



# DHAMPURE SPECIALITY SUGARS LIMITED

WWW.DHAMPURGREEN.COM CIN: L24112UP1992PLC014478  
Regd. Office: Village Pallawala, Tehsil- Dhampur, Bijnor , Uttar Pradesh-246761  
Corp. Office: 24, School Lane, Near World Trade Center , New Delhi-110001  
Tel: +91-11- 23711223, 23711224 E-mail: cs@dhampurgreen.com

14th November, 2023

To  
The Manager,  
Department of Corporate Services  
BSE Limited,  
Phiroze Jeejeebhoy Towers Limited  
Dalal Street, Mumbai-400001.

Security Code: 531923

Subject: Outcome of the Board Meeting held on 14<sup>th</sup> November, 2023 and Disclosure under Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am

We are please to inform the stock exchange that the Board of Directors at their meeting held 14/11/2023 at the corporate office of the company transact the following Business.

1. Un-Audited Standalone and Consolidated Audited Financial Results of the company for the Quarter and Half Yearly ended September 30, 2023 along with the Limited Review Report issued by Statutory Auditor i.e. M/s JLN US & Co., Chartered Accountants, for the quarter and Half Yearly ended 30 September, 2023.
2. Un-Audited Standalone and Consolidated Audited Financial Results of the company for the Quarter and Half Yearly ended September 30, 2023 to be published in the newspapers in terms of Regulation 47 of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015.
3. Other Routine Business

Kindly note that the above referred shall be available at the website of the company.

The board meeting commenced at 2.00 P.M and concluded at 02: 45 P.M. with vote of thanks to the chair.

Thanking you,  
Yours faithfully

For Dhampur Speciality Sugars Limited

Aneesh Jain  
Company Secretary and compliance officer  
Encl: As above





**Limited Review Report on Consolidated Un- Audited Financial Result of the Dhampure Speciality Sugars Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

**To,  
The Board of Directors of  
Dhampure Speciality Sugars Limited**

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Dhampure Speciality Sugars Limited for the Quarter and Half year ended 30<sup>th</sup> September 2023("the Statement").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Attention is drawn to the fact that the figures for the 3 months ended 31 March 2023 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit
5. We also Performed procedure in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to the extent applicable.



The Statement includes the results the results of the following entities

- a. Dhampur Green Pvt.. Ltd. (Wholly Owned Subsidiary)
- b. Sun Burst Services Pvt. Ltd. (Wholly Owned Subsidiary)
- c. Nostalgic Foods Retail Pvt. Ltd. (Subsidiary)

The Consolidated unaudited financial results includes the financial results of three subsidiaries which are otherwise audited by us. These financial results have been reviewed by us and our report on the statement, in so far as it relates to the amounts and disclosures included in respect to these subsidiary is based on limited review performed by us.

Our Conclusion on the statement is not modified in respect of the above matter.

