

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

06.11.2020

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. 6th November, 2020, through Video/Audio Conference means has inter-alia considered the following:

- a. Approved Un-audited Standalone Financial Results for the quarter and half year ended 30th September, 2020. (Copy enclosed along with Limited Review Report).
- **b.** Approved Un-audited Consolidated Financial Results for the quarter and half year ended 30th September, 2020. (Copy enclosed along with Limited Review Report).
- c. Reconstitution of Stakeholders Relationship Committee of Directors with the following members w.e.f November 6, 2020 is as under:
 - Shri. Ashwani Kumar Gupta, Chairman and Independent Director
 - Shri. Priya Brat, Independent Director
 - Shri. Sandeep Kumar Sharma, Whole Time Director
 - Shri. Yashwardhan Poddar, Independent Director.
- d. Reconstitution of Nomination and Remuneration Committee of Directors with the following members w.e.f November 6, 2020 is as under:
 - Shri. Mahesh Prasad Mehrotra, Chairman and Independent Director

CIN: L15249UP1933PLC000511

Distillery: Asmoli & Dhampur

- Shri. Ashwani Kumar Gupta, Independent Director
- Shri. Priya Brat, Independent Director
- Shri. Satpal Kumar Arora, Independent Director.

The Board Meeting commenced at 1:30 P.M. and concluded at 3:30 P.M.

Kindly inform the members accordingly.

Thanking you,

For Dhampur Sugar Wills Limited

Aparna Goel

Company Secret

M. No. 22787

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

Chartered Accountants
B-30, Connaught Place, Kuthiala Building

Kanpur-208001 New Delhi-110001

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

Review Report To the Board of Directors of Dhampur Sugar Mills Limited

- 1. We have reviewed the unaudited consolidated financial results of Dhampur Sugar Mills Limited ('the Parent') and its subsidiaries (the Parent and its subsidiaries hereinafter referred to as 'the Group') for the quarter ended September 30, 2020 and year to date from April 1, 2020 to September 30, 2020, being submitted by the company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to date ("the regulation"), which has been initialed by us for identification purposes.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's 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 AS34), prescribed under section 133 of the Companies Act,2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular no. CIR/CFD/CMD/1/44/2019 dated March 29, 2019 issued by the SEBI under Regulations 33(8) of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2018 as amended, to the extent applicable.

- 4. The Statement includes the results of the Parent and the following subsidiaries:
 - a. Dhampur International Pte Limited
 - b. EHAAT Limited
 - c. DETS Limited
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.



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

Other Matters

- 6. We did not review the interim financial statements of two subsidiaries out of three Companies viz EHAAT Limited and DETS Limited included in the consolidated unaudited financial results whose interim financial statements reflect total asset of Rs 422.37 Lacs as at September 30,2020, total revenue of Rs 37.15 Lacs and Rs 98.51 Lacs, total net profit after tax and total comprehensive income of Rs. 34.52 lacs and Rs. 94.94 Lacs for the quarter ended September 30,2020 and for the period from April 1,2020 to September 30,2020 respectively and cash flows (net) of Rs (.83) lacs for the period April 1,2020 and September 30, 2020. These interim financial statements and other financial information have been reviewed by other firms of chartered accountants whose reports have been furnished to us by the Management and our conclusion on the statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the report of such other firms of chartered accountants and the procedures performed by us as stated in paragraph 3 above.
- 7. The interim financial statement of the subsidiary Dhampur International Pte Limited included in the unaudited consolidated financial results whose interim financial statements reflects total asset of Rs 2866.93 Lacs as at September 30,2020, total revenue of Rs 2431.65 Lacs and Rs 4027.62 Lacs, total net loss after tax of Rs 110.13 lacs and Rs 159.93 lacs and total comprehensive loss of Rs. 143.49 lacs and Rs.136.94 Lacs for the quarter ended September 30, 2020 and for the period from April 1, 2020 to September 30,2020 respectively and cash flows (net) of Rs 876.94 lacs for the period April 1, 2020 and September 30, 2020 are certified by the Management. According to the information and explanations given to us by the Management, these interim financial results and other financial information are not material to the Parents.

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

FIZA Syrifact South Sout

Fiza Gupta Partner Membership No. 429196

Place of signature: Kanpur Date: November 6, 2020 UDIN:20429196AAAABF5160 For T R Chadha & Co LLP Chartered Accountants Firm Registration No.006711N/N500028

NEW DELHI

Neena Goel Partner Membership No. 057986

Place of signature: New Delhi Date: November 6, 2020 UDIN: 20057986AAAALS1828



DHAMPUR SUGAR MILLS LIMITED

Regd. Office : Distt. Bljnor, Dhampur (U.P.) - 246761 CIN - L15249UP1933PLC000511, Phone No - 011-30659400, 30659453

CIN - L15249UP1933PLC000511, Phone No - 011-30659400, 30659463 Email : investordesk@dhampur.com, Website - www.dhampur.com

Statement of Consolidated Unaudited Financial Results for the quarter and six months ended September 30, 2020

