

**DHAMPUR SUGAR MILLS LIMITED**

Regd. Office : Distt. Bijnor, Dhampur (U.P.) - 246761

CIN - L15249UP1933PLC000511, Phone No - 011-41259400

Email : investordesk@dhampursugar.com, Website - www.dhampursugar.com

Statement of Standalone Financial Results for the Quarter ended June 30, 2024

(₹ in Crores)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-24 (Unaudited)	31-Mar-24 (Audited) (refer Note 4)	30-Jun-23 (Unaudited)	31-Mar-24 (Audited)
<b>1.</b>	<b>Income</b>				
	(a) Revenue from operations	677.95	666.90	914.62	2,644.14
	(b) Other income	3.96	4.42	1.24	27.07
	<b>Total Income (a + b)</b>	<b>681.91</b>	<b>671.32</b>	<b>915.86</b>	<b>2,671.21</b>
<b>2.</b>	<b>Expenses</b>				
	(a) Cost of materials consumed	130.72	718.81	352.75	1,752.06
	(b) Purchases of stock-in-trade	3.26	6.59	5.60	23.30
	(c) Changes in inventories of finished goods, work-in -progress and stock-in-trade	288.93	(338.48)	261.90	(164.54)
	(d) Excise duty on sales	173.84	105.31	131.72	477.92
	(e) Employees benefits expenses	17.78	23.95	20.79	85.79
	(f) Finance costs	15.80	14.78	14.24	42.52
	(g) Depreciation and Amortisation expenses	13.25	17.14	13.43	58.79
	(h) Other expenses	36.38	54.60	47.62	204.90
	<b>Total expenses (a to h)</b>	<b>679.96</b>	<b>602.70</b>	<b>848.05</b>	<b>2,480.74</b>
<b>3.</b>	<b>Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>1.95</b>	<b>68.62</b>	<b>67.81</b>	<b>190.47</b>
<b>4.</b>	<b>Exceptional Items</b>	-	-	-	-
<b>5.</b>	<b>Profit / (Loss) after exceptional items and before tax (3-4)</b>	<b>1.95</b>	<b>68.62</b>	<b>67.81</b>	<b>190.47</b>
<b>6.</b>	<b>Tax expenses</b>				
	(a) Current tax	0.37	11.95	11.85	33.15
	(b) Deferred tax	0.26	4.98	10.78	24.41
<b>7.</b>	<b>Profit / (Loss) for the period (5-6)</b>	<b>1.32</b>	<b>51.69</b>	<b>45.18</b>	<b>132.91</b>
<b>8.</b>	<b>Other Comprehensive Income (OCI)</b>				
	(a) i Items that will not be reclassified to profit or loss				
	- Remeasurement benefits (losses) on defined benefit obligation	-	(0.67)	-	(0.67)
	- Gain (loss) on fair value of equity investments	0.24	(0.41)	0.09	0.22
	ii Income tax relating to items that will not be reclassified to profit or loss	(0.02)	0.27	(0.01)	0.21
	(b) i Items that will be reclassified to profit or loss	0.07	0.69	0.03	0.72
	ii Income tax relating to items that will be reclassified to profit or loss	(0.02)	(0.24)	(0.01)	(0.25)
	<b>Total Other Comprehensive Income</b>	<b>0.27</b>	<b>(0.36)</b>	<b>0.10</b>	<b>0.23</b>
<b>9.</b>	<b>Total Comprehensive Income for the period (7+8)</b>	<b>1.59</b>	<b>51.33</b>	<b>45.28</b>	<b>133.14</b>
<b>10.</b>	Paid-up equity share capital (Face value per Share ₹ 10/- each)	65.38	65.38	66.38	65.38
<b>11.</b>	Other equity (as at year end)	-	-	-	1,029.83
<b>12.</b>	Earnings per equity share (EPS) (of ₹ 10/- each) (* not annualised) :				
	a) Basic ( ₹ per share)	0.2*	7.85*	6.81*	20.06
	b) Diluted ( ₹ per share)	0.2*	7.85*	6.81*	20.06

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Statement of Standalone Financial Results for the Quarter ended June 30, 2024

