



**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

30.01.2019

To,  
Asst. Vice President  
National Stock Exchange of India Ltd.  
Exchange plaza, Bandra Kurla Complex  
Bandra (E)  
Mumbai - 400 051

Asst. General Manager  
Dept of Corp. Services,  
BSE Limited  
P.J. Towers, Dalal Street, Fort,  
Mumbai: 400001.

Dear Sir,

**Outcome of Board Meeting**

This is to inform that the Board of Directors in its meeting held today i.e. 30<sup>th</sup> January, 2019, has inter-alia considered and approved:

- Un-Audited Consolidated Financial Results for the quarter ended 31<sup>st</sup> December, 2018. (Copy enclosed along with Limited Review Report.)
- Un-Audited Standalone Financial Results for the quarter ended 31<sup>st</sup> December, 2018. (Copy enclosed along with Limited Review Report)
- Declared an Interim Dividend of 35% i.e ₹3.50 per Equity Share of ₹10 each of the Company for the Financial Year 2018-19 and the same shall be paid to those Equity Shareholders of the Company whose name appear in the Register of Members of the Company or in the records of the Depositories as beneficial owners **as on Monday, the 11<sup>th</sup> February, 2019 which is the Record Date fixed for the said purpose.**

This is to inform that the said Interim Dividend will be paid to the Equity Shareholders of the Company on or from 22<sup>nd</sup> February, 2019.

The Financial Results are IND AS Complied.

The Board Meeting commenced at 12.00 Noon and concluded at 1.45 P.M.

Kindly inform the members accordingly.

Thanking you,

Your's Faithfully

**For Dhampur Sugar Mills Limited**

**Aparna Goel**  
Company Secretary  
M.No. 22787



CIN : L15249UP1933PLC000511

Regd. Office: Dhampur, Dist. Bijnor, Pin Code: 246 761 (U.P.)

Branch Office: 1/125, Vijay Khand, Gomti Nagar, Lucknow - 226 010 (U.P), Tel.: +91-522-239243

Sugar Units : 1. Dhampur, 2. Mansurpur, 3. Asmoli, 4. Rajpura, 5. Meeraganj

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

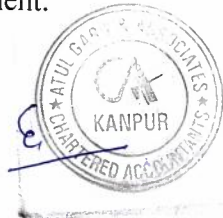
**Independent Auditor's Review Report on Consolidated Quarterly Financial Results of the Group Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

**To the Board of Directors of Dhampur Sugar Mills Limited**

We have reviewed the unaudited consolidated Financial Results of Dhampur Sugar Mills Limited ('the Company') and its subsidiaries namely EHAAT Limited, DETS Limited and Dhampur International Pte. Ltd. (hereinafter referred to as 'the Group') for the quarter and nine months ended on December 31, 2018, along with the notes thereon which are included in the accompanying 'Statement of unaudited Consolidated Financial Results for the quarter and nine months ended on December 31, 2018 ("the Statement")'. The Statement has been prepared by the company pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (the Listing Regulation 2015) as amended to date. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 so 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.

We did not review the financial statements of two subsidiaries out of three Companies viz EHAAT Limited and DETS Limited considered in preparation of the statement and which together constitute total assets of ₹ 2215.22 lakh as at December 31, 2018, total revenue of ₹ 1523.37 lakh and ₹ 4047.85 lakh for the quarter and nine months ended December 31, 2018 respectively and total comprehensive loss (comprising of loss and other comprehensive income) of ₹ 348.86 lakh and ₹ 807.84 lakh for the quarter and nine months ended December 31, 2018, respectively. These Financial statements and other financial information have been reviewed 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. The financial statement of the subsidiary Dhampur International Pte. Ltd., which constitutes total assets of ₹ 8345.64 lakh as at December 31, 2018, total revenue of ₹ 5575.02 lakh and ₹ 13462.05 lakh for the quarter and nine months ended December 31, 2018 and total comprehensive loss (comprising of loss and other comprehensive income/loss) of ₹ 252.00 lakh and ₹ 27.75 lakh for the quarter and nine months ended December 31, 2018 respectively are unaudited and we have taken note of certified accounts by the Management.