CI	n/s			Quarter Ended		Six Mont	hs Ended	(₹ In Lac
SI. Io.		Particulars	30-Sep-20	30-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19	31-Mar-20
			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	(0)	Income from Operations	05 500 00					
	(a)	Revenue from operations	95,589.28	1,09,867.14	69,332.36	2,05,456.42	1,61,780.38	3,52,607.4
	(p)	Other income	210.58	393.09	1,075.33	603.67	2,346.93	3,013.
	Tile	Total income from operations (a + b)	95,799.86	1,10,260.23	70,407.69	2,06,060.09	1,64,127.31	3,55,621.
		Expenses			1			
	(a)	Cost of materials consumed	3,538.88	68,043.69	6,388.30	71,582.57	51,288.06	2,46,433.
	(b)	Purchases of stock-in-trade	1,971.52	2,592.91	7,431.75	4,564.43	12,922.65	20,251.
	(c)	Changes in inventories of finished goods, work-in -progress						
		and stock-in-trade	72,913.66	15,046.05	45,200.45	87,959.71	66,782.39	4,801
	(d)	Excise duty on sales	2,459.34	1,964.83	-	4,424.17	-	4,074
	(e)	Employees benefits expense	3,125.17	3,650.09	2,736.48	6,775.26	6,149.21	14,072
	(1)	Finance costs	2,107.03	2,601.76	2,090.71	4,708.79	5,471.40	10,059.
	(9)	Depreciation and amortisation expense	1,606.77	1,984.90	1,819.94	3,591.67	3,599.38	7,604.
2	(h)	Other expenses	4,370.39	7,181.62	4,190.94	11,552.01	9,375.88	26,756.
		Total expenses (a to h)	92,092.76	1,03,065.85	69,858.57	1,95,158.61	1,55,588.97	3,34,054.
		Profit / (Loss) before share of profit/(loss) of an associate / a joint venture and exceptional items and tax (1-2) Share of profit/(loss) of an associate / a joint venture	3,707.10	7,194.38	549.12	10,901.48	8,538.34	21,566.
		Profit/(loss) before exceptional Items and tax (3+4)	3,707.10	7,194.38	549.12	10,901.48	8,538.34	21,566.
		Exceptional Items	1	-	1300		The Say 15	11 12 15 21
		Profit / (Loss) after exceptional items and before tax (5-6)	3,707.10	7,194.38	549.12	10,901.48	8,538.34	21,566.
3.		Tax expense						
		Current tax Deferred tax	663.00 264.69	1,269.50 503.65	192.00 8.00	1,932.50 768.34	1,916.00 71.91	3,162. (3,998.
		Net Profit / (Loss) for the period from continuing operations (7-8)	2,779.41	5,421.23	349.12	8,200.64	6,550.43	22,402
)		Profit/(Loss) from discontinued operation before tax	35.97	59.71	(143.30)	95.68	(498.52)	(840
١.		Tax expense/(credit) on discontinued operations Profit/(Loss) from discontinued operations after tax	35.97	59.71	(143.30)	95.68	(498.52)	(840
2.		Net profit/(loss) for the period/year (9+11)	2,815.38	5,480.94	205.82	8,296.32	6,051.91	21,562
3.		Other Comprehensive Income (OCI)				1000	- 51 miles	
	a) i	Items that will not be reclassified to profit or loss			7.1			
		- Remeasurement benefits (losses) on defined benefit obligation	•		9-3-	-	6 120-17	(222
		- Gain (loss) on fair value of equity investments	13.64	84.76	(6.29)	98.40	(17.07)	(87.
	ii	Income tax relating to items that will not be reclassified to profit or loss	(2.31)	(3.78)		(6.09)	1.00	85.
	b) i	Items that will be reclassified to profit or loss	(23.09)	887.24	30.38	864.15	36.50	(855.
	ii	Income tax relating to items that will be reclassified to profit or loss		(307.03)		(307.03)	(4.09)	307.
		Total Other Comprehensive Income	(11.76)	661.19	24.09	649.43	16.34	(773.
ı.		Total Comprehensive Income for the period (12+13)	2,803.62	6,142.13	229.91	8,945.75	6,068.25	20,789.
5.		Total Comprehensive Income for the period attributable to:		11000	- 6	0.11.50	3.537.31	
		- Owners of the Company	2,803.98	6,142.48	314.06	8,946.46	6,156.07	20,878.
		- Non-Controlling Interest Profit for the period attributable to:	(0.36)	(0.35)	(84.15)	(0.71)	(87.82)	(89.
		- Owners of the Company	2,815.74	5,481.29	289.97	8,297.03	6,139.73	21,651.
		- Non-Controlling Interest	(0.36)	(0.35)	(84.15)	(0.71)	(87.82)	(89.
		Other Comprehensive Income for the period attributable to: - Owners of the Company - Non-Controlling Interest	(11.76)	661.19	24.09	649.43	16.34	(773.
3.		Paid-up equity share capital (Face Value per Share ` 10/-Each)	6,638.76	6,638.76	6,638.76	6,638.76	6,638.76	6,638
		Other equity			6		11231142	1,29,522
3.		i.) Earnings per equity share (EPS) from continuing operations (weighted			1241	13.57	7446 425	
"		average) (of ₹ 10/- each) (not annualised) :	- T		0.55	1000000	3,0575.51	21.667
		a) Basic (* per share) b) Diluted (* per share)	4.18 4.18	8.17 8.17	0.65 0.65	12.35 12.35	10.00	33. 33.
	1013	b) bildled (per share)	4.10	0.17	0.03	12.55	10.00	00.
		ii.) Earnings per equity share (EPS) from discontinued operations						
		(weighted average) (of ₹ 10/- each) (not annualised) : a) Basic (₹ per share)	0.05	0.09	(0.21)	0.14	(0.75)	(1.
		b) Diluted (₹ per share)	0.05	0.09	(0.21)	0.14	(0.75)	(1.
		iii \ Earnings per equity share (EDS) from total operations (unighted			,		- 50	
		iii.) Eamings per equity share (EPS) from total operations (weighted average) (of ₹ 10/- each) (not annualised) :				1 300	15,182	
		a) Basic (₹ per share)	4.23	8.26	0.44	12.49	9.25	32.
		a) Basic (₹ per share) b) Diluted (₹ per share)	4.23	8.26	0.44	12.49		9.25



St.			Quarter Ended	1	Six Month	s Ended	Year Ended		
No.	Particulars	30-Sep-20	30-Jun-20	30-Sep-19	Sep-20	Sep-19	31-Mar-20		
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)	(Audited)		
1	Segment Revenue								
	a) Sugar	78,965.27	1,00,785.79	53,108.43	1,79,751.06	1,31,372.70	2,98,971.7		
	b) Power	426.11	10,044.76	1,881.41	10,470.87	14,965.45	36,370.9		
	c) Chemicals / Ethanol	21,322.39	17,355.06	14,851.00	38,677.45	30,547.31	63,207.6		
	d) Others	2,614.45	2,172.24	5,722.31	4,786.69	10,778.92	17,553.1		
	Total	1,03,328.22	1,30,357.85	75,563.15	2,33,686.07	1,87,664.38	4,16,103.4		
	Less : Inter segment/Intra company revenue	7,738.94	20,490.71	6,230.79	28,229.65	25,884.00	63,496.0		
4	Total Revenue from continuing operations	95,589.28	1,09,867.14	69,332.36	2,05,456.42	1,61,780.38	3,52,607.4		
2	Segment Results (Net Profit / (Loss) before Tax, finance costs and unallocable items) - Continuing Operations								
	a) Sugar	3,428.28	3,522.50	2,772.39	6,950.78	4,930.57	12,667.8		
	b) Power	(484.43)	3,428.01	(542.16)	2,943.58	4,595.74	11,575.5		
	c) Chemicals / Ethanol	3,982.06	3,756.05	1,568.82	7,738.11	6,853.63	13,059.9		
	d) Others	(111.17)	15.71	(218.47)	(95.46)	(243.24)	(295.4		
	Total -	6,814.74	10,722.27	3,580.58	17,537.01	16,136.70	37,007.8		
	Less : Finance costs	2,107.03	2,601.76	2,090.71	4,708.79	5,471.40	10,059.4		
	Less: Other unallocable expenses net off unallocable income	1,000.61	926.13	940.75	1,926.74	2,126.96	5,381.9		
T	Net Profit / (Loss) before Tax from continuing operations	3,707.10	7,194.38	549.12	10,901.48	8,538.34	21,566.4		
3	Segment Assets								
	a) Sugar	1,89,224.71	2,53,260.15	1,99,285.80	1,89,224.71	1,99,285.80	2,71,880.3		
	b) Power	63,922.06	71,608.38	67,653.38	63,922.06	1,89,224.71 1,99,285.80	67,170.8		
	c) Chemicals / Ethanol	37,179.02	40,770.85	33,734.66	1,89,224.71 1,99,285.80 63,922.06 67,653.38 37,179.02 33,734.66	36,902.9			
	d) Others-Continuing Operations	503.76	4,502.57	11,693.56	503.76	11,693.56	3,266.0		
	e) Others-Discontinued Operation	200.00	199.15		200.00	- 1710-	201.0		
	f) Unallocable	5,996.45	5,175.48	5,026.34	5,996.45	5,026.34	7,493.1		
	Total	2,97,026.00	3,75,516.58	3,17,393.74	2,97,026.00	3,17,393.74	3,86,914.3		
4	Segment Liabilities								
+	a) Sugar	55,257.92	84,265.43	13,402.56	55,257.92	13,402.56	63,510.39		
	b) Power	1,395.42	964.69	1,471.23	1,395.42	1,471.23	1,025.9		
	c) Chemicals / Ethanol	2,186.92	4,789.22	3,780.29	2,186.92	3,780.29	2,622.9		
	d) Others - Continuing Operations	1,530.66	1,808.98	9,238.34	1,530.66	9,238.34	4,003.3		
	e) Others-Discontinued Operation	61.00	155.89		61.00		218.0		
	f) Unallocable	91,464.08	1,41,184.72	1,63,239.24	91,464.08	1,63,239.24	1,79,343.62		
	Total	1,51,896.00	2,33,168.93	1,91,131.66	1,51,896.00	1,91,131.66	2,50,724.3		



