



DHAMPUR SUGAR MILLS LIMITED

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

CIN - L15249UP1933PLC000511, Phone No - 011-30659400, 30659433

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Statement of Standalone Unaudited Financial Results for the Quarter and Six Months ended September 30, 2021

(₹ in Lacs)

Sl. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-Sep-21 (Unaudited)	30-Jun-21 (Unaudited)	30-Sep-20 (Unaudited)	30-Sep-21 (Unaudited)	30-Sep-20 (Unaudited)	31-Mar-21 (Audited)
1.	Income from operations						
	(a) Revenue from operations	81,825.69	88,028.35	94,146.90	1,69,854.04	2,02,814.17	4,21,736.55
	(b) Other income	202.93	342.15	183.26	545.08	552.96	1,614.17
	Total Income from operations (a + b)	82,028.62	88,370.50	94,330.16	1,70,399.12	2,03,367.13	4,23,350.72
2.	Expenses						
	(a) Cost of materials consumed	6,148.34	55,013.86	3,538.88	61,162.20	71,582.57	2,84,724.49
	(b) Purchases of stock-in-trade	601.79	1,098.28	601.51	1,700.07	2,056.90	3,432.88
	(c) Changes in inventories of finished goods, work-in - -progress and stock-in-trade	53,909.59	4,007.11	72,913.66	57,916.70	87,959.71	33,245.79
	(d) Excise duty on sales	5,571.04	6,948.57	2,459.34	12,519.61	4,424.17	7,490.43
	(e) Employees benefits expenses	3,032.34	3,614.90	3,020.82	6,647.24	6,569.48	14,277.63
	(f) Finance costs	1,778.08	2,599.08	2,093.82	4,377.16	4,692.29	7,966.52
	(g) Depreciation and amortisation expenses	1,565.43	1,991.01	1,591.72	3,556.44	3,561.59	7,710.23
	(h) Other expenses	5,836.53	6,924.74	4,292.42	12,761.27	11,457.55	32,399.53
	Total expenses (a to h)	78,443.14	82,197.55	90,512.17	1,60,640.69	1,92,304.26	3,91,247.50
3.	Profit / (Loss) before exceptional items and tax (1-2)	3,585.48	6,172.95	3,817.99	9,758.43	11,062.87	32,103.22
4.	Exceptional Items	-	-	-	-	-	(1,600.00)
5.	Profit / (Loss) after exceptional items and before tax (3-4)	3,585.48	6,172.95	3,817.99	9,758.43	11,062.87	30,503.22
6.	Tax expenses						
	a Current tax	596.00	1,079.00	663.00	1,675.00	1,932.50	5,641.19
	b Deferred tax	288.24	551.63	264.69	839.87	768.34	2,976.48
7.	Profit / (Loss) for the period (5-6)	2,701.24	4,542.32	2,890.30	7,243.56	8,362.03	21,885.55
8.	Other Comprehensive Income (OCI)						
	a) i Items that will not be reclassified to profit or loss						
	- Remeasurement benefits (losses) on defined benefit obligation	-	-	-	-	-	30.28
	- Gain (loss) on fair value of equity investments	47.61	313.07	23.16	360.68	60.92	149.59
	ii Income tax relating to items that will not be reclassified to profit or loss	(4.76)	(31.31)	(2.31)	(36.07)	(6.09)	(25.54)
	b) i Items that will be reclassified to profit or loss	-	(151.51)	-	(151.51)	878.64	1,030.15
	ii Income tax relating to items that will be reclassified to profit or loss	-	52.94	-	52.94	(307.03)	(359.98)
	Total Other Comprehensive Income	42.85	183.19	20.85	226.04	626.44	824.50
9.	Total Comprehensive Income for the period (7+8)	2,744.09	4,725.51	2,911.15	7,469.60	8,988.47	22,710.05
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	-	-	-	-	-	1,49,644.00
12.	Earnings per equity share (EPS) (of ₹ 10/- each) (not annualised) :						
	a) Basic (₹ per share)	4.07	6.84	4.36	10.91	12.60	32.97
	b) Diluted (₹ per share)	4.07	6.84	4.36	10.91	12.60	32.97