**ATUL GARG & ASSOCIATES**

**Chartered Accountants**

418 Plaza Kalpana, 24/147A Birhana Road  
Kanpur-208001

**T R CHADHA & CO LLP**

**Chartered Accountants**

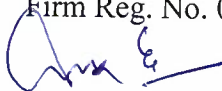
B-30, Connaught Place, Kuthiala Building  
New Delhi-110001

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 Indian Accounting Standards specified under Section 133 of the Companies Act 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the amendment thereof and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30th November, 2015 and CIR/CFD/FAC/62/2016 dated 5th July, 2016, and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in accordance with requirements 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 Atul Garg & Associates**

Chartered Accountants

Firm Reg. No. 001544C



(Atul Garg)

**Partner**

Membership No. 070757



**For T R Chadha & Co LLP**

Chartered Accountants

Firm Reg. No. 006711N/N500028



(Neena Goel)

**Partner**

Membership No. 057986

Place : New Delhi

Dated : January 30, 2019



# DHAMPUR SUGAR MILLS LIMITED

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

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

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

Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2018

₹ in Lacs

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Dec-18 (Unaudited)	Sep-18 (Unaudited)	Dec-17 (Unaudited)	Dec-18 (Unaudited)	Dec-17 (Unaudited)	Mar-18 (Audited)
1.	<b>Income from Operations</b>						
(a)	Revenue from operations	79850.72	53278.68	77814.48	206569.47	247457.27	339581.11
(b)	Other income	92.37	267.53	551.47	610.63	1253.95	2733.28
	<b>Total income from operations (a + b)</b>	<b>79943.09</b>	<b>53546.21</b>	<b>78365.95</b>	<b>207180.10</b>	<b>248711.22</b>	<b>342314.39</b>
2.	<b>Expenses</b>						
(a)	Cost of materials consumed	70513.78	3563.97	85322.42	122285.99	106367.87	229474.91
(b)	Excise duty on sale of goods	0.00	0.00	0.00	0.00	4399.31	4399.31
(c)	Purchases of stock-in-trade	7105.37	4777.05	2042.15	14691.40	5930.28	9006.85
(d)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(21209.68)	32495.73	(33499.37)	13299.93	72752.40	25537.04
(e)	Employees benefits expense	4136.14	2697.84	3565.51	10553.36	9035.27	12653.51
(f)	Finance costs	1501.50	1841.81	2122.23	6309.01	9339.23	12151.50
(g)	Depreciation and amortisation expense	1650.17	1163.01	1601.10	4326.67	4070.22	5773.49
(h)	Other expenses	7345.05	2578.17	7240.38	17512.83	14718.46	23059.81
	<b>Total expenses (a to h)</b>	<b>71042.33</b>	<b>49117.58</b>	<b>68394.42</b>	<b>188979.19</b>	<b>226613.04</b>	<b>322056.42</b>