		(₹ in Lac
Particulars	As at 30.09,2020 (Unaudited)	As at 31.03.2020 (Audited)
ASSETS		
(A) Non - current assets		
(a) Property, plant and equipment	159067	1616
(b) Right-of-use-assets	1809	18
(c) Capital work - in - progress	3060	6
(d) Other Intangible assets	267	2
(e) Biological assets	#	
(f) Financial assets		
(i) Investments	254	2
(ii) Loans	321	2
(iii) Other Finanacial assets	41	
(g) Deferred tax assets (Net)		3
(h) Other non - current assets	1433	22
Sub total (Non current assets)	166252	1676
(B) Current assets		
(a) Inventories	73133	1603
(b) Biological assets	129	
(c) Financial assets		
(i) Investments		
(ii) Trade receivable	21345	343
(iii) Cash and cash equivalents	1807	9
(iv) Bank balances other than (iii) above	709	- An at
(v) Loans	921	3 73 70
(vi) Others financial assets	89	Parallake.
(d) Other current assets	32277	213
Sub total (Current assets)	130410	2189
(e) (i) Assets classified as held for sale - continuing operation	164	1
(e) (ii) Assets classified as held for sale - discontinued operation	200	2
Total assets	297026	3869
EQUITY AND LIABILITIES		
(A) Equity		
(a) Equity share capital	6645	66
(b) Other equity	138463	1295
Equity attributable to the owners of the parent	145108	1361
Non-controlling interest	22	
Sub total (Total equity)	145130	1361
Liabilities		
(B) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	34326	416
(ii) Lease liabilities	1298	13
(b) Other non - current liabilities	1274	16
	3358	32
(c) Provisions	711	t 14.1
(d) Deferred tax liabilities (net)		
(d) Deferred tax liabilities (net) Sub total (Non-current liabilities)	40967	47
(d) Deferred tax liabilities (net) Sub total (Non-current liabilities) (C) Current liabilities	40967	471
(d) Deferred tax liabilities (net) Sub total (Non-current liabilities) (C) Current liabilities (a) Financial liabilities	40967	478
(d) Deferred tax liabilities (net) Sub total (Non-current liabilities) (C) Current liabilities		
(d) Deferred tax liabilities (net) Sub total (Non-current liabilities) (C) Current liabilities (a) Financial liabilities	39969	1200
(d) Deferred tax liabilities (net) Sub total (Non-current liabilities) (C) Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables	39969	1200
(d) Deferred tax liabilities (net) Sub total (Non-current liabilities) (C) Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) total outstanding due of micro enterprises and small enterprises; and	39969 640	1200
(d) Deferred tax liabilities (net) Sub total (Non-current liabilities) (C) Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) total outstanding due of micro enterprises and small enterprises; and (B) total outstanding due of creditors other than micro enterprises and small enterprises	39969	1200
(d) Deferred tax liabilities (net) Sub total (Non-current liabilities) (C) Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) total outstanding due of micro enterprises and small enterprises; and (B) total outstanding due of creditors other than micro enterprises and small enterprises (iii) Lease liabilities	39969 640	1200
(d) Deferred tax liabilities (net) Sub total (Non-current liabilities) (C) Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) total outstanding due of micro enterprises and small enterprises; and (B) total outstanding due of creditors other than micro enterprises and small enterprises (iii) Lease liabilities (iv) Other financial liabilities	39969 640 50196	1200 599
(d) Deferred tax liabilities (net) Sub total (Non-current liabilities) (C) Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) total outstanding due of micro enterprises and small enterprises; and (B) total outstanding due of creditors other than micro enterprises and small enterprises (iii) Lease liabilities	39969 640 50196 515 14325	1200 599 4
(d) Deferred tax liabilities (net) Sub total (Non-current liabilities) (C) Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) total outstanding due of micro enterprises and small enterprises; and (B) total outstanding due of creditors other than micro enterprises and small enterprises (iii) Lease liabilities (iv) Other financial liabilities	39969 640 50196 515 14325 4129	1200 598 4 178
(d) Deferred tax liabilities (net) Sub total (Non-current Habilities) (C) Current Habilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) total outstanding due of micro enterprises and small enterprises; and (B) total outstanding due of creditors other than micro enterprises and small enterprises (iii) Lease liabilities (iv) Other financial liabilities (b) Other current liabilities	39969 640 50196 515 14325	1200 598 178 32
(d) Deferred tax liabilities (net) Sub total (Non-current liabilities) (C) Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) total outstanding due of micro enterprises and small enterprises; and (B) total outstanding due of creditors other than micro enterprises and small enterprises (iii) Lease liabilities (iv) Other financial liabilities (b) Other current liabilities (c) Provisions	39969 640 50196 515 14325 4129 1094	1200 590 1770 33
(d) Deferred tax liabilities (net) Sub total (Non-current Habilities) (C) Current Habilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) total outstanding due of micro enterprises and small enterprises; and (B) total outstanding due of creditors other than micro enterprises and small enterprises (iii) Lease liabilities (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net)	39969 640 50196 515 14325 4129	1200 599 178



Notes:

- The management has considered the possible impact of COVID-19 in prepration of the above financial results of the quarter, including internal and external factors known upto the date of approval of these results, to assess and finalise the carrying amount of its assets and liabilities. Accordingly as on date, no material impact is anticipated in the aforesaid carrying amounts. However, the impact of COVID-19 may be different from that estimated as at the date of approval of these financial statements and the Company will continue to closely monitor any material changes in future economic conditions.
- a. The Management of M/s E Haat Ltd., a wholly owned subsidiary engaged in the business of E-Commerce, has decided to close down its operations in the quarter ended March 2020. Accordingly, the financials of the subsidiary company have been consolidated and presented as "Discontinued Operations" in the above consolidated financial results.
- b. The financial performance of the E Haat Ltd, a wholly owned subsidiary are presented below:-

2002	Quarter Ended		Six Months Ended		Year Ended	
30-Sep-20	30-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19	31-Mar-20	
(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
				2		
37.15	61.36	63.06	98.51	1 321 00	1,321.43	
1.18	-				2,161.47	
		-				
		(143.30)	33.00	(490.02)	(840.04	
35.97	59.74	(143 30)	05.60	(409 50)	(040.04	
00.01	00.71	(143.30)	35.66	(480.52)	(840.04	
(58.81)	(0.40)	(207.02)	(50.00)	(000 44)		
(00.01)	(0.13)	(307.93)	(59.00)		(559.00	
	•			2.76	5.00	
60.00		309.46	60.00	321.67	(684.00	
1.19	(0.19)	1.53	1.00	(5.98)	14 220 00	
	(Unaudited) 37.15 1.18 36.97 - 35.97 (58.81) - 60.00 1.19	30-Sap-20 30-Jun-20 (Unaudited) (Unaudited) (Unaudited) (Unaudited) 37.15 61.36 1.18 1.65 36.97 59.71	30-Sep-20 30-Jun-20 30-Sep-19 (Unaudited) (Unaudited) (Unaudited) 37.15 61.36 63.06 1.18 1.65 206.36 35.97 59.71 (143.30)	30-Sep-20 30-Jun-20 30-Sep-19 30-Sep-20 (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited)	30-Sep-20 30-Jun-20 30-Sep-19 30-Sep-20 30-Sep-19 (Unaudited) (Unaudited	