Statement of standalone segment wise revenue, results, assets and liabilities							(₹ in Lacs)
Sl. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-Sep-21 (Unaudited)	30-Jun-21 (Unaudited)	30-Sep-20 (Unaudited)	30-Sep-21 (Unaudited)	30-Sep-20 (Unaudited)	31-Mar-21 (Audited)
1	Segment Revenue						
	a) Sugar	57,352.07	68,625.65	78,965.27	1,25,977.72	1,79,751.06	3,72,348.65
	b) Power	1,374.49	8,028.53	426.11	9,403.02	10,470.87	37,150.57
	c) Chemicals / Ethanol	30,224.30	27,797.80	21,322.39	58,022.10	38,677.45	84,454.36
	d) Others	270.83	523.37	210.13	794.20	809.79	2,231.97
	Total	89,221.69	1,04,975.35	1,00,923.90	1,94,197.04	2,29,709.17	4,96,185.55
	Less : Inter segment revenue	7,396.00	16,947.00	6,777.00	24,343.00	26,895.00	74,449.00
	Total Revenue from Operations	81,825.69	88,028.35	94,146.90	1,69,854.04	2,02,814.17	4,21,736.55
2	Segment Results (Net Profit / (Loss) before Tax, finance costs and unallocable items)						
	a) Sugar	571.71	852.51	3,428.28	1,424.22	6,950.78	12,062.02
	b) Power	(460.76)	2,824.51	(484.43)	2,363.75	2,943.58	12,221.02
	c) Chemicals / Ethanol	6,244.45	6,077.14	3,982.06	12,321.59	7,738.11	19,982.25
	d) Others	(92.54)	54.36	(13.49)	(38.18)	33.43	154.04
	Total	6,262.86	9,808.52	6,912.42	16,071.38	17,665.90	44,419.33
	Less : Finance costs	1,778.08	2,599.08	2,093.82	4,377.16	4,692.29	7,966.52
	Less : Other unallocable expenses net off unallocable income	899.30	1,036.49	1,000.61	1,935.79	1,910.74	5,949.59
	Net Profit / (Loss) before Tax	3,585.48	6,172.95	3,817.99	9,758.43	11,062.87	30,503.22
3	Segment Assets						
	a) Sugar	1,56,149.70	2,17,833.00	1,89,224.71	1,56,149.70	1,89,224.71	2,35,201.81
	b) Power	56,753.91	63,783.75	63,922.06	56,753.91	63,922.06	62,691.75
	c) Chemicals / Ethanol	43,381.26	45,744.31	38,296.54	43,381.26	38,296.54	44,149.62
	d) Others	387.16	369.45	335.94	387.16	335.94	347.37
	e) Unallocable	6,556.97	4,872.83	5,990.75	6,556.97	5,990.75	4,662.45
	Total	2,63,229.00	3,32,603.34	2,97,770.00	2,63,229.00	2,97,770.00	3,47,053.00
4	Segment Liabilities						
	a) Sugar	14,660.98	40,339.96	55,257.92	14,660.98	55,257.92	63,376.89
	b) Power	1,847.93	1,134.80	1,395.42	1,847.93	1,395.42	943.14
	c) Chemicals / Ethanol	6,794.52	6,399.65	3,304.44	6,794.52	3,304.44	3,847.37
	d) Others	5.26	4.04	3.76	5.26	3.76	7.32
	e) Unallocable	76,137.31	1,23,700.72	91,285.46	76,137.31	91,285.46	1,22,589.28
	Total	99,446.00	1,71,579.17	1,51,247.00	99,446.00	1,51,247.00	1,90,764.00