6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **JLN US & Co.**

Chartered Accountants

**F.R.N.: 101543W**



**NEERAJ KUMAR JAIN**

**(Partner)**

**M. No.: F 408211**

**Place: New Delhi**

**Date: 14<sup>th</sup> November, 2023**

**UDIN: 23408211BGUFLS2008**



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Statement of Consolidated unaudited financial results for the Quarter and Half Yearly ended 30.09.2023							Rs. In lakh
Sr. No.	Particulars	Quarter Ended			Half Yearly Ended		Year Ended
		30.09.2023 (Un-audited)	30.06.2023 (Un-audited)	30.09.2022 (Un-audited)	30.09.2023 (Un-audited)	30.09.2022 (Un-audited)	31.03.2023 (Audited)
<b>1</b>	<b>Income from Operations</b>						
	a) Net Sales/Income from Operations	759.52	458.60	492.16	1218.12	965.38	2157.06
	b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
<b>2</b>	<b>Other Income</b>	1.96	1.59	0.78	3.55	0.78	324.45
	<b>Total Income</b>	<b>761.48</b>	<b>460.19</b>	<b>492.94</b>	<b>1221.67</b>	<b>966.16</b>	<b>2481.51</b>
<b>3</b>	<b>Expenses</b>						
	a) Cost of Material Consumed	494.69	280.58	334.13	775.27	623.09	1289.36
	b) Purchase of Stock In Trade	0.00	0.00	0.00	0.00	0.00	0.00
	c) Changes in Inventories of Finished Goods, Work-in-Progress and in Stock in trade	-94.12	-6.08	-19.40	-100.20	-38.68	-34.06
	d) Employee Benefit Expenses	52.53	50.19	61.67	102.72	121.39	226.41
	e) Finance Costs	0.14	0.12	0.03	0.26	0.05	0.79
	f) Depreciation & Amortisation Expense	8.17	8.15	8.03	16.32	16.06	35.67
	g) Other Expense	145.11	123.73	134.62	268.84	256.68	692.92
	<b>Total Expenses</b>	<b>606.52</b>	<b>456.69</b>	<b>519.08</b>	<b>1063.21</b>	<b>978.59</b>	<b>2211.09</b>
<b>4</b>	<b>Profit/(Loss) before exceptional Item and Tax</b>	<b>154.96</b>	<b>3.50</b>	<b>-26.14</b>	<b>158.46</b>	<b>-12.42</b>	<b>270.42</b>
<b>5</b>	<b>Exceptional Item Gain/(Loss) (Net)</b>	0.00	0.00	0.00	0.00	3.57	0.41
<b>6</b>	<b>Profit/(Loss) Before Tax</b>	<b>154.96</b>	<b>3.50</b>	<b>-26.14</b>	<b>158.46</b>	<b>-15.99</b>	<b>270.01</b>
<b>7</b>	<b>Tax Expense</b>	39.72	0.84	0.00	40.56	0.00	63.87
<b>8</b>	<b>Profit from Continuing Operations before Tax</b>	<b>115.24</b>	<b>2.66</b>	<b>-26.14</b>	<b>117.90</b>	<b>-15.99</b>	<b>206.14</b>
	Depreciation and Amortization Expenses on Discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>9</b>	<b>Profit/(Loss) from Discontinuing Operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10</b>	<b>Net Profit for the Period</b>	<b>115.24</b>	<b>2.66</b>	<b>-26.14</b>	<b>117.90</b>	<b>-15.99</b>	<b>206.14</b>
<b>11</b>	<b>Other Comprehensive Income (OCI)</b>						
	a. Item that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	b. Item that will be reclassified to Profit or Loss (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
<b>12</b>	<b>Other Comprehensive Income for the period</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>13</b>	<b>Total Comprehensive Income</b>	<b>115.24</b>	<b>2.66</b>	<b>-26.14</b>	<b>117.90</b>	<b>-15.99</b>	<b>206.14</b>
<b>14</b>	<b>Net Profit / (Loss) attributed to:</b>						
	- Owners of the Company	114.87	2.28	-26.33	117.15	-16.32	205.56
	- Non-Controlling Interest	0.37	0.38	0.19	0.75	0.33	0.58
	<b>Other Comprehensive Income attributed to:</b>						
	- Owners of the Company	0.00	0.00	0.00	0.00	0.00	0.00
	- Non-Controlling Interest	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Comprehensive Income attributed to:</b>						
	- Owners of the Company	114.87	2.28	-26.33	117.15	-16.32	205.56
	- Non-Controlling Interest	0.37	0.38	0.19	0.75	0.33	0.58
<b>15</b>	<b>Paid-up Equity Share Capital Face value : ₹ 10 Per Share</b>	793.12	793.12	793.12	793.12	793.12	793.12
<b>16</b>	<b>Other Equity excluding revaluation reserves ( as per last audited balance sheet )</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>17</b>	<b>Basic Earning Per Share (₹) (Not annualized)</b>						
	a) from Continued Operation	1.45	0.03	-0.33	1.48	-0.20	2.60
	b) from Discontinued Operation						
	c) from Continue & Discontinued Operation	1.45	0.03	-0.33	1.48	-0.20	2.60
<b>18</b>	<b>Diluted Earning Per Share (₹) (Not annualized)</b>						
	a) from Continued Operation	1.45	0.03	-0.33	1.48	-0.20	2.60
	b) from Discontinued Operation						
	c) from Continue & Discontinued Operation	1.45	0.03	-0.33	1.48	-0.20	2.60





