



DHAMPURE SPECIALITY SUGARS LIMITED

CIN:L24112UP1992PLC014478

Date: 29 June , 2021

The Secretary
BSE Limited
Floor — 25, Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai —400 001

Scrip Code: 531923

Subject: Outcome of the Board Meeting held on 29 June 2021 and Disclosure under Regulation 30 and 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulations,2015

Dear Sir/Madam

Pursuant to Regulation 33 of SEBI (listing Obligation and Disclosure Requirements) Regulation 2015, please find enclosed herewith the following

1. Standalone and Consolidated Financial statements of the company for financial year ended March 31, 2021 along with the Auditors Report issued by the Statutory Auditors i.e. M/s. JLN US & Co., Chartered Accountants, for the quarter / year ended March 31, 2021.
2. Standalone and Consolidated Audited Financial Results of the company for the quarter / year ended on March 31, 2021 to be published in the newspaper in terms of Regulation 47 of SEBI (listing Obligation and Disclosure Requirements) Regulation 2015.
3. Disclosure under Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly acknowledge the receipt and take it on your record.

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 6:45 P.M.

Thanking you,

Yours faithfully

For Dhampure Speciality Sugars Limited

Aneesh Jain

Company Secretary & Compliance Officer



Regd. Office: Village Pallawala ,Tehsil- Dhampur ,Bijnor , Uttar Pradesh-246761

Corp. Office: 24, School Lane, Nr. WTC , New Delhi-110001

Tel: +91-11- 23711223, 23711224 **FAX:** +91-11-23352591

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Website:www.Sugarindia.com , www.dhampurgreen.com

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**Auditor's Report on Quarterly Financial Results and Year to Date
Results of the Company Pursuant to the Regulation 33 of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations,
2015, as amended**

To
The Board of Directors of
Dhampure Speciality Sugars Limited

1. We have audited the accompanying standalone Ind As financial results of Dhampure Speciality Sugars Limited ('the Company') for the quarter and year ended March 31, 2021 and for the year ended March 31, 2021 ('the statement'), attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. As amend ('the Regulations') read with SEBI circular no.CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the circular'). The Ind As financial results for the quarter ended March 31, 2021 and for the year ended March 31, 2021 have been prepared on the basis of the Ind As financial results for the nine-month period ended December 31, 2020, the audited annual Ind As financial statements as at and for the year ended March 31, 2021, and the relevant requirements of Regulations and circular, which are the responsibility of the company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these financial results based on our review of the Ind As financial results for the nine-months period ended December 31, 2020 which was prepared in accordance with the recognition and measurement principles laid down in Accounting Standard(Ind As) 34 Interim Financial Reporting, Specified under Section 133 of the Companies Act, 2013 read with relevant rule issued there under and other accounting principles generally accepted in India; our audit of the annual Ind As financial statement as at and for the year ended March 31, 2021; and the relevant requirements of the Regulation and Circular.
2. We conducted our audit in accordance with the Auditing Standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed in financial results. An audit also includes assessing the accounting principles used and significant estimates made by the management. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:



- i) are presented in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in this regard and;
 - ii) give a true and fair view in conformity with the aforesaid Accounting Standards generally accepted in India of the net profit and other financial information for the quarter and year ended March 31, 2021.
4. Further, read with paragraph 1 above, we report that the figures for the quarter ended March 31, 2021 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2021 and the published year to date figures up to December 31, 2020, being the date of the end of the third quarter of the current financial year, which were subject to limited review, as required under the Regulation and the Circular.

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



NEERAJ KUMAR JAIN
Partner
M. No.: F 408211

Place: New Delhi
Dated: 29th June 2021

UDIN:- 21408211AAAADK8990

Auditor's Report on Quarterly and yearly Consolidated Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**Independent Auditor's Report
To the Board of Directors of
Dhampure Speciality Sugars Limited**

We have audited the accompanying statement of consolidated financial results of **Dhampure Speciality Sugars Limited** ("the Holding Company") and its subsidiaries (the holding company and its subsidiaries together referred to as "the Group") for the year ended March 31, 2021, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This statement, which is the responsibility of the Holding Company's management and approved by the board of directors, has been compiled from the related consolidated financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India.

Our responsibility is to express an opinion on the statement based on our audit of such consolidated financial statements.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatements. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the statements. The procedures selected depend on the auditor's judgement, including the assessment of the risk of material misstatement of the statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation and fair representation of the statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the report of the other auditor referred to above, the statement:

Based on our audit conducted as above, in our opinion and to the best of our information and according to the explanations given to us these consolidated financial results for the year ended March 31, 2021:



(i) in the case of the consolidated financial results of the group includes the results for the year ended March 31, 2021 of the following entities:

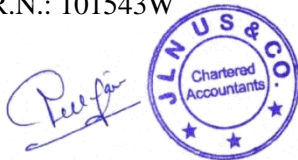
- a. Dhampur Green Pvt. Ltd
- b. Sun Burst Services Pvt. Ltd.
- c. Nostalgic Foods Retail Pvt. Ltd.

