

Dhampur Sugar Mills Limited

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E-mail: corporateoffice@dhampur.com Website: www.dhampur.com

Mills

DECLARATION

[Pursuant to SEBI Circular No. CIR/FD/CMD/56/2016 dated May 27, 2016]

With reference to the SEBI circular dated May 27, 2016 in respect of Disclosure of the impact of Audit qualifications, we declare that there is no qualification, reservation or adverse remark or disclaimer made by the Auditors in their Audit Report on the Standalone Annual Financial Results of the Company for the year ended 31st March 2019.

Mr. Gaurav Goel Managing Director Mr. M.P. Mehrotra Chairman- Audit Committee

Mr. Nalin K Gupta Chief Financial Officer

For Atul Garg & Associates Chartered Accountants

Firm Registration No.001544C

Atul Garg

Membership No. 070757

Place: New Delhi Date: May 20th, 2019 For T R Chadha & Co. LLP Chartered Accountants

Firm Registration No.006711N/N500028

Neena Goel Partner

Membership No. 057986

Place: New Delhi Date: May 20th, 2019 red Acco

Distillery: Asmoli & Dhampur

ATUL GARG & ASSOCIATES Chartered Accountants 418 Plaza Kalpana, 24/147A Birhana Road Kanpur-208001

T R CHADHA & CO LLP Chartered Accountants B-30, Connaught Place, Kuthiala Building New Delhi-110001

Independent Auditor's Report on Standalone Financial Results of Dhampur Sugar Mills Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Dhampur Sugar Mills Limited

- 1. We have audited the accompanying Statement of Annual Standalone Financial Results of **Dhampur Sugar Mills Limited** ('the Company') for the year ended March 31, 2019, together with the notes thereon ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been compiled from the related standalone Ind AS financial statements which has been prepared in accordance with the Indian Accounting Standard prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder ('Ind AS') and other accounting principle generally accepted in India. Our responsibility is to express an opinion on the statement based on our audit of such standalone financial statements.
- 3. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the Statement. An audit also includes evaluating the appropriateness of the accounting principles used and reasonableness of the significant accounting estimates made by Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Statement.

- 4. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by the SEBI Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016; and





- (ii) give a true and fair view in conformity with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, of the net profit and total comprehensive Income and other financial information of the Company for the year ended March 31, 2019.
- 5. The statement includes the results for the quarter ended 31st March 2019 being the balancing figure between audited figures in respect of 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.

For Atul Garg & Associates

Chartered Accountants

Firm Registration No.001544C

Atul Garg

Partner

Membership No. 070757

Place: New Delhi Date: May 20, 2019 For T R Chadha & Co LLP

Chartered Accountants

Firm Registration No.006711N/N500028

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DELHI

Neena Goel

Partner

Membership No. 057986

Place: New Delhi Date: May 20, 2019



DHAMPUR SUGAR MILLS LIMITED

Regd. Office: Distt. Bijnor, Dhampur (U.P.) - 246761

CIN - L15249UP1933PLC000511, Phone No - 011-30659400, 30659453

Email: investordesk@dhampur.com, Website - www.dhampur.com

Statement of Audited Standalone Financial Results for the Year ended March 31, 2019

SI.		Particulars	Quarter Ended			Year Ended	
lo.		r articulars	Mar-19	Dec-18	Mar-18	Mar-19	Mar-1
1.		Income from operations	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audite
		Revenue from operations	81612.48	73048.46	88779.71	275445.55	332251
	(0)	Other income	1120.11	91.43	1317.12	1708.26	2496
1		Total Income from operations (a + b)	82732.59	73139.89	90096.83	277153.81	33474
2.		Expenses					
	- 1	Cost of materials consumed	114234.56	70513.78	123236.45	236520.55	22946
- 1		Excise duty on sale of goods	0.00	0.00	0.00	0.00	439
ı		Purchases of stock-in-trade	772.05	598.65	792.40	2982.01	239
	(d)	Changes in inventories of finished goods, work-in -progress and stock-in-trade	(64327.04)	(21225.16)	(48292.95)	(50379.66)	25572
1	(e)	Employees benefits expenses	4122.48	3819.35	3411.76	13790.51	1181:
	- 1	Finance costs	2792.26	1469.53	2798.85	9050.44	1212
1	(g) [Depreciation and amortisation expenses	2725.00	1624.65	1641.05	6968.12	566
1		Other expenses	8148.25	6783.04	8130.81	24521.53	2222
	- 1	Total expenses (a to h)	68467.56	63583.84	91718.37	243453.50	313678
	F	Profit / (Loss) before exceptional items and tax (1-2)	14265.03	9556.05	(1621.54)	33700.31	2106
		Exceptional Items	(1604.42)	0.00	0.00	(1604.42)	0
	F	Profit / (Loss) after exceptional items and before tax (3-4)	12660.61	9556.05	(1621.54)	32095.89	21069
	a T	ax expenses					
	5	Current tax Tax adjustments related to earlier year	2761.03	2067.00	(405.00)	6948.03	4455.
1		Deferred tax	(405.50) (28.66)	0.00 (1247.00)	0.00	(405.50)	0.
	P	rofit / (Loss) for the period (5-6)	10333.74	8736.05	(318.74)	57.88	898.
		Other Comprehensive Income (OCI)	10000.74	8736.05	(897.80)	25495.48	15716.
a)	i Ite	ems that will not be reclassified to profit or loss					
		Remeasurement benefits (losses) on defined benefit					
	lot	Diligation	1.32	0.00	(64.12)	1.32	(64.
	In	Gain (loss) on fair value of equity investments accome tax relating to items that will not be reclassified to profit	5.69	(13.76)	(76.03)	(29.70)	11.
	ii or	loss	(1.03)	1.38	9.42	2.51	9.
b)	ilte	ems that will be reclassified to profit or loss	(11.70)	0.00	0.00	(11.70)	0.0
į	ii Ind	come tax relating to items that will be reclassified to profit or	4.09	0.00	0.00		0.0
	To	otal Other Comprehensive Income	(1.63)	(12.38)	(130.73)	(33.48)	0.0
	То	otal Comprehensive Income for the period (7+8)	10332.11	8723.67	(1028.53)	25462.00	(43.1 15672.
	Pa	aid-up equity share capital (Face value per Share ₹ 10/- each)	6638.76	6638.76	6638.76	6638.76	6638.
	Ot	her equity				117665.00	94966.0
		arnings per equity share (EPS)				300.00	0.000.0
		of ₹ 10/- each) (not annualised) :					
		a) Basic (₹ per share) b) Diluted (₹ per share)	15.56	13.16	(1.35)	38.40	23.67
	"	, Sindica (1 per silate)	15.56	13.16	(1.35)	38.40	23.67