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CONSOLIDATION STATEMENT OF ASSETS AND LIABILITIES AS AT 30-09-2023			Rs. In Lakh	
Sr No.	Particulars	As at 30-09-2023	As at 31-03-2023	
	<b>Assets</b>			
<b>1</b>	<b>Non-current assets</b>			
a.	Property, plant and equipment	906.91	894.66	
b.	Other intangible assets	2.99	3.56	
c.	<b>Non-current financial assets</b>			
i	Non-current investments	1.23	1.23	
ii	Other non-current financial assets	1514.63	262.53	
	<b>Total non-current financial assets</b>	<b>1515.87</b>	<b>263.76</b>	
d.	Deferred tax assets (net)	42.35	42.35	
	<b>Total non-current assets</b>	<b>2468.13</b>	<b>1204.33</b>	
<b>2</b>	<b>Current assets</b>			
a.	Inventories	387.81	371.99	
b.	<b>Current financial asset</b>			
i	Trade receivables, current	193.81	178.41	
ii	Cash and cash equivalents	44.67	78.68	
iii	Other current financial assets	311.51	1327.97	
	<b>Total current financial assets</b>	<b>549.99</b>	<b>1585.07</b>	
	<b>Total current assets</b>	<b>937.80</b>	<b>1957.06</b>	
	<b>Total assets</b>	<b>3405.93</b>	<b>3161.39</b>	
c-	<b>Equity and liabilities</b>			
<b>1</b>	<b>Equity</b>			
a.	Equity share capital	793.12	793.12	
b.	Other equity	1908.30	1778.41	
c.	Non Controlling Interest	40.20	40.20	
	<b>Total equity</b>	<b>2741.62</b>	<b>2611.73</b>	
<b>2</b>	<b>Liabilities</b>			
	<b>Non-current liabilities</b>			
a.	<b>Non-current financial liabilities</b>			
i	Other non-current financial liabilities	2.51	143.29	
	<b>Total non-current financial liabilities</b>	<b>2.51</b>	<b>143.29</b>	
b.	Provisions, non-current	0.00	2.92	
	<b>Total non-current liabilities</b>	<b>2.51</b>	<b>146.21</b>	
	<b>Current liabilities</b>			
a.	<b>Current financial liabilities</b>			
i	Trade payables, current	531.95	254.58	
ii	Other current financial liabilities	126.35	145.36	
	<b>Total current financial liabilities</b>	<b>658.30</b>	<b>399.94</b>	
b.	Provisions, current	3.51	3.51	
	<b>Total current liabilities</b>	<b>661.80</b>	<b>403.45</b>	
	<b>Total liabilities</b>	<b>664.31</b>	<b>549.66</b>	
	<b>Total equity and liabilities</b>	<b>3405.93</b>	<b>3161.39</b>	





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Consolidated Statement of Cash Flow for the Perid Ended 30-09-2023				
Rs. In Lakh				
S. No.	Particulars	Notes	As At 30.09.2023	As At 31.03.2023
<b>A.</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
	Profit/(Loss) before extraordinary items and tax		158.46	270.42
			-	-
	<b>Adjustment for:</b>		-	-
	Depreciation & Amortization		17.72	35.67
	(Profit)/Loss on Sale of Fixed Assets		-	-
	Finance Cost (Net)		0.35	0.79
	<b>Operating Profit before changes in Current Assets and Liabilities</b>		<b>176.53</b>	<b>306.88</b>
			-	-
	Changes in Trade Paybles		408.65	10.24
	Changes in Other current financial liabilities		40.37	81.67
	Changes in Other Non current financial liabilities		(60.71)	(643.28)
	Changes in short term provision		-	(3.00)
	Changes in Long term provision		-	(1.59)
	Changes in inventories		(42.65)	(74.20)
	Changes in Trade Receivables		(89.07)	(4.45)
	Changes in Other current financial assets		129.17	(976.52)
	Changes in Other Non current financial assets		(554.29)	556.25
	Changes in Other non current assets		-	0.96
	<b>Cash Generated From Operations</b>		<b>8.00</b>	<b>(747.05)</b>
	Tax Expenses		40.29	64.66
	<b>Cash Flow before extraordinary items</b>		<b>(32.29)</b>	<b>(811.71)</b>
	Prior Period Items		-	0.41
	<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>A</b>	<b>(32.29)</b>	<b>(812.11)</b>
			-	-
<b>B.</b>	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
	Purchase of Property, Plant and Equipment and Intangible assets		(1.36)	(119.46)
	Decrease in Non Current Investment		-	412.00
	Investment in Subsidiary Co.		-	516.76
	<b>NET CASH GENERATED FROM INVESTING ACTIVITIES</b>	<b>B</b>	<b>(1.36)</b>	<b>809.31</b>
			-	-
<b>C.</b>	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
	Finance Cost paid		(0.35)	(0.79)
	Changes in Other Long Term Liabilities		-	-
	<b>NET CASH GENERATED FROM FINANCING ACTIVITIES</b>	<b>C</b>	<b>(0.35)</b>	<b>(0.79)</b>
			-	-
	<b>Net Increase/(decrease) in Cash and Cash equivalents</b>	<b>(A+B+C)</b>	<b>(34.01)</b>	<b>(3.60)</b>
			-	-
	Cash and cash equivalents at the beginning of year		78.68	82.28
	<b>Cash and cash equivalents at the end of year</b>		<b>44.67</b>	<b>78.68</b>





