DHAMPURE SPECIALITY SUGARS LIMITED

WWW.DHAMPURGREEN.COM **CIN: L24112UP1992PLC014478**

14th November, 2022

To
The Manager,
Department of Corporate Services
BSE Limited,
Phiroze Jeejeebhoy Towers Limited
Dalal Street, Mumbai-400001.

Security Code: 531923

Subject: Outcome of the Board Meeting held on 14th November, 2022 and Disclosure under Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am

We are please to inform the stock exchange that the Board of Directors at their meeting held 14/11/2022 at the corporate office of the company transact the following Business.

1. Un-Audited Standalone and Consolidated Audited Financial Results of the company for the Quarter & Half yearly ended September 30, 2022 along with the Limited Review Report issued by Statutory Auditor i.e. M/s JLN US & Co., Chartered Accountants, for the quarter ended 30 September ,, 2022.

2. Un-Audited Standalone and Consolidated Audited Financial Results of the company for the Quarter & Half Yearly ended September 30, 2022 to be published in the newspapers in terms of Regulation 47 of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015.

3. Other Routine Business

Kindly note that the above referred shall be available at the website of the company.

The board meeting commenced at 2.00 P.M and concluded at 5.40 P.M. with vote of thanks to the chair.

Thanking you,
Yours faithfully

For Dhampure Speciality Sugars Limited
For DHAMPURE SPECIALITY SUGARS LTD.

Aneesh Jain Company Secretary
Company Secretary and compliance officer
Encl: As above

DHAMPURE SPECIALITY SUGARS LIMITED

WWW.DHAMPURGREEN.COM CIN: L24112UP1992PLC014478

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEARLY ENDED 30.09.2022

Rs. In Lakhs

Sr. No.	Particulars	Quarter Ended			Half Yearly ended		Year Ended
		30.09.2022 (Un-audited)	30.06.2022 (Un-audited)	30.09.2021 (Un-audited)	30.09.2022 (Un-audited)	30.09.2021 (Un-audited)	31.03.2022 (Audited)
1	**Income from Operations**						
	a) Net Sales/Income from Operations	265.83	246.90	317.69	512.73	551.95	1342.52
	b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
2	Other Income	0.78	0.00	0.00	0.78	0.40	1.38
	Total Income	**266.61**	**246.90**	**317.69**	**513.51**	**552.35**	**1343.90**
3	**Expenses**						
	a) Cost of Material Consumed	191.10	145.93	253.17	337.03	373.89	755.93
	b) Purchase of Stock In Trade	0.00	0.00	0.00	0.00	0.00	0.00
	c) Changes in Inventories of Finished Goods, Work-in-Progress and in Stock in trade	-19.40	-19.28	-76.42	-38.68	-116.52	30.35
	d) Employee Benefit Expenses	39.21	39.73	42.25	78.94	79.06	157.11
	e) Finance Costs	0.03	0.02	0.03	0.04	0.07	0.14
	f) Depreciation & Amortisation Expense	5.23	5.79	6.26	11.02	9.23	24.99
	g) Other Expense	88.69	72.90	63.62	161.59	128.65	336.93
	Total Expenses	**304.86**	**245.09**	**288.91**	**549.95**	**474.38**	**1305.45**
4	**Profit/(Loss) before exceptional Item and Tax**	**-38.25**	**1.81**	**28.78**	**-36.44**	**77.97**	**38.45**
5	Exceptional Item Gain/(Loss) (Net)	0.00	0.00	0.00	0.00	0.00	0.27
6	**Profit/(Loss) Before Tax**	**-38.25**	**1.81**	**28.78**	**-36.44**	**77.97**	**38.18**
7	Tax Expense	0.00	0.47	6.59	0.47	17.41	7.24
8	**Net Profit/(Loss) for the Period**	**-38.25**	**1.34**	**22.19**	**-36.91**	**60.56**	**30.94**
9	**Other Comprehensive Income (OCI)**	0.00	0.00	0.00	0.00	0.00	0.00
	a) Item that will not be reclassified to Profit or Loss(Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
	b) Item that will be reclassified to Profit or Loss (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
10	Other Comprehensive Income for the Period	0.00	0.00	0.00	0.00	0.00	0.00
11	**Total Comprehensive Income/(Loss)**	**-38.25**	**1.34**	**22.19**	**-36.91**	**60.56**	**30.94**
12	Paid-up Equity Share Capital Face Value: ₹ 10 Per Share	793.12	793.12	793.12	1586.24	793.12	793.12
13	Other Equity excluding Revaluation Reserves (as per last Audited Balance Sheet)	0.00	0.00	0.00	0.00	0.00	0.00
14	Earning Per Share (₹) (Not annualized)				0.00		
	a)Basic before/after Extraordinary Item	-0.48	0.02	0.28	-0.46	0.76	0.39
	b) Diluted before/after Extraordinary	-0.48	0.02	0.28	-0.46	0.76	0.39

