DHAMPUR
Legacy for tomorrow

14.11.2026

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,

Outcome of Board Meeting

This is to inform that the Board of Directors of the Company, at its meeting held today i.e. November 14, 2026, has, *inter alia*, considered and approved the following matters:

a) Unaudited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2026. A copy of the same, along with the Limited Review Report, is enclosed as Annexure A.

b) Unaudited Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2026. A copy of the same, along with the Limited Review Report, is enclosed as Annexure A.

c) Appointment of Bahadur Murao & Co. Cost Accountants, Firm Registration No.: 000008 as Cost Auditor on the recommendation of Audit Committee to fill the casual vacancy arising due to the demise of Mr. S.R. Kapur, the existing Cost Auditor of the Company.

The details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are enclosed herewith as Annexure B.

d) Extension of the long-stop date under the Share Purchase Agreement dated October 28, 2025, entered into for the proposed acquisition of 51% of the equity share capital of Venus India Asset-Finance Private Limited, from October 28, 2026, to March 31, 2027, as mutually agreed between the parties.
The other details remain unchanged and are as disclosed by the Company vide its letter dated October 28, 2025.

The Board Meeting commenced at 4:00 P.M. and concluded at 5:30 P.M.

Kindly inform the members accordingly.

Thanking you,
For Dhampur Sugar Mills Limited

APARNA GOEL
Digitally signed by APARNA GOEL
Date: 2026.11.14 17:30:37 +05'30'

Aparna Goel
Company Secretary
M. No. 22787

DHAMPUR
Legacy for tomorrow

Disclosure under Regulation 30 of Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Sr. No.	Particulars	Details
1	Name of Cost Auditor	Bahadur Murao & Co., Cost Accountants. Firm Registration No. 000008.
2	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment to fill casual vacancy due to demise of the existing cost auditor of the Company.
3	Date of appointment/ ~~re-appointment/ cessation (as applicable)~~ & Term of appointment/ ~~re-appointment~~	14th November 2026 Bahadur Murao & Co., Cost Accountants, Firm Registration No. 000008 has been appointed as Cost Auditor of the Company for the Financial Year 2026-27.
4	Brief Profile (in case of appointment)	Bahadur Murao & Co. is an established peer reviewed firm of Cost Accountants, founded in 1978 by Shri Bahadur Murao. Originally constituted as a proprietorship, the firm was converted into a partnership in 1997. Over the years, the firm has developed professional capabilities in cost audit, audit and assurance, regulatory certifications, cost and management consultancy, inventory audit and regulatory compliance. The firm undertakes statutory cost audits under the Companies Act, 2013, cost audits under applicable regulatory frameworks, examination and verification of cost records, review of cost accounting systems, internal audits and inventory audits. Its professional activities also include regulatory certifications, cost-related compliance assignments, cost analysis, cost management and financial advisory services.
5	Disclosure of relationship between Directors (in case of appointment of Director)	No such relationship

Mittal Gupta & Co.
Chartered Accountants
10/437, Khalasi Lines,
Kanpur-208001

T R Chadha & Co LLP
Chartered Accountants
B-13, Sector 1, Noida
Uttar Pradesh-201301

Independent Auditor's Review Report on Review of Interim Unaudited Consolidated Financial Results of Dhampur Sugar Mills Limited for the quarter and half year ended September 30, 2026

To
The Board of Directors
Dhampur Sugar Mills Limited

Introduction

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Dhampur Sugar Mills Limited** ('the Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') for the quarter and half year ended September 30, 2026, (hereinafter referred to as "the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to date ("the Listing Regulation").

2. This Statement, which is the responsibility of the Parent's Management and has been approved by the Parent'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, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of 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 (ICAI). 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 of interim financial information consists of making inquiries, primarily of the Parent's personnel 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 Standards on Auditing specified under Section 14310) of the Companies Act, 2013 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 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.