- ard (referred to as "Ind AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time. The above consolidated unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on November 06, 2020. The statutory auditors have carried out a limited review of these
- Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company.
- 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 six months ended September 30,2020 are available on the company's website www.dhampur.com. Standalone information is as

SI. No.	Particulars		Quarter Ended			Six Months Ended	
		30-Sep-20 (Unaudited)	30-Jun-20 (Unaudited)	30-Sep-19 (Unaudited)	30-Sep-20 (Unaudited)	30-Sep-19 (Unaudited)	Year Ended 31-Mar-20 (Audited)
a	Total revenue	94330.16	109036.97	66692.23	203367.13	155969.66	342390.52
b	Profit before tax	3817.99	7244.88	775.33	11062.87	8865.00	20299.03
C	Profit after tax	2890.30	5471.73	575.33	8362.03	6877.09	21136.61
d	Other comprehensive income (OCI)	20.85	605.59	(2.72)	626.44	(8.46)	(781.66
9	Total comprehensive income	2911.15	6077.32	572.61	8988.47	6868.63	20354.95

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

For Dhampur Sugar Mills Limited

VIJAY

Digitally signed by VIJAY KUMAR GOEL **GOEL**

Date: 2020.11.06 V. K. Goel 14:53:51 +05'30' Chairman

This is the statement referred to in our review report of even date

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

Chadha & Co

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For Atul Garg & Associates

Firm Registration No. 001544C

FIZA GUPTA

(Fiza Gupta) M.No. 429196 **Chartered Accountants**

Place: Kanpur

Dated: November 06, 2020

Place : New Delhi

Dated: November 06, 2020

Goel Partner M.No.057986

rtered Accountants

Place: New Del

	Consolidated Statement of Cash Flow		(₹ in La
		Six Mont	hs Ended
r No.	Particulars	September 30, 2020	September 30, 20
		Unaudited	Unaudited
٨	Cook floor		
Α	Cash flow from operating activities of continuing operations Net Profit before tax from continuing operations	40.004	1
	Adjustments for :-	10,901	8,8
	Depreciation /amortization expense	3,591	3,5
	Finance cost	4,709	5,4
	Transfer to storage fund for molasses	25	
	Deferred government grant Finance income	(19)	
	Dividend income	(52)	
	Foreign currency flucuation	(281)	
	Profit on sale of investment	(201)	
	Provision for doubtful debts	25	
	Fair value gain on re-measurement of biological assets through	(105)	
	profit or loss	1	
	Liabilities/ Provisions no longer required written back Bad-debts written off	(99)	,
	Provision for employee benefits	14 451	#10 TV
	Operating profit before working capital changes of		2
	continuing operations	19,157	17,7
	Adjustments for Working capital changes of continuing	2 2 2 4	
	operations :-		
	Trade receivables	40.704	40.4
	Other financial assets	12,761	12,4
	Other assets	(39)	3
	Government grants	(1,350)	(2,5
	Inventories	(8,710) 87,237	(2,9
	Trade and other financial liabilities		67,9
	Provisions and other liabilities	(10,895) 933	(46,6
	Cash generated from continuing operations	99,094	(1,5 44,7
_ [33,034	44,7
	Direct taxes paid (Net of refunds)	(723)	(4,2
	Net cash from operating activities from continuing operation	98,371	40,4
	Net cash from operating activities from discontinuing	(59)	(3
	operation Net cash from operating activities from total operation	98,312	40,1
В	Cash flows from Investing activities of continuing operations		
	Purchase of property, plant and equipment (Net)	(3,474)	(4.0
	(Purchase)/Sale of financial instruments	78	(4,0
	Interest received	125	
	Purchase/maturity of fixed deposits (Net)	(61)	- 1
	Dividend received	3	
j	Net cash flow from/(used in) investing activities of continuing		
- 1	operations	(3,329)	(3,2
	Net cash from Investing activities from discontinuing		
	operation Net cash from investing activities from total operation	(2.220)	40.0
	Not cash from investing activities from total operation	(3,329)	(3,2
C	Cash flows from Financing activities of continuing operations		
[!	Proceeds/(repayments) from /of long term borrowings	(8,113)	(7,9
	Proceeds/(repayments) from /of short term borrowings	(80,113)	(20,9
	Payment of Lease Liabilities Dividend including dividend distribution tax	(265)	-
	Finance cost paid	(6) (5,724)	(2,4
	Net cash flow from/(used in) financing activities of		(6,2
	continuing operations	(94,221)	(37,5
	Net cash flow from / (used in) financing activities from	co	
	discontinuing operation	60	3.
	Net cash flow from / (used in) financing activities from total operation	(94,161)	(37,2
ı	Net increase in cash and cash equivalents (A+B+C)	822	(3
	Opening cash & cash equivalents (including opening cash & cash equivalents of discontinued operations)	993	1,3
-		1 212	
_ <u>_</u>	Closing cash and cash equivalents Closing cash and cash equivalents of continuing operations	1,815	9
10			



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

T R CHADHA & CO LLP

Chartered Accountants

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

Independent Auditor's Review Report on unaudited standalone quarterly and year to date financial results of Dhampur Sugar Mills Limited 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

Kanpur-208001

- 1. We have reviewed the unaudited standalone financial results of Dhampur Sugar Mills Limited ("the Company") for the quarter ended September 30, 2020 and year to date from April 1, 2020 to September 30, 2020 (hereinafter referred to as "Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to date ("the regulation"), which has been initialed by us for identification purposes.
- 2. The statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
- 3. 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 an analytical procedure 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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in all material respects in accordance with applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, and other recognized 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 Atul Garg & Associates Chartered Accountants Firm Registration No.001544C

FIZA GUPTA Digitally signed by FIZA GUPTA
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408609, st=Uttar pradesh

Fiza Gupta Partner Membership No. 429196

Place of signature: Kanpur Date: November 06, 2020 UDIN: 20429196AAAABE8281 For T R Chadha & Co LLP Chartered Accountants Firm Registration No.006711N/N500028

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Neena Goel Partner Membership No. 057986

Place of signature: New Delhi Date: November 06, 2020 UDIN: 20057986AAAALR8043



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 Standalone Unaudited Financial Results for the quarter and six months ended September 30, 2020