For and on behalf of Board

Dhampure Speciality Sugars Limited

DHAMPURE SPECIALITY SUGARS LIMITED

WWW.DHAMPURGREEN.COM CIN: L24112UP1992PLC014478

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER &

14	**Net Profit / (Loss) attributed to:**						
	- Owners of the Company	-26.33	10.01	24.74	-16.32	64.49	43.72
	- Non-Controlling Interest	0.19	0.14	-0.52	0.33	-0.90	-1.35
	Other Comprehensive Income attributed to:						
	- Owners of the Company	0.00	0.00	0.00	0.00	0.00	0.00
	- Non-Controlling Interest	0.00	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive Income attributed to:						
	- Owners of the Company	-26.33	10.01	24.74	-16.32	64.49	43.72
	- Non-Controlling Interest	0.19	0.14	-0.52	0.33	-0.90	1.35
15	Paid-up Equity Share Capital Face value : ₹ 10 Per Share	793.12	793.12	793.12	1586.24	793.12	793.12
16	Other Equity excluding revalution reserves (as per last audited balance sheet)	0.00	0.00	0.00	0.00	0.00	0.00
17	Basic Earning Per Share (₹) (Not annualized)				0.00		
	a) from Continued Operation	-0.33	0.13	0.31	-0.20	0.81	0.53
	b) from Discontinued Operation	-	-	-	-	-	-
	c) from Continue & Discontinued Operation	-0.33	0.13	0.31	-0.20	0.81	0.53
18	Diluted Earning Per Share (₹) (Not annualized)						
	a) from Continued Operation	-0.33	0.13	0.31	-0.20	0.81	0.53
	b) from Discontinued Operation	-	-	-	-	-	-
	c) from Continue & Discontinued Operation	-0.33	0.13	0.31	-0.20	0.81	0.53

For and on behalf of Board
Dhampure Speciality Sugars Limited

Praveen Singh
Director

Dhampure Speciality Sugars Limited

Date: 14th November ,2022
Place: New Delhi

DHAMPURE SPECIALITY SUGARS LIMITED

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Consolidated Cash flow for the Period ended 30th September ,2022

Rs. In Lakhs

S. No.	Particulars	Half Year Ended 30.09.2022	Year Ended 31.03.2022
A.	**CASH FLOWS FROM OPERATING ACTIVITIES**		
	Profit/(Loss) before extraordinary items and tax	**(26.14)**	**48.54**
	Adjustment for:		
	Depreciation & Amortization	8.03	36.27
	(Profit)/Loss on Sale of Fixed Assets		
	Finance Cost (Net)	0.03	0.33
	Operating Profit before changes in Current Assets and Liabilities	**(18.09)**	**85.14**
	Changes in Current Liabilities Increase/(Decrease)		
	Other Current Liabilities	477.72	(536.63)
	Changes in Current Assets (Increase)/Decrease		
	Other Current Assets	(27.51)	(143.24)
	Cash Generated From Operations	432.12	(594.74)
	Tax Expenses	-	6.17
	Cash Flow before extraordinary items		
	Prior Period Items		-
	NET CASH GENERATED FROM OPERATING ACTIVITIES	**432.12**	**(600.91)**
B.	**CASH FLOWS FROM INVESTING ACTIVITIES**		
	Purchase of Fixed Assets	-	(74.79)
	Sale of Fixed Assets	-	
	Provision for fall in the value of Non Current Investment	(161.80)	200.60
	Long term Loans & Advances	76.61	43.66
	NET CASH GENERATED FROM INVESTING ACTIVITIES	**(85.19)**	**169.47**
C.	**CASH FLOWS FROM FINANCING ACTIVITIES**		
	Finance Cost (Net)	(0.03)	(0.33)
	Changes In Long Term Borrowing	(341.67)	-
	Changes in Other Long Term Liabilities	(4.51)	437.66
	Issue of Share Capital and share premium	-	-
	NET CASH GENERATED FROM FINANCING ACTIVITIES	**(346.21)**	**437.33**
	Net Increase/(decrease) in Cash and Cash equivalents	**0.72**	**5.88**
		-	-
	Cash and Cash Equivalents at the Begning of the Period	**82.28**	**76.39**
	Cash and Cash Equivalents at the end of the period	**83.00**	**82.28**

