

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED 30TH JUNE, 2021

(RS. IN LAKHS)

PARTICULARS		STANDALONE			F.Y. Ended 31.03.2021 (Audited)
		Quarter Ended			
		30.06.2021 (Unaudited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)	
<b>Income</b>					
REVENUE FROM OPERATIONS	1	45012.43	27564.04	43021.71	143128.71
OTHER INCOME	2	207.88	110.54	103.27	477.99
<b>TOTAL INCOME (1+2)</b>	<b>3</b>	<b>45220.31</b>	<b>27674.58</b>	<b>43124.98</b>	<b>143606.70</b>
<b>EXPENSES</b>					
a) Cost of materials consumed		38529.94	21047.18	36900.09	1,12,943.27
b) Purchases of stock-in-trade		-	-	-	-
c) Changes in inventories of finished goods, stock-in-trade, work-in-progress and intermediates		(650.46)	1,990.32	(423.23)	8,901.33
d) Excise duty		151.01	54.18	69.57	405.79
e) Employee benefits expense		386.11	268.97	402.68	1397.22
f) Finance costs		213.83	330.23	352.60	1297.80
g) Depreciation and amortization expense		348.24	327.10	320.38	1270.07
h) Other expenses		4025.22	2602.26	3452.31	11296.39
<b>TOTAL EXPENSES</b>	<b>4</b>	<b>43003.89</b>	<b>26620.24</b>	<b>41074.40</b>	<b>137511.87</b>
<b>PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)</b>	<b>5</b>	<b>2216.42</b>	<b>1054.34</b>	<b>2050.58</b>	<b>6094.83</b>
<b>EXCEPTIONAL ITEMS (Refer Note 4)</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PROFIT BEFORE TAX (5+6)</b>	<b>7</b>	<b>2216.42</b>	<b>1054.34</b>	<b>2050.58</b>	<b>6094.83</b>
<b>TAX EXPENSE</b>	<b>8</b>				
a) Current Tax		(565.00)	250.00	(640.00)	(1,580.00)
b) Deferred Tax		42.72	50.00	50.11	8.74
<b>PROFIT FOR THE YEAR / PERIOD (7-8)</b>	<b>9</b>	<b>1694.14</b>	<b>754.34</b>	<b>1460.69</b>	<b>4523.57</b>
<b>SHARE OF PROFIT / (LOSS) OF ASSOCIATES AND JOINT VENTURES</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PROFIT AFTER TAX, SHARE OF PROFIT OF ASSOCIATES AND JOINT VENTURES (9+10)</b>	<b>11</b>	<b>1694.14</b>	<b>754.34</b>	<b>1460.69</b>	<b>4523.57</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
A (i) Items that will not be reclassified to profit or loss		-	-	(95.68)	(42.68)
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	4.28	4.28
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		-	-	-	-
<b>OTHER COMPREHENSIVE INCOME</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>(91.40)</b>	<b>(38.40)</b>
<b>TOTAL COMPREHENSIVE INCOME (11+12)</b>	<b>13</b>	<b>1694.14</b>	<b>754.34</b>	<b>1369.29</b>	<b>4485.17</b>



<b>PROFIT FOR THE YEAR / PERIOD ATTRIBUTABLE TO :</b>					
OWNERS OF THE PARENT		1694.14	754.34	1369.29	4485.17
NON-CONTROLLING INTERESTS		-	-	-	-
Other Comprehensive Income Attributable to:					
i) Owner of the company		-	-	-	-
ii) Non Controlling Interest		-	-	-	-
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR / PERIOD ATTRIBUTABLE TO :</b>					
OWNERS OF THE PARENT		1,694.14	754.34	1,369.29	4485.17
NON-CONTROLLING INTERESTS		-	-	-	-
PAID UP EQUITY SHARE CAPITAL (EQUITY SHARES OF RS. 10/- EACH)	14	2415.00	1,915.00	2415.00	2415.00
OTHER EQUITY	15	28313.47	20588.80	26619.33	26619.33
<b>EARNINGS PER SHARE (of Re. 10/- each) (not annualised):</b>					
(a) Basic (Rs.)	16	7.02	3.94	6.05	20.12
(b) Diluted (Rs.)		7.02	3.94	6.05	20.12

**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 10th August.2021 at the Registered Office of the Company.

The Limited review of the financial results for the quarter ended 30th June, 2021, pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended has been carried out by the Statutory Auditors.