(ii) is presented in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in this regard, and;

(iii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit, total comprehensive income and other financial information of the group for the year ended March 31, 2021.

The Statement includes the results for the quarter and year ended March 31, 2021 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

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



NEERAJ KUMAR JAIN
Partner
M. No.: F 408211

Place: New Delhi
Dated: 29th June 2021

UDIN:- **21408211AAAADL7381**

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021						
Rs. In lacs except for the share data and if otherwise stated						
S. No.	Particulars	QUARTER ENDED			YEAR ENDED	
		Audited Refer Note 3 & 7	Un-Audited	Un-Audited	Audited	Audited
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
I	Income from operation					
	Revenue from operation	561.94	467.73	155.11	1582.71	748.39
	Other income, net	193.60	0.03	34.87	196.47	82.78
	Total Income	755.54	467.76	189.98	1779.18	831.17
II	Expenses					
	a) Cost of materials consumed	445.71	280.24	(66.44)	912.07	431.59
	b) Increase(-)/Decrease in Stock	(119.52)	25.78	149.15	(34.35)	(1.77)
	c) Employee Benefits Expenses	78.95	45.15	32.64	204.48	138.37
	d) Finance cost	(0.89)	0.30	0.17	1.10	1.54
	e) Depreciation and amortisation expenses	(5.89)	19.62	8.30	29.34	25.71
	f) Other Expenditure	342.35	66.10	46.83	474.25	173.76
	Total expenses	740.71	437.19	170.65	1586.89	769.20
III	Profit before exceptional items and Tax (I-II)	14.83	30.57	19.33	192.29	61.97
IV	Exceptional Items	3.98	0.00	0.00	3.98	0.00
V	Profit before tax (III-IV)	10.85	30.57	19.33	188.31	61.97
VI	Tax Expenses					
	a) Current tax expense for current year	(19.96)	7.95	(4.64)	30.52	7.02
	b) Income Tax related to previous year	4.35	0.00	0.00	4.35	1.11
	c) Deferred Tax	(31.79)	0.00	80.89	(9.23)	78.46
	Total Tax Expense (VI)	(47.41)	7.95	76.25	25.63	86.59
VII	Net Profit for the period (V-VI)	58.26	22.62	(56.92)	162.68	(24.62)
VIII	Other Comprehensive Income, net of tax	0.00	0.00	0.00	0.00	0.00
IX	Total Comprehensive Income (VII+VIII)	58.26	22.62	(56.92)	162.68	(24.62)
	Paid Up equity share Capital (Face Value Rs. 10/- each)	79312000	79312000	79312000	79312000	79312000
2	Reserves excluding Revaluation Reserves					
a	Basic Earning Per Share (Rs.)	0.73	0.29	(0.76)	2.05	(0.31)
b	Diluted Earning Per Share (Rs.)	0.73	0.29	(0.76)	2.05	(0.31)

DATE: 29th June 2021
 PLACE: New Delhi

Praveen Singh
 Director



DHAMPURE SPECIALITY SUGARS LIMITED

STANDALONE

Rs. In Lakhs

BALANCE SHEET AS AT 31ST MARCH 2021

YEAR ENDED
MARCH 31, 2021

YEAR ENDED
MARCH 31, 2020

Audited

Audited

ASSETS

NON CURRENT ASSETS

a.	Property, Plant and Equipment	750.81	546.49
b.	Intangible Assets	1.72	2.29
c.	Deferred Tax Assets (net)	25.92	19.42
d.	Non-Current Investments	534.43	294.79
e.	Other Non Current Assets	1,184.34	1,271.32

TOTAL NON CURRENT ASSETS

2,497.22 **2,134.30**

CURRENT ASSETS

a.	Inventories	228.20	174.20
b.	Trade Receivables	86.43	130.69
c.	Cash and Cash Equivalents	58.84	25.05
d.	Other Current Assets	64.02	60.68

TOTAL CURRENT ASSETS

437.49 **390.63**

TOTAL ASSETS

2,934.70 **2,524.93**

EQUITY & LIABILITIES

Equity

a.	Equity Share Capital	793.12	793.12
b.	Other Equity	1,484.84	1,335.00
	Total Equity	2,277.96	2,128.12

LIABILITIES

Non Current Liabilities

a.	Other Non Current Liabilities	0.91	6.13
b.	Long Term Provision	4.51	6.92

Total Non Current Liabilities

5.43 **13.05**

Current Liabilities

a.	Trade Payables	108.99	95.54
b.	Short Term Provision	29.60	3.79
c.	Other Current Liabilities	512.73	284.68

Total Current Liabilities

651.32 **384.00**

Total Equity & Liabilities

2,934.70 **2,524.93**

See Accompanying Notes to the Financial Statement

For Dhampure Speciality Sugars Ltd.

