

Statement Of Standalone Unaudited Financial Results For Quarter Ended 30th June,2024 (Rs.In Lakh)

PARTICULARS		Quarter Ended			F.Y. Ended
		30.06.2024 (Unaudited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)	31.03.2024 (Audited)
Income					
REVENUE FROM OPERATIONS	1	47284.42	35029.65	46989.22	1,69,725.74
OTHER INCOME	2	177.87	181.76	211.59	811.33
TOTAL INCOME (1+2)	3	47,462.29	35,211.41	47,200.81	1,70,537.07
EXPENSES					
a) Cost of materials consumed		36,002.26	24,455.00	38,306.97	1,28,235.26
b) Purchases of stock -in-trade		-	-	-	-
c) Changes in inventories of finished goods work-in-progress and intermediates		(1,338.52)	1,362.30	(3,210.77)	(3,761.22)
d) Excise duty		2,284.82	1,729.60	1,602.71	7,142.94
e) Employee benefits expense		694.67	573.46	595.52	2,390.16
f) Finance costs		481.36	141.63	281.52	1,280.04
g) Depreciation and amortization expense		700.76	408.28	708.97	2,390.26
h) Other expenses		6296.77	4553.78	6053.79	22,953.86
TOTAL EXPENSES	4	45,122.12	33,224.05	44,338.71	1,60,631.30
PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	5	2,340.17	1,987.36	2,862.10	9,905.77
EXCEPTIONAL ITEMS	6	-	-	-	-
PROFIT BEFORE TAX (5+6)	7	2,340.17	1,987.36	2,862.10	9,905.77
TAX EXPENSES					
a) Current Tax		(550.00)	(500.00)	(657.31)	(2,000.00)
b) Deferred Tax		(94.08)	32.54	(33.85)	(432.50)
c) Income Tax of Earlier Year		-	-	(43.13)	(130.33)
TOTAL TAX EXPENSES	8	(644.08)	(467.46)	(734.29)	(2,562.83)
PROFIT FOR THE YEAR/PERIOD (7-8)	9	1,696.09	1,519.90	2,127.81	7,342.94
SHARE OF PROFIT/(LOSS) OF ASSOCIATES AND JOINT VENTURES	10	-	-	-	-
PROFIT AFTER TAX, SHARE OF PROFIT OF ASSOCIATES AND JOINT VENTURES (9+10)	11	1,696.09	1,519.90	2,127.81	7,342.94
Other Comprehensive Income					
A (i) Items that will not be reclassified to profit or loss		-	-	14.63	308.36
ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	-	(60.45)
B (i) Items that will be reclassified to profit or loss		-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-	-	-
Total Other Comprehensive Income	12			14.63	247.91
TOTAL COMPREHENSIVE INCOME (11+12)	13	1,696.09	1,519.90	2,142.44	7,590.85
PROFIT FOR THE YEAR/PERIOD ATTRIBUTABLE TO:					
OWNERS OF THE PARENT		1,696.09	1,519.90	2,127.81	7,342.94
NON-CONTROLLING INTEREST		-	-	-	-
other Comprehensive Income Attributable to:					
i) Owner Of The Parent		-	-	14.63	247.91
ii) Non Controlling Interest		-	-	-	-
Total Comprehensive Income For The Year / Period Attributable To					
Owners Of The Parent		1,696.09	1,519.90	2,142.44	7,590.85
Non-Controlling Interest		-	-	-	-
PAID UP EQUITY SHARE CAPITAL (EQUITY SHARES OF RS. 1/- EACH)	14	2,951.63	2,415.00	2,723.50	2,723.50
Other Equity	15	69,278.31	48,053.22	61,650.76	61,650.76
EARNING PER SHARE (OF RS. 1/- EACH) (not annualised):	16				
a) Basic (Rs.)		0.61	0.63	0.80	2.89
b) Diluted (Rs.)		0.61	0.60	0.77	2.80

NOTES:

- The above Unaudited Standalone Financial Results , Segment Results, have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in its meeting held on 12th August, 2024 at the Registered Office of the Company. The result had been subjected to Limited review of the Statutory Auditor and the Statutory Auditors have issued Limited Review Report on the same.
- The financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules there under and in terms of Regulations of SEBI (Listing Obligations and Disclosure requirement) Regulation 2015 as amended.
- Figures for the previous year/ quarters period have been reclassified/ regrouped wherever necessary to confirm to current year's classifications.