4. The Statement includes the results of the following entities:

   a. Dhampur Sugar Mills Limited, the Parent Company
   b. E-HAAT Limited, a Subsidiary Company
   c. DETS Limited, a Subsidiary Company

MITTAL GUPTA & Co. 10/437 Khalasi Lines Kanpur-1 Chartered Accountants

T R Chadha & Co. LLP Noida Chartered Accountants

Conclusion

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 7 below, nothing has come to our attention that causes us to believe that the Statement prepared 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

6. We draw attention to Note 5 to the Statement which states that pursuant to notice under section 158BC of the Income Tax Act, the Parent Company and one of its subsidiary company filed its block return for April 01, 2019 to December 26, 2025, offering additional income of Rs. 18.27 Crores on an ad hoc basis and paid tax of Rs. 10.17 Crores, net of assets seized and adjusted against tax liability which has been recognized as earlier years' tax expense. The Parent Company has also sought higher deduction under Section 80-IA for FY 2018-19 to FY 2024-25. Consequential adjustments, if any, will be considered upon completion of assessment. Based on available facts, management believes that the proceedings will not materially adversely impact the Group's financial position.

Our conclusion on the Statement is not modified in respect of this matter.

Other Matters

7. We did not review the interim financial results of one subsidiary i.e., **DETS Limited,** included in the unaudited consolidated financial results, whose interim financial results reflect total assets of ₹ 2.56 Crores as on September 30, 2026, total revenue of ₹ 0.15 Crores and ₹ 0.30 Crores, total net profit after tax of ₹ 0.12 Crores and ₹ 0.23 Crores and total comprehensive income of ₹ 0.12 Crores and ₹ 0.23 Crores for the quarter and six months ended September 30, 2026 respectively, as considered in these consolidated financial results. These interim financial results have been reviewed by another firm of Chartered Accountants whose Review Report, vide which they have issued an unmodified conclusion, has 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 this subsidiary, is based solely on the report of such other auditor and the procedures performed by us as stated in paragraph 3 above.

8. The interim financial statements and other financial information of one subsidiary i.e., **EHAAT** Limited, included in the unaudited consolidated financial results, whose unaudited interim financial results reflect total assets of ₹ 6.67 Crores as on September 30, 2026, total revenue of ₹ 0.16 Crores and ₹ 56.98 Crores, total net profit after tax of ₹ 0.02 Crores and ₹ 0.68 Crores and total comprehensive income of ₹ 0.02 Crores and ₹ 0.68 Crores for the quarter and six months ended September 30, 2026 respectively, as considered in these consolidated financial results, have been reviewed by the Joint Auditors i.e. Mittal Gupta & Co., Chartered Accountants whose

MITTAL GUPTA & CO. 10/437 Khalasi Lines Kanpur-1 Chartered Accountants

T R Chadha & Co. LLP NOIDA Chartered Accountants

Review Report, vide which they have issued an unmodified conclusion, 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 this subsidiary, is based solely on the report of such Joint auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement, in respect of matters stated in para 7 and 8 above, is not modified with respect to our reliance on the work done and the report of the other auditors.

For Mittal Gupta & Co.
Chartered Accountants
Firm Reg. No. 001874C

Ajay Kumar Rastogi

MITTAL GUPTA & Co. 10/437 Khalasi Lines Kanpur-1 Chartered Accountants

Ajay Kumar Rastogi
Partner
Membership No. 071426
Place of Signature: New Delhi
Date: November 14, 2026
UDIN: 26071426ZVDLTG7932

For T R Chadha & Co LLP
Chartered Accountants
Firm Reg. No. 006711N/N500028

T R Chadha & Co. LLP NOIDA Chartered Accountants

Hitesh Garg
Partner
Membership No. 502955
Place of Signature: New Delhi
Date: November 14, 2026
UDIN: 26502955BQDTZU9312

DHAMPUR
Legacy for tomorrow

DHAMPUR SUGAR MILLS LIMITED

Regd. Office : Distt. Bijnor, Dhampur (U.P.) - 246761
CIN - L15249UP1933PLC000511, Phone No - 011-41259400
Email : investordesk@dhampursugar.com, Website - www.dhampursugar.com