Dhampure Speciality Sugars Limited

Regd. Office: Village Pallawala ,Tehsil- Dhampur ,Bijnor , Uttar Pradesh-246761
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E-mail: cs@dhampurgreen.com **Website:** www.dhampurgreen.com

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Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.11.2022.

2. These financial results have been prepared in accordance with the recognition and measurement principle of applicable Indian Accounting Standard (Ind AS) notified under the companies (Indian Accounting Standard) Rules, 2015 as specified in section 133 of the Companies act, 2013 read with the relevant rules issued thereunder and

[redacted]

the terms of Regulations 33 of Securities and Exchange Board of India (SEBI Listing Obligation and Disclosure requirements) Regulations, 2015 and SEBI Circular dt. 5th July 2016.

3. The figures for the quarters ended March 31, 2022 is the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the respective financial year, which were

JLN US & CO.
CHARTERED ACCOUNTANTS

444, 4TH FLOOR, SUNNY MART
NEW AATISH MARKET MANSAROVAR
JAIPUR-302019
E-MAIL:NKJ81@REDIFFMAIL.COM

Limited Review Report on Consolidated Un- Audited Financial Result of the Dhampure Speciality Sugars Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors of
Dhampure Speciality Sugars Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Dhampure Speciality Sugars Limited for the quarter and half year ended 30th September 2022("the Statement").

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Attention is drawn to the fact that the figures for the 3 months ended 31 March 2022 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit

5. We also Performed procedure in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to the extent applicable.

   The Statement includes the results the results of the following entities
   a. Dhampur Green Pvt.. Ltd. (Subsidiary)
   b. Sun Burst Services Pvt. Ltd. (Subsidiary)
   c. Nostalgic Foods Retail Pvt. Ltd. (Subsidiary)

JLN US & CO. FRN 101516 Chartered Accountants

JLN US & CO.
CHARTERED ACCOUNTANTS

444, 4TH FLOOR, SUNNY MART
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E-MAIL:NKJ81@REDIFFMAIL.COM

[redacted]

The Consolidated unaudited financial results includes the financial results of three subsidiaries which are otherwise audited by us. These financial results have been reviewed by [redacted] report on the statement, in so far as it relates to the amounts and disclosures included [redacted] these subsidiary is based on limited review performed by us.

Our Conclusion on the statement is not modified in respect of the above matter.

6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **JLN US & Co.**
Chartered Accountants
F.R.N.: 101543W

JLN US & CO. FRN 101543W

Place: New Delhi
Date: 14th November, 2022
UDIN:- 22408211BDBHDS5814

NEERAJ KUMAR JAIN
(Partner)
M. No.: F 408211

JLN US & CO.
CHARTERED ACCOUNTANTS

444, 4TH FLOOR, SUNNY MART
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Limited Review Report on Un- Audited Financial Result of the Dhampure Speciality Sugars Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors of
Dhampure Speciality Sugars Limited

1. We have reviewed the accompanying Statement of standalone unaudited financial results of Dhampure Speciality Sugars Limited for the quarter and half year ended 30th September, 2022("the Statement").

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Attention is drawn to the fact that the figures for the 3 months ended 31 March 2022 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JLN US & Co.
Chartered Accountants
F.R.N.: 101543W

NEERAJ KUMAR JAIN
(Partner)
M. No.: F 408211

Place: New Delhi
Date: 14th November. 2022
UDIN: 22408211BDBKER5953