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

The Company has considered the possible effects that may arise out of the still unfolding COVID-19 pandemic and has made detailed assessments of its liquidity position and of the recoverability and carrying values of its assets comprising property, plant and equipment, inventories, investments, receivables and other current assets as at the Balance Sheet date and on the basis of evaluation based on the current estimates has concluded that no material adjustments is required in the financial results.

**Limited Review**

The Limited Review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed and the related Report does not have any impact which needs to be explained on the above 'Results and Notes' .

For and on behalf of the Board of Directors

  
 ( RAJINDER MITTAL )  
 Managing Director  
 DIN: 00033082



Dated : 10th August, 2021  
 Place : Bathinda (PB.)

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED 30TH JUNE, 2021

(RS. IN LAKHS)

PARTICULARS		CONSOLIDATED			F.Y. Ended 31.03.2021 (Audited)
		Quarter Ended			
		30.06.2021 (Unaudited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)	
<b>Income</b>					
REVENUE FROM OPERATIONS	1	45012.43	27564.04	43021.71	143128.71
OTHER INCOME	2	208.01	110.55	106.51	481.25
<b>TOTAL INCOME (1+2)</b>	<b>3</b>	<b>45220.44</b>	<b>27674.59</b>	<b>43128.22</b>	<b>143609.96</b>
<b>EXPENSES</b>					
a) Cost of materials consumed		38529.94	21047.18	36900.09	112943.27
b) Purchases of stock-in-trade		-	-	-	-
c) Changes in inventories of finished goods, stock-in-trade, work-in-progress and intermediates		(650.46)	1,990.32	(423.23)	8,901.33
d) Excise duty		151.01	54.18	69.57	405.79
e) Employee benefits expense		386.11	268.97	402.68	1397.22
f) Finance costs		215.94	380.35	483.92	1596.52
g) Depreciation and amortization expense		351.02	328.66	322.59	1277.03
h) Other expenses		4027.35	2603.11	3453.32	11302.22
<b>TOTAL EXPENSES</b>	<b>4</b>	<b>43010.91</b>	<b>26672.77</b>	<b>41208.94</b>	<b>137823.38</b>
<b>PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)</b>	<b>5</b>	<b>2209.53</b>	<b>1001.82</b>	<b>1919.28</b>	<b>5786.58</b>
EXCEPTIONAL ITEMS (Refer Note 4)	6	-	-	-	-
<b>PROFIT BEFORE TAX (5+6)</b>	<b>7</b>	<b>2209.53</b>	<b>1001.82</b>	<b>1919.28</b>	<b>5786.58</b>
<b>TAX EXPENSE</b>	<b>8</b>				
a) Current Tax		(565.00)	(250.00)	(640.00)	(1,580.00)
b) Deferred Tax		42.72	(50.00)	50.11	8.74
<b>PROFIT FOR THE YEAR / PERIOD (7-8)</b>	<b>9</b>	<b>1687.25</b>	<b>701.82</b>	<b>1329.39</b>	<b>4215.32</b>
SHARE OF PROFIT / (LOSS) OF ASSOCIATES AND JOINT VENTURES	10	-	-	-	-
<b>PROFIT AFTER TAX, SHARE OF PROFIT OF ASSOCIATES AND JOINT VENTURES (9+10)</b>	<b>11</b>	<b>1687.25</b>	<b>701.82</b>	<b>1329.39</b>	<b>4215.32</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
A (i) Items that will not be reclassified to profit or loss		-	-	(95.68)	(42.68)
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	4.28	4.28
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		-	-	-	-
<b>OTHER COMPREHENSIVE INCOME</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>(91.40)</b>	<b>(38.40)</b>