3.	<b>Profit / (Loss) before share of profit/(loss) of an associate / a joint venture and exceptional items and tax (1-2)</b>	<b>8900.76</b>	<b>4428.63</b>	<b>9971.53</b>	<b>18200.91</b>	<b>22098.18</b>	<b>20257.97</b>
4.	Share of profit/(loss) of an associate / a joint venture	0.00	0.00	0.00	0.00	0.00	0.00
5.	<b>Profit/(loss) before exceptional items and tax (3+4)</b>	<b>8900.76</b>	<b>4428.63</b>	<b>9971.53</b>	<b>18200.91</b>	<b>22098.18</b>	<b>20257.97</b>
6.	<b>Exceptional Items</b>	0.00	0.00	0.00	0.00	0.00	0.00
7.	<b>Profit / (Loss) after exceptional items and before tax (5-6)</b>	<b>8900.76</b>	<b>4428.63</b>	<b>9971.53</b>	<b>18200.91</b>	<b>22098.18</b>	<b>20257.97</b>
8.	<b>Tax expense</b>						
	Current tax	2065.85	1025.00	2175.00	4185.85	4860.00	4455.00
	Deferred tax	(1369.88)	561.38	323.36	(198.21)	1207.81	676.89
9.	<b>Net Profit / (Loss) for the period (7-8)</b>	<b>8204.79</b>	<b>2842.25</b>	<b>7473.17</b>	<b>14213.27</b>	<b>16030.37</b>	<b>15126.08</b>
10.	<b>Other Comprehensive Income (OCI)</b>						
a) i	Items that will not be reclassified to profit or loss						
	- Remeasurement benefits (losses) on defined benefit obligation	0.00	0.00	0.00	0.00	0.00	(64.12)
	- Gain (loss) on fair value of equity investments	(13.76)	(17.81)	(69.89)	(35.39)	87.57	11.54
ii	Income tax relating to items that will not be reclassified to profit or loss	1.38	1.78	0.00	3.54	0.00	9.42
b) i	Items that will be reclassified to profit or loss	(69.59)	204.86	0.00	116.43	0.00	(28.12)
ii	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Other Comprehensive Income</b>	<b>(81.97)</b>	<b>188.83</b>	<b>(69.89)</b>	<b>84.58</b>	<b>87.57</b>	<b>(71.28)</b>
11.	<b>Total Comprehensive Income for the period (9+10)</b>	<b>8122.82</b>	<b>3031.08</b>	<b>7403.28</b>	<b>14297.85</b>	<b>16117.94</b>	<b>15054.80</b>
12.	<b>Total Comprehensive Income for the period attributable to:</b>						
	- Owners of the Company	8137.62	3075.74	7390.07	14416.13	16134.79	15099.15
	- Non-Controlling Interest	(14.80)	(44.66)	13.21	(118.28)	(16.85)	(44.35)
	<b>Profit for the period attributable to:</b>						
	- Owners of the Company	8219.59	2886.91	7459.96	14331.55	16047.22	15170.43
	- Non-Controlling Interest	(14.80)	(44.66)	13.21	(118.28)	(16.85)	(44.35)
	<b>Other Comprehensive Income for the period attributable to:</b>						
	- Owners of the Company	(81.97)	188.83	(69.89)	84.58	87.57	(71.28)
	- Non-Controlling Interest	0.00	0.00	0.00	0.00	0.00	0.00
13.	Paid-up equity share capital (Face Value per Share ₹ 10/-Each)	6638.76	6638.76	6638.76	6638.76	6638.76	6638.76
14.	Other equity						93485.00
15.	Earnings per equity share (EPS) (of ₹ 10/- each) (not annualised) :						
	a) Basic (₹ per share)	12.38	4.35	9.68	21.59	28.23	22.85
	b) Diluted (₹ per share)	12.38	4.35	9.68	21.59	28.23	22.85