SI.				Quarter Ended		Six Monti	hs Ended	(₹ in Lacs) Year Ended
No.		Particulars	30-Sep-20 (Unaudited)	30-Jun-20 (Unaudited)	30-Sep-19 (Unaudited)	30-Sep-20 (Unaudited)	30-Sep-19 (Unaudited)	31-Mar-20 (Audited)
1.	(a)	Income from operations Revenue from operations	94,146.90	1,08,667.27	65,487.57	2,02,814.17	1,53,515.08	3,39,456.00
	(b)	Other income	183.26	369.70	1,204.66	552.96	2,454.58	2,934.52
		Total Income from operations (a + b)	94,330.16	1,09,036.97	66,692.23	2,03,367.13	1,55,969.66	3,42,390.52
2.		Expenses						
	(a)	Cost of materials consumed	3,538.88	68,043.69	6,388.30	71,582.57	51,288.06	2,49,718.51
	(b)	Purchases of stock-in-trade	601.51	1,455.39	2,397.07	2,056.90	3,547.98	6,088.59
	(c)	Changes in inventories of finished goods, work-in -progress and stock-in-trade	72,913.66	15,046.05	46,508.46	87,959.71	68,081.15	2,859.48
	(d)	Excise duty on sales	2,459.34	1,964.83		4,424.17		4,074.92
	(e)	Employees benefits expenses	3,020.82	3,548.66	2,632.70	6,569.48	5,935.51	13,636.00
	(f)	Finance costs	2,093.82	2,598.47	2,075.12	4,692.29	5,430.29	10,007.30
	(g)	Depreciation and amortisation expenses	1,591.72	1,969.87	1,803.86	3,561.59	3,566.92	7,539.13
- 1	(h)	Other expenses	4,292.42	7,165.13	4,111.39	11,457.55	9,254.75	26,441.29
		Total expenses (a to h)	90,512.17	1,01,792.09	65,916.90	1,92,304.26	1,47,104.66	3,20,365.22
3.		Profit / (Loss) before exceptional items and tax (1-2)	3,817.99	7,244.88	775.33	11,062.87	8,865.00	22,025.30
4.		Exceptional Items	-	-	-		1 == 10.00	(1,726.27
5.		Profit / (Loss) after exceptional items and before tax (3-4)	3,817.99	7,244.88	775.33	11,062.87	8,865.00	20,299.03
6.	a	Tax expenses Current tax Deferred tax	663.00 264.69	1,269.50 503.65	192.00 8.00	1,932.50 768.34	1,916.00 71.91	3,161.02 (3,998.60
7.	(8)	Profit / (Loss) for the period (5-6)	2,890.30	5,471.73	575.33	8,362.03	6,877.09	21,136.61
8.	/ET	Other Comprehensive Income (OCI)			11. 1-16-6	5,002.00		100.01
	a) i	Items that will not be reclassified to profit or loss				(7.0)	parties on	
		- Remeasurement benefits (losses) on defined benefit obligation	-	1 3.				(222.73
		- Gain (loss) on fair value of equity investments	23.16	37.76	(2.72)	60.92	(17.07)	(72.49
	ii	Income tax relating to items that will not be reclassified to profit or loss	(2.31)	(3.78)	-	(6.09)	1.00	85.17
	b) i	Items that will be reclassified to profit or loss	-	878.64	7 2 4 <u>- 2</u> 2	878.64	11.70	(878.64)
	ii	Income tax relating to items that will be reclassified to profit or loss	- 1.E	(307.03)		(307.03)	(4.09)	307.03
4		Total Other Comprehensive Income	20.85	605.59	(2.72)	626.44	(8.46)	(781.66)
9.		Total Comprehensive Income for the period (7+8)	2,911.15	6,077.32	572.61	8,988.47	6,868.63	20,354.95
10.		Paid-up equity share capital (Face value per Share ` 10/- each	6,638.76	6,638.76	6,638.76	6,638.76	6,638.76	6,638.76
11.	11	Other equity					1 (3) (3)	1,30,863.00
12.		Earnings per equity share (EPS) (of ₹ 10/- each) (not annualised) :	1 %			1 1 5 7		31.1.60
2		a) Basic (* per share)	4.36	8.24	0.87	12.60	10.36	31.84
		b) Diluted (* per share)	4.36	8.24	0.87	12.60	10.36	31.84



	Statement of standalone se	gment wise reve	nue, results, ass	ets and liabilitie	s		(₹ in Lacs)
SI.	Particulars		Quarter Ended			ths Ended	Year Ende
No.		30-Sep-20 (Unaudited)	30-Jun-20 (Unaudited)	30-Sep-19 (Unaudited)	30-Sep-20 (Unaudited)	30-Sep-19 (Unaudited)	31-Mar-20 (Audited)
1	Segment Revenue			1111	114-26		18
	a) Sugar	78,965.27	1,00,785.79	53,108.43	1,79,751.06	1,31,372.70	2,98,971.
	b) Power	426.11	10,044.76	1,881.41	10,470.87	14,965.45	36,370.
	c) Chemicals / Ethanol	21,322.39	17,355.06	14,851.00	38,677.45	30,547.31	63,207.
	d) Others	210.13	599.66	266.73	809.79		2,245.
	Total	1,00,923.90	1,28,785.27	70,107.57	2,29,709.17	1,77,770.08	4,00,796.
	Less : Inter segment revenue	6,777.00	20,118.00	4,620.00	26,895.00	24,255.00	61,340.
	Total Revenue from Operations	94,146.90	1,08,667.27	65,487.57	2,02,814.17	1,53,515.08	3,39,456.
2	Segment Results (Net Profit / (Loss) before Tax, finance costs a	nd unallocable i	tems)			1	18
	a) Sugar	3,428.28	3,522.50	2,772.39	6,950.78	4,930.57	12,667.8
	b) Power	(484.43)	3,428.01	(542.16)	2,943.58	4,595.74	11,575.
0.	c) Chemicals / Ethanol	3,982.06	3,756.05	1,568.82	7,738.11	6,853.63	13,015.
	d) Others	(13.49)	46.92	(23.85)	33.43	10.31	123.:
	Total	6,912.42	10,753.48	3,775.20	17,665.90	16,390.25	37,382.
	Less : Finance costs	2,093.82	2,598.47	2,075.12	4,692.29	5,430.29	10,007.3
	Less : Other unallocable expenses net off unallocable income	1,000.61	910.13	924.75	1,910.74	2,094.96	7,076.2
	Net Profit / (Loss) before Tax	3,817.99	7,244.88	775.33	11,062.87	8,865.00	20,299.0
	Segment Assets				50016	C Server	7 . 4
	a) Sugar	1,89,224.71	2,53,260.15	1,99,418.30	1,89,224.71	1,99,418.30	2,71,880.3
	b) Power	63,922.06	71,608.38	67,653.38	63,922.06	67,653.38	67,169.8
	c) Chemicals / Ethanol	38,296.54	41,365.59	34,417.21	38,296.54	34,417.21	37,111.9
	d) Others	335.94	330.21	318.97	335.94	318.97	383.3
-	e) Unallocable	5,990.75	8,070.15	8,618.71	5,990.75	8,618.71	7,741.6
+	Total	2,97,770.00	3,74,634.48	3,10,426.57	2,97,770.00	3,10,426.57	3,84,287.1
	Segment Liabilities		323		1 140 140.00	es as policient a	114
	a) Sugar	55,257.92	84,265.43	13,402.56	55,257.92	13,402.56	63,510.3
	b) Power	1,395.42	964.69	1,471.23	1,395.42	1,471.23	1,025.9
	c) Chemicals / Ethanol	3,304.44	4,789.22	3,780.29	3,304.44	3,780.29	2,831.9
	d) Others	3.76	0.38	5.84	3.76	5.84	7.2
	e) Unallocable	91,285.46	1,41,014.72	1,62,975.00	91,285.46	1,62,975.00	1,79,403.6
	Total	1,51,247.00	2,31,034.44	1,81,634.92	1,51,247.00	1,81,634.92	2,46,779.1