Statement of Consolidated Unaudited Financial Results for the Quarter and Six Months ended September 30, 2026

(₹ in Crores)

Sl. No.		Particulars	Quarter Ended			Six Months Ended		Year Ended
			30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.		**Income**						
	(a)	Revenue from operations	694.44	786.17	712.10	1,480.61	1,452.78	2,807.57
	(b)	Other income	5.70	5.84	1.85	11.54	9.90	23.40
		Total income (a + b)	**700.14**	**792.01**	**713.95**	**1,492.15**	**1,462.68**	**2,830.97**
2.		**Expenses**						
	(a)	Cost of materials consumed	90.60	129.64	116.22	220.24	281.37	1,512.88
	(b)	Purchases of stock-in-trade	2.44	1.91	1.81	4.35	4.80	15.28
	(c)	Changes in inventories of finished goods, work-in -progress and stock-in-trade	294.70	326.80	313.31	621.50	583.02	(10.61)
	(d)	Excise duty on sales	191.28	233.55	207.91	424.83	427.17	840.13
	(e)	Employees benefits expense	25.15	20.74	20.82	45.89	40.40	87.29
	(f)	Finance costs	9.31	15.82	10.39	25.13	26.16	48.76
	(g)	Depreciation and Amortisation expense	13.06	13.06	13.50	26.12	27.30	62.10
	(h)	Other expenses	49.20	42.25	42.52	91.45	83.69	189.31
		Total expenses (a to h)	**675.74**	**783.77**	**726.48**	**1,459.51**	**1,473.91**	**2,745.14**
3.		**Profit / (Loss) before share of profit/(loss) of an associate / a joint venture and exceptional items and tax (1-2)**	**24.40**	**8.24**	**(12.53)**	**32.64**	**(11.23)**	**85.83**
4.		Share of profit/(loss) of an associate / a joint venture	-	-	-	-	-	-
5.		**Profit/(loss) before exceptional items and tax (3+4)**	**24.40**	**8.24**	**(12.53)**	**32.64**	**(11.23)**	**85.83**
6.		**Exceptional Items**	-	-	-	-	-	-
7.		**Profit / (Loss) after exceptional items and before tax (5-6)**	**24.40**	**8.24**	**(12.53)**	**32.64**	**(11.23)**	**85.83**
8.		**Tax expense**						
	(a)	Current tax	4.38	1.30	(0.19)	5.68	-	14.72
	(b)	Tax related to earlier years (Net) (Note 5)	10.17	-	-	10.17	-	-
	(c)	Deferred tax	(2.77)	0.85	(4.52)	(1.92)	(4.32)	5.78
9.		**Net Profit / (Loss) for the period (7-8)**	**12.62**	**6.09**	**(7.82)**	**18.71**	**(6.91)**	**65.33**
10.		**Other Comprehensive Income (OCI)**						
	a) i	Items that will not be reclassified to profit or loss						
		- Remeasurement benefits (losses) on defined benefit obligation	-	-	-	-	-	0.07
		- Gain (loss) on fair value of investments	0.26	0.24	0.38	0.50	(0.07)	(0.40)
	ii	Income tax relating to items that will not be reclassified to profit or loss	(0.03)	(0.04)	(0.05)	(0.07)	0.01	0.04
	b) i	Items that will be reclassified to profit or loss	2.30	(1.01)	0.65	1.29	0.67	0.29
	ii	Income tax relating to items that will be reclassified to profit or loss	(0.57)	0.25	(0.22)	(0.32)	(0.23)	(0.07)
		Total Other Comprehensive Income	**1.96**	**(0.56)**	**0.76**	**1.40**	**0.38**	**(0.07)**
11.		**Total Comprehensive Income for the period (9+10)**	**14.58**	**5.53**	**(7.06)**	**20.11**	**(6.53)**	**65.26**
12.		**Total Comprehensive Income for the period attributable to:**						
		- Owners of the Company	**14.53**	**5.47**	**(7.12)**	**20.00**	**(6.65)**	**65.03**
		- Non-Controlling Interest	0.05	0.06	0.06	0.11	0.12	0.23
		Profit for the period attributable to:						
		- Owners of the Company	**12.57**	**6.03**	**(7.88)**	**18.60**	**(7.03)**	**65.10**
		- Non-Controlling Interest	0.05	0.06	0.06	0.11	0.12	0.23
		Other Comprehensive Income for the period attributable to:						
		- Owners of the Company	1.96	(0.56)	0.76	1.40	0.38	(0.07)
		- Non-Controlling Interest	-	-	-	-	-	-
13.		Paid-up equity share capital (Face Value per Share ₹ 10/-Each)	64.30	64.30	64.30	64.30	64.30	64.30
14.		Other equity (as at year end)						1,133.06
15.		Earnings per equity share (EPS) (of ₹ 10/- each) (*not annualised) :						
		a) Basic (₹ per share)	1.96*	0.94*	-1.23*	2.9*	-1.1*	10.09
		b) Diluted (₹ per share)	1.96*	0.94*	-1.23*	2.9*	-1.1*	10.09

