



# 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

30th May, 2024

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 30<sup>th</sup> May, 2024 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 30/05/2024 at the corporate office of the company transact the following Business.

1. Audited Standalone and Consolidated Audited Financial Results of the company for the Quarter and Year ended March , 31, 2024 along with the Audit Report issued by Statutory Auditor i.e. M/s JLN US & Co., Chartered Accountants, for the quarter and Year ended 31 March, 2024.
2. Audited Standalone and Consolidated Audited Financial Results of the company for the Quarter and Year ended March 31, 2023 to be published in the newspapers in terms of Regulation 47 of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015.
3. Re-appointment of Mr. Mohd Arshad Suhail Siddiqui (DIN: 06675362) as a non executive , Independent Director of the company for a further second term of Five years. The said re-appointment shall be subject to approval of Shareholders at the ensuing AGM.
4. Other Routine Business

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

The board meeting commenced at 7.00 P.M and concluded at 11: 15 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





**Chartered Accountants**

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

M. No. - 7737195080

Email:nkj81@rediffmail.com

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**Auditor's Report on Quarterly and yearly Consolidated Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To,**  
**The Board of Directors of ,**  
Dhampure speciality sugars Limited

**Opinion**

We have audited the accompanying Statement of Quarterly and Year to Date Consolidated Financial Results of **Dhampure Speciality Sugars Limited** ("Parent Company") and its subsidiaries, (the Parent company, its subsidiaries and its associates together referred to as "the Group"), and its share of net profit/(loss) after tax and total comprehensive income for the quarter ended March 31, 2024 and the year to date results for the period from 1 April, 2023 to 31 March, 2024 ("the statement") attached herewith, being submitted by the parent company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate financial statement and other financial information of subsidiaries referred to in paragraph 2 and 3 of the other matters paragraph the statement;

- a) Includes the results of the Parent Company and its Subsidiaries , as referred to in paragraph 1 of the other matter.
- b) are presented in accordance with the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended; and
- c) Gives a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Companies Act 2013 (lith Act") read with relevant rules issued there under and other accounting principles generally accepted in India, of the consolidated net profit and total comprehensive income and other financial information of the group for the quarter ended March 31, 2024 and year to date results for the year ended March 31, 2024.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs"), as specified under section 143(10) of the Companies Act, 2013 as amended ("the Act") . Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Result under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance



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with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us along with consideration of audit reports of the other auditors referred to in the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the Consolidated Financial Results.

**Responsibility of the Management and Those Charged with Governance for the Statement**

The statement has been compiled on the basis of the consolidated annual financial statements. The Parent Company's Board of Directors are responsible for the preparation and presentation of the statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles as laid down in accordance with the Indian Accounting Standards prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations, as amended.

The respective Management and Board of Directors of the Companies included in the Group' are responsible for maintenance of adequate accounting records in accordance with the provisions of the act for safeguarding the assets of the Group and for preventing and detecting fraud and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the statement by the Management and the Directors of the parent company, as aforesaid.

While preparing the statement, the management and the Board of Directors of the Companies included in the Group are responsible for respective company's ability to continue as going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Group is also responsible for overseeing the financial reporting process of each company.

**Auditor's Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the statement as a whole are' free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As a part of an audit in accordance with SAs, we exercise professional judgment and' maintain professional skepticism throughout the audit.



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We also

- a) Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system with reference to financial statements in place and the operating effectiveness of such controls.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- e) Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.
- f) Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- g) Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and its associate entity to express an opinion on the Consolidated Financial Statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditor, remain responsible for the direction, supervision and performance of the audits carried out of them. For the other entities included in the consolidated financial statements, which have been certified by the management and approved by the board of directors of the parent company, parent company's management is responsible for such financial statements. We remain solely responsible for our audit opinion.



## Chartered Accountants

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We communicate with those charged with governance of the Parent company included in the statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No, CIR/CFD/CMD1 /4412019 issued by the SEBI under Regulation 33(8) of the Listing Regulations as amended, to the extent applicable.