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

₹ in Lacs

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Dec-18 (Unaudited)	Sep-18 (Unaudited)	Dec-17 (Unaudited)	Dec-18 (Unaudited)	Dec-17 (Unaudited)	Mar-18 (Audited)
<b>1</b>	<b>Segment Revenue</b>						
	a) Sugar	66375.46	37528.57	76046.22	163024.96	229353.97	308216.50
	b) Power	16670.20	2276.84	19154.73	33739.87	28578.56	54380.51
	c) Chemicals / Ethanol	10309.31	11836.95	7252.57	35919.39	23687.63	34485.98
	d) Others	7750.81	6141.36	2234.97	18981.62	9321.41	13353.12
	<b>Total</b>	<b>101105.78</b>	<b>57783.72</b>	<b>104688.49</b>	<b>251665.84</b>	<b>290941.57</b>	<b>410436.11</b>
	Less : Inter segment/Intra company revenue	21255.06	4505.04	26874.01	45096.37	43484.30	70855.00
	<b>Total Revenue from Operations</b>	<b>79850.72</b>	<b>53278.68</b>	<b>77814.48</b>	<b>206569.47</b>	<b>247457.27</b>	<b>339581.11</b>
<b>2</b>	<b>Segment Results (Net Profit(+)/Loss(-) before Tax, finance costs and exceptional items)</b>						
	a) Sugar	1977.01	2673.47	3783.20	2024.77	21454.26	8766.95
	b) Power	6719.09	(459.24)	7,893.33	12275.17	10436.20	21974.25
	c) Chemicals / Ethanol	3597.87	5252.32	1566.68	14361.17	3247.55	6387.30
	d) Others	(570.05)	(283.52)	(19.82)	(1,087.21)	(519.78)	(723.02)
	<b>Total</b>	<b>11723.92</b>	<b>7183.03</b>	<b>13223.39</b>	<b>27573.90</b>	<b>34618.23</b>	<b>36405.48</b>
	Less : Finance costs	1501.50	1841.81	2122.23	6309.01	9339.23	12151.50
	Less : Other unallocable expenses net off unallocable income	1321.66	912.59	1129.63	3063.98	3180.82	3996.01
	<b>Net Profit(+)/Loss(-) before Tax</b>	<b>8900.76</b>	<b>4428.63</b>	<b>9971.53</b>	<b>18200.91</b>	<b>22098.18</b>	<b>20257.97</b>
<b>3</b>	<b>Segment Assets</b>						
	a) Sugar	196088.95	165941.00	156502.00	196088.95	156502.00	202087.00
	b) Power	68455.67	65035.00	67310.00	68455.67	67310.00	69871.00
	c) Chemicals / Ethanol	32254.63	28312.00	32580.00	32254.63	32580.00	31206.00
	d) Others	10892.10	8480.00	5554.00	10892.10	5554.00	8251.00
	e) Unallocable	2957.95	2082.00	13463.00	2957.95	13463.00	2157.00
	<b>Total</b>	<b>310649.30</b>	<b>269850.00</b>	<b>275409.00</b>	<b>310649.30</b>	<b>275409.00</b>	<b>313572.00</b>
	<b>Segment Liabilities</b>						
	a) Sugar	61792.17	59349.00	29199.00	61792.17	29199.00	54744.00
	b) Power	1473.73	1531.00	3609.00	1473.73	3609.00	2133.00
	c) Chemicals / Ethanol	3404.47	2297.00	3590.00	3404.47	3590.00	3159.00
	d) Others	7212.64	4157.00	3113.00	7212.64	3113.00	2451.00
	e) Unallocable	122195.29	96079.00	126534.00	122195.29	126534.00	150831.00
	<b>Total</b>	<b>196078.30</b>	<b>163413.00</b>	<b>166045.00</b>	<b>196078.30</b>	<b>166045.00</b>	<b>213318.00</b>



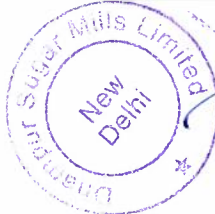

**Note:**

- 1 With effect from April 01, 2018, the Company has adopted Ind AS 115 " Revenue from Contracts with Customers". The adoption of this standard does not have any impact on the consolidated financial results of the Company.
- 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 of the nine months ended December 31, 2018 and December 31, 2017 are not comparable.
- 3 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 34 'Interim Financial Reporting'. Accordingly, off-season expenses during quarters ended June 30, 2018 and September 30, 2018 were not deferred and reversed in the current quarter as in earlier years. The profits for the corresponding quarter ended December 31, 2017 and nine months ended on that date have also been restated to make them comparable.
- 4 Change in inventory during the quarter is net of write down of cost of inventory to net realisable value or reversal thereof. Accordingly, cost of inventory is written down at net realisable value by ₹ 1906.75 lacs and reversed by ₹ 1214.41 lacs due to increase in net realisable value of sugar as on December 31, 2018 as compared to September 30, 2018.
- 5 During the quarter ended December 31, 2018, the Company has recognised financial assistance paid by the Government of U.P. for sugar season 2017-18 amounting to ₹ 3341.52 Lacs.
- 6 The Board of Directors has declared an interim dividend at the rate of 35% i.e. ₹ 3.50 per equity share of face value of ₹ 10/- each for the FY 2018-19.
- 7 The above consolidated financial results have been reviewed by the Audit Committee in their meeting held on January 29, 2019 and approved by the Board of Directors in their meeting held on January 30, 2019. The statutory auditors have carried out a review of these financial results.
- 8 Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company.
- 9 Pursuant to the provisions of listing agreement, the Management has decided to publish unaudited consolidated financial results in the newspapers. However the unaudited standalone financial results of the company for the quarter and nine months ended December 31, 2018 are available on the company's website www.dhampur.com. Standalone information is as under:

