

Mahila Umang Producer Company Limited
 Village Naini, Post Office Kalika, Tehsil Ranikhet, District Almora, Uttarakhand - 263645
 CIN: U74900UR2009PTC032756
 Balance Sheet as at 31-03-2022

INR

Particulars	Note No.	31 March 2022	31 March 2021
1	2	3	4
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	2,15,880.00	2,15,880.00
(b) Reserves and surplus	4	64,90,376.43	39,51,024.97
2 Share application money pending allotment		-	-
3 Non-current liabilities		-	-
4 Current liabilities			
(a) Trade payables	5	3,10,059.24	1,29,525.01
(b) Other current liabilities	6	-	24,86,325.00
(c) Short-term provisions	7	4,82,143.83	6,15,271.41
TOTAL		74,98,460	73,98,026
II. ASSETS			
Non-current assets			
1 (a) Fixed assets			
(i) Property Plant & Equipments	8	4,00,930.25	5,59,089.21
(b) Deferred tax assets (net)		42,301.67	28,636.70
(c) Long-term loans and advances	9	3,43,500.00	3,76,509.00
2 Current assets			
(a) Inventories	10	57,02,522.82	49,96,873.62
(b) Trade receivables	11	6,52,463.25	4,00,941.02
(c) Cash and cash equivalents	12	3,44,674.62	10,25,004.04
(d) Short-term loans and advances	13	12,067.01	10,972.80
TOTAL		74,98,460	73,98,026
Significant Accounting Policies	2		

In terms of our separate report of even date
 For DMA & ASSOCIATES
 Chartered Accountants
 FRN: 010129C
 UDIN: 22078742APUEGL4757


 Deepak Kumar Ghanshani
 Partner
 M. No. 078742

Place : Dehradun
 Dated : 30/07/2022

On Behalf of Board
 Mahila Umang Producers Company Limited


 Indra Rawat
 Managing Director
 DIN: 2415996

Place : Ranikhet
 Dated : 04/06/2022


 Manju Devi
 Director
 DIN: 07726347

Place : Ranikhet
 Dated : 04/06/2022



Mahila Umang Producer Company Limited
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Notes forming part of Balance Sheet as at 31-03-2022

NOTE 3

<u>Share Capital</u>	31-Mar-22	31-Mar-21
	Amount	
Authorised		
50,000 Equity Shares of Rs. 10/- each	5,00,000	5,00,000
Issued		
21,588/- Equity Shares of Rs. 10/- each	2,15,880	2,15,880
Subscribed & Paid up		
___% preference shares of ` ___ each	NIL	NIL
21,588/- Equity Shares of Rs. 10/- each	2,15,880	2,15,880
Total	2,15,880	2,15,880

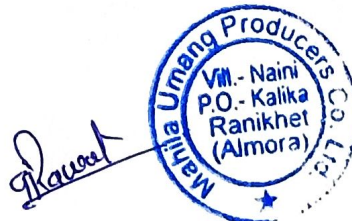
NOTE 3 A

Name of Promoters - As per List Enclosed

Particulars	Equity Shares	
	Number	Amount
Shares outstanding at the beginning of the year	21,588	2,15,880
Shares Issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	21,588	2,15,880

NOTE 3 B

Particulars	(Aggregate No. of Shares) for the year ended				
	2021-22	2020-21	2019-20	2018-19	2017-18
Equity Shares :					
Fully paid up pursuant to contract(s) without payment being received in cash	0	0	0	0	0
Fully paid up by way of bonus shares	0	0	0	0	0
Shares bought back	0	0	0	0	0
Preference Shares :	NIL				
Fully paid up pursuant to contract(s) without payment being received in cash	NIL				
Fully paid up by way of bonus shares	NIL				
Shares bought back	NIL				



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Notes forming part of Balance Sheet as at 31-03-2022

NOTE 4

<u>Reserves & Surplus</u>	<u>31-Mar-22</u> <u>Amount</u>	<u>31-Mar-21</u> <u>Amount</u>
Surplus in Profit & Loss Account		
Opening balance	11,69,904.98	10,87,594.73
(+) Net Profit/(Net Loss) For the current year	53,026.46	82,310.25
(-) Impairment Loss on Fixed Assets		
Closing Balance	12,22,931.43	11,69,904.98
Share Premium Account		
Opening balance	27,81,120.0	27,81,120.0
(+) Received during the current year	-	-
Closing Balance	27,81,120.0	27,81,120.0
Capital Reserve		
Capital Fund from Grassroots	11,72,227.0	-
Revolving Fund from Grassroots	13,14,098.0	-
	24,86,325.0	-
Total	64,90,376	39,51,025