**Limited Review Report on Un- Audited Financial Result of the Dhampure Speciality Sugars Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

**To,**  
**The Board of Directors of**  
**Dhampure Speciality Sugars Limited**

1. We have reviewed the accompanying Statement of standalone unaudited financial results of Dhampure Speciality Sugars Limited for the quarter and half year ended 30<sup>th</sup> September, 2023("the Statement").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Attention is drawn to the fact that the figures for the 3 months ended 31 March 2023 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.



**JLN US & CO.** 415-416,4<sup>th</sup> Floor Sunny Mart

**Chartered Accountants**

**New Aatish Market Mansarovar, Jaipur- 302020**

M. No. - 7737195080

Email:nkj81@rediffmail.com



5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **JLN US & Co.**

Chartered Accountants

**F.R.N.: 101543W**



**NEERAJ KUMAR JAIN**

**(Partner)**

**M. No.: F 408211**

**Place: New Delhi**

**Date: 14<sup>th</sup> November, 2023**

**UDIN: 23408211BGUFLR4894**





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Sr. No.	Particulars	Quarter Ended			Half Yearly Ended		Year Ended
		30.09.2023 (Un-audited)	30.06.2023 (Un-audited)	30.09.2022 (Un-audited)	30.09.2023 (Un-audited)	30.09.2022 (Un-audited)	
1	<b>Income from Operations</b>						
	a) Net Sales/Income from Operations	583.78	303.07	265.83	886.85	512.73	1324.79
	b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
2	Other Income	1.96	1.59	0.78	3.55	0.78	49.32
	<b>Total Income</b>	<b>585.74</b>	<b>304.66</b>	<b>266.61</b>	<b>890.40</b>	<b>513.51</b>	<b>1374.11</b>
3	<b>Expenses</b>						
	a) Cost of Material Consumed	402.84	188.31	191.10	591.15	337.03	829.61
	b) Purchase of Stock In Trade	0.00	0.00	0.00	0.00	0.00	0.00
	c) Changes in Inventories of Finished Goods, Work-in-Progress and in Stock in trade	-94.12	-6.08	-19.40	-100.20	-38.68	-34.05
	d) Employee Benefit Expenses	38.59	37.71	39.21	76.30	78.94	150.42
	e) Finance Costs	0.10	0.02	0.03	0.12	0.04	0.43
	f) Depreciation & Amortisation Expense	6.76	6.74	5.23	13.50	11.02	28.08
	g) Other Expense	77.89	76.90	88.69	154.79	161.59	391.60
	<b>Total Expenses</b>	<b>432.06</b>	<b>303.61</b>	<b>304.86</b>	<b>735.67</b>	<b>549.94</b>	<b>1366.09</b>
4	<b>Profit/(Loss) before exceptional Item and Tax</b>	<b>153.68</b>	<b>1.05</b>	<b>-38.25</b>	<b>154.73</b>	<b>-36.43</b>	<b>8.02</b>
5	Exceptional Item Gain/(Loss) (Net)	0.00	0.00	0.00	0.00	0.00	0.41
6	<b>Profit/(Loss) Before Tax</b>	<b>153.68</b>	<b>1.05</b>	<b>-38.25</b>	<b>154.73</b>	<b>-36.43</b>	<b>7.61</b>
7	Tax Expense	39.96	0.27	0.00	40.23	0.47	-2.71
8	<b>Net Profit/(Loss) for the Period</b>	<b>113.72</b>	<b>0.78</b>	<b>-38.25</b>	<b>114.50</b>	<b>-36.90</b>	<b>10.32</b>
9	<b>Other Comprehensive Income (OCI)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	a) Item that will not be reclassified to Profit or Loss(Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
	b) Item that will be reclassified to Profit or Loss (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
10	Other Comprehensive Income for the Period	0.00	0.00	0.00	0.00	0.00	0.00
11	<b>Total Comprehensive Income/(Loss)</b>	<b>113.72</b>	<b>0.78</b>	<b>-38.25</b>	<b>114.50</b>	<b>-36.90</b>	<b>10.32</b>
12	Paid-up Equity Share Capital Face Value: ₹ 10 Per Share	793.12	793.12	793.12	793.12	793.12	793.12
13	Other Equity excluding Revaluation Reserves (as per last Audited Balance Sheet)	0.00	0.00	0.00	0.00	0.00	0.00
14	Earning Per Share (₹) (Not annualized)						
	a) Basic before/after Extraordinary Item	1.43	0.01	-0.48	1.44	-0.46	0.13
	b) Diluted before/after Extraordinary	1.43	0.01	-0.48	1.44	-0.46	0.13





