

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

#### Date: 14<sup>th</sup> November, 2024

To, The Manager (Listing) Bombay Stock Exchange Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001

#### **Scrip Code: 531923**

## Sub.: Outcome of Board Meeting held on 14<sup>th</sup> November, 2024 Disclosure pursuant to regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015.

#### Dear Sir/Ma'am

Pursuant to the application regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015. We wish to inform you that meeting of the board of directors of the company held today i.e., **Thursday**, 14<sup>th</sup> November, 2024, inter-alia considered approved and taken on record the following business:

 Considered and approved the Standalone and Consolidated Un-audited Financial Results for the Quarter and Half Yearly ended 30<sup>th</sup> September, 2024 along with the Limited Review Report issued by Statutory Auditor i.e., M/s JLN US & Co., Chartered Accountant, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended);

The Board Meeting commenced at 05:30 P.M. and concluded at 09:30 P.M.

These results are being published in the newspapers.

**Thanking You** 

Yours faithfully For Dhampure Speciality Sugars Limited

Aneesh Jain Company Secretary



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**Chartered Accountants** New Aatish Market Mansarovar, Jaipur- 302020 M. No. - 7737195080 Email:nkj81@rediffmail.com

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

- We have reviewed the accompanying Statement of consolidated unaudited financial results of Dhampure Speciality Sugars Limited for the quarter ended 30<sup>th</sup> September, 2024 ("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<sup>st</sup> March 2024 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.

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**Chartered Accountants New Aatish Market Mansarovar, Jaipur- 302020** M. No. - 7737195080 Email:nkj81@rediffmail.com

 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 include the result the result of the following entities

- a) Dhampur Green Private Limited (Subsidiary)
- b) Sun Burst Services Private Limited (Subsidiary)
- c) Nostalgic Foods Retail Private Limited (Subsidiary)

The Consolidated unaudited financial results include 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 subsidiaries 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 Accountant F.R.N 101543W



Neeraj Kumar Jain Partner M. No.: F408211

Place: New Delhi Date: 14<sup>th</sup> November, 2024 UDIN: 24408211BJZXWP5699

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#### Tel: +91-11- 23711223, 23711224 E-mail: cs@dhampurgreen.com