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Mahila Umang Producer Company Limited
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CIN: U74900UR2009PTC032756

Notes forming part of Balance Sheet as at 31-03-2022

NOTE 5: Trade Payables

<u>Trade Payables (including Credit Balances in Debtors)</u>	31-Mar-22 Amount	31-Mar-21 Amount
Far Far Away	4,250.00	-
DMA & Associates - Dehradun	1,52,351.33	-21,047
Delhivery Private Limited	36,931.82	8,540.05
Devi Dutt Kailash Chandra Mainali - Ranikhet	19,347.00	29,097.00
ECO Tasar Silk Pvt. Ltd (HO) - Delhi	8,316.00	16,879
KRC AWWA - Ranikhet	-	9,272
Style Printers - Delhi	-	61,759
Nature Bazar (Kisan Haat) - Delhi	-	-8,523
Manju Sharma - Mukteshwar	2,905	-
Jaypore E- Commerce Pvt. Ltd. - Delhi	-	7,172
Prakash Ramanathan - Kerala	-	2,771
Kamla Rotela - Ringora - Ramnagar	-	7,114
Vardhman Spinning & General Mills - Ludhiana	9,805	16,491
Aarohi Livelihood Program	65,566	-
FABINDIA OVERSEAS PRIVATE LIMITED - FARIDABAD	10,587	-
Total Rs.	3,10,059	1,29,525

NOTE 5A: Trade Payables Aging Schedule

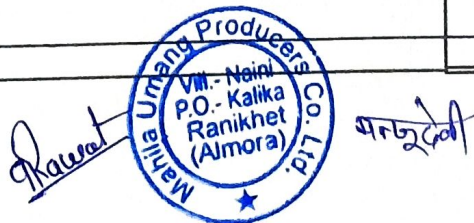
Particulars	31-Mar-22 Amount (Rs.)	31-Mar-21 Amount (Rs.)
Less than 1 Years	2,98,838.24	1,29,525
1 to 2 Years	11,221.00	-
Total (Rs.)	3,10,059.24	1,29,525.01

NOTE 6

<u>Other Current Liabilities</u>	31-Mar-22	31-Mar-21
(a) Current maturities of long-term debt	-	-
(b) Interest accrued but not due on borrowings	-	-
(c) Capital Grant from Grassroots	-	11,72,227
(d) Revolving Fund from Grassroots	-	13,14,098
Total	-	24.86.325

NOTE 7

<u>Short Term Provisions</u>	31-Mar-22	31-Mar-21
(a) Provision for employee benefits		
Salary & Reimbursements	1,52,600	1,29,870
(b) Others (Specify nature)		
1 Audit Fees Payable	1,12,500	1,15,625
2 Production Bonus	-	80,000
3 Rent Payable	-	60,000
4 TDS Payable	20,973	17,549
5 Provision for Current Tax	38,443	13,963
6 Expenses Payable	2,38,019	2,43,503
7 GST Payable	-80,391	-45,238
Total	4,82,144	6,15,271



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 Notes forming part of Balance Sheet as at 31-03-2022

NOTE 9

Long Term Loans and Advances	31-Mar-22	31-Mar-21
a. Capital Advances		
b. Security Deposits		
Secured, considered good		
Unsecured, considered good	27,500	27,500
Doubtful		
Less: Provision for doubtful deposits		
	27,500	27,500
c. Loans and advances to related parties (refer Note 2)		
d. Other loans and advances (specify nature)		
Advance for rent(Himkhadya Store)		
	3,16,000	3,49,009
Total	3,43,500	3,76,509

Note 10

Inventories	31-Mar-22	31-Mar-21
a. Raw Materials and components (Valued at lower of cost or market value)		
Goods-in transit	25,43,860.82	20,46,311.77
	-	-
<i>Sub total</i>	<i>25,43,860.82</i>	<i>20,46,311.77</i>
b. Finished goods (Valued at lower of cost or market value)		
Goods-in transit	31,58,662.00	29,50,561.85
	-	-
<i>Sub total</i>	<i>31,58,662.00</i>	<i>29,50,561.85</i>
Grand Total	57,02,522.82	49,96,873.62