# DHAMPURE SPECIALITY SUGARS LIMITED

WWW.DHAMPURGREEN.COM    CIN: L24112UP1992PLC014478  
 Regd. Office: Village Pallawala, Tehsil- Dhampur, Bijnor , Uttar Pradesh-246761  
 Corp. Office: 24, School Lane, Near World Trade Center , New Delhi-110001  
 Tel: +91-11- 23711223, 23711224 E-mail: cs@dhampurgreen.com

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30-09-2023			Rs. In Lakh	
Sr No.	Particulars	As at 30-09-2023	As at 31-03-2023	
	<b>Assets</b>			
<b>1</b>	<b>Non-current assets</b>			
a.	Property, plant and equipment	889.91	875.00	
b.	Other intangible assets	2.99	3.56	
c.	<b>Non-current financial assets</b>			
i	Non-current investments	162.33	164.03	
ii	Other non-current financial assets	870.46	503.93	
	<b>Total non-current financial assets</b>	<b>1032.79</b>	<b>667.96</b>	
e.	Deferred tax assets (net)	39.38	39.38	
	<b>Total non-current assets</b>	<b>1925.70</b>	<b>1585.89</b>	
<b>2</b>	<b>Current assets</b>			
a.	Inventories	365.17	345.16	
b.	<b>Current financial asset</b>			
i	Trade receivables, current	121.59	104.74	
ii	Cash and cash equivalents	42.66	66.50	
iii	Other current financial assets	78.01	440.67	
	<b>Total current financial assets</b>	<b>281.63</b>	<b>611.92</b>	
	<b>Total current assets</b>	<b>646.80</b>	<b>957.08</b>	
	<b>Total assets</b>	<b>2572.50</b>	<b>2542.97</b>	
	<b>Equity and liabilities</b>			
<b>1</b>	<b>Equity</b>			
a.	Equity share capital	793.12	793.12	
b.	Other equity	1595.87	1526.11	
	<b>Total equity</b>	<b>2388.99</b>	<b>2319.23</b>	
<b>2</b>	<b>Liabilities</b>			
	<b>Non-current liabilities</b>			
a.	<b>Non-current financial liabilities</b>			
i	Other non-current financial liabilities	1.71	60.30	
	<b>Total non-current financial liabilities</b>	<b>1.71</b>	<b>60.30</b>	
b.	Provisions, non-current	0.00	2.92	
	<b>Total non-current liabilities</b>	<b>1.71</b>	<b>63.22</b>	
	<b>Current liabilities</b>			
a.	<b>Current financial liabilities</b>			
i	Trade payables, current	166.57	123.31	
ii	Other current financial liabilities	11.72	33.70	
	<b>Total current financial liabilities</b>	<b>178.29</b>	<b>157.01</b>	
b.	Provisions, current	3.51	3.51	
	<b>Total current liabilities</b>	<b>181.79</b>	<b>160.51</b>	
	<b>Total liabilities</b>	<b>183.50</b>	<b>223.74</b>	
	<b>Total equity and liabilities</b>	<b>2572.50</b>	<b>2542.97</b>	