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|         | Statement of Consolidated unaudited financial resu  | its for the Quart |              |              |              | Rs. In lakh  |            |
|---------|---|-------------------|--------------|--------------|--------------|--------------|------------|
| Sr. No. | Particulars   | Quarter Ended     |              |              | Half         | Year Ended   |            |
|         |   |                   |              |              |              |              |            |
|         |   | 30-09-2024        | 30-06-2024   | 30-09-2023   | 30-09-2024   | 30-09-2023   | 31.03.2024 |
|         |   | (Un-audited)      | (Un-audited) | (Un-audited) | (Un-audited) | (Un-audited) | (Audited)  |
| 1       | Income from Operations                              |                   |              |              |              |              |            |
|         | a) Net Sales/Income from Operations                 | 841.65            |              |              | 1543.14      | 1218.12      | 2923.0     |
|         | b) Other Operating Income                           | 0.00              | 0.00         | 0.00         | 0.00         | 0.00         | 0.0        |
| 2       | Other Income  | 25.15             | 8.58         | 1.96         | 33.73        | 3.55         | 42.43      |
|         | Total Income  | 866.80            | 710.08       | 761.48       | 1576.87      | 1221.67      | 2965.5     |
| 3       | Expenses  |                   |              |              |              |              |            |
|         | a) Cost of Material Consumed                        | 425.74            | 441.75       | 494.69       | 867.50       | 775.27       | 2026.1     |
|         | b) Purchase of Stock In Trade                       | 0.00              | 0.00         | 0.00         | 0.00         | 0.00         | 0.0        |
|         | c) Changes in Inventories of Finished Goods,        |                   |              |              |              |              |            |
|         | Work-in-Progress and in Stock in trade              | -5.27             |              |              |              |              | -90.2      |
|         | d) Employee Benefit Expenses                        | 82.94             | 62.72        | 52.53        | 145.66       | 102.72       | 227.2      |
|         | e) Finance Costs                                    | 0.08              |              |              |              |              | 1          |
|         | f) Depreciation & Amortisation Expense              | 51.95             |              |              | 59.85        |              |            |
|         | g) Other Expense                                    | 159.93            | 145.56       | 145.11       | 305.49       | 268.84       | 687.3      |
|         | Total Expenses                                      | 715.37            | 637.80       | 606.52       | 1353.17      | 1063.21      | 2884.0     |
| 4       | Profit/(Loss) before exceptional Item and Tax       | 151.42            | 72.27        | 154.96       | 223.70       | 158.46       | 81.44      |
| 5       | Exceptional Item Gain/(Loss) (Net)                  | 0.00              |              |              |              |              |            |
| 6       | Profit/(Loss) Before Tax                            | 151.42            |              |              |              |              |            |
| 7       | Tax Expense   | 41.63             |              |              | 58.16        |              |            |
| 8       | Profit from Continuing Operations before Tax        | 109.80            |              |              |              |              |            |
|         | Depreciation and Amortization Expenses on           | 105.00            | 55.74        | 115.24       | 105.54       | 117.50       | 52.00      |
|         | Discontinuing Operations                            | 0.00              | 0.00         | 0.00         | 0.00         | 0.00         | 0.00       |
| 9       | Profit/(Loss) from Discontinuing Opearations        |                   |              |              |              |              |            |
|         |   | 0.00              |              |              |              | 0.00         | 0.00       |
| 10      | Net Profit for the Period                           | 109.80            | 55.74        | 115.24       | 165.54       | 117.9        | 92.6       |
| 11      | Other Comprehensive Income (OCI)                    |                   |              |              |              |              |            |
|         | 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       |
| 12      | Other Comprehensive Income for the period           | 0.00              | 0.00         | 0.00         | 0.00         | 0.00         | 0.00       |
| 13      | Total Comprehensive Income                          | 109.80            |              | 115.24       |              |              |            |
| 14      | Net Profit / (Loss) attributed to:                  |                   |              |              | 200101       |              | 52.0       |
|         | - Owners of the Company                             | 109.80            | 55.74        | 114.87       | 165.54       | 117.15       | 92.60      |
|         | - Non-Controlling Interest                          | 0.00              |              |              |              |              | 1          |
|         | Other Comprehensive Income attributed to:           | 0.00              | 0.00         | 0.37         | 0.00         | 0.75         | 0.0        |
|         | - Owners of the Company                             | 0.00              | 0.00         | 0.00         | 0.00         | 0.00         | 0.0        |
|         | - Non-Controlling Interest                          | 0.00              |              |              |              |              |            |
|         | Total Comprehensive Income attributed to:           | 0.00              | 0.00         | 0.00         | 0.00         | 0.00         | 0.0        |
|         | - Owners of the Company                             | 109.80            | 55.74        | 114.87       | 165.54       | 117.15       | 92.6       |
|         | - Non-Controlling Interest                          |                   |              | 0.07         |              | 0.75         |            |
|         | Paid-up Equity Share Capital Face value             | 0.00              | 0.00         | 0.37         | 0.00         | 0.75         | 0.0        |
| 15      |   |                   |              |              |              |              |            |
|         | : ₹ 10 Per Share                                    | 793.12            | 793.12       | 793.12       | 793.12       | 793.12       | 793.1      |
| 16      | Other Equity excluding revalution reserves          |                   |              |              |              |              |            |
|         | ( as per last audited balance sheet )               | 0.00              | 0.00         | 0.00         | 0.00         | 0.00         | 0.0        |
| 17      | Basic Earning Per Share (₹) (Not annualized)        |                   |              |              |              | l            |            |
|         | a) from Continued Operation                         | 1.39              |              |              |              |              | 1          |
|         | b) from Discontinued Operation                      | 0.00              |              |              |              |              |            |
|         | c) from Continue & Discontinued Operation           | 1.39              | 0.70         | 1.45         | 2.09         | 1.48         | 1.1        |
| 18      | Diluted Earning Per Share (₹) (Not annualized)      |                   |              |              |              |              |            |
|         | a) from Continued Operation                         | 1.39              | 0.70         | 1.45         | 2.09         | 1.48         | 1.1        |
|         | b) from Discontinued Operation                      | 0.00              | 0.00         | 0.00         | 0.00         | 0.00         | 0.0        |
|         | c) from Continue & Discontinued Operation           | 1.39              | 0.70         | 1.45         | 2.09         | 1.48         | 1.1        |