Praveen Singh
Director



DHAMPURE SPECIALITY SUGARS LIMITED

CONSOLIDATED

Rs. In Lakhs

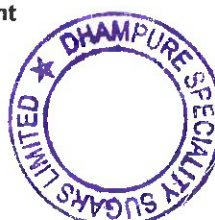
		YEAR ENDED MARCH 31, 2021	YEAR ENDED MARCH 31, 2020
	BALANCE SHEET AS AT		
I	ASSETS		
(i)	NON CURRENT ASSETS		
a.	Property, Plant and Equipment	1,291.40	1,072.85
b.	Intangible Assets	1.27	2.29
c.	Deferred Tax Assets (net)	30.96	21.98
d.	Non-Current Investments	411.23	292.79
e.	Other Non Current Assets	1,185.89	1,271.32
		-	-
	TOTAL NON CURRENT ASSETS	2,920.74	2,661.23
		-	-
(ii)	CURRENT ASSETS		
a.	Inventories	253.21	174.20
b.	Trade Receivables	159.14	148.03
c.	Cash and Cash Equivalents	76.39	35.62
d.	Other Current Assets	173.91	70.53
		-	-
	TOTAL CURRENT ASSETS	662.65	428.38
		-	-
	TOTAL ASSETS	3,583.39	3,089.61
		-	-
II	EQUITY & LIABILITIES		
(i)	Equity		
a.	Equity Share Capital	793.12	793.12
b.	Other Equity	1,529.95	1,460.95
	Total Equity	2,323.07	2,254.07
		-	-
	LIABILITIES		
(ii)	Non Current Liabilities		
		-	-
	Other Non Current Liabilities	429.10	433.91
a.	Long Term Provision	4.51	6.92
b.	Deferred Tax Liabilities	0.10	0.10
	Total Non Current Liabilities	433.72	440.94
		-	-
(iii)	Current Liabilities		
		-	-
a.	Trade Payables	219.64	96.20
b.	Short Term Provision	30.52	7.02
c.	Other Current Liabilities	576.45	291.38
		-	-
	Total Current Liabilities	826.61	394.60
		-	-
	Total Equity & Liabilities	3,583.39	3,089.61

See Accompanying Notes to the Financial Statement

For Dhampure Speciality Sugars Limited



Praveen Singh
Director



DHAMPURE SPECIALITY SUGARS LIMITED

STANDALONE CASH FLOW STATEMENT

For the year ended 31st March, 2021

Rs. In Lakhs

S. No. Particulars	Year Ended 31.03.2021	Year Ended 31.03.2020
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(Loss) before extraordinary items and tax	177.43	27.63
Adjustment for:		
Depreciation & Amortization	21.51	19.58
(Profit)/Loss on Sale of Fixed Assets		-
Finance Cost (Net)	1.06	1.35
Operating Profit before changes in Current Assets and Liabilities	200.00	48.55
Changes in Current Liabilities Increase/(Decrease)	-	-
Other Current Liabilities	267.31	(46.39)
Changes in Current Assets (Increase)/Decrease	-	-
Other Current Assets	(13.07)	6.95
Cash Generated From Operations	454.24	9.10
Tax Expenses	27.59	84.72
Cash Flow before extraordinary items	426.65	(75.61)
Prior Period Items	-	-
NET CASH GENERATED FROM OPERATING ACTIVITIES	426.65	(75.61)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(225.25)	(49.28)
Sale of Fixed Assets	-	-
Provision for fall in the value of Non Current Investment	(239.65)	-
Long term Loans & Advances	80.72	(79.68)
NET CASH GENERATED FROM INVESTING ACTIVITIES	(384.18)	(128.96)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Finance Cost (Net)	(1.06)	(1.35)
Changes In Long Term Borrowing	-	-
Changes in Other Long Term Liabilities	(7.63)	(11.66)
Issue of Share Capital and share premium	-	-
NET CASH GENERATED FROM FINANCING ACTIVITIES	(8.68)	(13.01)
Net Increase/(decrease) in Cash and Cash equivalents	33.79	(217.58)
Cash and Cash Equivalents as at 01.04.2020	25.05	242.63
Cash and Cash Equivalents as at 31.03.2021	58.84	25.05