### Other Matters

1. The accompanying statement includes the audited financial results of Three subsidiaries .The financial information of three subsidiaries .

Sr. No	Name of the Company	Status	Country	Audited /Unaudited
1.	Dhampur Green Private Limited	Wholly Owned Subsidiary Company	India	Audited
2.	Sun Burst Services Private Limited	Wholly Owned Subsidiary Company	India	Audited
3.	Nostalgic Foods Retail Private Limited	Wholly Owned Subsidiary Company	India	Audited

2. The accompanying statement includes the audited financial results of three subsidiaries" whose Financial Results reflect group's share of total assets of Rs. 3602.14 Lakhs, Group's share of total income of Rs. 2965.51 Lakhs and Group's share of total Net Profit After Tax Rs. 92.66 Lakhs, for the year ended at 31 March, 2024, as considered in the financial statements which have been audited by us. The independent auditor's report on financial statements of these entities have been furnished to us and our opinion on the statement, in so far as it relates to the amount and disclosure included in respect of these subsidiaries is based solely on the report of such other auditors and the procedures performed by us as stated in above paragraph above.

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



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3. The statement includes the results for the quarter ended March 31, 2024 being the balancing figure between audited figures in respect of the full financial year and the published year-to date figures up to the third quarter of the current financial year which were subject to limited . review by us. Our opinion is not modified in respect of this matter.