NOTE 11

Trade Receivables	31-Mar-22	31-Mar-21
Trade receivables outstanding for a period less than six months from the date they are due for payment		
Unsecured, considered good (As per list attached)	4,35,464.17	3,82,771.02
	4,35,464	3,82,771
Trade receivables outstanding for a period exceeding six months to 12 Months from the date they are due for payment		
Unsecured, considered good (As per list attached)	1,52,744.00	18,170.00
	1,52,744.00	18,170.00
Trade receivables outstanding for a period exceeding 1 years to 2 Years from the date they are due for payment		
Unsecured, considered good (As per list attached)	57,137.08	-
	57,137.08	-
Trade receivables outstanding for a period exceeding 2 Years to 3 Years from the date they are due for payment		
Unsecured, considered good (As per list attached)	7,118.00	-
	7,118	-
Total	6,52,463	4,00,941



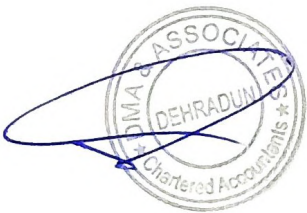
Mahila Umang Producer Company Limited
 Village Naini, Post Office Kalika, Tehsil Ranikhet, District Almora, Uttarakhand - 263645
 CIN: U74900UR2009PTC032756
 Notes forming part of Balance Sheet as at 31-03-2022

NOTE 12

Cash and cash equivalents	31-Mar-22	31-Mar-21
a. Balances with banks	2,84,827.23	7,93,183.53
b. Cash	59,847.39	2,31,820.51
Total	3,44,674.62	10,25,004.04

NOTE 13

Short-term loans and advances	31-Mar-22	31-Mar-21
a. Loans and advances to related parties	NIL	NIL
b. Others (specify nature)		
Secured, considered good	-	-
Unsecured, considered good		
1 Prepaid Expenses	10,661	10,914
2 Other Advances	-	-
3 TCS FY 2021-22	148.35	59.03
4 TDS FY 2021-22	1,257.45	-
Total	12,067	10,973



Mahila Umang Producer Company Limited
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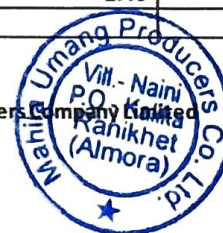
Profit and Loss Statement for the Year Ended 31st March 2022

INR

Particulars	Refer Note No.	31 March 2022	31 March 2021
I. Revenue from operations	14	1,14,26,997.04	1,13,09,366.68
II. Other income	15	8,298.00	1,35,566.00
III. Total Revenue (I + II)		1,14,35,295.04	1,14,44,932.68
IV. Expenses:			
Cost of materials consumed		45,56,145.38	52,76,219.62
Changes in inventories of finished goods work-in-progress and Stock-in-Trade		-2,08,100.15	5,61,824.22
Direct Manufacturing Expenses	16	40,55,669.50	29,07,307.04
Employee benefits expense	17	9,15,633.00	4,57,101.01
Finance costs	18	-	1,450.00
Depreciation and amortization expense	8	1,58,159.96	66,112.10
Other expenses	19	18,79,982.86	20,62,535.59
Total expenses		1,13,57,490.55	1,13,32,549.57
V. Profit before exceptional and extraordinary items and tax (III-IV)		77,804.49	1,12,383.11
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax (V - VI)		77,804.49	1,12,383.11
VIII. Extraordinary Items		-	0
IX. Profit before tax (VII- VIII)		77,804.49	1,12,383.11
X Tax expense:			
(1) Current tax		38,443.00	13,963.00
(2) Deferred tax		(13,664.97)	16,109.86
XI Profit (Loss) for the period from continuing operations (VII-VIII)		53,026.46	82,310.25
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)			
XI Profit (Loss) for the period (IX - X)		53,026.46	82,310.25
XII Earnings per equity share:			
(1) Basic		2.46	3.81
(2) Diluted		2.46	3.81
Significant Accounting Policies	2		