For Dhampure Speciality Sugars Limited

Praveen Singh
Director



DHAMPURE SPECIALITY SUGARS LIMITED

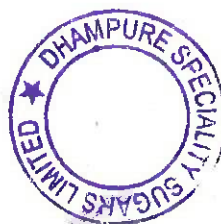
CONSOLIDATED CASH FLOW STATEMENT

For the year ended 31st March, 2021

S. No.	Particulars	Rs. In Lakhs	
		Year Ended 31.03.2021	Year Ended 31.03.2020
A.	CASH FLOWS FROM OPERATING ACTIVITIES		
	Profit/(Loss) before extraordinary items and tax	188.31	61.97
	Adjustment for:		
	Depreciation & Amortization	29.34	25.71
	(Profit)/Loss on Sale of Fixed Assets		
	Finance Cost (Net)	1.10	1.54
	Operating Profit before changes in Current Assets and Liabilities	218.75	89.22
	Changes in Current Liabilities Increase/(Decrease)		
	Other Current Liabilities	432.01	(48.13)
	Changes in Current Assets (Increase)/Decrease		
	Other Current Assets	(193.49)	(10.75)
	Cash Generated From Operations	457.27	30.34
	Tax Expenses	25.63	86.59
	Cash Flow before extraordinary items	431.63	(56.25)
	Prior Period Items		
	NET CASH GENERATED FROM OPERATING ACTIVITIES	431.63	(56.25)
B.	CASH FLOWS FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	(225.25)	(49.28)
	Sale of Fixed Assets		
	Provision for fall in the value of Non Current Investment	(118.45)	-
	Long term Loans & Advances	(38.84)	(82.15)
	NET CASH GENERATED FROM INVESTING ACTIVITIES	(382.54)	(131.43)
C.	CASH FLOWS FROM FINANCING ACTIVITIES		
	Finance Cost (Net)	(1.10)	(1.54)
	Changes in Long Term Liabilities		
	Changes in Other Long Term Liabilities	(7.22)	(34.33)
	Issue of Share Capital and share premium		
	NET CASH GENERATED FROM FINANCING ACTIVITIES	(8.32)	(35.87)
	Net Increase/(decrease) in Cash and Cash equivalents	40.78	(223.56)
	Cash and Cash Equivalents as at 01.04.2020	35.62	259.17
	Cash and Cash Equivalents as at 31.03.2021	76.39	35.62

For Dhampure Speciality Sugars Limited


Praveen Singh
Director



NOTES

(1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 29 June, 2021. The statutory Auditors have carried out the Audit for the year ended March 31, 2021.

(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 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, 2021 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 only reviewed and not subject to audit.

(4) Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company

(5) Figures for the previous corresponding periods have been regrouped/rearranged, wherever considered necessary

(6) The Certificate of Managing Director and Chief Financial Officer in terms of Regulation 33 of the Securities and exchange board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015, in respect of the above result has been placed before the Board of Directors.

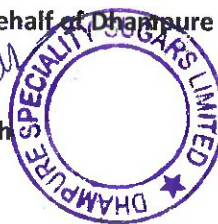
(7) Company Acquired Nostalgic Foods Retail Private Limited by acquiring its 80 % in its Equity Shareholding on 16th December, 2020.

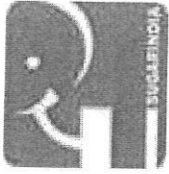
(8) The Above Results of the Company are available on Companies Website <https://www.dhampurgreen.com> and also on <https://www.sugarindia.com>

Date: 29, June, 2021
Place: New Delhi

For and on behalf of Dhampur Speciality Sugars Ltd.


Parveen Singh
Director





DHAMPURE SPECIALITY SUGARS LIMITED

CIN:L24112UP1992PLC014478

Date: 29 June , 2021

The Secretary
BSE Limited
Floor — 25, Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai —400 001

Scrip Code: 531923

Subject: Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

Dear Sir/ Madam


We hereby declare that M/s. JLN US & Co. (Firm Registration Number: 101543W) Chartered Accountants, the Statutory Auditors of the Company have issued Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone & Consolidated) for the financial year ended 31st March, 2021. The declaration is given in compliance with Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Request you to please take the same on records and acknowledge the receipt.

For **Dhampure Speciality Sugars Limited**


Sorabh Gupta
Managing Director

For **Dhampure Speciality Sugars Limited**


Ghanshyam Tiwari
Chief Financial Officer

For **Dhampure Speciality Sugars Limited**


Anesh Jain
Company Secretary

Delight
FOODS tm
Discover India's Best

Corp. Office: 24, School Lane, Nr. WTC , New Delhi-110001
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Website:www.Sugarindia.com , www.dhampurgreen.com