**For JLN US & Co.**

Chartered Accountant

F.R.N.: 101543W



**Neeraj Kumar Jain**

Partner

M. No.: F408211

**Place: Delhi**

**Date: 30<sup>th</sup> May, 2024**

**UDIN: 24408211BJZXMO3750**

Statement of Consolidated unaudited financial results for the Quarter and Year ended 31.03.2024						Rs. In lakh
Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2024 (Audited)	31-12-2023 (Un-audited)	31-03-2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
<b>1</b>	<b>Income from Operations</b>					
	a) Net Sales/Income from Operations	850.99	853.97	550.68	2923.08	2157.06
	b) Other Operating Income	0.00	0.00	0.00	0.00	0.00
<b>2</b>	Other Income	34.17	4.71	321.78	42.43	324.45
	<b>Total Income</b>	<b>885.16</b>	<b>858.68</b>	<b>872.46</b>	<b>2965.51</b>	<b>2481.51</b>
<b>3</b>	<b>Expenses</b>	0.00			0.00	
	a) Cost of Material Consumed	688.46	562.38	264.97	2026.11	1289.36
	b) Purchase of Stock In Trade	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	29.00	-19.05	11.29	-90.25	-34.06
	d) Employee Benefit Expenses	67.43	57.11	48.81	227.27	226.41
	e) Finance Costs	0.09	0.31	0.57	0.66	0.79
	f) Depreciation & Amortisation Expense	8.41	8.21	11.56	32.94	35.67
	g) Other Expense	242.22	176.29	310.53	687.35	692.92
	<b>Total Expenses</b>	<b>1035.61</b>	<b>785.25</b>	<b>647.73</b>	<b>2884.07</b>	<b>2211.09</b>
<b>4</b>	<b>Profit/(Loss) before exceptional Item and Tax</b>	<b>-150.45</b>	<b>73.43</b>	<b>224.73</b>	<b>81.44</b>	<b>270.42</b>
<b>5</b>	Exceptional Item Gain/(Loss) (Net)	5.60	0.00	0.41	5.60	0.41
<b>6</b>	<b>Profit/(Loss) Before Tax</b>	<b>-156.05</b>	<b>73.43</b>	<b>224.32</b>	<b>75.84</b>	<b>270.01</b>
<b>7</b>	Tax Expense	-76.43	19.04	45.61	-16.83	63.87
<b>8</b>	<b>Profit from Continuing Operations before Tax</b>	<b>-79.63</b>	<b>54.39</b>	<b>178.71</b>	<b>92.66</b>	<b>206.14</b>
	Depreciation and Amortization Expenses on Discontinuing Operations	0.00	0.00	0.00	0.00	0.00
<b>9</b>	<b>Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00	0.00
<b>10</b>	<b>Net Profit for the Period</b>	<b>-79.63</b>	<b>54.39</b>	<b>178.71</b>	<b>92.66</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
	b. Item that will be reclassified to Profit or Loss (Net of Tax)	0.00	0.00	0.00	0.00	0.00
<b>12</b>	<b>Other Comprehensive Income for the period</b>	0.00	0.00	0.00	0.00	0.00
<b>13</b>	<b>Total Comprehensive Income</b>	<b>-79.63</b>	<b>54.39</b>	<b>178.71</b>	<b>92.66</b>	<b>206.14</b>
<b>14</b>	<b>Net Profit / (Loss) attributed to:</b>					
	- Owners of the Company	-78.56	54.07	178.32	92.66	205.56
	- Non-Controlling Interest	-1.07	0.32	0.39	0.00	0.58
	<b>Other Comprehensive Income attributed to:</b>					
	- Owners of the Company	0.00	0.00	0.00	0.00	0.00
	- Non-Controlling Interest	0.00	0.00	0.00	0.00	0.00
	<b>Total Comprehensive Income attributed to:</b>					
	- Owners of the Company	-78.56	54.07	178.32	92.66	205.56
	- Non-Controlling Interest	-1.07	0.32	0.39	0.00	0.58
<b>15</b>	Paid-up Equity Share Capital Face value : ₹ 10 Per Share	793.12	793.12	793.12	793.12	793.12
<b>16</b>	Other Equity excluding revaluation reserves ( as per last audited balance sheet )	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	-0.99	0.68	2.25	1.17	2.60
	b) from Discontinued Operation	0.00	0.00	0.00	0.00	0.00
	c) from Continue & Discontinued Operation	-0.99	0.68	2.25	1.17	2.60
<b>18</b>	<b>Diluted Earning Per Share (₹) (Not annualized)</b>					
	a) from Continued Operation	-0.99	0.68	2.25	1.17	2.60
	b) from Discontinued Operation	0.00	0.00	0.00	0.00	0.00
	c) from Continue & Discontinued Operation	-0.99	0.68	2.25	1.17	2.60



<b>DHAMPURE SPECIALITY SUGARS LIMITED</b>			
<b>CIN:L24112UP192PLC014478</b>			
<b>Regd. Office: Village Pallawala , Tehsil Dhampur , Bijnor , Uttar Pradesh- 246761</b>			
<b>email id: cs@dhampurgreen.com , Website: www.dhampurgreen.com</b>			
<b>CONSOLIDATION STATEMENT OF ASSETS AND LIABILITIES AS AT 31-03-2024</b>			<b>Rs. In Lakh</b>
			<b>Audited</b>
			<b>Audited</b>
<b>Sr No.</b>	<b>Particulars</b>	<b>As at 31-03-2024</b>	<b>As at 31-03-2023</b>
	<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>		
a.	Property, plant and equipment	944.72	894.66
b.	Other intangible assets	3.93	3.56
c.	<b>Non-current financial assets</b>		
i	Non-current investments	0.23	1.23
ii	Other non-current financial assets	521.20	262.53
	<b>Total non-current financial assets</b>	<b>521.44</b>	<b>263.76</b>
d.	Deferred tax assets (net)	42.57	42.35
	<b>Total non-current assets</b>	<b>1512.66</b>	<b>1204.33</b>
<b>2</b>	<b>Current assets</b>		
a.	Inventories	534.90	371.99
b.	<b>Current financial asset</b>		
i	Trade receivables, current	342.13	178.41
ii	Cash and cash equivalents	204.62	78.68
iii	Other current financial assets	1007.82	1327.97
	<b>Total current financial assets</b>	<b>1554.58</b>	<b>1585.07</b>
	<b>Total current assets</b>	<b>2089.48</b>	<b>1957.06</b>
	<b>Total assets</b>	<b>3602.14</b>	<b>3161.39</b>
<b>c-</b>	<b>Equity and liabilities</b>		
<b>1</b>	<b>Equity</b>		
a.	Equity share capital	793.12	793.12
b.	Other equity	1873.57	1778.41
c.	Non Controlling Interest	0.00	40.20
	<b>Total equity</b>	<b>2666.69</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	343.18	143.29
	<b>Total non-current financial liabilities</b>	<b>343.18</b>	<b>143.29</b>
b.	Provisions, non-current	2.92	2.92
	<b>Total non-current liabilities</b>	<b>346.10</b>	<b>146.21</b>
	<b>Current liabilities</b>		
a.	<b>Current financial liabilities</b>		
i	Trade payables, current	378.75	254.58
ii	Other current financial liabilities	207.55	145.36
	<b>Total current financial liabilities</b>	<b>586.31</b>	<b>399.94</b>
b.	Provisions, current	3.04	3.51
	<b>Total current liabilities</b>	<b>589.35</b>	<b>403.45</b>
	<b>Total liabilities</b>	<b>935.45</b>	<b>549.66</b>
	<b>Total equity and liabilities</b>	<b>3602.14</b>	<b>3161.39</b>