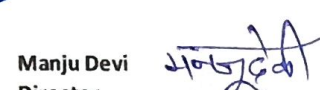
In terms of our separate report of even date
For DMA & ASSOCIATES
Chartered Accountants
FRN: 010129C
UDIN: 22078742APUEGL4757

On Behalf of Board
Mahila Umang Producers Company Limited




Deepak Kumar Ghanshani
Partner
M.No.078742
Place : Dehradun
Dated : 30/07/2022


Indra Rawat
Managing Director
DIN: 2415996
Place : Ranikhet
Dated : 04/06/2022


Manju Devi
Director
DIN: 07726347
Place : Ranikhet
Dated : 04/06/2022

Notes forming part of Profit & Loss Account for the Year Ended 31-03-2022

NOTE 14

Particulars	As at 31 March 2022	As at 31 March 2021
Sales of Products (Net of Inter Branch Transfers)	1,10,67,679.71	1,09,86,650.49
Other operating revenues	3,59,317.33	3,22,716.19
Total	1,14,26,997	1,13,09,367

NOTE 15

Other Income	As at 31 March 2022	As at 31 March 2021
Interest Income (in case of a company other than a finance company)	8,058	15,566
Other non-operating Incomes - Prior Period Adjustments	240	1,20,000
Total	8,298	1,35,566

NOTE 16

Direct Manufacturing Expenses	As at 31 March 2022	As at 31 March 2021
Direct Salaries & Wages	12,36,500.00	7,46,510.00
Freight & Conveyance	2,24,941.00	2,63,859.00
Stipend & Bonus to Producers	18,89,965.00	13,47,084.24
Other Direct Expenses	7,04,263.50	5,49,853.80
Total	40,55,669.50	29,07,307.04

NOTE 17

Employee Benefits Expense	As at 31 March 2022	As at 31 March 2021
(a) Salaries and incentives	9,15,633.00	4,57,101.01
(b) Staff welfare expenses	-	-
Total	9,15,633	4,57,101



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Mahila Umang Producer Company Limited
Village Naini, Post Office Kalika, Tehsil Ranikhet, District Almora, Uttarakhand - 263645
CIN: U74900UR2009PTC032756

Notes forming part of Profit & Loss Account for the Year Ended 31-03-2022

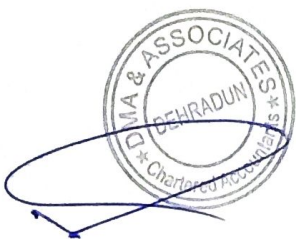
NOTE 18

Finance costs	As at 31 March 2022	As at 31 March 2021
Interest expense	-	1,450.00
Total	-	1,450.00

NOTE 19

SR No	Other expenses	As at 31 March 2022	As at 31 March 2021
1	AGM / Board Meeting Expenses	14,258.00	7,900.00
2	Audit Expenses	32,815.00	-
3	Bank Charges	86,807.85	84,784.06
4	Filing Fee	800.00	1,200.00
5	Freight Outward	4,24,705.92	5,33,675.51
6	Membership Fees & Subscriptions	5,000.00	-
7	Gifts & Samples	-	-
8	Insurance	11,372.59	14,709.88
9	Taxes Paid	18,760.13	23,749.23
10	Legal & Professional Charges	28,000.00	45,050.00
11	Marketing Expenses	2,25,464.00	3,40,243.38
12	Office Maintenance	81,671.00	31,355.00
13	Postage & Courier	11,153.00	9,178.00
14	Printing & Stationary	79,957.00	81,428.00
15	Rental	91,870.00	1,88,909.00
16	Retailor Commission paid	-	-
17	Software Expenses	12,452.04	11,187.00
18	Tea & Refreshment	34,990.31	32,042.18
19	Telephone & Internet	50,718.00	44,774.00
20	Travelling	1,02,724.97	72,554.21
21	Vehicle Running & Maintenance	2,26,995.00	2,29,956.00
22	Water & Electricity	1,50,483.15	87,158.85
23	Goods Damage in Transit	-	9,500.00
24	Misc.	6,350.00	-4,070.71
25	Accounts Office Renovation	-	19,952.00
26	Himkhadya Collection charges	17,100.00	11,300.00
27	COVID Donation	15,000.00	-
28	Short & Excess	534.90	-
	Total	17,29,982.86	18,76,535.59