Statement of Assets and Liabilities		(₹ in Lacs)	
Particulars	As at 30.09.2021 (Unaudited)	As at 31.03.2021 (Audited)	
1 ASSETS			
(A) Non - current assets			
(a) Property, plant and equipment	1,56,313	1,59,189	
(b) Right-of-use-assets	1,568	1,809	
(c) Capital work - in - progress	13,124	2,124	
(d) Other intangible assets	228	248	
(e) Biological assets	#	#	
(f) Financial assets			
(i) Investments	1,689	1,329	
(ii) Loans	-	-	
(iii) Other Financial assets	262	290	
(g) Deferred tax assets (Net)	-	-	
(h) Other non - current assets	2,492	2,425	
Sub total (Non current assets)	1,75,676	1,67,414	
(B) Current assets			
(a) Inventories	69,091	1,29,255	
(b) Biological assets	171	104	
(c) Financial assets			
(i) Trade receivable	10,721	30,747	
(ii) Cash and cash equivalents	367	5,912	
(iii) Bank balances other than (ii) above	1,171	775	
(iv) Loans	230	230	
(v) Others financial assets	184	483	
(d) Other current assets	5,618	12,133	
Sub total (Current assets)	87,553	1,79,639	
(e) Assets classified as held for sale	-	-	
Total assets	2,63,229	3,47,053	
2 EQUITY AND LIABILITIES			
(A) Equity			
(a) Equity share capital	6,645	6,645	
(b) Other equity	1,57,138	1,49,644	
Sub total (Equity)	1,63,783	1,56,289	
Liabilities			
(B) Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	30,206	32,004	
(ii) Lease liabilities	921	1,107	
(b) Other non - current liabilities	487	921	
(c) Provisions	3,449	3,280	
(d) Deferred tax liabilities (net)	3,943	3,120	
Sub total (Non-current liabilities)	39,006	40,432	
(C) Current liabilities			
(a) Financial liabilities			
(i) Borrowings	38,477	82,163	
(ii) Trade payables			
(A) total outstanding due of micro enterprises and small enterprises; and	1,147	464	
(B) total outstanding due of creditors other than micro enterprises and small enterprises	10,035	58,921	
(iii) Lease liabilities	504	504	
(iv) Other financial liabilities	4,509	4,443	
(b) Other current liabilities	4,082	2,468	
(c) Provisions	1,221	904	
(d) Current tax liabilities (net)	465	465	
Sub total (Current liabilities)	60,440	1,50,332	
Total Equity & Liabilities	2,63,229	3,47,053	

Notes	
1	The management has considered the possible impact of COVID-19 in preparation of the above financial results of the quarter, including internal and external factors known upto the date of approval of these results, to assess and finalise the carrying amount of its assets and liabilities. Accordingly as on date, no material impact is anticipated in the aforesaid carrying amounts. However, the impact of COVID-19 may be different from that estimated as at the date of approval of these financial statements and the Company will continue to closely monitor any material changes in future economic conditions.
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 10th November, 2021. The statutory auditors have carried out a limited review of these financial results.
3	The Board of Directors of the Company in its meeting held on 07th June 2021 approved a Scheme of Arrangement for demerger of business of Asmoli Unit, Mansurpur Unit and Meerganj Unit into Dhampur Bio Organics Limited, the resulting company, which shall be listed on both the stock exchanges with a mirror shareholding. The Company has filed requisite application with National Company Law Tribunal, Allahabad Bench. Pending such approval and other compliances, the financial results of the company have been prepared without giving impact of the demerger scheme.
4	Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company.
5	The Schedule III to the Companies Act 2013 vide notification dated 24th March 2021 issued by Ministry of Corporate Affairs (MCA) has been amended with effect from 1st April 2021 and these results have been presented giving effect to the said amendments. Accordingly, comparative figures of the previous year/periods have been regrouped wherever applicable to make them comparable with those of the current periods' figures.
For Dhampur Sugar Mills Limited	
V. K. Goel	
Chairman	
Place : New Delhi	
Dated : 10th November , 2021	