Consolidated Statement of Cash Flow for the Perid Ended 31-03-2024			Rs. In Lakh	
S. No.	Particulars	Notes	Year Ended 31.03.2023	Year Ended 31.03.2022
A.	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
	Profit/(Loss) before extraordinary items and tax		81.44	270.42
			-	-
	<b>Adjustment for:</b>		-	-
	Depreciation & Amortization		32.94	35.67
	(Profit)/Loss on Sale of Fixed Assets		-	-
	Finance Cost (Net)		0.66	0.79
	<b>Operating Profit before changes in Current Assets and Liabilities</b>		<b>115.04</b>	<b>306.88</b>
			-	-
	<b>Changes in Current Liabilities Increase/(Decrease)</b>		-	-
	Other Current Liabilities		184.59	(555.96)
	<b>Changes in Current Assets (Increase)/Decrease</b>		-	-
	Other Current Assets		(6.48)	(497.96)
	<b>Cash Generated From Operations</b>		<b>293.15</b>	<b>(747.04)</b>
	Tax Expenses		(17.43)	64.66
	<b>Cash Flow before extraordinary items</b>		<b>310.58</b>	<b>(811.70)</b>
	Prior Period Items		5.60	0.41
	<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>		<b>304.98</b>	<b>(812.11)</b>
			-	-
B.	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
	Purchase of Fixed Assets		(89.78)	(119.46)
	Sale of Fixed Assets		6.40	-
	Provision for fall in the value of Non Current Investment		(39.00)	412.00
	Long term Loans & Advances		(15.50)	516.76
	<b>NET CASH GENERATED FROM INVESTING ACTIVITIES</b>		<b>(137.88)</b>	<b>809.30</b>
			-	-
C.	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
	Finance Cost (Net)		(0.66)	(0.79)
	Changes in Long Term Liabilities		-	-
	Changes in Other Long Term Liabilities		(40.50)	-
	Issue of Share Capital and share premium		-	-
	<b>NET CASH GENERATED FROM FINANCING ACTIVITIES</b>		<b>(41.16)</b>	<b>(0.79)</b>
			-	-
	<b>Net Increase/(decrease) in Cash and Cash equivalents</b>	(A+B+C)	<b>125.94</b>	<b>(3.60)</b>
			-	-
	Cash and cash equivalents at the beginning of year		<b>78.68</b>	<b>82.28</b>
	Cash and cash equivalents at the end of year		<b>204.62</b>	<b>78.68</b>