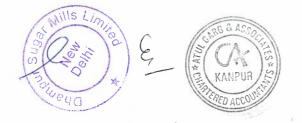






Statement of standalone segment wise revenue, results, assets and liabilities

SI.	Particulars	Quarter Ended			Year Ended	
No.	Particulars	Mar-19	Dec-18	Mar-18	Mar-19	Mar-18
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Segment Revenue					
	a) Sugar	77224.10	66375.46	78861.51	240249.06	308216.50
	b) Power	26960.79	16670.20	25802.97	60700.66	54380.51
	c) Chemicals / Ethanol	13925.14	10309.31	10798.35	49844.53	34485.98
	d) Others	892.45	681.49	478.68	2475.30	3313.55
	Total	119002.48	94036.46	115941.51	353269.55	400396.54
	Less : Inter segment revenue	37390.00	20988.00	27161.80	77824.00	68145.00
Ì	Total Revenue from Operations	81612.48	73048.46	88779.71	275445.55	332251.54
		<u> </u>	I - 14 1			
2	Segment Results (Net Profit(+)/Loss(-) before Tax, finance costs			(42502 02)	4671.18	8766.95
	a) Sugar	2646.41	1977.01	(12582.82)		
	b) Power	11866.66	6719.09	11538.05	24141.83	21974.25
	c) Chemicals / Ethanol	4227.53	3597.87	3139.75	18588.70	6387.30
	d) Others	64.09	37.27	(57.99)	113.42	6.37
	Total	18804.69	12331.24	2036.99	47515.13	37134.87
	Less : Finance costs	2792.26	1469.53	2798.85	9050.44	12129.51
	Less: Other unallocable expenses net off unallocable income*	3351.82	1305.66	859.68	6368.80	3936.01
	Net Profit (+) / Loss(-) before Tax	12660.61	9556.05	(1621.54)	32095.89	21069.35
	* Includes exceptional items. Refer note 7 to the notes.					
3	Segment Assets				000040.00	202089.00
	a) Sugar	268340.63	196144.95	202089.00	268340.63	202069.00
	b) Power	73095.70	68455.67	69871.00	73095.70	69871.00
	c) Chemicals / Ethanol	35234.07	33162.88	34046.00	35234.07	34046.00
	d) Others	307.90	332.24	392.00	307.90	392.00
	e) Unallocable	5760.2	7816.80	5862.00		5862.00
	Total	382738.5	305912.54	312260.00	382738.57	312260.00
4	Segment Liabilities		-1700 4	54744.00	60862.05	54744.00
	a) Sugar	60862.0	61792.1	7 54744.00	00002.03	
	b) Power	1397.7	9 1473.7	2133.00		2133.0
	c) Chemicals / Ethanol	4038.9	4 3404.4	7 3159.00		
	d) Others	11.3	0 15.0	3 15.00	11.30	
	e) Unallocable	192118.6				
	Total	258428.7	1 189148.5	4 210649.00	258428.71	210649.0





Statement of Assets and Liabilities		
	As at	As at
Particulars	31.03.2019	31.03.2018
1 ASSETS	(Audited)	(Audited)
1 Non - current assets		
(a) Property, plant and equipment	158949	15888
(b) Capital work - in - progress	3395	241
(c) Other Intangible assets	324	32
(d) Biological assets	#	:
(e) Financial assets		
(i) Investments	3295	71
(ii) Loans	357	87
(iii) Other Finanacial assets	41	265
(f) Deferred tax assets (Net)	0	
(g) Other non - current assets	2852	213
Sub total (Non current assets)	169213	16800
2 Current assets		
(a) Inventories	165625	11455
(b) Biological assets	72	
(c) Financial assets		
(i) Trade receivable	31457	2428
(ii) Cash and cash equivalents	262	
(iii) Bank balances other than (ii) above	706	
(iv) Loans	0 68	Į.
(v) Others financial assets	15172	
(d) Other current assets	213362	
Sub total (Current assets) (e) Assets classified as held for sale	164	1
Total assets	382739	31226
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	6645	1
(b) Other equity	117665	
Sub total (Equity)	124310	10161
Liabilities		
1 Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	53018	
(ii) Other financial liabilities	000	
(b) Provisions	2905 3767	1
(c) Deferred tax liabilities (net)	2286	1
(d) Other non - current liabilities	61976	
Sub total (Non-current liabilities)	01370	731
2 Current liabilities		
(a) Financial liabilities	113931	930
(i) Borrowings	11393	930
(ii) Trade payables	706	2
 (A) total outstanding due of micro enterprises and small enterprises; and (B) total outstanding due of creditors other than micro enterprises and small enterprises 	55404	1
(iii) Other financial liabilities	19477	
	757	1
(b) Provisions (c) Other current liabilities	4729	
(c) Other current liabilities		1
(d) Current tax liabilities (net)	1449	
Sub total (Current liabilities)	19645	. 1618