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|        | со      | NSOLIDATION STATEMENT OF ASSETS AND LIABILITIES AS AT 30- | 09-2024             | In Lakhs            |
|--------|---------|---|---------------------|---------------------|
| Sr No. |         | Particulars   | As at<br>30-09-2024 | As at<br>31-03-2024 |
|        |         | Assets  |                     |                     |
| 1      |         | Non-current assets  |                     |                     |
|        | a.      | Property, plant and equipment                             | 1601.24             | 944.72              |
|        | b.      | Other intangible assets                                   | 0.00                | 3.93                |
|        | с.      | Non-current financial assets                              |                     |                     |
|        | i       | Non-current investments                                   | 1529.02             | 0.23                |
|        | ii      | Other non-current financial assets                        | 0.00                | 517.59              |
|        |         | Total non-current financial assets                        | 1529.02             | 517.82              |
|        | d.      | Deferred tax assets (net)                                 | 0.00                | 46.19               |
|        |         | Total non-current assets                                  | 3130.27             | 1512.66             |
| 2      |         | Current assets  |                     |                     |
|        | a.      | Inventories   | 510.26              | 534.90              |
|        | b.      | Current financial asset                                   |                     |                     |
|        | i       | Trade receivables, current                                | 250.62              | 342.13              |
|        | ii      | Cash and cash equivalents                                 | 58.66               | 204.62              |
|        | iii     | Other current financial assets                            | 195.35              | 1007.82             |
|        |         | Total current financial assets                            | 504.64              | 1554.58             |
|        |         | Total current assets                                      | 1014.89             | 2089.48             |
|        |         | Total assets  | 4145.16             | 3602.14             |
| C-     |         | Equity and liabilities                                    |                     |                     |
| 1      |         | Equity  |                     |                     |
|        | a.      | Equity share capital                                      | 793.12              | 793.12              |
|        | b.      | Other equity  | 2033.15             | 1873.57             |
|        | с.      | Non Controlling Interest                                  | 0.00                | 0.00                |
|        |         | Total equity  | 2826.27             | 2666.69             |
| 2      |         | Liabilities   |                     |                     |
|        |         | Non-current liabilities                                   |                     |                     |
|        | a.      | Non-current financial liabilities                         |                     |                     |
|        | i       | Other non-current financial liabilities                   | 32.16               | 343.18              |
|        | -       | Total non-current financial liabilities                   | 32.16               | 343.18              |
|        | b.      | Provisions, non-current                                   | 0.00                | 2.92                |
|        |         | Total non-current liabilities                             | 32.16               | 346.10              |
|        |         | Current liabilities                                       |                     |                     |
|        | a.      | Current financial liabilities                             |                     |                     |
|        | i       | Trade payables, current                                   | 191.11              | 377.74              |
|        | ii      | Other current financial liabilities                       | 1092.59             | 208.56              |
|        |         | Total current financial liabilities                       | 1283.70             | 586.31              |
|        | b.      | Provisions, current                                       | 3.04                | 3.04                |
|        | D.<br>C | Deferred Tax Liabilities(net)                             | 0.00                | 0.00                |
|        | C       | Total current liabilities                                 | 1286.74             | 589.35              |
|        | -+      | Total liabilities   | 1318.90             | 935.45              |
|        |         | Total equity and liabilities                              | 4145.16             | 3602.14             |
|        |         |   | 4143.10             | 5002.14             |