Particulars 30.09.2020 31.03.		Statement of Assets and Liabilities		(₹ in Lac
A SSETS Comment Comm		Particulars		As at
ASSETS (a) Property, plant and equipment (b) Right-of-use-assets (c) Capital work- in - progress (d) Other Intangible assets (d) Cither Intangible assets (e) Biological assets (f) Financial assets (g) Cither Intangible assets (g) Cither Intangible assets (g) Pedered tax assets (Net) (h) Uher non- current assets (g) Deferred tax assets (Net) (h) Uher non- current assets (g) Deferred tax assets (Net) (h) Uher non- current assets (g) Deferred tax assets (Net) (h) Uher non- current assets (g) Inventories (g) Current assets (g) Inventories (g) Discopicul assets (g) Inventories (g) Discopicul assets (g) Inventories (g) Discopicul assets		Tartouris		31.03.2020
(a) Property, Dant and equipment 158917 11 158917 11 158917 11 16 17692 17672 17	1	ASSETS	(Unaudited)	(Audited)
(b) Right-of-use-assets	(A)	Non - current assets	-	
(b) Right-of-use-assets		(a) Property, plant and equipment	158917	1614
(c) Capital work - in - progress 3060 (d) Other Intangible assets 267 (e) Biological assets (f) Financial assets (f) Il Loans (g) Cherred tax assets (Net) (h) Cher non - current assets (Net) (h) Other non - current assets (Net) (h) Other non - current assets (f) (f) (f)				180
(c) Other Intangitie assets (e) Biological assets (i) Investments (ii) Loans (iii) Clans (6
(e) Biological assets (f) Financial assets (l) Investments 2290 (li) Loans 321 (li) Ucans 321 (li) Other Financial assets 41 (g) Deferred tax assets (Net) (h) Other non - current assets 1433 (li) Other Financial assets (Net) (h) Other non - current assets 1433 (li) Other Financial assets (lo) Investments (lo) Biological assets (lo) Investments (lo) Biological assets (lo) Financial assets (lo) Grant asset (lo) Grant asset (lo) Grant asset (lo) Grant asset (lo) Grant ass				
(f) Financial assets				28
(i) I horsestments			#	
(ii) Laans (iii) Other Finanacial assets (iii) Other Finanacial assets (iii) Other mon - current assets Sub total (Non current assets) (ib) Surrent assets (ia) Inventories (ib) Boilogical assets (ib) Biological assets (ic) Financial assets (ii) Trade receivable (iii) Canh and cash equivalents (iii) Bank balances other than (iii) above (iv) Loans (iv) Other stinancial assets (id) Other current assets) (ie) Assets classified as held for sale EQUITY AND LIABILITIES (A) Equity (ii) Equity share capital (iv) Other equity (iv) Liabilities (iv) Other equity (iv)				
(ii) Other Finanacial assets (Net) (ii) Other non - current assets (Net) (iii) Other non - current assets (Net) (iv) Other non - current assets (Net) (iv) Other non - current assets (Net) (iii) Carrent assets (Id3) (iii) Biological assets (Id3) (iii) Cash and cash equivalents (Id3) (iii) Cash and cash equivalents (Id3) (iv) Others financial assets (Id3) (iv) Others financial assets (Id3) (iv) Others financial assets (Id3) (iv) Other current assets (Id3) (iv) Other other other			2790	27:
(g) Deferred tax assets (Net) (h) Other non - current assets Sub total (Current assets) (a) Inventories (b) Biological assets (c) Inventories (c) Financial assets (i) Trade receivable (ii) Cash and cash equivalents (iii) Bank balances other than (iii) above (ivi) Loans (v) Others financial assets (d) Other current assets (e) Other subsets (iii) Cash and cash equivalents (ivi) Dans (v) Others financial assets (d) Other current assets (d) Other current assets (e) Assets classified as held for sale Total assets (e) Assets classified as held for sale Total assets (A) Equity AND LIABILITIES (A) Equity Share capital (b) Other equity (c) Financial liabilities (d) Borrowings (d) Deferred tax iiabilities (e) Financial liabilities (ii) Borrowings (iii) Lease liabilities (iii) Borrowings (iii) Lease liabilities (iii) Borrowings (iii) Lease liabilities (iii) Lease liabi			321	2
(h) Other non - current assets Sub total (Non current assets) (B) Current assets (a) Inventories (b) Biological assets (c) Financial assets (ii) Trade receivable (iii) Cash and cash equivalents (iiii) Bank balances other than (ii) above (iv) Loans (v) Others financial assets (d) Other current assets Sub total (Current assets) (e) Assets classified as held for sale Total assets EQUITY AND LIABILITIES (A) Equity (a) Equity share capital (b) Other equity (b) Other equity (c) Define requity (d) Financial isibilities (ii) Bono-current liabilities (iii) Lease iiabilities (b) Other non-current liabilities (c) Provisions (d) Deferred tax liabilities (e) Provisions (d) Deferred tax liabilities (iii) Trade payables (A) total outstanding due of ricrio enterprises and small enterprises (iii) Lease iiabilities (iii) Lease iiabilities (iii) Lease iiabilities (iii) Lease iiabilities (iii) Trade payables (A) total outstanding due of ricrio enterprises and small enterprises (iii) Lease iiabilities (iv) Other financial liabilities (iv) Other financial lia		(iii) Other Finanacial assets	41	
Sub total (Non current assets) 168591 17 17 17 17 17 17 17		(g) Deferred tax assets (Net)	-	6
(B) Current assets (a) Inventories 73133 16 (b) Biological assets 73133 16 (c) Biological assets 73133 16 (d) Financial assets 73133 16 (ii) Cash and cash equivalents 7313 (iii) Bank balances other than (ii) above 733 (iv) Chers financial assets 84 (d) Other current assets 84 (d) Other current assets 832224 75 Sub total (Current assets) 72201 75 (e) Assets classified as held for sale 7501 7501 7501 7501 7501 7501 7501 7501		(h) Other non - current assets	1433	22
(a) Inventories (b) Biological assets (c) Financial assets (d) Trade receivable (ii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (v) Others financial assets (d) Other current assets (e) Assets (e) Assets (f) Other current assets (h) Assets (h) Other equity (h) Assets (h) Other equity (h) Assets (h) Other equity (h) Other non - current liabilities (h) Other non - current liabilities (l) Other li		Sub total (Non current assets)	168591	1701
(b) Biological assets (c) Financial assets (d) Trade receivable (ii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (v) Uhers financial assets (d) Other current assets (e) Assets classified as held for sale (e) Assets classified as held for sale (f) Other equity (a) Equity share capital (b) Other equity (a) Equity share capital (b) Other equity (a) Equity State capital (b) Other equity (c) Equity State capital (d) Other current liabilities (e) Financial liabilities (f) Other non - current liabilities (f) Other non - current liabilities (g) Forwisions (g) Deferred tax liabilities (net) (g) Forwisions (g) Deferred tax liabilities (h) Courrent liabilities (a) Financial liabilities (b) Other non - current liabilities (g) Financial liabilities (h) Courrent liabilities (g) Financial liabiliti	(B)	Current assets		
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(i) Trade receivable (ii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (v) Loans (v) Other financial assets (d) Other current assets (e) Assets classified as held for sale (e) Assets (f) Equity (g) Equity (g) Equity share capital (g) Other equity (g)		(b) Biological assets		1
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(iv) Loans (v) Others financial assets (d) Other current assets 32224 2 Sub total (Current assets) (e) Assets classified as held for sale 129015 21 1644 Total assets EQUITY AND LIABILITIES (A) Equity (a) Equity 139978 13 Sub total (Equity) 139978 13 Sub total (Equity) 146523 13 Liabilities (B) Non-current liabilities (a) Financial liabilities (b) Other non - current liabilities (b) Other non - current liabilities (c) Provisions (d) Degree dax liabilities (net) (e) Current liabilities (f) Borrowings (g) Financial liabilities (g) Fin		(ii) Cash and cash equivalents		20
(V) Others financial assets 84 (d) Other current assets 32224 Sub total (Current assets) 129015 (e) Assets classified as held for sale 164 Total assets 297770 EQUITY AND LIABILITIES 297770 (A) Equity 6645 (a) Equity share capital 6645 (b) Other equity 139878 Sub total (Equity) 146523 Liabilities 13 (a) Financial liabilities 1285 (i) Derowings 34314 4 (ii) Lease liabilities 1285 (b) Other non - current liabilities 1274 (c) Provisions 3358 (d) Deferred tax liabilities (net) 462 Sub total (Non-current liabilities) 462 Sub total (Non-current liabilities 39969 (i) Trade payables 640 (A) total outstanding due of micro enterprises and small enterprises; and 640 (b) total outstanding due of creditors other than micro enterprises and small enterprises 5016 (iii) Lease liabilities 13921 <td< td=""><td></td><td>(iii) Bank balances other than (ii) above</td><td>709</td><td>65</td></td<>		(iii) Bank balances other than (ii) above	709	65
(d) Other current assets 32224 2 Sub total (Current assets) 129016 21 (e) Assets classified as held for sale 164 Total assets 297770 38 EQUITY AND LIABILITIES 297770 38 (A) Equity 6645 139978 13 (b) Other equity 139978 13 Sub total (Equity) 146523 13 Liabilities 8 146523 13 (a) Financial liabilities 34314 4 (i) Borrowings 34314 4 4 (b) Other non - current liabilities 1274 (c) Provisions 3355 (d) Deferred tax liabilities (net) 462 Sub total (Non-current liabilities) 462 462 462 Sub total (Non-current liabilities) 40693 4 (c) Current liabilities 39969 12 (ii) Trade payables 39969 12 (ii) Inancial liabilities 50116 5 (iii) Lease liabilities 5016 5 (iii) Lease liabilities 504 4 (i) Other current liabilit		(iv) Loans	230	. 1