<b>TOTAL COMPREHENSIVE INCOME (11+12)</b>	<b>13</b>	<b>1687.25</b>	<b>701.82</b>	<b>1237.99</b>	<b>4176.92</b>
PROFIT FOR THE YEAR / PERIOD ATTRIBUTABLE TO :					
OWNERS OF THE PARENT		1688.98	703.06	1235.58	4219.39
NON-CONTROLLING INTERESTS		{-1.73}	{-1.24}	{2.41}	{-4.07}
Other Comprehensive Income Attributable to:					
i) Owner of the company		-	-	(91.40)	(38.40)
ii) Non Controlling Interest		-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR / PERIOD ATTRIBUTABLE TO :					
OWNERS OF THE PARENT		1,688.98	703.06	1144.18	4180.99
NON-CONTROLLING INTERESTS		{-1.73}	{-1.24}	{2.41}	{-4.07}
PAID UP EQUITY SHARE CAPITAL (EQUITY SHARES OF RS. 10/- EACH)	14	2415.00	1915.00	2415.00	2415.00
OTHER EQUITY	15	27988.85	21807.68	26301.64	26301.64
EARNINGS PER SHARE (of Re. 10/- each) (not annualised):	16				
(a) Basic (Rs.)		6.99	3.67	5.91	18.75
(b) Diluted (Rs.)		6.99	3.67	5.91	18.75

**NOTES:**

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 10th August, 2021 at the Registered Office of the Company.

The Limited review of the financial results for the quarter ended 30th June, 2021, pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended has been carried out by the Statutory Auditors.

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

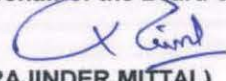
The Company has considered the possible effects that may arise out of the still unfolding COVID-19 pandemic and has made detailed assessments of its liquidity position and of the recoverability and carrying values of its assets comprising property, plant and equipment, inventories, investments, receivables and other current assets as at the Balance Sheet date and on the basis of evaluation based on the current estimates has concluded that no material adjustments is required in the financial results.

**LIMITED REVIEW**

The Limited Review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed and the related Report does not have any impact which needs to be explained on the above 'Results and Notes'.

Dated : 10th August, 2021  
Place : Bathinda (PB.)

For and on behalf of the Board of Directors

  
( RAJINDER MITTAL )  
Managing Director  
DIN: 00033082



SEGMENT RESULTS

Sr.	Particulars	STANDALONE			
		Quarter Ended			F.Y. Ended
		30.06.2021 (Unaudited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)	31.03.2021 (Audited)
<b>1</b>	<b>Segment Revenue</b>				
	(net sale/income from each segment)				
	(a) Oil & Vanaspati	31756.00	14424.92	32239.88	97943.19
	(b) Distillery	13800.16	13822.54	10699.90	46772.66
	(c) Real Estates	395.58	355.45	590.77	2227.41
	(d) Others	-	-	-	-
	(e) Un-allocated	-	-	-	-
	<b>Total</b>	<b>45951.74</b>	<b>28602.91</b>	<b>43530.55</b>	<b>146943.26</b>
	Less: Inter Segment revenue	731.43	928.33	405.57	3336.56
	<b>Net sales/Income From Operations</b>	<b>45220.31</b>	<b>27674.58</b>	<b>43124.98</b>	<b>143606.70</b>
<b>2</b>	<b>Segment Results</b>				
	(a) Oil & Vanaspati	1048.74	539.19	1188.42	2924.39
	(b) Segment – Distillery	1639.06	1009.19	1381.58	5066.28
	(c) Segment – Real Estates	90.69	163.29	153.56	672.03
	(d) Others	-	-	-	-
	(d) Un-allocated	-	-	-	-
	<b>Total</b>	<b>2778.49</b>	<b>1711.67</b>	<b>2723.56</b>	<b>8662.70</b>
	Less:				
	i) Interest/Finance Cost/dep	562.07	657.33	672.98	2567.87
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	-	-
	<b>Total Profit (+)/ Loss (-) before Tax</b>	<b>2216.42</b>	<b>1054.34</b>	<b>2050.58</b>	<b>6094.83</b>
<b>3</b>	<b>Segment Assets-</b>				
	a) Oil & Vanaspati	35,499.03	29616.29	36474.81	36474.81
	(b) Segment – Distillery	19,438.69	24235.90	21858.91	21858.91
	(c) Segment – Real Estate	4,295.50	4995.10	4501.54	4501.54
	(d) Others	-	-	-	-
	<b>Total</b>	<b>59,233.22</b>	<b>58847.29</b>	<b>62835.26</b>	<b>62835.26</b>