Revenue and related items in the financial results of the Company. Revenue from operations is presented net of taxes and duties after implementation of Goods and Services Tax Act (GST) effective from July 01, 20 Revenue from operations for the year ended March 31, 2019 and March 31, 2018 are not comparable. With effect from April 01, 2018, in it's interim financial results, the company has revised the policy of deferment of off season expenses which are reversed in the subsequent quarters, to align the same with Ind AS 34 'Interim Financial Reporting'. Accordingly, off-season expenses during quarter ended June 30, 2018, September 30, 2018 and December 31, 2018 were not deferred and reversed in the current quarter as in earlier years. The prince for the corresponding quarter ended March 31, 2018 has also been restated to make it comparable. During the year, the Company has recognised financial assistance paid by the Government of U.P. for sugar season 2017-18 amounting to ₹ 3341.5 the Central Government vide Notification 1(14)/2018-S.P-1 dated October 5, 2018, issued by the Ministry of consumer affairs, Food & Public Distribution, notified a scheme with a view to offset the cost of cane crushed during sugar season 2018-19 to facilitate timely payment of cane price duction in cost of raw material consumed. The cost of Inventory of Raw Sugar, held towards export obligations in terms of Minimum Indicative Export Quota (MIEQ), fixed by Government, is written down by ₹ 1827.51 lacs as on March 31, 2019 respectively a supary season 2018-19 to facilitate timely payment of the loans and interest thereon, given to its subsidiaries in the view of their financial position The Board of Directors has declared and paid interim dividend of 35% on equity shares (₹ 3.50 per equity shares of ₹ 10 each), subject to written down by ₹ 1827.51 lacs as on March 31, 2019 and March 31, 2018 are the balancing figures between the audited figures in respect of the full subject to audit. The Board of Directors has declared and paid i	Not	es
With effect from April 01, 2018, in it's interim financial results, the company has revised the policy of deferment of off season expenses which are revieved in the subsequent quarters, to align the same with Ind AS 34 'Interim Financial Reporting', Accordingly, off-season expenses during quarter ended Man 30, 2018, September 30, 2018 and December 31, 2018 were not deferred and reversed in the current quarter as in earlier years. The print he corresponding quarter ended Manch 31, 2018 has also been restated to make it comparable. During the year, the Company has recognised financial assistance paid by the Government of U.P. for sugar season 2017-18 amounting to ₹ 3341.5 the Central Government vide Notification 1(14)/2018-S.P-1 dated October 5, 2018, issued by the Ministry of consumer affairs, Food & Public of the Central Government vide Notification 1(14)/2018-S.P-1 dated October 5, 2018, issued by the Ministry of consumer affairs, Food & Public of the Central Government vide Notification 1(14)/2018-S.P-1 dated October 5, 2018, issued by the Ministry of consumer affairs, Food & Public of the Central Government vide Notification 1(14)/2018-S.P-1 dated October 5, 2018, issued by the Ministry of consumer affairs, Food & Public of the Central Government vide Notification 1(14)/2018-S.P-1 dated October 5, 2018, issued by the Ministry of consumer affairs, Food & Public of the Central Government vide Notification 1(14)/2018-S.P-1 dated October 5, 2018, issued by the Ministry of consumer affairs, Food & Public of the Central Government vide Notification 1(14)/2018-S.P-1 dated October 5, 2018, issued by the Ministry of consumer affairs, Food & Public of the Central Consumed. Exceptional liters of Notification 1(14)/2018-S.P-1 dated October 5, 2018, issued by the Ministry of consumer affairs, Food & Public of the Central Consumed. Exceptional liters of Timestate Accusting the Central Consumed. Exceptional liters of Timestate Accusting the Central Consumed. Exceptional liters of Timestate Accusting the Central Consum	1	retained earning as at April 01, 2018. Also the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results of the Company.
with effect from April 01, 2018, in its interim financial results, the company has revised the policy of deferment of off season expenses which are reversed in the subsequent quarters, to align the same with Ind AS 41 Interim Financial Reporting Accordingly, off-season expenses during quarter of the corresponding quarter ended March 31, 2018 has also been restated to make it comparable. 4 During the year, the Company has recognised financial assistance paid by the Government of U.P. For sugar season 2017-18 amounting to ₹ 3341.5 Distribution, notified a scheme with a view to offset the cost of cane crushed during sugar season 2018-19 to facilitate timely payment of cane price dues of farmers. Accordingly, ₹484.67 lacs and ₹ 7797.50 lacs has been adjusted during the quarter and year ended March 31, 2019 respectively a continuous of the control of the cost of inventory of Raw Sugar, held towards export obligations in terms of Minimum Indicative Export Quota (MIEQ), fixed by Government, is written down by ₹ 1827.51 lacs as on March 31, 2019. 7 Exceptional Items of ₹1604.42 Lacs represent write-off of the loans and interest thereon, given to its subsidiaries in the view of their financial position in Board of Directors has declared and paid interim dividend of 35% on equity shares (₹ 3.50 per equity shares of ₹ 10 each), bribe to approval of shareholders in ensuing Annual General March 31, 2019 and March 31, 2018 are 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 a subject to audit. 7 This is the statement referred to in our Report of even date For TR Chadha & Co LLP Firm Registration No. 0015 No.	2	Revenue from operations is presented net of taxes and duties after implementation of Goods and Services Tax Act (GST) effective from July 01, 2017 Hence the revenue from operations for the year ended March 31, 2019 and March 31, 2018 are not comparable.