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DHAMPURE SPECIALITY SUGARS LIMITED

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|     | Consolidated Statement of Cash Flow for the Ha                    | If Yearly Ended | 30-09-2024   |              |
|-----|---|-----------------|--------------|--------------|
|     |   |                 |              | Rs. In Lakh  |
|     |   |                 | For the Year | For the Year |
| S.  |   |                 | Half Ended   | Ended        |
| No. | Particulars   | Notes           | 30.09.2024   | 31.03.2024   |
| Α.  | CASH FLOWS FROM OPERATING ACTIVITIES                              |                 |              |              |
|     | Profit/(Loss) before extraordinary items and tax                  |                 | 223.70       | 81.44        |
|     |   |                 |              |              |
|     | Adjustment for:   |                 |              |              |
|     | Depreciation & Amortization                                       |                 | 59.85        | 32.94        |
|     | (Profit)/Loss on Sale of Fixed Assets                             |                 |              | 0.00         |
|     | Finance Cost (Net)  |                 | 0.31         | 0.66         |
|     | Operating Profit before changes in Current Assets and Liabilities |                 | 283.86       | 115.04       |
|     | Changes in Trade Paybles  |                 | -157.85      | 123.16       |
|     | Changes in Other current financial liabilities                    |                 | 1.22         | 62.20        |
|     | Changes in Other Non current financial liabilities                |                 | -            | -6.50        |
|     | Changes in short term provision                                   |                 | -            | -0.47        |
|     | Changes in Long term provision                                    |                 | _            | 0.00         |
|     | Changes in inventories  |                 | 13.54        | -162.91      |
|     | Changes in Trade Receivables                                      |                 | 140.39       | -163.72      |
|     | Changes in Other current financial assets                         |                 | 101.58       | 320.17       |
|     | Changes in Other Non current financial assets                     |                 | 120.55       | -12.06       |
|     | Changes in Other non current assets                               |                 | -            | -3.30        |
|     | Other Adjustments   |                 |              | 5.50         |
|     | Cash Generated From Operations                                    |                 | 503.29       | 237.46       |
|     | Tax Expenses  |                 | -58.16       | -17.43       |
|     | Cash Flow before extraordinary items                              |                 | 445.13       | 254.90       |
|     | Prior Period Items  |                 | 445.15       | 5.91         |
|     | NET CASH GENERATED FROM OPERATING ACTIVITIES                      | Α               | 445.13       | 248.99       |
|     |   |                 | 445.15       | 240.55       |
| в.  | CASH FLOWS FROM INVESTING ACTIVITIES                              |                 |              |              |
|     | Purchase of Property, Plant and Equipment and Intangible assets   |                 | -1,132.41    | -89.78       |
|     | Decrease in Non Current Investment                                |                 | 482.03       | -39.00       |
|     | Sale of Property, Plant and Equipment and Intangible assets       |                 |              | 6.40         |
|     | NET CASH GENERATED FROM INVESTING ACTIVITIES                      | В               | -650.38      | -122.38      |
|     |   |                 |              |              |
| C.  | CASH FLOWS FROM FINANCING ACTIVITIES                              |                 |              |              |
|     | Finance Cost paid   |                 | -0.31        | -0.66        |
|     | Proceeds from Issue of Equity Share Capital in Subsidiary         |                 |              | 0.00         |
|     | NET CASH GENERATED FROM FINANCING ACTIVITIES                      | С               | -0.31        | -0.66        |
|     |   | (1.5.5)         |              | 487.53       |
|     | Net Increase/(decrease) in Cash and Cash equivalents              | (A+B+C)         | 145.96       | 125.94       |
|     | Cash and cash equivalents at the beginning of year                |                 | 204.62       | 78.68        |
|     | Cash and cash equivalents at the end of year                      |                 | 58.66        | 204.62       |

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**Chartered Accountants New Aatish Market Mansarovar, Jaipur- 302020** M. No. - 7737195080 Email:nkj81@rediffmail.com

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 Director of Dhampure Speciality Sugars Limited

- 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, 2024 ("the Statement") attached herewith.
- 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<sup>st</sup> March, 2024 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 and not subjected to audit.