Sub total (Current assets)		(v) Others financial assets	84	14
(e) Assets classified as held for sale Total assets EQUITY AND LIABILITIES (A) Equity (a) Equity share capital (b) Other equity 139878 Sub total (Equity) Liabilities (B) Non-current liabilities (a) Financial liabilities (b) Other non - current liabilities (c) Provisions (d) Deferred tax liabilities (net) (c) Current liabilities (d) Financial liabilities (e) Borrowings (f) Lease liabilities (g) Financial liabilities (h) Other non - current liabilities (h) Deferred tax liabilities (l) Borrowings (l) Trade payables (l) Ital outstanding due of micro enterprises and small enterprises, and (l) Ital outstanding due of creditors other than micro enterprises and small enterprises (li) Lease liabilities (li) Uther financial liabilities (li) Other current liabilities (l) Other current liabilities		(d) Other current assets	32224	2132
Total assets 297770 38		Sub total (Current assets)	129015	21396
EQUITY AND LIABILITIES (A) Equity (a) Equity share capital (b) Other equity Sub total (Equity) Liabilities (B) Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (b) Other non - current liabilities (c) Provisions (d) Deferred tax liabilities (net) Sub total (Non-current liabilities) (d) Deferred tax liabilities (ii) Borrowings (d) Deferred tax liabilities (iii) Trade payables (A) total outstanding due of micro enterprises and small enterprises (iii) Lease liabilities (iv) Other financial liabilities (iv) Other funancial liabilities (iv) Other funa			164	16
(A) Equity (a) Equity share capital (b) Other equity Sub total (Equity) (a) Financial liabilities (b) Non-current liabilities (c) Financial liabilities (d) Equity (d) Deferred tax liabilities (e) Provisions (f) Deferred tax liabilities (g) Provisions (g) Financial liabilities (g) Romowings (g) Financial liabilities (g) Borrowings (g) Equity (g) Provisions (g) Equity (g) Provisions (g) Equity (g) Provisions (g) Equity (g) Provisions (g) Financial liabilities (g) Financial liabilit		Total assets	297770	38428
(A) Equity (a) Equity share capital (b) Other equity Sub total (Equity) (a) Financial liabilities (b) Non-current liabilities (c) Financial liabilities (d) Equity (d) Deferred tax liabilities (e) Provisions (f) Deferred tax liabilities (g) Provisions (g) Financial liabilities (g) Romowings (g) Financial liabilities (g) Borrowings (g) Equity (g) Provisions (g) Equity (g) Provisions (g) Equity (g) Provisions (g) Equity (g) Provisions (g) Financial liabilities (g) Financial liabilit	2	EQUITY AND LIABILITIES	1.719	
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(b) Other equity Sub total (Equity) Liabilities (B) Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (b) Other non - current liabilities (c) Provisions (d) Deferred tax liabilities (d) Deferred tax liabilities (e) Financial liabilities (f) Borrowings (g) Office of tax liabilities (h) Other current liabilities (h) Everything of the control o	(, ,)		6645	cc
Sub total (Equity) 146523 13 Liabilities (a) Financial liabilities 34314 4 (i) Borrowings 34314 4 (ii) Lease liabilities 1285 1 (b) Other non - current liabilities 1274 1274 (c) Provisions 3358 4 (d) Deferred tax liabilities (net) 462 3358 (d) Deferred tax liabilities 462 462 Sub total (Non-current liabilities) 40693 4 (c) Current liabilities 39969 12 (ii) Borrowings 39969 12 (iii) Lease payables 640 640 (B) total outstanding due of micro enterprises and small enterprises; and 640 640 (B) total outstanding due of creditors other than micro enterprises and small enterprises 50116 5 (iii) Lease liabilities 504 640 640 (iv) Other financial liabilities 14310 1 (b) Other current liabilities 3921 1 (b) Other current liabilities 1094 1				12096
Liabilities (B) Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (b) Other non - current liabilities (c) Provisions (d) Deferred tax liabilities (net) Sub total (Non-current liabilities) (a) Financial liabilities (a) Financial liabilities (b) Borrowings (c) Current liabilities (a) Financial liabilities (b) Borrowings (c) Borrowings (d) total outstanding due of micro enterprises and small enterprises; and (d) Substanding due of creditors other than micro enterprises and small enterprises (iii) Lease liabilities (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net)				13086
(B) Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (b) Other non - current liabilities (c) Provisions (d) Deferred tax liabilities (net) Sub total (Non-current liabilities) (a) Financial liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) total outstanding due of micro enterprises and small enterprises; and (B) total outstanding due of creditors other than micro enterprises and small enterprises (iii) Lease liabilities (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (a) Financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net)			140525	13/30
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(ii) Lease liabilities (b) Other non - current liabilities (c) Provisions (d) Deferred tax liabilities (net) Sub total (Non-current liabilities) (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) total outstanding due of micro enterprises and small enterprises; and (B) total outstanding due of creditors other than micro enterprises and small enterprises (iii) Lease liabilities (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other current liabilities			7,00	
(b) Other non - current liabilities (c) Provisions (d) Deferred tax liabilities (net) Sub total (Non-current liabilities) (C) Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) total outstanding due of micro enterprises and small enterprises; and (B) total outstanding due of creditors other than micro enterprises and small enterprises (iii) Lease liabilities (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net)			4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	4165
(c) Provisions (d) Deferred tax liabilities (net) Sub total (Non-current liabilities) (C) Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) total outstanding due of micro enterprises and small enterprises; and (B) total outstanding due of creditors other than micro enterprises and small enterprises (iii) Lease liabilities (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net)			1	130
(d) Deferred tax liabilities (net) Sub total (Non-current liabilities) (a) Financial liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) total outstanding due of micro enterprises and small enterprises; and (B) total outstanding due of creditors other than micro enterprises and small enterprises (iii) Lease liabilities (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net)				166
Sub total (Non-current liabilities) (C) Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) total outstanding due of micro enterprises and small enterprises; and (B) total outstanding due of creditors other than micro enterprises and small enterprises (iii) Lease liabilities (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net)				323
(C) Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables (A) total outstanding due of micro enterprises and small enterprises; and (B) total outstanding due of creditors other than micro enterprises and small enterprises (iii) Lease liabilities (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net)				•
(a) Financial liabilities (i) Borrowings (ii) Trade payables (A) total outstanding due of micro enterprises and small enterprises; and (B) total outstanding due of creditors other than micro enterprises and small enterprises (iii) Lease liabilities (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net)	(0)		40693	4786
(i) Borrowings (ii) Trade payables (A) total outstanding due of micro enterprises and small enterprises; and (B) total outstanding due of creditors other than micro enterprises and small enterprises (iii) Lease liabilities (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net)	(0)	Control of the second sequences	-	
(ii) Trade payables (A) total outstanding due of micro enterprises and small enterprises; and (B) total outstanding due of creditors other than micro enterprises and small enterprises (iii) Lease liabilities (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net)		AND THE REAL PROPERTY OF THE P	20000	40000
(A) total outstanding due of micro enterprises and small enterprises; and (B) total outstanding due of creditors other than micro enterprises and small enterprises (iii) Lease liabilities (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net) 640 5016 504 14310 1 1094			39969	12008
(B) total outstanding due of creditors other than micro enterprises and small enterprises (iii) Lease liabilities (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (net) 50116 504 14310 1 1094			040	40
(iii) Lease liabilities 504 (iv) Other financial liabilities 14310 1 (b) Other current liabilities 3921 (c) Provisions 1094 (d) Current tax liabilities (net) -				19
(iv) Other financial liabilities 14310 1 (b) Other current liabilities 3921 (c) Provisions 1094 (d) Current tax liabilities (net)				5630
(b) Other current liabilities (c) Provisions (d) Current tax liabilities (net) 3921 1094				45
(c) Provisions (d) Current tax liabilities (net)			12700000	1785
(d) Current tax liabilities (net)			0.000	326
			1094	76
110554 19			440554	4000
Total Equity & Liabilities 297770 38	ALC: N			1989 ² 38428