Lacs. The Central Government vide Notification 1(14)/2018-S.P-1 dated October 5, 2018, issued by the Ministry of consumer affairs, Food & Public Distribution, notified a scheme with a view to offset the cost of cane crushed during sugar season 2018-19 to facilitate timely payment of cane price dues of farmers. Accordingly, X446.07 lacs and ₹ 7797-50 lacs has been adjusted during the quarter and year ended March 31, 2019 respectively a reduction in cost of raw material consumed. The cost of Inventory of Raw Sugar, held towards export obligations in terms of Minimum Indicative Export Quota (MIEQ), fixed by Government, is written down by ₹ 1827.51 lacs as on March 31, 2019. Exceptional Items of ₹1604.42 Lacs represent write-off of the loans and interest thereon, given to its subsidiaries in the view of their financial position. The Board of Directors has declared and paid interim dividend of 35% on equity shares (₹ 3.00 per equity) shares of ₹ 10 each) in the meeting held of aparaty 30, 2019. The Board has further recommended final dividend of 35% on equity shares (₹ 3.00 per equity) shares of ₹ 10 each), subject to approval of shareholders in ensuing Annual General Meeting. Total dividend i.e. interim and final dividend of 1909 per equity share of ₹ 10 each), subject to audit. The figures for the quarters ended March 31, 2019 and March 31, 2018 are the balancing figures between the audited figures in respect of the full subject to audit. The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings he on May 20, 2019. The statutory auditors have carried out an audit of these financial results. This is the statement referred to in our Report of even date. For T R Chadha & Co LLP For T R Chadha & Co LLP For T R Chadha & Co LLP For Dhampur Sugar Mills Limited **V. K. Goel** Chairman This is the statement referred to in our Report of even date. For Atul Garg & Associates. For Chairman M.No.057886 CAtul Garg) Partner M.No.0	3	With effect from April 01, 2018, in it's interim financial results, the company has revised the policy of deferment of off season expenses which are reversed in the subsequent quarters, to align the same with Ind AS 34 'Interim Financial Reporting'. Accordingly, off-season expenses during quarters ended June 30, 2018, September 30, 2018 and December 31, 2018 were not defermed.
suges of farmers. Accordingly, ₹4846.07 lacs and ₹7797.50 lacs has been adjusted during the quarter and year eliadet limely payment of cane price reduction in cost of raw material consumed. The cost of inventory of Raw Sugar, held towards export obligations in terms of Minimum Indicative Export Quota (MIEQ), fixed by Government, is written down by ₹ 1827.51 lacs as on March 31, 2019. Exceptional Items of ₹1604.42 Lacs represent write-off of the loans and interest thereon, given to its subsidiaries in the view of their financial position of \$1004.42 Lacs represent write-off of the loans and interest thereon, given to its subsidiaries in the view of their financial position for the Board of Directors has declared and paid interim dividend of 35% on equity shares (₹ 3.50 per equity share of ₹ 100 each) in the meeting held of approval of shareholders in ensuing Annual General Meeting. Total dividend i.e. interim and final dividend for the year is 65% (₹ 6.50 per equity share of ₹ 100 each). The figures for the quarters ended March 31, 2019 and March 31, 2018 are 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. Physical Ph	4	During the year, the Company has recognised financial assistance paid by the Government of U.P. for sugar season 2017-18 amounting to ₹ 3341.52 Lacs.
Exceptional Items of ₹1604.42 Lacs represent write-off of the loans and interest thereon, given to its subsidiaries in the view of their financial position. The Board of Directors has declared and paid interim dividend of 35% on equity shares (₹ 3.00 per equity shares of ₹ 10 each) in the meeting held of approval of shareholders in ensuing Annual General Meeting. Total dividend of 30% on equity shares (₹ 3.00 per equity shares of ₹ 10 each), subject to of ₹ 10 each). The figures for the quarters ended March 31, 2019 and March 31, 2018 are 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 not approve to audit. The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings he on May 20, 2019. The statutory auditors have carried out an audit of these financial results. Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company. Figures for the previous corresponding periods have been regrouped, wherever considered necessary. This is the statement referred to in our Report of even date For TR Chadha & Co LLP Firm Registration No. 006711NN550028 For Atul Garg & Associates Firm Registration No. 001544C (Neena Goel) Partner M.No. 070757 Chartered Accountants	5	dues of farmers. Accordingly, ₹4846.07 lacs and ₹ 7797.50 lacs has been adjusted during sugar season 2018-19 to facilitate timely payment of cane price
