.55
	(b) Financial Assets		
	(i) Trade Receivables	1,500.76	855.26
	(ii) Cash and Cash Equivalents	47.96	420.45
	(iii) Other Bank Balances other than (ii) above	48.31	49.90
	(iv) Other Financial Assets	19.38	11.80
	(c) Current Tax Assets (Net)	120.52	116.15
	(d) Other Current Assets	344.78	202.54
	Subtotal-Current Assets	8,508.23	8,278.65
	TOTAL-ASSETS	16,741.73	16,572.49
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,100.16	1,100.16
	(b) Other Equity	5,087.82	4,800.29
	Subtotal-Equity	6,187.98	5,900.45
2	Liabilities		
(i)	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	465.76	619.93
	(ii) Other Financial Liabilities	11.00	11.00
	(iii) Lease Liability	249.85	269.20
	(b) Provisions	275.70	222.56
	(c) Deferred Tax Liabilities (Net)	886.51	820.82
	(d) Other Non Current Liabilities	966.87	974.04
	Subtotal-Non-Current Liabilities	2,855.69	2,917.55
(ii)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2,893.56	3,339.21
	(ii) Trade Payables		
	- Total Outstanding Dues of Micro Enterprises and Small Enterprises	-	-
	- Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	2,367.73	2,589.15
	(iii) Lease Liabilities	19.34	17.55
	(iv) Other Financial Liabilities	1,334.76	1,109.31
	(b) Other Current Liabilities	1,068.56	691.18
	(c) Provisions	14.11	8.09
	Subtotal-Current Liabilities	7,698.06	7,754.49
	TOTAL-EQUITY AND LIABILITIES	16,741.73	16,572.49

On behalf of the Board
For Umang Dairies Limited

Date : 18.05.2021
Place : New Delhi

(A S Mehta)
Director



UMANG DAIRIES LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH ,2021

(₹ Lakhs)

S No	Particulars	For the period	For the year
		ended	ended
		31.03.2021	31.03.2020
		(Audited)	(Audited)
A.	Cash Flow from Operating Activities		
	Profit Before Tax	609.35	406.71
	Adjustments for :		
	Depreciation	478.36	429.52
	Interest income	(7.56)	(27.69)
	Provision for earlier years no longer required	(19.48)	(13.48)
	Finance Costs	374.40	365.91
	Net Profit on sale of property, plant and equipment	(0.79)	(0.44)
	Operating Profit before working capital changes	1,434.28	1,160.53
	(Increase)/ Decrease in Inventories	196.03	(3,475.89)
	(Increase) / Decrease in Trade and Other Receivables	(787.70)	228.75
	Increase/ (Decrease) in Trade and Other Payables	445.59	2,158.61
	Cash Generated from Operations	1,288.20	72.00
	Net Direct Tax (Paid)	(133.22)	217.69
	Net Cash from Operating Activities	1,154.98	289.69
B.	Cash Flow from Investing Activities		
	Purchase of property, plant and equipment	(439.89)	(545.25)
	Proceeds from sale of property, plant and equipment	25.46	4.98
	Movement in fixed deposits	-	0.31
	Interest Received	(0.02)	32.01
	Net Cash from Investing Activities	(414.45)	(507.95)
C.	Cash Flow from Financing Activities		
	Dividend Paid (including Dividend Distribution Tax)	(110.02)	(132.64)
	Proceed from Long term borrowings	-	292.54
	Repayment of Long term borrowings	(239.66)	(385.87)
	Proceeds/(Repayment) of Short term borrowings (Net)	(445.65)	1,213.09
	Repayment of Lease liabilities	(17.56)	(15.96)
	Finance Costs paid	(300.13)	(365.62)
	Net Cash from Financing Activities	(1,113.02)	605.54
	Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)	(372.49)	387.28
	Cash and Cash equivalents being Cash and Bank balances as at the beginning of the period	420.45	33.17
	Cash and Cash equivalents being Cash and Bank balances as at the end of the period	47.96	420.45

On behalf of the Board
For Umang Dairies Limited

Date : 18.05.2021
Place : New Delhi

(A S Mehta)
Director



UMANG DAIRIES LIMITED
NOTES: FOR THE QUARTER AND YEAR ENDED 31ST MARCH,2021

- 1 Results for the quarter is impacted due to lower realisation.
- 2 COVID - 19 pandemic has caused serious disruption on the global economic and business environment. There is a huge 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 March 31, 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 considered necessary, to confirm current period classifications. The figures for the quarter ended 31st March 2021 & 31st March 2020 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 18.05.2021

On behalf of the Board
For Umang Dairies Limited

Place : New Delhi
Date : 18.05.2021

(A S Mehta)
Director