

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2022

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-22 (Unaudited)	30-Sep-22 (Unaudited)	31-Dec-21 (Unaudited) {refer note 3}	31-Dec-22 (Unaudited)	31-Dec-21 (Unaudited) {refer note 3}	31-Mar-22 (Audited)
1.	Income from operations						
	(a) Revenue from operations	64,350.61	60,891.32	63,018.84	2,07,196.61	1,63,079.23	2,19,815.52
	(b) Other income	22.63	659.09	38.49	1,189.58	324.69	1,055.07
	Total Income from operations (a + b)	64,373.24	61,550.41	63,057.33	2,08,386.19	1,63,403.92	2,20,870.59
2.	Expenses						
	(a) Cost of materials consumed	54,550.69	4,512.51	50,774.86	92,601.45	89,941.01	1,60,054.75
	(b) Purchases of stock-in-trade	594.98	287.07	626.24	1,507.23	1,724.85	2,420.98
	(c) Changes in inventories of finished goods, work-in -progress and stock-in-trade	(16,296.50)	37,386.43	(11,505.59)	42,655.21	12,799.58	(23,965.49)
	(d) Excise duty on sales	9,816.00	10,300.34	6,828.09	32,672.27	19,347.70	25,893.47
	(e) Employees benefits expenses	2,209.94	2,216.48	1,902.23	6,191.26	5,260.87	7,816.06
	(f) Finance costs	547.49	1,052.78	879.98	3,322.27	3,612.00	5,016.28
	(g) Depreciation and Amortisation expenses	1,384.13	1,028.36	1,334.02	3,637.63	3,634.13	5,029.29
	(h) Other expenses	4,898.09	3,180.30	4,376.68	12,162.55	11,678.32	18,156.02
	Total expenses (a to h)	57,704.82	59,964.27	55,216.51	1,94,749.87	1,47,998.46	2,00,421.36
3.	Profit / (Loss) before exceptional items and tax (1-2)	6,668.42	1,586.14	7,840.82	13,636.32	15,405.46	20,449.23
4.	Exceptional Items	-	-	-	-	-	-
5.	Profit / (Loss) after exceptional items and before tax (3-4)	6,668.42	1,586.14	7,840.82	13,636.32	15,405.46	20,449.23
6.	Tax expenses						
	(a) Current tax	1,213.08	270.00	1,384.50	2,423.08	2,683.43	3,449.73
	(b) Deferred tax	854.03	248.41	681.59	1,973.43	1,322.83	2,304.63
7.	Profit / (Loss) for the period (5-6)	4,601.31	1,067.73	5,774.73	9,239.81	11,399.20	14,694.87
8.	Other Comprehensive Income (OCI)						
	(a) i Items that will not be reclassified to profit or loss						
	- Remeasurement benefits (losses) on defined benefit obligation	-	-	-	-	-	47.26
	- Gain (loss) on fair value of equity investments	34.92	(21.23)	(10.45)	(47.55)	350.23	272.66
	ii Income tax relating to items that will not be reclassified to profit or loss	(3.49)	2.12	1.05	4.76	(35.02)	(43.78)
	(b) i Items that will be reclassified to profit or loss	-	-	-	-	(111.82)	(111.81)
	ii Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	39.07	39.07
	Total Other Comprehensive Income	31.43	(19.11)	(9.40)	(42.79)	242.46	203.40
9.	Total Comprehensive Income for the period (7+8)	4,632.74	1,048.62	5,765.33	9,197.02	11,641.66	14,898.27
10.	Paid-up equity share capital (Face value per Share ₹ 10/- each)	6,638.76	6,638.76	6,638.76	6,638.76	6,638.76	6,638.76
11.	Other equity (as at year end)	-	-	-	-	-	82,210.40
12.	Earnings per equity share (EPS) (of ₹ 10/- each) (not annualised) :						
	a) Basic (₹ per share)	6.93	1.61	8.70	13.92	17.17	22.13
	b) Diluted (₹ per share)	6.93	1.61	8.70	13.92	17.17	22.13

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2022
Notes to the financial results
1. Segment Reporting
Statement of standalone segment wise revenue, results, assets and liabilities