For and on behalf of the Board of Directors



(Rajinder Mittal)
Managing Director
DIN: 00033082

Dated : 12th August, 2024
Place : Bathinda

Statement Of Consolidated Unaudited Financial Results For Quarter Ended 30th June, 2024 (Rs. In Lakh)

PARTICULARS		Quarter Ended			F.Y. Ended
		30.06.2024 (Unaudited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)	31.03.2024 (Audited)
Income					
REVENUE FROM OPERATIONS	1	65,851.21	44,596.41	61,365.27	2,20,062.01
OTHER INCOME	2	178.53	180.90	200.27	789.28
TOTAL INCOME (1+2)	3	66,029.74	44,777.31	61,565.54	2,20,851.29
EXPENSES					
a) Cost of materials consumed		48,497.10	31,774.20	49,369.81	1,63,150.66
b) Purchases of stock-in-trade		-	-	-	-
c) Changes in inventories of finished goods, stock-in-trade, work-in-progress and intermediates		338.32	(99.61)	(3,968.65)	(4,133.30)
d) Excise duty		2,284.82	1,729.60	1,602.71	7,142.94
e) Employee benefits expense		1,128.12	893.55	1,035.60	3,791.04
f) Finance costs		1,109.48	670.52	738.87	3,306.54
g) Depreciation and amortization expense		1,104.58	710.57	1,011.81	3,598.26
h) Other expenses		8,217.43	6,349.68	8,288.01	30,975.61
TOTAL EXPENSES	4	62,679.85	42,028.51	58,078.16	2,07,831.75
PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	5	3,349.89	2,748.80	3,487.38	13,019.54
EXCEPTIONAL ITEMS	6	-	(51.07)	-	(51.07)
PROFIT BEFORE TAX (5+6)	7	3,349.89	2,697.73	3,487.38	12,968.47
TAX EXPENSES					
a) Current Tax		(550.00)	(500.00)	(657.31)	(2,000.00)
b) Deferred Tax		(349.16)	(222.21)	(415.63)	(1,246.40)
C) Income Tax of Earlier Year		-	-	(43.13)	(130.33)
Total Tax Expenses	8	(899.16)	(722.21)	(1,116.07)	(3,376.73)
PROFIT FOR THE YEAR/PERIOD (7-8)	9	2,450.73	1,975.52	2,371.31	9,591.74
SHARE OF PROFIT/LOSS OF ASSOCIATES AND JOINT VENTURES	10	-	-	-	-
PROFIT AFTER TAX, SHARE OF PROFIT OF ASSOCIATES AND JOINT VENTURES (9+10)	11	2,450.73	1,975.52	2,371.31	9,591.74
Other Comprehensive Income					
A (i) Items that will not be reclassified to profit or loss		-	-	22.77	316.50
(ii) Income tax relating to items that will not be reclassified to profit or Loss.		-	-	-	(60.45)
B (i) Items that will be reclassified to profit or loss		-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or Loss.		-	-	-	-
TOTAL OTHER COMPREHENSIVE INCOME	12	-	-	22.77	256.05
Total Comprehensive Income (11+12)	13	2,450.73	1,975.52	2,394.08	9,847.79
PROFIT FOR THE YEAR/PERIOD ATTRIBUTABLE TO:					
Owners Of The Parent		2,262.16	1,861.61	2,310.32	9,029.67
Non-Controlling Interests		188.57	113.91	60.99	562.07
Other Comprehensive Income Attributable To					
l) Owner Of The Company		-	-	20.74	254.02
li) Non Controlling Interest		-	-	2.04	2.04
TOTAL COMPREHENSIVE INCOME FOR THE YEAR/PERIOD ATTRIBUTABLE TO:					
Owners Of The Parent		2,262.16	1,861.61	2,331.05	9,283.68
Non-Controlling Interests		188.57	113.91	63.03	564.11
PAID UP EQUITY SHARE CAPITAL (EQUITY SHARES OF RS. 1/- EACH)	14	2,951.63	2,415.00	2,723.00	2,723.00
OTHER EQUITY	15	70,637.05	49,232.75	64,631.62	64,631.62
Earnings Per Share (of Rs. 1/- each) (Not Annualised)	16				
a) Basic (Rs.)		0.81	0.77	0.85	3.54
b) Diluted (Rs.)		0.81	0.74	0.79	3.43

NOTES:

1) The above Unaudited Consolidated Financial Results, Segment Results, have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in its meeting held on 12th, August, 2024 at the Registered Office of the Company. The results had been subjected to Limited review of the Statutory Auditors have issued Limited Review Report on the same.

2) The financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules there under and in terms of Regulations of SEBI (Listing Obligations and Disclosure requirement) Regulation 2015 as amended.

3) Figures for the previous year/ quarters have been reclassified/ regrouped wherever necessary to confirm to current year's classifications.

For and on behalf of the Board of Directors



 (Rajinder Mittal)
 Managing Director
 DIN: 00033082

 Dated : 12th August, 2024
 Place : Bathinda



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SEGMENT RESULTS

(Rs. in Lakhs)