January 30, 2019. The Board has further recommended final dividend of 30% on equity shares (₹ 3.06 per equity shares of ₹ 10 each), subject to approval of shareholders in ensuing Annual General Meeting. Total dividend i.e. interim and final dividend for the year is 65% (₹ 6.50 per equity share), subject to each). The figures for the quarters ended March 31, 2019 and March 31, 2018 are 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 no on May 20, 2019. The statutory auditors have carried out an audit of these financial results. Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company. Figures for the previous corresponding periods have been regrouped, wherever considered necessary. This is the statement referred to in our Report of even date For TR Chadha & Co LLP Firm Registration No. 006711N/N500228 This is the statement referred to in our Report of even date For Atul Garg & Associates Firm Registration No. 001544C Neana Goel) Partner M.No. 070757 Chartered Accountants	6	The cost of Inventory of Raw Sugar, held towards export obligations in terms of Minimum Indicative Export Quota (MIEQ), fixed by Government, is written down by ₹ 1827.51 lacs as on March 31, 2019.
January 30, 2019. The Board has further recommended final dividend of 30% on equity shares (₹ 3.06 per equity shares of ₹ 10 each), subject to approval of shareholders in ensuing Annual General Meeting. Total dividend i.e. interim and final dividend for the year is 65% (₹ 6.50 per equity share), subject to each). The figures for the quarters ended March 31, 2019 and March 31, 2018 are 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 no on May 20, 2019. The statutory auditors have carried out an audit of these financial results. Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company. Figures for the previous corresponding periods have been regrouped, wherever considered necessary. This is the statement referred to in our Report of even date For TR Chadha & Co LLP Firm Registration No. 006711N/N500228 This is the statement referred to in our Report of even date For Atul Garg & Associates Firm Registration No. 001544C Neana Goel) Partner M.No. 070757 Chartered Accountants	7	Exceptional Items of ₹1604.42 Lacs represent write-off of the loans and interest thereon, given to its subsidiarios in the view of the loans and interest thereon.
subject to audit. The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings he on May 20, 2019. The statutory auditors have carried out an audit of these financial results. Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company. Figures for the previous corresponding periods have been regrouped, wherever considered necessary. This is the statement referred to in our Report of even date For TR Chadha & Co LLP Firm Registration No. 008711N/N500028 For Atul Garg & Associates Firm Registration No. 001544C (Neena Goel) Partner M.No. 070757 Chartered Accountants	8	January 30, 2019. The Board has further recommended final dividend of 35% on equity shares (₹ 3.50 per equity shares of ₹ 10 each) in the meeting held on approval of shareholders in ensuing Annual General Meeting. Total dividend i.e. interim and final dividend for the year is 65% (₹ 6.50 per equity share of ₹ 10 each).
Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company. Figures for the previous corresponding periods have been regrouped, wherever considered necessary. For Dhampur Sugar Mills Limited V. K. Goel Chairman This is the statement referred to in our Report of even date For T R Chadha & Co LLP Firm Registration No. 006711N/N500028 For Atul Garg & Associates Firm Registration No. 001544C (Neena Goel) Partner Partner NEW M.No. 057986 M.No. 070757 Chartered Accountants	9	subject to audit.
Figures for the previous corresponding periods have been regrouped, wherever considered necessary. V. K. Goel Chairman This is the statement referred to in our Report of even date For T R Chadha & Co LLP Firm Registration No. 006711N/N500028 (Neena Goel) Partner Partner M.No. 070757 Chartered Accountants Acce: New Delhi	10	The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on May 20, 2019. The statutory auditors have carried out an audit of these financial results.
Figures for the previous corresponding periods have been regrouped, wherever considered necessary. V. K. Goel Chairman This is the statement referred to in our Report of even date For T R Chadha & Co LLP Firm Registration No. 006711N/N500028 (Neena Goel) Partner Partner M.No. 070757 Chartered Accountants Acce: New Delhi	11	
This is the statement referred to in our Report of even date For T R Chadha & Co LLP Firm Registration No. 006711N/N500028 (Negna-Goel) Partner M.No.057986 DE Chartered Accountants Rece: New Delhi	12	Figures for the previous corresponding periods have been regrouped, wherever considered necessary.
For T R Chadha & Co LLP Firm Registration No. 006711N/N500028 (Neena Goel) Partner M.No.057986 DE Chartered Accountants For Atul Garg & Associates Firm Registration No. 001544C (Atul Garg) Partner M.No. 070757 Chartered Accountants		: New Delhi
	lace	For T R Chadha & Co LLP Firm Registration No. 006711N/N500028 (Neena Goel) Partner M.No.057986 D E Chartered Accountants For Atul Garg & Associates Firm Registration No. 001544C (Atul Garg) Partner M.No. 070757 Chartered Accountants
		. New Delili



