

**23.03.2023**

To,

**The Manager - Listing  
National Stock Exchange of India Ltd.  
Exchange Plaza, Bandra Kurla Complex  
Bandra (East)  
Mumbai - 400 051  
Tel No. 022-2659 8237 /38  
Symbol: DHAMPURSUG**

**The General Manager – DSC  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400001  
Tel No.022-22722039/37/3121  
Security Code: 500119**

Dear Sir,

**Sub: Cash Flow Statement for the period ended 30<sup>th</sup> September 2022**

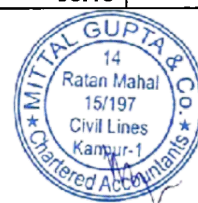
We wish to inform you that on checking our records, we have found that while preparing the final sets of results including cash flow statement for submission of results to stock exchanges a different version of cash flow statement had been attached in the set of financial results submitted to the stock exchanges. The correct version of the cash flow statement is enclosed.

We request you to take the enclosed cash flow statement on record.

**Thanking you,  
Yours' faithfully  
For Dhampur Sugar Mills Limited**

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

Standalone Statement of Cash Flow		(₹ in Lakhs)	
Particulars	Six Months Ended		
	September 30, 2022	September 30, 2021	
	Unaudited	Unaudited	
<b>A Cash flow from operating activities</b>			
Net Profit before tax	6,967.93	7,564.68	
<b>Adjustments for :-</b>			
Depreciation /amortization expense	2,253.49	2,300.11	
(Gain)/Loss on disposal of property, plant and equipment	(6.06)	0.03	
Finance cost	2,774.77	2,732.03	
Transfer to storage fund for molasses	12.47	14.20	
Finance income	(161.18)	(131.90)	
Provision for employee benefits	107.00	51.80	
Fair value gain on re-measurement of biological assets and other financial assets through profit or loss	(115.00)	(206.07)	
Liabilities/ Provisions no longer required written back	(432.30)	(9.80)	
Bad-debts written off	-	(176.39)	
<b>Operating profit before working capital changes</b>	<b>11,401.12</b>	<b>12,138.69</b>	
<b>Adjustments for Working Capital changes :-</b>			
Trade receivables	7,574.94	12,703.12	
Other financial assets	299.77	166.70	
Other assets	(1817.52)	994.95	
Government grants	(44.00)	2,652.67	
Inventories	60,479.23	26,844.26	
Trade and other financial liabilities	(14901.81)	(23801.54)	
Provisions and other liabilities	(113.56)	208.84	
<b>Cash generated from operations</b>	<b>62,878.17</b>	<b>31,907.69</b>	
<b>Tax Expenses</b>	<b>(1389.95)</b>	<b>(1977.00)</b>	
<b>Net cash generated from operating activities</b>	<b>61,488.22</b>	<b>29,930.69</b>	
<b>B Cash flows from Investing activities</b>			
Purchase of property, plant and equipment (Net)	(9891.49)	(4410.05)	
(Purchase)/Sale of financial instruments	0.00	(0.03)	
Purchase of Financial instruments in subsidiaries	-	796.50	
Interest received	159.18	15.20	
Purchase/maturity of fixed deposits (Net)	27.23	(100.55)	
<b>Net cash flow from/(used in) investing activities</b>	<b>(9705.08)</b>	<b>(3698.93)</b>	
<b>C Cash flows from Financing activities</b>			
Repayments from /of long term borrowings	(3230.49)	(2708.80)	
Payment of Lease Liabilities	(132.45)	0.65	
Interest paid on Lease Liabilities	(53.56)	(0.65)	
Receipt of long term borrowing	4,959.97	-	
Proceeds/(repayments) from /of short term borrowings	(50764.62)	(26439.92)	
Dividend including dividend distribution tax	(3984.00)	109.81	
Finance cost	(2600.90)	(2742.29)	
<b>Net cash flow from/(used in) financing activities</b>	<b>(55806.05)</b>	<b>(31781.20)</b>	
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>(4022.91)</b>	<b>(5549.44)</b>	
Opening cash & cash equivalents	4,106.04	5,832.00	
<b>Closing cash and cash equivalents</b>	<b>83.13</b>	<b>282.56</b>	



Consolidated Statement of Cash Flow		(₹ in Lakhs)	
Particulars	Six Months Ended		
	September 30, 2022	September 30, 2021	
	Unaudited	Unaudited	
<b>A Cash flow from operating activities</b>			
Net Profit before tax	7,413.37	7,561.85	
<b>Adjustments for :-</b>			
Depreciation /amortization expense	2,253.49	2,300.16	
(Gain)/Loss on disposal of property, plant and equipment	(6.06)	0.03	
Finance cost	2,777.01	2,732.03	
Transfer to storage fund for molasses	12.47	14.20	
Deferred government grant	-	-	
Finance income	(161.18)	(131.90)	
Dividend income	-	-	
Foreign exchange fluctuation	-	-	
Impairment of investment written back/Provision for advances to subsidiary company	-	-	
Provision for employee benefits	107.00	51.80	
Fair value gain on re-measurement of biological assets and other financial assets through profit or loss	(115.00)	(206.07)	
Liabilities/ Provisions no longer required written back	(432.30)	(9.80)	
Bad-debts written off	-	(176.39)	
<b>Operating profit before working capital changes</b>	<b>11,848.80</b>	<b>12,135.91</b>	
<b>Adjustments for Working Capital changes :-</b>			
Trade receivables	3,937.59	12,703.12	
Other financial assets	69.79	166.76	
Other assets	(1771.73)	823.53	
Government grants	(44.00)	2,652.67	
Inventories	63,863.08	26,844.26	
Trade and other financial liabilities	(14822.54)	(23799.52)	
Provisions and other liabilities	(366.11)	209.21	
<b>Cash generated from operations</b>	<b>62,714.88</b>	<b>31,735.94</b>	
<b>Direct taxes paid (Net of refunds)</b>	<b>(1389.95)</b>	<b>(1977.00)</b>	
<b>Net cash generated from operating activities</b>	<b>61,324.93</b>	<b>29,758.94</b>	
<b>B Cash flows from Investing activities</b>			
Purchase of property, plant and equipment (Net)	(9948.31)	(4410.05)	
(Purchase)/Sale of financial instruments	0.00	(0.03)	
Sale/redemption of financial instruments	-	796.50	
Interest received	159.18	15.20	
Purchase/maturity of fixed deposits (Net)	27.23	(100.55)	
<b>Net cash flow from/(used in) investing activities</b>	<b>(9761.90)</b>	<b>(3698.93)</b>	
<b>C Cash flows from Financing activities</b>			
Proceeds/(repayments) from /of long term borrowings	(3230.49)	(2538.80)	
Payment of Lease Liabilities	(132.45)	0.65	
Interest paid on Lease Liabilities	(53.56)	(0.65)	
Receipt of long term borrowing	4,959.97	-	
Proceeds/(repayments) from /of short term borrowings	(50764.62)	(26439.92)	
Dividend including dividend distribution tax	(3984.00)	109.81	
Finance cost	(2603.14)	(2742.29)	
<b>Net cash flow from/(used in) financing activities</b>	<b>(55808.29)</b>	<b>(31611.20)</b>	
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>(4245.26)</b>	<b>(5551.19)</b>	
Opening cash & cash equivalents	4,455.29	5,846.42	
<b>Closing cash and cash equivalents</b>	<b>210.03</b>	<b>295.23</b>	