Notes The managment has considered the possible impact of COVID-19 in prepration of the above financial results of the quarter, including internal and external factors known upto the date of approval of these results, to assess and finalise the carrying amount of its assets and liabilities. Accordingly as on date, no material impact is anticipated in the aforesaid carrying amounts. However, the impact of COVID-19 may be different from that estimated as at the date of approval of these financial statements and the Company will continue to closely monitor any material changes in future economic conditions These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time. The above standalone unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on November 06, 2020. The statutory auditors have carried out a limited review 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 For Dhampur Sugar Mills Limited **VIJAY** Digitally signed by KUMAR VIJAY KUMAR GOEL Date: 2020.11.06 14:54:47 +05'30' **GOEL** V. K. Goel Place: New Delhi Chairman Dated: November 06, 2020 This is the statement referred to in our review report of even date For TR Chadha & Co LLP For Atul Garg & Associates Firm Registration No. 006711N/N500028 Firm Registration No. 001544C FIZA (Neena Goel) adha & Co (Fiza Gupta) **GUPTA** Partner Partner M.No.057986 M.No. 429196 NEW hartered Accountants **Chartered Accountants** DELHI Place: New Del Place: Kanpur Dated: November 06, 2020 ered Acc

	Standalone Statement of Cash Flow		(₹ in Lacs)
	Particulars	Six Mont	ns Ended
	i di dediais	September 30, 2020	September 30, 2019
		Unaudited	Unaudited
Α	Cash flow from operating activities		医外侧 医肾髓 经销售
	Net Profit before tax		10 At
	Met Flour belote (ax	11,063	8,865
	Adianamanta		
	Adjustments for :-		
	Depreciation /amortization expense	3,561	3,567
	Finance cost	4,692	5,430
	Transfer to storage fund for molasses	25	18
	Deferred government grant	(19)	(19)
	Finance income	(32)	(38)
	Impairment of loans reversed	- '	(170)
	Fair value gain on re-measurement of biological assets		(170)
	through profit or loss	(105)	
	Provision for doubtful debts	25	
	Bad-debts written off	14	(* 15 15 1 AV 51
	Liabilities/ Provisions no longer required written back	(99)	P FAMALE - III
	Foreign exchange flucutation	(314)	A Line of the last
	Provision for employee benefits	451	September 30 27
	Operating profit before working capital changes	19,262	Unauditer 256
	Cash New transparence size activities	13,202	17,909
	Adjustments for Working Capital changes :-		THE REAL PROPERTY.
	Trade receivables	8,344	40.004
	Other financial assets	296	12,964
	Other assets		(168)
	Government grants	(1,351)	(2,587)
	Inventories	(8,710)	(2,921)
	Trade and other financial liabilities	87,237	67,932
	Provisions and other liabilities	(7,319)	(46,622)
	Cash generated from operations	727	(1,532)
	3	98,486	44,975
	Direct taxes paid (Net of refunds)		
	Net cash generated from operating activities	(723)	(4,286)
	the teach generated from operating activities	97,763	40,689
В	Cash flows from Investing activities		
	Purchase of property, plant and equipment (Net)		
	(Purchase)/Sale of financial instruments	(3,472)	(4,027)
	Loan to subsidiaries	-27.70	- 12
	Interest received	(60)	(667)
	Purchase/moturity of fived days after (AL II)	97	44
	Purchase/maturity of fixed deposits (Net)	(61)	100
100	Net cash flow from/(used in) investing activities	(3,496)	(4,550)
c	Cook flows from Figure 1 w	7.95	(1881)
	Cash flows from Financing activities		100
	Proceeds/(repayments) from /of long term borrowings	(8,280)	(7,886)
331	Payment of Lease Liabilities	(252)	
	Proceeds/(repayments) from /of short term borrowings	(80,113)	(19,619)
	Dividend including dividend distribution tax	(6)	(2,401)
	Finance cost	(5,671)	(6,227)
	Net cash flow from/(used in) financing activities	(94,322)	(36,133)
	Areol taxes paid (Net of refunds)	779m	(4.286)
	Net increase in cash and cash equivalents (A+B+C)	(55)	6
1	Opening cash & cash equivalents Closing cash and cash equivalents	269	262