Dhampur Sugar Mills Limited

241, Okhla Industrial Estate, Phase III New Delhi - 110 020, India Tel: +91-11-3065 9400, 4161 2456 Tele Fax: +91-11-2693 5697

E-mail: corporateoffice@dhampur.com Website: www.dhampur.com

DECLARATION

[Pursuant to SEBI Circular No. CIR/FD/CMD/56/2016 dated May 27, 2016]

With reference to the SEBI circular dated May 27, 2016 in respect of Disclosure of the impact of Audit qualifications, we declare that there is no qualification, reservation or adverse remark or disclaimer made by the Auditors in their Audit Report on the Consolidated Annual Financial Results of the Company for the year ended 31st March 2019.

Mr. Gaurav Goel Managing Director Mr. M.P. Mehrotra
Chairman- Audit Committee

Mr. Nalin K Gupta

CFO

For Atul Garg & Associates
Chartered Accountants
Firm Registration No.001544C

Atul Garg Partner

Membership No. 070757

Place: New Delhi Date: May 20th, 2019 For T R Chadha & Co. LLP Chartered Accountants

Firm Registration No.006711N/N500028

Neena Goel

Neero

Partner

Membership No. 057986

Place: New Delhi Date: May 20th, 2019

ATUL GARG & ASSOCIATES Chartered Accountants 418 Plaza Kalpana, 24/147A Birhana Road Kanpur-208001

T R CHADHA & CO LLP Chartered Accountants B-30, Connaught Place, Kuthiala Building New Delhi-110001

Independent Auditor's Report on Consolidated Financial Results of Dhampur Sugar Mills Limited Pursuant to the Regulation 33 of the Requirements) Regulations, 2015

To the Board of Directors of Dhampur Sugar Mills Limited

- 1. We have audited the accompanying Statement of Annual Consolidated Financial Results of **Dhampur Sugar Mills Limited** ('the Company') and its subsidiaries (the Company and its subsidiaries together referred to as "the Group") for the year ended March 31, 2019, together with the notes thereon ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been compiled from the related consolidated Ind AS financial statements which has been prepared in accordance with the Indian Accounting Standard prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder ('Ind AS') and other accounting principle generally accepted in India. Our responsibility is to express an opinion on the statement based on our audit of such consolidated financial statements.
- 3. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the Statement. An audit also includes evaluating the appropriateness of the accounting principles used and reasonableness of the significant accounting estimates made by Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Statement.

- 4. 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 the other auditors on separate financial statements and other financial information of subsidiaries, the Statement:
 - (i) includes the financial result of subsidiaries i.e. Dhampur International Pte. Ltd., EHAAT Limited and DETS Limited;





- (ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by the SEBI Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016; and
- (iii) give a true and fair view in conformity with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, of the net profit and total comprehensive Income and other financial information of the Group for the year ended March 31, 2019.
- 5. We did not audit the financial statements of three subsidiaries of the Company viz Dhampur International Pte Ltd., EHAAT Limited and DETS Limited considered in the preparation of the Consolidated Financial Statements and which together constitutes total assets of ₹ 13,784.02 Lakh as at March 31, 2019, total revenue of ₹ 27,022.80 Lakh and total comprehensive loss (comprising of loss and other comprehensive loss) of ₹ 330.90 Lakh for the year ended March 31, 2019. These Financial statements and other financial information have been audited by other firm of Chartered accountants whose reports have been furnished to us, and our conclusion on the statement to the extent they have been derived from such financials statement is based solely on the report of such firm of Chartered accountants.
- 6. The statement includes the results for the quarter ended 31st March 2019 being the balancing figure between audited figures in respect of 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.

For Atul Garg & Associates Chartered Accountants

Firm Registration No.001544C

Atul Garg Partner

Membership No. 070757

Place: New Delhi Date: May 20, 2019 For T R Chadha & Co LLP Chartered Accountants

Firm Registration No.006711N/N500028

NEW

DELH

Neena Goel

Partner

Membership No. 057986

Place: New Delhi Date: May 20, 2019



DHAMPUR SUGAR MILLS LIMITED

Regd. Office: Distt. Bijnor, Dhampur (U.P.) - 246761

CIN - L15249UP1933PLC000511, Phone No - 011-30659400, 30659453

Email: investordesk@dhampur.com, Website - www.dhampur.com

Statement of Consolidated Audited Financial Results for the Year ended March 31, 2019