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**Chartered Accountants**

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**Auditor's Report on Quarterly and year to date Standalone Financial Result and Year to Date Result of the company pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement, 2015)**

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

**Opinion**

We have audited the accompanying Statement of Quarterly and Year to Date Standalone Financial Results of **DHAMPURE SPECIALITY SUGARS LIMITED** ("the Company"), for the quarter ended March 31, 2024 and for the year ended March 31, 2024 ("the statement"), attached herewith, being submitted by the company, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement;

1. Is presented in accordance with the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended; and
2. Gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in india, of the net profit and other comprehensive income and other financial information of the company for the quarter and year ended March 31, 2024 and for the year ended March 31, 2024.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 as amended ("the Act."). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Results.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Result

The statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the statement that gives a true and fair view of the net profit and other comprehensive income of the company and other financial information in accordance with the Indian Accounting Standards prescribed under section 133 of

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the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results, that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are also responsible for assessing the Company's ability to continue as going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

**Auditor's Responsibilities for the Audit of the Standalone Financial Statement**

Our objectives are to obtain reasonable assurance about whether the statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

apart of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- (a) Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system with reference to financial statements in place and the operating effectiveness of such controls.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

# 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

- (d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- (e) Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- (f) Obtain sufficient appropriate audit evidence regarding the Statement of the company to express an opinion on the Statement.

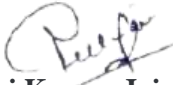
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### Other Matters

The statement includes Standalone Financial Results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year to date figures up to the nine months of the current financial year which were subject to limited review by us. Our opinion on the statement is not modified in respect of this matter.

For JLN US & Co.  
Chartered Accountant  
F.R.N.: 101543W

  
Neeraj Kumar Jain  
Partner  
M. No.: F408211



Place: Delhi

Date: 30<sup>th</sup> May, 2024

UDIN: 24408211BJZXMN5956

Statement of Standalone Audited financial results for the Quarter and Year Ended 31.03.2024						Rs. In Lakh
Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2024 (Audited)	31-12-2023 (Un-audited)	31-03-2023 (Audited)	31-03-2024 (Audited)	31-03-2023 (Audited)
1	<b>Income from Operations</b>					
	a) Net Sales/Income from Operations	701.95	694.79	391.24	2283.59	1324.79
	b) Other Operating Income	0.00	0.00	0.00	0.00	0.00
2	Other Income	7.79	4.71	48.17	16.05	49.32
	<b>Total Income</b>	<b>709.74</b>	<b>699.50</b>	<b>439.41</b>	<b>2299.64</b>	<b>1374.11</b>
3	<b>Expenses</b>					
	a) Cost of Material Consumed	620.87	474.66	238.37	1686.68	829.61
	b) Purchase of Stock In Trade	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	28.99	-19.05	11.30	-90.25	-34.05
	d) Employee Benefit Expenses	53.40	45.96	34.45	175.67	150.42
	e) Finance Costs	0.09	0.31	0.23	0.53	0.43
	f) Depreciation & Amortisation Expense	6.98	6.80	11.24	27.28	28.08
	g) Other Expense	187.64	119.44	151.59	461.87	391.60
	<b>Total Expenses</b>	<b>897.98</b>	<b>628.12</b>	<b>447.18</b>	<b>2261.77</b>	<b>1366.09</b>
4	<b>Profit/(Loss) before exceptional Item and Tax</b>	<b>-188.24</b>	<b>71.38</b>	<b>-7.77</b>	<b>37.87</b>	<b>8.02</b>
5	Exceptional Item Gain/(Loss) (Net)	5.60	0.00	0.41	5.60	0.41
6	<b>Profit/(Loss) Before Tax</b>	<b>-193.84</b>	<b>71.38</b>	<b>-8.18</b>	<b>32.27</b>	<b>7.61</b>
7	Tax Expense	-32.91	18.56	-16.23	25.88	-2.71
8	<b>Net Profit/(Loss) for the Period</b>	<b>-160.93</b>	<b>52.82</b>	<b>8.05</b>	<b>6.39</b>	<b>10.32</b>
9	<b>Other Comprehensive Income (OCI)</b>	0.00	0.00	0.00	0.00	0.00
	a) Item that will not be reclassified to Profit or Loss (Net of Tax)	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
10	Other Comprehensive Income for the Period	0.00	0.00	0.00	0.00	0.00
11	<b>Total Comprehensive Income/(Loss)</b>	<b>-160.93</b>	<b>52.82</b>	<b>8.05</b>	<b>6.39</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
13	Other Equity excluding Revaluation Reserves (as per last Audited Balance Sheet)	0.00	0.00	0.00	0.00	0.00
14	Earning Per Share (₹) (Not annualized)					
	a) Basic before/after Extraordinary Item	-2.03	0.67	0.10	0.08	0.13
	b) Diluted before/after Extraordinary	-2.03	0.67	0.10	0.08	0.13