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**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 of Unaudited Financial Results, 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 Accountant F.R.N 101543W

S í I Charterod Accountant

Neeraj Kumar Jain Partner M. No.: F408211

Place: New Delhi Date: 14<sup>th</sup> November, 2024 UDIN: 24408211BJZXWO6193

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|         | Statement of Standalone Unaudited finar         | ted financial results for the Quarter and Half Yealy ended 30.09.2024 |               |              |              |              | Rs. In Lakh |
|---------|---|---|---------------|--------------|--------------|--------------|-------------|
| Sr. No. | Particulars                                     |   | Quarter Endec | l            | Half         | Year Ended   |             |
|         |   |   |               |              |              |              |             |
|         |   |   |               |              |              |              |             |
|         |   | 30-09-2024  | 30-06-2024    | 30-09-2023   | 30-09-2024   | 30-09-2023   | 31-03-2024  |
|         |   | (Un-audited)  | (Un-audited)  | (Un-audited) | (Un-audited) | (Un-audited) | (Audited)   |
| 1       | Income from Operations                          |   |               |              |              |              |             |
|         | a) Net Sales/Income from Operations             | 737.74  | 604.08        | 583.78       | 1341.82      | 886.85       | 2283.59     |
|         | b) Other Operating Income                       | 0.00  | 0.00          | 0.00         | 0.00         | 0.00         | 0.00        |
| 2       | Other Income                                    | 25.13   | 8.51          | 1.96         | 33.64        | 3.55         | 16.05       |
|         | Total Income                                    | 762.87  | 612.59        | 585.74       | 1375.47      | 890.40       | 2299.64     |
| 3       | Expenses  |   |               |              |              |              |             |
|         | a) Cost of Material Consumed                    | 372.27  | 395.01        | 402.84       | 767.28       | 591.15       | 1686.68     |
|         | 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          | -5.27   | -20.36        | -94.12       | -25.64       | -100.20      | -90.25      |
|         | d) Employee Benefit Expenses                    | 65.59   | 44.40         | 38.59        | 109.98       | 76.30        | 175.67      |
|         | e) Finance Costs                                | 0.07  | 0.20          | 0.10         | 0.27         | 0.12         | 0.53        |
|         | f) Depreciation & Amortisation Expense          | 5.80  | 6.90          | 6.76         | 12.70        | 13.50        | 27.28       |
|         | g) Other Expense                                | 126.24  | 112.80        | 77.89        | 239.04       | 154.79       | 461.87      |
|         | Total Expenses                                  | 564.70  | 538.93        | 432.06       | 1103.63      | 735.67       | 2261.77     |
| 4       | Profit/(Loss) before exceptional Item and       |   |               |              |              |              |             |
| 4       | Тах   | 198.17  | 73.66         | 153.68       | 271.83       | 154.73       | 37.87       |
| 5       | Exceptional Item Gain/(Loss) (Net)              | 0.00  | 0.00          | 0.00         | 0.00         | 0.00         | 5.60        |
| 6       | Profit/(Loss) Before Tax                        | 198.17  | 73.66         | 153.68       | 271.83       | 154.73       | 32.27       |
| 7       | Tax Expense                                     | 53.82   | 16.85         | 39.96        | 70.68        | 10.23        | 25.88       |
| 8       | Net Profit/(Loss) for the Period                | 144.35  | 56.81         | 113.72       | 201.16       | 114.50       | 6.39        |
| 9       | Other Comprehensive Income (OCI)                | 0.00  | 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         | 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      |   |   |               |              |              |              |             |
| 10      | Other Comprehensive Income for the Period       | 0.00  | 0.00          | 0.00         | 0.00         | 0.00         | 0.00        |
| 11      | Total Comprehensive Income/(Loss)               | 144.35  | 56.81         | 113.72       | 201.16       | 114.50       | 6.39        |
| 12      | Paid-up Equity Share Capital Face Value: ₹      |   |               |              |              |              |             |
| 12      | 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         | 1.82  | 0.72          | 1.43         | 2.54         | 1.44         | 0.08        |
|         | b) Diluted before/after Extraordinary           | 1.82  | 0.72          | 1.43         | 2.54         | 1.44         | 0.08        |