SI.	Τ			Overte 5			₹ in Lacs
No.		Particulars	Mar-19	Quarter Ended		Year	Ended
		- A stocker	1	Dec-18	Mar-18	Mar-19	Mar-18
1.		Income from Operations	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
	(a)	Revenue from operations	88836,81	79850.72	92123.84	295406.28	220504 44
	(b)		1232.50				339581.11
				92.37	1482.84	1843.13	2733.28
2.		Total income from operations (a + b)	90069.31	79943.09	93606.68	297249.41	342314.39
۷.		Expenses					
	1 ` ′	Cost of materials consumed	114234.56	70513.78	123107.04	236520.55	229474.91
		Excise duty on sale of goods	0.00	0.00	0.00	0.00	4399.31
	1 ' '	Purchases of stock-in-trade	10673.49	7105.37	3076.57	25364.89	9006.85
	(a)	Changes in inventories of finished goods, work-in -progress			j		
	١,,	and stock-in-trade	(67407.61)	(21209.68)	(47215.36)	(54107.68)	25537.04
	Į	Employees benefits expense	4414.57	4136.14	3618.24	14967.93	12653.51
	(f)	Finance costs	2822.29	1501.50	2812.27	9131.30	12151.50
	(g)	Depreciation and amortisation expense	2748.67	1650.17	1703.27	7075.34	5773.49
	(h)	Other expenses	8868.91	7345.05	8341.35	26381.74	23059.81
		Total expenses (a to h)	76354.88	71042.33	95443.38	265334.07	322056.42
3.		Profit / (Loss) before share of profit/(loss) of an associate / a joint venture and exceptional items and tax (1-2)	13714.43	8900.76	(1836.70)	31915.34	20257.97
4.		Share of profit/(loss) of an associate / a joint venture	0.00	0.00	0.00	0.00	0.00
5.		Profit/(loss) before exceptional items and tax (3+4)	13714.43	8900.76	(1836.70)	31915.34	20257.97
6.		Exceptional Items	0.00	0.00	0.00	0.00	0.00
7.		Profit / (Loss) after exceptional items and before tax (5-6)	13714.43	8900.76	(1836.70)	31915.34	20257.97
8.		Tax expense				1	
		Current tax Tax adjustments related to earlier year	2747.41	2065.85	(405.00)	6933.26	4455.00
		Deferred tax	(405.50) 490.25	0.00 (1369.88)	0.00 (540.34)	(405.50) 295.58	0.00 676.89
9.		Net Profit / (Loss) for the period (7-8)	10882.27	8204.79	(891.36)	25092.00	15126.08
10.		Other Comprehensive Income (OCI)					
	a) i	Items that will not be reclassified to profit or loss					
		- Remeasurement benefits (losses) on defined benefit obligation	1.32	0.00	(64.12)	1.32	(64.12)
		- Gain (loss) on fair value of equity investments	(59.36)	(13.76)	(76.03)	(94.75)	11.54
	ii	Income tax relating to items that will not be reclassified to profit or loss	(1.03)	1.38	9.42	2.51	9.42
	b) i	Items that will be reclassified to profit or loss	(30.12)	(69.59)	(28.12)	86.31	(28.12)
		Income tax relating to items that will be reclassified to profit or loss	4.09	0.00	0.00	4.09	0.00
		Total Other Comprehensive Income	(85.10)	(81.97)	(158.85)	(0.52)	(71.28)
11.		Total Comprehensive Income for the period (9+10)	10797.17	8122.82	(4050 24)	05004 40	4505400
12.	- 1	Total Comprehensive Income for the period attributable to:	10737.17	0122.02	(1050.21)	25091.48	15054.80
		- Owners of the Company	10691.28	8137.62	(1076.60)	25103.87	15099.15
		- Non-Controlling Interest	105.89	(14.80)	26.39	(12.39)	(44.35)
		Profit for the period attributable to: - Owners of the Company					
		- Non-Controlling Interest	10776.38 105.89	8219.59 (14.80)	(917.75) 26.39	25104.39	15170.43
		Other Comprehensive Income for the period attributable to:	103.03	(14.80)	26.39	(12.39)	(44.35)
	i	- Owners of the Company	(85.10)	(81.97)	(158.85)	(0.52)	(71.28)
		- Non-Controlling Interest	0.00	0.00	0.00	0.00	0.00
3.		Paid-up equity share capital (Face Value per Share ₹ 10/-Each)	6638.76	6638.76	6638.76	6638.76	6638.76
4.		Other equity				115825.00	93485.00
5.		Earnings per equity share (EPS)					33400.00
		(of ₹ 10/- each) (not annualised) :					
		a) Basic (₹ per share)	16.22	12.38	(1.38)	37.81	22.85
		b) Diluted (₹ per share)	16.22	12.38	(1.38)	37.81	22.85







Statement of consolidated segment wise revenue, results, assets and liabilities

SI.			Quarter Ended		Year	Ended
No.	Particulars	Mar-19	Dec-18	Mar-18	Mar-19	Mar-18
_		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Segment Revenue					
	a) Sugar	77224.10	66375.46	78861.51	240249.06	308216.50
	b) Power	26960.79	16670.20	25802.97	60700.66	54380.51
	c) Chemicals / Ethanol	13925.14	10309.31	10798.35	49844.53	34485.98
Ì	d) Others	10517.97	7750.81	4031.71	29499.59	13353.12
	Total	128628.00	101105.78	119494.54	380293.84	410436.11
	Less: Inter segment/Intra company revenue	39791.19	21255.06	27370.70	84887.56	70855.00
	Total Revenue from Operations	88836.81	79850.72	92123.84	295406.28	339581.11
2	Segment Results (Net Profit(+)/Loss(-) before Tax, finance co	sts and unallocal	ole items)			
	a) Sugar	1042.19	1977.01	(12582.82)	3066.96	8766.95
	b) Power	11866.66	6719.09	11,538.05	24141.83	21974.25
	c) Chemicals / Ethanol	4227.53	3597.87	3139.75	18588.70	6387.30
	d) Others	1,146.94	(570.05)	(244.73)	59.73	(723.02)
	Total	18283.32	11723.92	1850.25	45857.22	36405.48
	Less : Finance costs	2822.29	1501.50	2812.27	9131.30	12151.50
	Less: Other unallocable expenses net off unallocable income	1746.60	1321.66	874.68	4810.58	3996.01
廿	Net Profit(+)/Loss(-) before Tax	13714.43	8900.76	(1836.70)	31915.34	20257.97
3	Segment Assets					
	a) Sugar	268193.05	196088.95	202087.00	268193.05	202087.00
İ	b) Power	73095.70	68455.67	69871.00	73095.70	69871.00
	c) Chemicals / Ethanol	35234.10	32254.63	31206.00	35234.10	31206.00
	d) Others	13510.04	10892.10	8251.00	13510.04	8251.00
	e) Unallocable	2629.12	2957.95	2157.00	2629.12	2157.00
	Total	392662.01	310649.30	313572.00	392662.01	313572.00
	Segment Liabilities					
T	a) Sugar	60862.17	61792.17	54744.00	60862.17	54744.00
	b) Power	1397.79	1473.73	2133.00	1397.79	2133.00
	c) Chemicals / Ethanol	3555.01	3404.47	3159.00	3555.01	3159.00
	d) Others	12146.06	7212.64	2451.00	12146.06	2451.00
	e) Unallocable	192118.63	122195.29	150831.00	192118.63	150831.00
\neg	Total	270079.66	196078.30	213318.00	270079.66	213318.00