Sr.	Particulars	STANDALONE			
		Quarter Ended			F.Y. Ended
		30.06.2024 (Unaudited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)	31.03.2024 (Audited)
1	Segment Revenue				
	(net sale/income from each segment)				
	(a) Oil & Vanaspati	19067.59	19287.12	21868.89	85185.17
	(b) Distillery	30887.53	16907.71	28134.44	94257.51
	(c) Real Estates	340.34	151.32	217.04	694.51
	(d) Others	-	-	-	-
	(e) Un-allocated	-	-	-	-
	Total	50295.46	36346.15	50220.37	180137.19
	Less: Inter Segment revenue	2833.17	1134.74	3019.56	9600.12
	Net sales/Income From Operations	47462.29	35211.41	47200.81	170537.07
2	Segment Results				
	(a) Oil & Vanaspati	434.17	454.39	517.29	2183.89
	(b) Segment - Distillery	2953.26	2077.42	3314.52	11415.14
	(c) Segment - Real Estates	134.86	5.46	20.78	(22.96)
	(d) Others	-	-	-	-
	(d) Un-allocated	-	-	-	-
	Total	3522.29	2537.27	3852.59	13576.07
	Less:				
	i) Finance Cost/dep	1182.12	549.91	990.49	3670.30
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	-	-
	Total Profit (+)/ Loss (-) before Tax	2340.17	1987.36	2862.10	9905.77
3	Segment Assets-				
	a) Oil & Vanaspati	61,309.42	56,349.01	56,228.52	56,228.52
	(b) Segment - Distillery	56,081.22	42,278.48	50,375.25	50,375.25
	(c) Segment - Real Estate	6,439.41	2,835.61	3,145.77	3,145.77
	(d) Others	-	-	-	-
	Total	1,23,830.05	1,01,463.10	1,09,749.54	1,09,749.54
	Less: i) Un-allocated	-	-	-	-
	Total Assets	1,23,830.05	1,01,463.10	1,09,749.54	1,09,749.54
4	Segment liabilities-				
	(a) Oil & Vanaspati	30079.20	27781.98	23580.34	23580.34
	(b) Segment - Distillery	19361.61	21722.81	19823.15	19823.15
	(c) Segment - Real Estate	415.94	366.31	322.51	322.51
	(d) Others	-	-	-	-
	Total	49856.75	49871.10	43726.00	43726.00
	i)Un-allocated	1743.36	1123.78	1649.28	1649.28
	Total Liabilities	51600.11	50994.88	45375.28	45375.28

For and on behalf of the Board of Directors

(RAJINDER MITTAL)
 Managing Director
 DIN: 00033082

Date: 12th August, 2024
 Place : Bathinda (Punjab)

SEGMENT RESULTS

(RS. IN LAKHS)

Sr.	Particulars	CONSOLIDATED			
		Quarter Ended			F.Y. Ended
		30.06.2024	30.06.2023	31.03.2024	31.03.2024
	(Unaudited)	(Unaudited)	(Audited)	(Audited)	
1	Segment Revenue				
	(net sale/income from each segment)				
	(a) Oil & Vanaspati	19067.59	19287.12	21868.89	85185.17
	(b) Distillery	30887.53	16907.71	28134.44	94257.51
	(c) Real Estates	340.34	151.32	217.04	694.51
	(d) Subsidiary Company at Kharagpur (Distillery Unit)	18,567.45	9,567.12	14403.40	50352.89
	(e) Un-allocated	-	-	-	-
	Total	68862.91	45913.27	64623.77	230490.08
	Less: Inter Segment revenue	2833.17	1135.96	3058.23	9638.79
	Net sales/Income From Operations	66029.74	44777.31	61565.54	220851.29
2	Segment Results				
	(a) Oil & Vanaspati	434.17	454.39	517.29	2183.89
	(b) Segment - Distillery	2953.26	2077.42	3314.52	11415.14
	(c) Segment - Real Estates	134.86	5.46	20.78	(22.96)
	(d) Subsidiary Company at Kharagpur (Distillery Unit)	2,041.66	1,592.62	1,385.47	6,348.27
	(d) Un-allocated	-	-	-	-
	Total	5563.95	4129.89	5238.06	19924.34
	Less:				
	i) Finance Cost/dep	2214.06	1381.09	1750.68	6904.80
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	-	-
	Total Profit (+)/ Loss (-) before Tax	3349.89	2748.80	3487.38	13019.54
3	Segment Assets-				
	a) Oil & Vanaspati	45,052.26	37,366.34	39542.80	39542.80
	(b) Segment - Distillery	56,081.22	42,278.48	50375.25	50375.25
	(c) Segment - Real Estate	6,439.41	2,835.61	3145.77	3145.77
	(d) Subsidiary Company at Kharagpur (Distillery Unit)	38,333.07	32,633.58	37007.89	37007.89
	Total	1,45,905.96	1,15,114.01	1,30,071.71	1,30,071.71
	Less: i) Un-allocated	-	-	-	-
	Total Assets	1,45,905.96	1,15,114.01	1,30,071.71	1,30,071.71
4	Segment liabilities-				
	(a) Oil & Vanaspati	29234.70	27781.98	23580.34	23580.34
	(b) Segment - Distillery	19361.61	21722.81	19823.15	19823.15
	(c) Segment - Real Estate	415.94	366.31	322.51	322.51
	(d) Subsidiary Company at Kharagpur (Distillery Unit)	18,414.85	12,515.55	16826.34	16826.34
	Total	67427.10	62386.65	60552.34	60552.34
	i) Un-allocated	2513.41	1079.61	2164.25	2164.25
	Total Liabilities	69940.51	63466.26	62716.59	62716.59

For and on behalf of the Board of Directors


(RAJINDER MITTAL)
Managing Director
DIN: 00033082

Date: 12th August, 2024
Place : Bathinda (Punjab)