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Dec-18 (Unaudited)	Sep-18 (Unaudited)	Dec-17 (Unaudited)	Dec-18 (Unaudited)	Dec-17 (Unaudited)	Mar-18 (Audited)
a	Total revenue	73139.89	49681.72	77695.40	194421.22	244651.22	334748.05
b	Profit before tax	9556.05	4768.26	10153.74	19435.28	22690.89	21069.35
c	Profit after tax	8736.05	3103.26	7650.84	15165.28	16613.89	15716.09
d	Other comprehensive income (OCI)	(12.38)	(16.03)	69.89	(31.85)	87.57	(43.16)
e	Total comprehensive income (Net of tax)	8723.67	3087.23	7720.73	15133.43	16701.46	15672.93

10 Figures for the previous corresponding periods have been regrouped, wherever considered necessary.

Place : New Delhi  
Dated : January 30, 2019


**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  

  
**(Neena Goel)**  
 Partner  
 M.No.057986  
 Chartered Accountants

**For Atul Garg & Associates**  
 Firm Registration No. 001544C  

  
**(Atul Garg)**  
 Partner  
 M.No. 070757  
 Chartered Accountants

Place : New Delhi  
Dated : January 30, 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 Review Report on Standalone Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015****To the Board of Directors of Dhampur Sugar Mills Limited**

We have reviewed the unaudited Standalone Financial Results of Dhampur Sugar Mills Limited ('the Company') for the quarter and nine months ended on December 31, 2018, along with notes thereon which are included in the accompanying statement of unaudited Standalone Financial Results for the quarter and nine months ended on December 31, 2018 ("the Statement"). The Statement has been prepared by the company pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (the Listing Regulation 2015) as amended to date. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

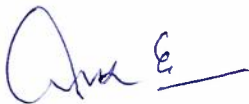
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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of Companies (Accounts) Rules, 2014 and amendment thereof and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30<sup>th</sup> November, 2015 and CIR/CFD/FAC/62/2016 dated 05<sup>th</sup> July, 2016, and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in accordance with requirements 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 Atul Garg & Associates**

Chartered Accountants

Firm Reg. No. 001544C



(Atul Garg)

**Partner**

Membership No. 070757

**For T R Chadha & Co LLP**

Chartered Accountants

Firm Reg. No. 006711N/N500028



(Neena Goel)