SEGMENT RESULTS

Sr.	Particulars	STANDALONE			
		Quarter Ended			F.Y. Ended
		30.06.2021 (Unaudited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)	31.03.2021 (Audited)
	Less: i) Un-allocated	-	-	-	-
	Total Assets	59,233.22	58847.29	62835.26	62835.26
4	Segment liabilities-				
	(a) Oil & Vanaspati	16660.81	19500.69	20250.54	20250.54
	(b) Segment – Distillery	10189.05	14878.35	11863.55	11863.55
	(c) Segment – Real Estate	434.27	638.09	423.50	423.50
	(d) Others	-	-	-	-
	Total	27284.13	35017.13	32537.59	32537.59
	i)Un-allocated	1220.62	1326.36	1263.34	1263.34
	Total Liabilities	28504.75	36343.49	33800.93	33800.93

Dated : 10th August, 2021  
 Place : Bathinda

  
 ( RAJINDER MITTAL )  
 Mg. Director



SEGMENT RESULTS

(RS. IN LAKHS)

Sr.	Particulars	CONSOLIDATED			
		Quarter Ended			F.Y. Ended
		30.06.2021 (Unaudited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)	31.03.2021 (Audited)
<b>1</b>	<b>Segment Revenue</b>				
	(net sale/income from each segment)				
	(a) Oil & Vanaspati	31756.00	14424.92	32239.88	97943.19
	(b) Distillery	13800.16	13822.54	10699.90	46772.66
	(c) Real Estates	395.58	355.45	590.77	2227.41
	(d) Others	0.13	0.01	3.24	3.26
	(e) Un-allocated	-	-	-	-
	<b>Total</b>	<b>45951.87</b>	<b>28602.92</b>	<b>43533.79</b>	<b>146946.52</b>
	Less: Inter Segment revenue	731.43	928.33	405.57	3336.56
	<b>Net sales/Income From Operations</b>	<b>45220.44</b>	<b>27674.59</b>	<b>43128.22</b>	<b>143609.96</b>
<b>2</b>	<b>Segment Results</b>				
	(a) Oil & Vanaspati	1048.74	539.19	1188.42	2924.39
	(b) Segment – Distillery	1639.06	1009.19	1381.58	5066.28
	(c) Segment – Real Estates	90.69	163.29	153.56	672.03
	(d) Others	(2.00)	(0.84)	2.23	(2.57)
	(d) Un-allocated	-	-	-	-
	<b>Total</b>	<b>2776.49</b>	<b>1710.83</b>	<b>2725.79</b>	<b>8660.13</b>
	Less:				
	i) Interest/Finance Cost/dep	566.96	709.01	806.51	2873.55
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	-	-
	<b>Total Profit (+)/ Loss (-) before Tax</b>	<b>2209.53</b>	<b>1001.82</b>	<b>1919.28</b>	<b>5786.58</b>
<b>3</b>	<b>Segment Assets-</b>				
	a) Oil & Vanaspati	34,373.61	26594.93	36474.81	36474.81
	(b) Segment – Distillery	19,438.69	24235.90	21858.91	21858.91
	(c) Segment – Real Estate	4,295.50	4995.10	4501.54	4501.54
	(d) Others	1362.52	3452.37	370.73	370.73
	<b>Total</b>	<b>59,470.32</b>	<b>59278.30</b>	<b>63205.99</b>	<b>63205.99</b>



SEGMENT RESULTS

(RS. IN LAKHS)

Sr.	Particulars	CONSOLIDATED			
		Quarter Ended			F.Y. Ended
		30.06.2021 (Unaudited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)	31.03.2021 (Audited)
	Less: i) Un-allocated	-	-	-	-
	Total Assets	59,470.32	59278.30	63205.99	63205.99
<b>4</b>	<b>Segment liabilities-</b>				
	(a) Oil & Vanaspati	16660.81	19500.69	20250.54	20250.54
	(b) Segment – Distillery	10189.05	14878.35	11863.55	11863.55
	(c) Segment – Real Estate	434.27	638.09	423.50	423.50
	(d) Others	561.72	527.31	688.42	688.42
	<b>Total</b>	<b>27845.85</b>	<b>35544.44</b>	<b>33226.01</b>	<b>33226.01</b>
	i)Un-allocated	1220.62	1326.36	1263.34	1263.34
	<b>Total Liabilities</b>	<b>29066.47</b>	<b>36870.80</b>	<b>34489.35</b>	<b>34489.35</b>

Dated : 10th August, 2021  
 Place : Bathinda

  
 ( RAJINDER MITTAL )  
 Mg. Director