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| STANE  | DAL | ONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30-09-2024 | •          | Rs. In Lakh |
|--------|-----|--|------------|-------------|
|        |     |  | As at      | As at       |
| Sr No. |     | Particulars  | 30-09-2024 | 31-03-2024  |
|        |     | Assets   |            |             |
| 1      |     | Non-current assets                                       |            |             |
|        | a.  | Property, plant and equipment                            | 1589.08    | 930.56      |
|        | b.  | Other intangible assets                                  | 0.00       | 3.93        |
|        | c.  | Non-current financial assets                             |            |             |
|        | i   | Non-current investments                                  | 397.35     | 201.43      |
|        | ii  | Other non-current financial assets                       | 1180.11    | 517.59      |
|        |     | Total non-current financial assets                       | 1577.46    | 719.02      |
|        | e.  | Deferred tax assets (net)                                | 0.00       | 42.67       |
|        |     | Total non-current assets                                 | 3166.54    | 1696.19     |
| 2      |     | Current assets   |            |             |
|        | a.  | Inventories  | 506.08     | 519.62      |
|        | b.  | Current financial asset                                  |            |             |
|        | i   | Trade receivables, current                               | 147.96     | 288.35      |
|        | ii  | Cash and cash equivalents                                | 55.15      | 201.83      |
|        | iii | Other current financial assets                           | 0.00       | 95.29       |
|        |     | Total current financial assets                           | 203.11     | 585.46      |
|        |     | Total current assets                                     | 709.19     | 1105.08     |
|        |     | Total assets   | 3875.73    | 2801.27     |
|        |     | Equity and liabilities                                   |            |             |
| 1      |     | Equity   |            |             |
|        | a.  | Equity share capital                                     | 793.12     | 793.12      |
|        | b.  | Other equity   | 1698.94    | 1532.19     |
|        |     | Total equity   | 2492.06    | 2325.31     |
| 2      |     | Liabilities  |            |             |
|        |     | Non-current liabilities                                  |            |             |
|        | a.  | Non-current financial liabilities                        |            |             |
|        | i   | Other non-current financial liabilities                  | 0.00       | 8.90        |
|        |     | Total non-current financial liabilities                  | 0.00       |             |
|        | b.  | Provisions, non-current                                  | 0.00       |             |
|        |     | Total non-current liabilities                            | 0.00       |             |
|        |     | Current liabilities                                      |            |             |
|        | a.  | Current financial liabilities                            |            |             |
|        | i   | Trade payables, current                                  | 142.73     | 300.58      |
|        | ii  | Other current financial liabilities                      | 1237.90    |             |
|        |     | Total current financial liabilities                      | 1380.63    |             |
|        |     | Provisions, current                                      | 3.04       |             |
|        | h   |  | J.04       | 5.04        |
|        | b.  |  | 1383 67    | 464 14      |
|        | b.  | Total current liabilities                                |            | 464.14      |
|        | b.  |  | 1383.67    | 475.96      |