**Partner**

Membership No. 057986

Place : New Delhi

Dated : January 30, 2019



## DHAMPUR SUGAR MILLS LIMITED

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

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

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

### Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2018

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Dec-18	Sep-18	Dec-17	Dec-18	Dec-17	Mar-18
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
							₹ in Lacs
1.	<b>Income from operations</b>						
(a)	Revenue from operations	73048.46	49402.59	77195.51	193833.07	243471.83	332251.54
(b)	Other income	91.43	279.13	499.89	588.15	1179.39	2496.51
	<b>Total Income from operations (a + b)</b>	<b>73139.89</b>	<b>49681.72</b>	<b>77695.40</b>	<b>194421.22</b>	<b>244651.22</b>	<b>334748.05</b>
2.	<b>Expenses</b>						
(a)	Cost of materials consumed	70513.78	3563.97	85322.26	122285.99	106232.06	229468.51
(b)	Excise duty on sale of goods	0.00	0.00	0.00	0.00	4399.31	4399.31
(c)	Purchases of stock-in-trade	598.65	696.13	603.49	2209.96	1606.43	2398.83
(d)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(21225.16)	33058.43	(32477.30)	13947.38	73865.45	25572.50
(e)	Employees benefits expenses	3819.35	2411.11	3308.34	9668.03	8401.75	11813.51
(f)	Finance costs	1469.53	1830.58	2119.23	6258.18	9330.66	12129.51
(g)	Depreciation and amortisation expenses	1624.65	1137.91	1590.82	4243.12	4027.99	5669.04
(h)	Other expenses	6783.04	2215.33	7074.82	16373.28	14096.68	22227.49
	<b>Total expenses (a to h)</b>	<b>63583.84</b>	<b>44913.46</b>	<b>67541.66</b>	<b>174985.94</b>	<b>221960.33</b>	<b>313678.70</b>
3.	<b>Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>9556.05</b>	<b>4768.26</b>	<b>10153.74</b>	<b>19435.28</b>	<b>22690.89</b>	<b>21069.35</b>
4.	<b>Exceptional Items</b>	0.00	0.00	0.00	0.00	0.00	0.00
5.	<b>Profit / (Loss) after exceptional items and before tax (3-4)</b>	<b>9556.05</b>	<b>4768.26</b>	<b>10153.74</b>	<b>19435.28</b>	<b>22690.89</b>	<b>21069.35</b>
6.	<b>Tax expenses</b>						
a	Current tax	2067.00	1025.00	2175.00	4187.00	4860.00	4455.00
b	Deferred tax	(1247.00)	640.00	327.90	83.00	1217.00	898.26
7.	<b>Profit / (Loss) for the period (5-6)</b>	<b>8736.05</b>	<b>3103.26</b>	<b>7650.84</b>	<b>15165.28</b>	<b>16613.89</b>	<b>15716.09</b>
8.	<b>Other Comprehensive Income (OCI)</b>						
a) i	Items that will not be reclassified to profit or loss						
	- Remeasurement benefits (losses) on defined benefit obligation	0.00	0.00	0.00	0.00	0.00	(64.12)
	- Gain (loss) on fair value of equity investments	(13.76)	(17.81)	69.89	(35.39)	87.57	11.54
ii	Income tax relating to items that will not be reclassified to profit or loss	1.38	1.78	0.00	3.54	0.00	9.42
b) i	Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
ii	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Other Comprehensive Income</b>	<b>(12.38)</b>	<b>(16.03)</b>	<b>69.89</b>	<b>(31.85)</b>	<b>87.57</b>	<b>(43.16)</b>
9.	<b>Total Comprehensive Income for the period (7+8)</b>	<b>8723.67</b>	<b>3087.23</b>	<b>7720.73</b>	<b>15133.43</b>	<b>16701.46</b>	<b>15672.93</b>
10.	Paid-up equity share capital (Face value per Share ₹ 10/- each)	6638.76	6638.76	6638.76	6638.76	6638.76	6638.76
11.	Other equity						94966.00
12.	Earnings per equity share (EPS) (of ₹ 10/- each) (not annualised) :						
a)	Basic (₹ per share)	13.16	4.67	11.52	22.84	25.03	23.67
b)	Diluted (₹ per share)	13.16	4.67	11.52	22.84	25.03	23.67