T R Chadha & Co. LLP ★ NOIDA ★ Chartered Accountants

MITTAL GUPTA & Co. ★ 10/437 Khalasi Lines Kanpur-1 ★ Chartered Accountants

DHAMPUR SUGAR MILLS LIMITED ★ NEW DELHI ★

DHAMPUR
Legacy for tomorrow

DHAMPUR SUGAR MILLS LIMITED

Regd. Office : Distt. Bijnor, Dhampur (U.P.) - 246761
CIN - L15249UP1933PLC000511, Phone No - 011-41259400
Email : investordesk@dhampursugar.com, Website - www.dhampursugar.com
Statement of Consolidated Unaudited Financial Results for the Quarter and Six Months ended September 30, 2026

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

(₹ in Crores)

Sl. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-Sep-26 (Unaudited)	30-Jun-26 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)
i.	**Segment Revenue**						
	a) Sugar	315.78	409.61	342.01	725.39	707.14	1,496.24
	b) Power	12.98	18.27	17.32	31.25	44.03	249.97
	c) Ethanol	145.91	113.37	103.92	259.28	235.77	433.56
	d) Chemicals	53.93	73.41	60.36	127.34	114.22	175.32
	e) Potable Spirits	212.15	249.36	230.16	461.51	465.83	934.52
	f) Others	2.44	60.27	52.18	62.71	102.08	131.68
	Total	**743.19**	**924.29**	**805.95**	**1,667.48**	**1,669.07**	**3,421.29**
	Less : Inter segment / Intra company revenue	48.75	138.12	93.85	186.87	216.29	613.72
	Revenue from operations	**694.44**	**786.17**	**712.10**	**1,480.61**	**1,452.78**	**2,807.57**
ii.	**Segment Results (Net Profit / (Loss) before Tax, finance costs and unallocable items)**						
	a) Sugar	22.46	7.52	(6.06)	29.98	(9.17)	20.03
	b) Power	(2.57)	0.90	(1.45)	(1.67)	4.03	76.44
	c) Ethanol	17.51	10.68	4.81	28.19	13.57	25.09
	d) Chemicals	5.47	4.72	3.42	10.19	4.96	10.02
	e) Potable Spirits	1.95	3.17	3.56	5.12	7.03	14.67
	f) Others	(0.19)	1.39	0.96	1.20	1.44	1.67
	Total	**44.63**	**28.38**	**5.24**	**73.01**	**21.86**	**147.92**
	Less : Finance costs	9.31	15.82	10.39	25.13	26.16	48.76
	Less : Other unallocable expenses net off unallocable income	10.92	4.32	7.38	15.24	6.93	13.33
	Net Profit / (Loss) before Tax	**24.40**	**8.24**	**(12.53)**	**32.64**	**(11.23)**	**85.83**
iii.	**Segment Assets**						
	a) Sugar	715.87	989.24	769.05	715.87	769.05	1,312.24
	b) Power	362.70	368.58	383.97	362.70	383.97	393.33
	c) Ethanol	305.73	330.26	263.56	305.73	263.56	319.24
	d) Chemicals	51.30	81.91	65.08	51.30	65.08	61.55
	e) Potable Spirits	35.06	35.60	37.43	35.06	37.43	27.83
	f) Others	13.84	24.35	33.23	13.84	33.23	7.51
	g) Unallocable	363.86	307.25	273.62	363.86	273.62	293.61
	Total	**1,848.36**	**2,137.19**	**1,825.94**	**1,848.36**	**1,825.94**	**2,415.31**
iv.	**Segment Liabilities**						
	a) Sugar	54.11	56.84	51.68	54.11	51.68	161.12
	b) Power	4.97	4.40	4.57	4.97	4.57	4.39
	c) Ethanol	32.31	23.47	21.91	32.31	21.91	24.57
	d) Chemicals	15.00	21.08	8.41	15.00	8.41	19.91
	e) Potable Spirits	14.65	19.39	16.18	14.65	16.18	8.91
	f) Others	0.33	0.37	0.21	0.33	0.21	0.23
	g) Unallocable	521.36	820.41	596.47	521.36	596.47	997.70
	Total	**642.73**	**945.96**	**699.43**	**642.73**	**699.43**	**1,216.83**