Notes to standalone results					
1. Segment Reporting					
Statement of standalone segment wise revenue, results, assets and liabilities					
(₹ in Crores)					
Sl. No.	Particulars				Year Ended
		30-Jun-24 (Unaudited)	31-Mar-24 (refer Note 4)	30-Jun-23 (Unaudited)	31-Mar-24 (Audited)
<b>i.</b>	<b>Segment Revenue</b>				
	a) Sugar	327.66	392.65	581.56	1,432.99
	b) Power	14.98	89.82	46.83	225.58
	c) Ethanol	110.77	175.22	238.28	812.24
	d) Chemicals	67.71	61.00	81.00	259.86
	e) Potable Spirits	191.02	123.52	143.06	539.45
	f) Others	4.10	7.70	6.65	23.83
	<b>Total</b>	<b>716.24</b>	<b>849.91</b>	<b>1,097.38</b>	<b>3,293.95</b>
	Less : Inter segment revenue	38.29	183.01	182.76	649.81
	<b>Revenue from Operations</b>	<b>677.95</b>	<b>666.90</b>	<b>914.62</b>	<b>2,644.14</b>
<b>ii.</b>	<b>Segment Results (Net Profit / (Loss) before Tax, finance costs and unallocable items)</b>				
	a) Sugar	14.86	28.07	27.00	27.84
	b) Power	1.02	39.61	15.97	84.78
	c) Ethanol	4.81	23.83	39.17	124.00
	d) Chemicals	0.69	1.53	7.23	13.20
	e) Potable Spirits	2.87	1.89	1.12	6.62
	f) Others	0.29	0.09	0.51	0.68
	<b>Total</b>	<b>24.54</b>	<b>95.02</b>	<b>91.00</b>	<b>257.12</b>
	Less : Finance costs	15.80	14.78	14.24	42.52
	Less : Other unallocable expenses net off unallocable income	6.79	11.62	8.95	24.13
	<b>Net Profit / (Loss) before Tax</b>	<b>1.95</b>	<b>68.62</b>	<b>67.81</b>	<b>190.47</b>
		0.00	-	-	0.00
<b>iii.</b>	<b>Segment Assets</b>				
	a) Sugar	1,141.48	1,402.57	965.75	1,402.57
	b) Power	386.24	400.53	390.46	400.53
	c) Ethanol	280.33	313.02	368.89	313.02
	d) Chemicals	139.81	126.76	54.38	126.76
	e) Potable Spirits	24.23	19.23	20.36	19.23
	f) Others	4.21	3.70	15.76	3.70
	g) Unallocable	99.16	84.99	37.97	84.99
	<b>Total</b>	<b>2,075.46</b>	<b>2,350.80</b>	<b>1,853.57</b>	<b>2,350.80</b>
<b>iv.</b>	<b>Segment Liabilities</b>				
	a) Sugar	56.51	144.97	66.00	144.97
	b) Power	6.86	5.60	10.55	5.60
	c) Ethanol	20.74	20.36	26.74	20.36
	d) Chemicals	30.68	8.56	12.46	8.56
	e) Potable Spirits	8.07	5.83	8.45	5.83
	f) Others	0.09	0.05	0.06	0.05
	g) Unallocable	855.64	1,070.22	685.04	1,070.22
	<b>Total</b>	<b>978.59</b>	<b>1,255.59</b>	<b>809.30</b>	<b>1,255.59</b>

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**Statement of Standalone Financial Results for the Quarter ended June 30, 2024**

<b>Notes to financial results (contd.)</b>					
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 August 02, 2024. The joint statutory auditors have carried out a limited review of these financial results.				
3	The Company had its commercial paper listed on Bombay Stock Exchange and National Stock Exchange. The additional information pursuant to regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as applicable in respect of commercial papers, are as follows: a.) Credit Rating :- IND A1+ b.) Outstanding amount as at June 30, 2024 :- ₹ 50 Crores c.) Due date of repayment :- September 02, 2024 d.) Actual date of repayment :- N.A				
	e.) Ratios :-				
S.No.	Particulars	Quarter Ended			Year Ended
		30-Jun-24 (Unaudited)	31-Mar-24 (Audited) (refer Note 4)	30-Jun-23 (Unaudited)	31-Mar-24 (Audited)
i.)	Debt-to-Equity (D/E) Ratio (in times) (Total Debt (long term +Short term including current maturity)/Total Shareholder'sEquity)	0.69	0.88	0.56	0.88
ii.)	Debt service coverage ratio (in times) (Profit after tax+depreciation+interest on term loan)/(Interest on term loan+Long term principal repayment amount during the period)	0.79	2.58	4.89	2.13
iii.)	Interest service coverage ratio (in times) (Profit after tax+depreciation+finance cost)/(finance cost+interest Capitalised)	1.92	5.66	4.86	5.41
iv.)	Current ratio (in times) Current Asset/Current liabilities	1.27	1.20	1.41	1.20
v.)	Long term debt to working capital (in times) (Long-term debt including current maturities /Total Working capital (Current Assets-Current Liabilities excluding current maturities of long term debt)	0.84	0.89	1.05	0.89
vi.)	Current liability ratio (in times) (Current liabilities/Total liabilities)	0.73	0.78	0.61	0.78
vii.)	Total debts to total assets (in times) (Long term debt incl current maturities+ Short term debt)/Total Assets	0.36	0.41	0.32	0.41
viii.)	Debtors turnover (in times) (not annualised for the quarters) (Net Credit Sales/Average Accounts Receivable) (Closing Accounts Receivable+Opening Accounts Receivable)/2)	3.21	3.80	3.85	6.38
ix.)	Inventory turnover (in times) (not annualised for the quarters) (Cost of goods sold/Average Inventory (Closing inventory+Opening inventory)/2)	0.80	0.74	1.48	2.77
x.)	Operating margin (%) {Operating Profit (profit before tax+finance cost-other income)/Revenue from operations}	2.03%	11.84%	8.84%	7.79%
xi.)	Net profit margin (%) (Net Profit after tax/Revenue from operations)	0.19%	7.75%	4.94%	5.03%
xii.)	Bad debt to accounts receivable ratio (%) (not annualised for the quarters) (Bad debts/average account receivable)	-	-	-	-
xiii.)	Capital redemption reserve (₹ in Crores)	1.00	1.00	-	1.00
xiv.)	Net worth (As per Sec 2(57) of Companies Act, 2013) (₹ in Crores)	1,096.87	1,095.21	1,044.27	1,095.21



Legacy for tomorrow

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4	The figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the respective financial year, which were only reviewed by joint statutory auditors.
5	Other Income during the quarter ended June 30, 2024 includes profit on sale of property of ₹ 1.27 crores (Year ended March 31, 2024 ₹ 14.69 crores)
6	Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company.
7	Figures for the previous corresponding periods have been regrouped, wherever considered necessary.
<b>For Dhampur Sugar Mills Limited</b>	
<b>Ashok Kumar Goel</b>	
<b>Chairman</b>	
<b>Place : New Delhi</b>	
<b>Dated : August 02, 2024</b>	