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Standalone Statement of Cash Flow for the Perid Ended 30-09-2023				
				Rs. In Lakh
S. No.	Particulars	Notes	For the Year Ended 30.09.2023	For the Year Ended 31.03.2023
<b>A.</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
	Profit/(Loss) before extraordinary items and tax		154.73	8.02
	<b>Adjustment for:</b>			
	Depreciation & Amortization		13.50	28.08
	(Profit)/Loss on Sale of Fixed Assets			
	Finance Cost (Net)		0.12	0.43
	<b>Operating Profit before changes in Current Assets and Liabilities</b>		<b>168.36</b>	<b>36.54</b>
	Changes in Trade Paybles		43.26	(8.68)
	Changes in Other current financial liabilities		(21.98)	18.42
	Changes in Other Non current financial liabilities		(61.51)	(477.29)
	Changes in short term provision		-	(3.00)
	Changes in Long term provision		-	(1.59)
	Changes in inventories		(20.01)	(69.43)
	Changes in Trade Receivables		(16.85)	(5.87)
	Changes in Other current financial assets		323.29	(349.77)
	Changes in Other Non current financial assets		-	556.25
	Changes in Other non current assets		(396.96)	(6.22)
	<b>Cash Generated From Operations</b>		<b>17.59</b>	<b>(310.64)</b>
	Tax Expenses		39.96	(2.71)
	<b>Cash Flow before extraordinary items</b>		<b>(22.36)</b>	<b>(307.93)</b>
	Prior Period Items		-	0.41
	<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>A</b>	<b>(22.36)</b>	<b>(308.34)</b>
<b>B.</b>	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
	Purchase of Property, Plant and Equipment and Intangible assets		(1.36)	(117.21)
	Decrease in Non Current Investment		-	412.00
	Investment in Subsidiary Co.		-	-
	<b>NET CASH GENERATED FROM INVESTING ACTIVITIES</b>	<b>B</b>	<b>(1.36)</b>	<b>294.79</b>
<b>C.</b>	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
	Finance Cost paid		(0.12)	(0.43)
	Changes in Other Long Term Liabilities			
	<b>NET CASH GENERATED FROM FINANCING ACTIVITIES</b>	<b>C</b>	<b>(0.12)</b>	<b>(0.43)</b>
	<b>Net Increase/(decrease) in Cash and Cash equivalents</b>	<b>(A+B+C)</b>	<b>(23.85)</b>	<b>(13.98)</b>
	Cash and cash equivalents at the beginning of year		66.50	80.48
	<b>Cash and cash equivalents at the end of year</b>		<b>42.66</b>	<b>66.50</b>





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## Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.11.2023.
2. These financial results have been prepared in accordance with the recognition and measurement principle of applicable Indian Accounting Standard (Ind AS) notified under the companies (Indian Accounting Standard) Rules, 2015 as specified in section 133 of the Companies act, 2013, read with the relevant rules issued thereunder , and the terms of Regulations 33 of Securities and Exchange Board of India (SEBI Listing Obligation and Disclosure requirements ) Regulations, 2015 and SEBI Circular dt. 5th July 2016.
3. The figures for the quarters ended March 31, 2023 is the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the respective financial year, which were only reviewed and not subject to audit.
4. Sugar & Jaggery being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company.
5. The above results of the company are available on Company website <https://www.dhampurgreen.com/>
6. Figures for the previous corresponding periods have been regrouped/rearranged, wherever considered necessary.

**For and on behalf of Board**

**Dhampur Speciality Sugars Limited**

**Praveen Singh**

**Director**

**Date: 14<sup>th</sup> November ,2023**

**Place: New Delhi**