<b>DHAMPURE SPECIALITY SUGARS LIMITED</b>			
<b>CIN:L24112UP1992PLC014478</b>			
<b>Regd. Office: Village Pallawala , Tehsil Dhampur , Bijnor , Uttar Pradesh- 246761</b>			
<b>email id: cs@dhampurgreen.com , Website: www.dhampurgreen.com</b>			
<b>STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31-03-2024</b>			<b>Rs. In Lakh</b>
<b>Sr No.</b>	<b>Particulars</b>	<b>Audited As at 31-03-2024</b>	<b>Audited As at 31-03-2023</b>
	<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>		
a.	Property, plant and equipment	930.56	875.00
b.	Other intangible assets	3.93	3.56
c.	<b>Non-current financial assets</b>		
i	Non-current investments	201.43	164.03
ii	Other non-current financial assets	517.59	503.93
	<b>Total non-current financial assets</b>	<b>719.02</b>	<b>667.96</b>
e.	Deferred tax assets (net)	42.67	39.38
	<b>Total non-current assets</b>	<b>1696.19</b>	<b>1585.89</b>
<b>2</b>	<b>Current assets</b>		
a.	Inventories	519.62	345.16
b.	<b>Current financial asset</b>		
i	Trade receivables, current	288.35	104.74
ii	Cash and cash equivalents	201.83	66.50
iii	Other current financial assets	95.29	440.67
	<b>Total current financial assets</b>	<b>585.46</b>	<b>611.92</b>
	<b>Total current assets</b>	<b>1105.08</b>	<b>957.08</b>
	<b>Total assets</b>	<b>2801.27</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	1532.19	1526.11
	<b>Total equity</b>	<b>2325.31</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	8.90	60.30
	<b>Total non-current financial liabilities</b>	<b>8.90</b>	<b>60.30</b>
b.	Provisions, non-current	2.92	2.92
	<b>Total non-current liabilities</b>	<b>11.82</b>	<b>63.22</b>
	<b>Current liabilities</b>		
a.	<b>Current financial liabilities</b>		
i	Trade payables, current	300.58	123.31
ii	Other current financial liabilities	160.52	33.70
	<b>Total current financial liabilities</b>	<b>461.10</b>	<b>157.01</b>
b.	Provisions, current	3.04	3.51
	<b>Total current liabilities</b>	<b>464.14</b>	<b>160.51</b>
	<b>Total liabilities</b>	<b>475.96</b>	<b>223.74</b>
	<b>Total equity and liabilities</b>	<b>2801.27</b>	<b>2542.97</b>