ASSETS	Statement of Consolidated Assets and Liabilities		₹in
ASSETS Non-current assets 15000 150000 150000 150000 150000 150000 150000 150000 150000 150000 1500000 1500000 1500000 1500000 1500000 1500000 1500000 1500000 15000000 15000000 150000000 1500000000 150000000000	Particulars	31.03.2019	As at 31.03.20 (Audite
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(c) Other Intangible assets (c) Biological assets (e) Financial assets (f) Deformer	(b) Capital work - in - progress		
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(e) Assets classified as held for sale 184	Sub total (Current assets)		14
Total assets 392662 3	(e) Assets classified as held for sale		
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Equity (a) Equity share capital 6645 115825 115	FOUNTY AND LIABILITIES		_
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Non-controlling interest		115825	
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Sub total (Total equity)	Non-controlling interest	112	
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(d) Current tax liabilities (net) 1450 Sub total (Current liabilities) 207767 16		757	
Sub total (Current liabilities) 207767 16		4840	
201701 10		1450	
	Sub total (Current liabilities)	207767	16







Notes: With effect from April 01, 2018, the Company has adopted Ind AS 115 " Revenue from Contracts with Customers" and accordingly these financial results are prepared in accordance with recognition and measurement principle laid down in Ind AS 115. There were no adjustments required to the retained earning as at April 01, 2018. Also the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results of the Group. Revenue from operations is presented net of taxes and duties after implementation of Goods and Services Tax Act (GST) effective from July 01, 2017. Hence the revenue from operations for the year ended March 31, 2019 and March 31, 2018 are not comparable. With effect from April 01, 2018, in it's interim financial results, the company has revised the policy of deferment of off season expenses which are reversed in the subsequent quarters, to align the same with Ind AS 34 'Interim Financial Reporting'. Accordingly, off-season expenses during quarters ended June 30, 2018, 3 September 30, 2018 and December 31, 2018 were not deferred and reversed in the current quarter as in earlier years. The profit for the corresponding quarter ended March 31, 2018 has also been restated to make it comparable. During the year, the Company has recognised financial assistance paid by the Government of U.P. for sugar season 2017-18 amounting to ₹ 3341.52 Lacs. The Central Government vide Notification 1(14)/2018-S.P-1 dated October 5, 2018, issued by the Ministry of consumer affairs, Food & Public Distribution, notified a scheme with a view to offset the cost of cane crushed during sugar season 2018-19 to facilitate timely payment of cane price dues of farmers. Accordingly, 5 ₹4846.07 lacs and ₹7797.50 lacs has been adjusted during the quarter and year ended March 31, 2019 respectively as a reduction in cost of raw material The cost of Inventory of Raw Sugar, held towards export obligations in terms of Minimum Indicative Export Quota (MIEQ), fixed by Government, is written down 6 The Board of Directors has declared and paid interim dividend of 35% on equity shares (₹ 3.50 per equity shares of ₹ 10 each) in the meeting held on January 30, 2019. The Board has further recommended final dividend of 30% on equity shares (₹ 3.00 per equity share of ₹ 10 each), subject to approval of shareholders in ensuing Annual General Meeting. Total dividend i.e. interim and final dividend for the year is 65% (₹ 6.50 per equity share of ₹ 10 each). The figures for the quarters ended March 31, 2019 and March 31, 2018 are the balancing figures between the audited figures in respect of the full financial year 8 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. The above consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on May 9 20, 2019. The statutory auditors have carried out an audit of these financial results. Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company. 10 Pursuant to the provisions of listing agreement, the Management has decided to publish audited consolidated financial results in the newspapers. However the audited standalone financial results of the company for the quarter and Year ended March 31, 2019 are available on the company's website www.dhampur.com. Standalone information is as under: SI. No. Quarter Ended **Particulars** Year Ended Mar-19 Dec-18 Mar-18 Mar-19 Mar-18 (Unaudited) (Unaudited) (Unaudited) (Audited) (Audited) Total revenue 82732 59 73139 89 90096.83 277153.81 334748.05 ь Profit before tax 12660 61 9556.05 (1621.54)32095.89 21069.35 С Profit after tax 10333 74 8736.05 (897.80)25495.48 15716.09 d Other comprehensive income (OCI) (1.63)(12.38)(130.73)(33.48)(43.16)Total comprehensive income 10332.11 8723.67 (1028.53)25462.00 15672.93 12 Figures for the previous corresponding periods have been regrouped, wherever considered necessary For Dhampur Sugar Mills Limited Hen V. K. Goel Place : New Delhi Chairman Dated : May 20, 2019 This is the statement referred to in our Report of even date For T R Chadha & Coll P For Atul Garg & Associates Firm Registration No. 006711N/N500028 Firm Registration No. 001544C ina di

(Atul Garg) Partner M.No. 070757

Chartered Accountants

NEW DELHI

red Acco

(Neena Goel) Partner

Chartered Accountants

Place: New Delhi

Dated : May 20, 2019

M.No.057986

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