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-22 (Unaudited)	30-Sep-22 (Unaudited)	31-Dec-21 (Unaudited) {refer note 3}	31-Dec-22 (Unaudited)	31-Dec-21 (Unaudited) {refer note 3}	31-Mar-22 (Audited)
i.	Segment Revenue						
	a) Sugar	42,107.08	37,768.71	43,908.34	1,34,695.77	1,04,399.26	1,45,178.74
	b) Power	6,995.20	875.04	6,298.20	12,247.57	11,806.33	21,301.28
	c) Ethanol	15,870.33	10,085.02	9,955.71	40,334.61	31,241.36	42,696.32
	d) Chemicals	7,016.17	5,494.92	7,181.89	21,645.29	19,885.96	27,765.03
	e) Potable Spirits	10,926.12	11,505.81	7,668.80	36,186.68	21,283.97	29,066.92
	f) Others	683.46	271.48	718.85	1,645.01	1,513.05	2,285.66
	Total	83,598.36	66,000.98	75,731.79	2,46,754.93	1,90,129.93	2,68,293.95
	Less : Inter segment revenue	19,247.75	5,109.66	12,712.95	39,558.32	27,050.70	48,478.43
	Total Revenue from Operations	64,350.61	60,891.32	63,018.84	2,07,196.61	1,63,079.23	2,19,815.52
ii.	Segment Results (Net Profit / (Loss) before Tax, finance costs and unallocable items)						
	a) Sugar	1574.47	995.95	4,187.42	5,122.37	4,310.29	5,741.28
	b) Power	2461.86	(126.14)	2,494.04	3,994.90	4,027.46	8,239.85
	c) Ethanol	3590.74	2,708.68	2,756.27	8,899.38	10,264.29	13,190.55
	d) Chemicals	640.60	(115.21)	263.01	1,583.35	1,952.68	1,962.24
	e) Potable Spirits	(83.46)	24.96	14.62	(58.90)	(83.60)	(78.70)
	f) Others	50.86	(28.19)	72.29	75.98	95.55	115.54
	Total	8235.07	3,460.05	9,787.65	19,617.08	20,566.67	29,170.76
	Less : Finance costs	547.49	1,052.78	879.98	3,322.27	3,612.00	5,016.28
	Less : Other unallocable expenses net off unallocable income	1019.16	821.13	1,066.85	2,658.49	1,549.21	3,705.25
	Net Profit / (Loss) before Tax	6668.42	1,586.14	7,840.82	13,636.32	15,405.46	20,449.23
iii.	Segment Assets						
	a) Sugar	91,129.15	79,803.63	94,035.20	91,129.15	94,035.20	1,38,159.71
	b) Power	40,289.10	37,157.39	23,339.22	40,289.10	23,339.22	36,640.35
	c) Ethanol	30,485.84	26,696.03	24,366.57	30,485.84	24,366.57	33,050.13
	d) Chemicals	6,362.31	5,670.39	4,887.29	6,362.31	4,887.29	4,790.33
	e) Potable Spirits	2,051.62	1,902.63	1,901.66	2,051.62	1,901.66	1,435.14
	f) Others	435.61	402.95	435.92	435.61	435.92	420.34
	g) Unallocable	3,917.31	3,626.16	983.30	3,917.31	983.30	1,970.53
	Total	1,74,670.94	1,55,259.18	1,49,949.16	1,74,670.94	1,49,949.16	2,16,466.53
iv.	Segment Liabilities						
	a) Sugar	22,839.98	8,461.19	23,631.56	22,839.98	23,631.56	21,316.61
	b) Power	1,754.29	1,553.17	427.82	1,754.29	427.82	734.93
	c) Ethanol	2,265.00	1,514.21	2,269.03	2,265.00	2,269.03	1,482.77
	d) Chemicals	870.00	2,718.08	45.10	870.00	45.10	4,790.33
	e) Potable Spirits	728.15	720.93	641.57	728.15	641.57	1,435.14
	f) Others	6.05	4.79	8.54	6.05	8.54	7.86
	g) Unallocable	48,097.32	46,873.23	46,288.05	48,097.32	46,288.05	97,849.73
	Total	76,560.79	61,845.60	73,311.67	76,560.79	73,311.67	1,27,617.37

DHAMPUR SUGAR MILLS LIMITED

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Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2022**Notes to financial results (contd.)**

2	These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time. The above Standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on January 30, 2023. The joint statutory auditors have carried out a limited review of these financial results.
3	Pursuant to sanction of the Scheme of Arrangement ("Scheme") by the Hon'ble National Company Law Tribunal ("NCLT"), Prayagraj, on April 27, 2022, between the Company and Dhampur Bio Organics Limited ("DBOL"), the operations of Asmoli, Mansurpur and Meerganj units ("Demerged undertaking") of the Company have been demerged and transferred to DBOL with effect from April 1, 2021, i.e. the Appointed Date. Consequently, figures for the quarter and nine months ended December, 2021 have been reclassified to represent the figures of the remaining units of the Company i.e. Dhampur and Rajpura.
4	The Government of Uttar Pradesh has revised rates of wages of workmen in sugar and distillery industries in the State with retrospective effect from October 1, 2018, and September 1, 2016, respectively. Consequent to this revision in rates of wages of wage board employees, the Company has accounted for additional liability of Rs. 585.50 Lakhs on account of arrears of wages from the respective dates under Employees Benefits expenses during the quarter ended 30th Sept. 2022.
5	Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company.
6	Figures for the previous corresponding periods have been regrouped, wherever considered necessary.

For Dhampur Sugar Mills Limited**Ashok Kumar Goel**
Chairman

Place : New Delhi

Dated : January 30, 2023