## Standalone Statement of Cash Flow for the Period Ended 31-03-2024

For the year ended 31st March, 2024		Rs. In Lakh	
S. No.	Particulars	Year Ended 31.03.2024	Year Ended 31.03.2023
A.	<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
	Profit/(Loss) before extraordinary items and tax	37.87	8.02
	<b>Adjustment for:</b>		
	Depreciation & Amortization	27.28	28.08
	(Profit)/Loss on Sale of Fixed Assets		
	Finance Cost (Net)	0.53	0.43
	<b>Operating Profit before changes in Current Assets and Liabilities</b>	<b>65.68</b>	<b>36.54</b>
	<b>Changes in Current Liabilities Increase/(Decrease)</b>		
	Other Current Liabilities	303.31	7.05
	<b>Changes in Current Assets (Increase)/Decrease</b>		
	Other Current Assets	(12.67)	(425.07)
	<b>Cash Generated From Operations</b>	<b>356.32</b>	<b>(381.48)</b>
	Tax Expenses	25.88	(2.71)
	<b>Cash Flow before extraordinary items</b>	<b>330.44</b>	<b>(378.77)</b>
	Prior Period Items	5.60	0.41
	<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>324.84</b>	<b>(379.18)</b>
B.	<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
	Purchase of Fixed Assets	(89.63)	(117.21)
	Sale of Fixed Assets	6.40	-
	Provision for fall in the value of Non Current Investment	(39.00)	412.00
	Long term Loans & Advances	(15.36)	549.72
	<b>NET CASH GENERATED FROM INVESTING ACTIVITIES</b>	<b>(137.58)</b>	<b>844.52</b>
C.	<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>		
	Finance Cost (Net)	(0.53)	(0.43)
	Changes In Long Term Borrowing		
	Changes in Other Long Term Liabilities	(51.40)	(478.88)
	Issue of Share Capital and share premium		
	<b>NET CASH GENERATED FROM FINANCING ACTIVITIES</b>	<b>(51.93)</b>	<b>(479.31)</b>
	<b>Net Increase/(decrease) in Cash and Cash equivalents</b>	<b>135.33</b>	<b>(13.98)</b>
	<b>Cash and cash equivalents at the beginning of year</b>	<b>66.50</b>	<b>80.48</b>
	<b>Cash and cash equivalents at the end of year</b>	<b>201.83</b>	<b>66.50</b>





# 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

## Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30.05.2024.
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, 2024 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 Certificate of Managing Director and Chief Financial Officer in terms of Regulation 33 of Securities and exchange Board of India (LODR) Regulation , 2015 , in respect of the above results has been placed before the board of Directors.
6. The above results of the company are available on Company website <https://www.dhampurgreen.com/>
7. Figures for the previous corresponding periods have been regrouped/rearranged, wherever considered necessary.

For and on behalf of Board

Dhampur Speciality Sugars Limited

**SORABH** Digitally signed by  
SORABH GUPTA  
**GUPTA** Date: 2024.05.30  
23:14:32 +05'30'

Sorabh Gupta  
Director

Date: 30<sup>th</sup> May ,2024

Place: New Delhi





# 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

Dated: 30<sup>th</sup> May, 2024

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

Security Code: 531923

Subject: Audit Report with Unmodified Opinion,

**Ref: Declaration pursuant to Regulation 33 (3)(d) of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015**

Dear Sir/Ma'am

We hereby Declare that M/s. JLN US & Co. (Firm Registration No. 101543W) Chartered Accountants, the Statutory Auditor of the Company have issued Audit Report with Unmodified opinion on the Audited Financial Results of the Company (Standalone & Consolidated) for the Financial Year Ended 31 March, 2024. The Declaration is in Compliance with Regulation 33(3) (d) of the SEBI (LODR) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016

Request you to please take the same on records and acknowledge the Receipt.

For Dhampure Speciality Sugars Limited

SORABH  
GUPTA Digitally signed  
by SORABH  
GUPTA  
Date: 2024.05.30  
23:05:48 +05'30'

Sorabh Gupta  
Managing Director  
DIN: 00227776

Ghanshyam  
am Tiwari Digitally signed by  
Ghanshyam Tiwari  
Date: 2024.05.30  
23:06:12 +05'30'

Ghanshyam Tiwari  
Chief Financial officer