SR No	Audit fees	As at 31 March 2022	As at 31 March 2021
1	Payments to the auditor as		
	a. statutory auditors	1,25,000.00	1,25,000.00
	b. for direct taxation matters,	15,000.00	15,000.00
	c. for company law matters,	10,000.00	10,000.00
	d. for indirect taxation services,	-	36,000.00
	Total	1,50,000.00	1,86,000.00



20 Related Party Disclosure			
I	Transactions with Directors	As at 31 March 2022	As at 31 March 2021
	Salary & Phone Reimbursements		
a	Indira Rawat	2,15,000.00	1,99,200.00
b	Indira Kabadwal	24,600.00	35,120.00
	Knitting charges, Purchase & other reimbursements		
a	Indira Rawat	13,495.00	-
b	Indira Kabadwal	16,945.00	-
c	Geeta Mehta	2,320.00	11,500.00
d	Uma Devi	1,220.00	11,100.00
e	Manju Devi	4,450.00	10,400.00
f	Ishwari	3,638.00	6,750.00
g	Neema Bisht	9,870.00	20,100.00

21	Ratios	As at 31 March 2022	As at 31 March 2021
a	Current Ratio	8.47	1.99
b	Debt Equity Ratio	-	-
c	Debt Service Coverage ratio	-	-
d	Return on Equity ratio	0.79%	1.98%
e	Inventory Turnover Ratio	0.52	0.45
f	Trade Receivables Turnover Ratio	0.06	0.04
g	Trade Payables Turnover Ratio	0.03	0.01
h	Net Capital Turnover Ratio	1.87	3.43
i	Net Profit Ratio	0.48%	0.75%
j	Return on Capital Employed	1.16%	2.70%
k	Return on Investment	-	-

22 Previous year Figures have been regrouped/reclassified wherever necessary.

On Behalf of Board
Mahila Umang Producers Company Limited


Indra Rawat
Managing Director
DIN: 2415996




Manju Devi
Director
DIN: 07726347

Place : Ranikhet
Dated : 04/06/2022



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Village Naini, Post Office Kalika, Tehsil Ranikhet, District Almora, Uttarakhand - 263645
CIN: U74900UR2009PTC032756

Schedule of Property Plant & Equipment as per the Companies Act

Note 8

	Fixed Assets	Gross Block			Accumulated Depreciation				Net Block		
		31/03/21	Additions/ (Disposals)	31/03/22	31/03/21	Depreciation charge for the year	Revaluations/ (Impairments)	On disposals	31/03/22	31/03/22	31/03/21
a	Tangible Assets										
	Computers & Printer	1,05,443.00	-	1,05,443	1,00,171.10	-	-	-	1,00,171	5,271.90	5,271.90
	Plant & Machinery	10,23,991.00	-	10,23,991	8,73,456.77	31,414	-	-	9,04,870	1,19,120.51	1,90,326.64
	Vehicles	4,10,985.00	-	4,10,985	18,560.58	1,22,816	-	-	1,41,377	2,69,608.06	17,724.04
	Furniture and Fixtures	31,800.00	-	31,800	27,374.79	942	-	-	28,317	3,483.00	5,710.54
	Office Equipments	32,296.65	-	32,297	25,863.20	2,988	-	-	28,851	3,445.78	12,268.13
	Total	15,35,201.65	-	16,04,515.65	10,45,426.44	1,58,159.96	-	-	12,03,586.40	4,00,930.25	2,31,301.25

SCHEDULE OF FIXED ASSETS FOR THE YEAR ENDED 31.03.2022 AS PER INCOME TAX ACT

Particulars	Op.Bal		Addition during the year	Sale	Total	Depreciation		W.D.V. As on 31/03/22	
	As on 01.04.2021	-				As on 31/03/22	Rate %		for the Year
Plant & Machinery	2,14,471	-	-	-	2,14,471	15	32,171	1,82,300	
Furniture & Fixtures	14,317	-	-	-	14,317	10	1,432	12,886	
Computer System	2,217	-	-	-	2,217	40	887	1,330	
Office Equipments	20,658	-	-	-	20,658	15	3,099	17,559	
Vehicles	4,17,567	-	-	-	4,17,567	15	62,635	3,54,932	
Total	6,69,230.38	-	-	-	6,69,230		1,00,223	5,69,007	

