

DALMIA CEMENT (BHARAT) LIMITED

Regd. Office: Dalmiapuram - 621 651, Distt. Tiruchirapalli (Tamil Nadu)

CIN: U65191TN1996PLC035963

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Unaudited Standalone Financial Results for half year ended 30-09-2015

(Rs. Lakhs)

| S.No. | Particulars | For the half year ended | | For the year ended |
|-------|---|-------------------------|----------------|--------------------|
| | | 30-09-2015 | 30-09-2014 | 31-03-2015 |
| | | (unaudited) | (unaudited) | (audited) |
| 1 | Income from operations | | | |
| | (a) Net Sales / Income from operations (net of excise duty) | 121,752 | 111,636 | 233,329 |
| | (b) Other Operating Income | 2,643 | 2,333 | 4,283 |
| | Total Income from operations (net) | 124,395 | 113,969 | 237,612 |
| 2 | Expenditure | | | |
| | (a) Cost of materials consumed | 12,067 | 12,477 | 25,827 |
| | (b) Purchase of stock in trade | 56 | 1,967 | 1,979 |
| | (c) Change in inventories of finished goods, work in progress and stock in trade | 1,293 | (689) | (518) |
| | (d) Employees benefit expense | 8,889 | 7,039 | 14,165 |
| | (e) Depreciation and amortisation expense | 8,390 | 7,569 | 17,260 |
| | (f) Power and Fuel | 21,753 | 30,417 | 57,916 |
| | (g) Freight Charges | 18,401 | 22,192 | 42,886 |
| | (h) Other Expenses | 21,635 | 24,784 | 51,484 |
| | Total Expenses | 92,484 | 105,756 | 210,999 |
| 3 | Profit from Operations before Other Income, Finance cost & Exceptional Items (1-2) | 31,911 | 8,213 | 26,613 |
| 4 | Other Income | 5,565 | 4,273 | 10,157 |
| 5 | Profit from ordinary activities before Finance cost & Exceptional Items (3+4) | 37,476 | 12,486 | 36,770 |
| 6 | Finance cost | 17,132 | 11,991 | 25,324 |
| 7 | Profit from ordinary activities after Finance cost but before Exceptional Items (5-6) | 20,344 | 495 | 11,446 |
| 8 | Exceptional Items | - | (612) | (612) |
| 9 | Profit from Ordinary activities before tax (7+8) | 20,344 | (117) | 10,834 |
| 10 | Tax Expense | | | |
| | (a) Current tax | 834 | 306 | - |
| | (b) Deferred tax | 8,740 | 753 | 4,066 |
| | (c) for earlier years | 116 | 178 | (44) |
| | Total tax expense | 9,690 | 1,237 | 4,022 |
| 11 | Net Profit from Ordinary Activities after Tax (9-10) | 10,654 | (1,354) | 6,812 |
| 12 | Extraordinary Items | - | - | - |
| 13 | Net Profit (11-12) | 10,654 | (1,354) | 6,812 |
| 14 | Paid-up Equity Share Capital-Face Value Rs. 10/- each | 25,292 | 25,292 | 25,292 |
| 15 | Paid-up Debt Capital | 144,333 | 49,667 | 149,667 |
| 16 | Reserves excluding Revaluation Reserves | | | 270,559 |
| 17 | Debenture Redemption Reserve | 16,833 | 9,000 | 16,833 |
| 18 | Earning per Share | | | |
| | Basic before and after Extraordinary Items (Rupees) | 4.21 | (0.54) | 2.69 |
| | Diluted before and after Extraordinary Items (Rupees) | 4.21 | (0.54) | 2.69 |
| 19 | Debt Equity Ratio | 1.47 | 1.10 | 1.60 |
| 20 | Debt Service Coverage ratio | 1.92 | 0.99 | 1.30 |
| 21 | Interest Service Coverage ratio | 2.68 | 1.62 | 2.13 |

Notes

- 1 Figures for corresponding previous year/periods have been regrouped and rearranged wherever considered necessary.
- 2 The Company has only one business segment namely "Cement".
- 3 Pursuant to introduction of The Mines and Minerals (Development and Regulation) Amendment Act, 2015, effective from 12-01-2015 and subsequent notification dated 17-09-2015, the Company has made provision towards contribution to District Mineral Foundation amounting to Rs.1,205 lakhs (including Rs 388 lakhs for the period upto 31-03-2015) during the current half year.
- 4 The company has componentized its fixed assets and has separately assessed the life of the major components, forming part of the main asset. Consequently, the depreciation charge for the six months ended 30-09-2015 is higher by Rs 971 Lakhs.
- 5 Ratios have been computed as follows:
 (a) Debt Equity Ratio = Total Debt / Shareholder's Fund
 (b) Debt Service Coverage Ratio = (Profit before Finance cost, Depreciation & Tax) / (Finance cost+Scheduled long term loan repayments)
 (c) Interest Service Coverage Ratio = (Profit before Finance cost, Depreciation & Tax) / Finance cost
- 6 The above results have been reviewed by the audit committee and taken on record by the Board of Directors in their respective meetings held on 05-11-2015 and have been reviewed by the Statutory Auditors of the Company.

New Delhi
05-11-2015

(Gautam Dalmia)
(Managing Director)

(Puneet Yadu Dalmia)
(Managing Director)