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| S         | tandalone Statement of Cash Flow for the Half yealry Ended 30-09- | Rs. In Lakh |  |                                     |
|-----------|---|-------------|--|-------------------------------------|
| S.<br>No. | Particulars   | Notes       | For the Half<br>Yearly Ended<br>30.09.2024 | For the Year<br>Ended<br>31.03.2024 |
| Α.        | CASH FLOWS FROM OPERATING ACTIVITIES                              |             |  |                                     |
|           | Profit/(Loss) before extraordinary items and tax                  |             | 271.83                                     | 37.87                               |
|           |   |             |  |                                     |
|           | Adjustment for:   |             |  |                                     |
|           | Depreciation & Amortization                                       |             | 12.70                                      | 27.28                               |
|           | (Profit)/Loss on Sale of Fixed Assets                             |             |  |                                     |
|           | Finance Cost (Net)  |             | 0.27                                       | 0.53                                |
|           | Operating Profit before changes in Current Assets and Liabilities |             | 284.80                                     | 65.68                               |
|           | Changes in Trade Paybles  |             | (157.85)                                   | 177.27                              |
|           | Changes in Other current financial liabilities                    |             | 1.22                                       | 126.81                              |
|           | Changes in Other Non current financial liabilities                |             | -  | -51.40                              |
|           | Changes in short term provision                                   |             | -  | -0.47                               |
|           | Changes in Long term provision                                    |             | -  | 0.00                                |
|           | Changes in inventories  |             | 13.54                                      | -174.46                             |
|           | Changes in Trade Receivables                                      |             | 140.39                                     | -183.61                             |
|           | Changes in Other current financial assets                         |             | 101.58                                     | 345.39                              |
|           | Changes in Other Non current financial assets                     |             | 120.55                                     | -12.06                              |
|           | Changes in Other non current assets                               |             |  | -3.30                               |
|           | Cash Generated From Operations                                    |             | 383.68                                     | 289.87                              |
|           | Tax Expenses  |             |  | 25.88                               |
|           | Cash Flow before extraordinary items                              |             | 383.68                                     | 263.99                              |
|           | Prior Period Items  |             |  | 5.91                                |
|           | NET CASH GENERATED FROM OPERATING ACTIVITIES                      | Α           | 383.68                                     | 258.08                              |
|           |   |             |  |                                     |
| В.        | CASH FLOWS FROM INVESTING ACTIVITIES                              |             |  |                                     |
|           | Purchase of Property, Plant and Equipment and Intangible assets   |             | (1,132.41)                                 | -89.63                              |
|           | Sale of Fixed Assets  |             | 482.03                                     |                                     |
|           | Provision for fall in the value of Non Current Investment         |             |  |                                     |
|           | Decrease in Non Current Investment                                |             |  | -39.00                              |
|           | Long term Loans & Advances  |             |  |                                     |
|           | Investment in Subsidiary Co.                                      |             |  | 0.00                                |
|           | NET CASH GENERATED FROM INVESTING ACTIVITIES                      | В           | -529.84                                    | -122.22                             |
| с.        | CASH FLOWS FROM FINANCING ACTIVITIES                              |             |  |                                     |
| <u>.</u>  | Finance Cost paid   |             | /0 E31                                     | -0.53                               |
|           | Changes in Other Long Term Liabilities                            |             | (0.53)                                     | -0.55                               |
|           | NET CASH GENERATED FROM FINANCING ACTIVITIES                      | с           | -0.53                                      | -0.53                               |
|           | NET CASH GENERATED FROM FINANCING ACTIVITIES                      | L           | -0.53                                      | -0.53                               |
|           | Net Increase/(decrease) in Cash and Cash equivalents              | (A+B+C)     | (146.68)                                   | 135.33                              |
|           | Cash and each any indents at the hardening of the                 |             | -  |                                     |
|           | Cash and cash equivalents at the beginning of year                |             | 201.83                                     | 66.50                               |
|           | Cash and cash equivalents at the end of year                      |             | 55.15                                      | 201.83                              |



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Notes:

- 1. The above financial results of the company for the quarter and Half Yearly ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.11.2024
- 2. The financial results are prepared in accordance with the Indian Accounting Standards ("Ind AS"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, and the Companies (Indian Accounting Standards) Rules, 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 ended March 31, 2024 and the unaudited published year to date figures up to the third quarter of the respective financial year, which were subject to limited review by the statutory auditors.
- 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 <a href="https://www.dhampurgreen.com/">https://www.dhampurgreen.com/</a>
- 6. Figures for the previous corresponding periods have been regrouped/rearranged, wherever considered necessary.

Date: 14<sup>th</sup> November, 2024 Place: New Delhi

For and on behalf of Board Dhampure Speciality Sugars Limited

> Sorabh Gupta Managing Director DIN:00227776