₹ in Lacs

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

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Dec-18 (Unaudited)	Sep-18 (Unaudited)	Dec-17 (Unaudited)	Dec-18 (Unaudited)	Dec-17 (Unaudited)	Mar-18 (Audited)
1	<b>Segment Revenue</b>						
	a) Sugar	66375.46	37528.57	76046.22	163024.96	229353.97	308216.50
	b) Power	16670.20	2276.84	19154.73	33739.87	28578.56	54380.51
	c) Chemicals / Ethanol	10309.31	11836.95	7252.57	35919.39	23687.63	34485.98
	d) Others	681.49	263.23	722.23	1582.85	2834.87	3313.55
	<b>Total</b>	<b>94036.46</b>	<b>51905.59</b>	<b>103175.75</b>	<b>234267.07</b>	<b>284455.03</b>	<b>400396.54</b>
	Less : Inter segment revenue	20988.00	2503.00	25980.24	40434.00	40983.20	68145.00
	<b>Total Revenue from Operations</b>	<b>73048.46</b>	<b>49402.59</b>	<b>77195.51</b>	<b>193833.07</b>	<b>243471.83</b>	<b>332251.54</b>
2	<b>Segment Results (Net Profit(+)/Loss(-) before Tax, finance costs and exceptional items)</b>						
	a) Sugar	1977.01	2673.47	3783.20	2024.77	21349.77	8766.95
	b) Power	6719.09	(459.24)	7893.33	12275.17	10436.20	21974.25
	c) Chemicals / Ethanol	3597.87	5252.32	1566.68	14361.17	3247.55	6387.30
	d) Others	37.27	28.88	99.09	49.33	64.36	6.37
	<b>Total</b>	<b>12331.24</b>	<b>7495.43</b>	<b>13342.30</b>	<b>28710.44</b>	<b>35097.88</b>	<b>37134.87</b>
	Less : Finance costs	1469.53	1830.58	2119.23	6258.18	9330.66	12129.51
	Less : Other unallocable expenses net off unallocable income	1305.66	896.59	1069.33	3016.98	3076.33	3936.01
	<b>Net Profit (+) / Loss(-) before Tax</b>	<b>9556.05</b>	<b>4768.26</b>	<b>10153.74</b>	<b>19435.28</b>	<b>22690.89</b>	<b>21069.35</b>
3	<b>Segment Assets</b>						
	a) Sugar	196144.95	165997.00	156542.00	196144.95	156542.00	202089.00
	b) Power	68455.67	65035.00	67310.00	68455.67	67310.00	69871.00
	c) Chemicals / Ethanol	33162.88	29709.00	35045.00	33162.88	35045.00	34046.00
	d) Others	332.24	348.00	503.00	332.24	503.00	392.00
	e) Unallocable	7816.80	6718.00	13981.00	7816.80	13981.00	5862.00
	<b>Total</b>	<b>305912.54</b>	<b>267807.00</b>	<b>273381.00</b>	<b>305912.54</b>	<b>273381.00</b>	<b>312260.00</b>
4	<b>Segment Liabilities</b>						
	a) Sugar	61792.17	59349.00	29199.00	61792.17	29199.00	54744.00
	b) Power	1473.73	1531.00	3609.00	1473.73	3609.00	2133.00
	c) Chemicals / Ethanol	3404.47	2297.00	3590.00	3404.47	3590.00	3159.00
	d) Others	15.03	11.00	7.00	15.03	7.00	15.00
	e) Unallocable	122463.14	96590.00	126409.00	122463.14	126409.00	150598.00
	<b>Total</b>	<b>189148.54</b>	<b>159778.00</b>	<b>162814.00</b>	<b>189148.54</b>	<b>162814.00</b>	<b>210649.00</b>



Notes	
1	With effect from April 01, 2018, the Company has adopted Ind AS 115 " Revenue from Contracts with Customers". The adoption of this standard does not have any impact on the standalone financial results of the Company.
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 of the nine months ended December 31, 2018 and December 31, 2017 are not comparable.
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 and September 30, 2018 were not deferred and reversed in the current quarter as in earlier years. The profits for the corresponding quarter ended December 31, 2017 and nine months ended on that date have also been restated to make them comparable.
4	Change in inventory during the quarter is net of write down of cost of inventory to net realisable value or reversal thereof. Accordingly, cost of inventory is written down at net realisable value by ₹ 1906.75 lacs and reversed by ₹ 1214.41 lacs due to increase in net realisable value of sugar as on December 31, 2018 as compared to September 30, 2018.
5	During the quarter ended December 31, 2018, the Company has recognised financial assistance paid by the Government of U.P. for sugar season 2017-18 amounting to ₹ 3341.52 Lacs.
6	The Board of Directors has declared an interim dividend at the rate of 35% i.e. ₹ 3.50 per equity share of face value of ₹ 10/- each for the FY 2018-19.
7	The above standalone financial results have been reviewed by the Audit Committee in their meeting held on January 29, 2019 and approved by the Board of Directors in their meeting held on January 30, 2019. The statutory auditors have carried out a review of these financial results.
8	Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company.
9	Figures for the previous corresponding periods have been regrouped, wherever considered necessary.

For Dhampur Sugar Mills Limited



V. K. Goel  
Chairman

Place : New Delhi  
Dated : January 30, 2019

This is the statement referred to in our Report of even date

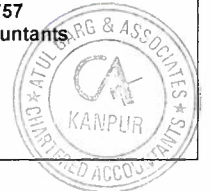
For T R Chadha & Co LLP  
Firm Registration No. 006711N/N500028



(Neena Goel)  
Partner  
M.No.057986  
Chartered Accountants

For Atul Garg & Associates  
Firm Registration No. 001544C

(Atul Garg)  
Partner  
M.No. 070757  
Chartered Accountants



Place : New Delhi  
Dated : January 30, 2019