T R Chadha & Co. LLP Chartered Accountants NOIDA

MITTAL GUPTA & Co. 10/437 Khalasi Lines Kanpur-1 Chartered Accountants

DHAMPUR SUGAR MILLS LIMITED NEW DELHI

DHAMPUR
Legacy for tomorrow

DHAMPUR SUGAR MILLS LIMITED

Regd. Office : Distt. Bijnor, Dhampur (U.P.) - 246761
CIN - L15249UP1933PLC000511, Phone No - 011-41259400
Email : investordesk@dhampursugar.com, Website - www.dhampursugar.com

Statement of Consolidated Unaudited Financial Results for the Quarter and Six Months ended September 30, 2026

Notes :- 1

Statement of Consolidated Assets and Liabilities

(₹ in Crores)

	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
1	**ASSETS**		
(A)	**Non - current assets**		
	(a) Property, plant and equipment	1068.27	1,074.74
	(b) Right-of-use-assets	22.28	19.01
	(c) Capital work - in - progress	21.71	12.54
	(d) Goodwill	-	-
	(e) Other Intangible assets	0.34	0.54
	(f) Biological assets	-	-
	(g) Financial assets		
	(i) Investments	1.35	0.85
	(ii) Loans	-	-
	(ii) Other Financial assets	2.12	2.01
	(h) Deferred tax assets (Net)	-	-
	(i) Other non - current assets	12.47	6.54
	Sub total (Non current assets)	**1,128.54**	**1,116.23**
(B)	**Current assets**		
	(a) Inventories	220.23	857.73
	(b) Biological assets	2.89	2.35
	(c) Financial assets		
	(i) Investments	295.61	262.72
	(i) Trade receivable	98.12	114.22
	(ii) Cash and cash equivalents	38.73	5.23
	(iii) Bank balances other than (ii) above	6.37	7.73
	(iv) Loans	1.62	1.62
	(v) Others financial assets	4.29	2.87
	(d) Other current assets	51.93	44.46
	(e) Current tax assets (net)	-	-
	Sub total (Current assets)	**719.79**	**1,298.93**
	(f) (i) Assets classified as held for sale	0.03	0.15
	(f) (ii) Assets classified as held for sale - discontinued operation	-	-
	Total assets (A+B)	**1,848.36**	**2,415.31**
2	**EQUITY AND LIABILITIES**		
(A)	**Equity**		
	(a) Equity share capital	64.30	64.30
	(b) Other equity	1140.10	1,133.06
	Equity attributable to the owners of the parent	**1,204.40**	**1,197.36**
	Non-controlling interest	1.23	1.12
	Sub total (Total equity)	**1,205.63**	**1,198.48**
	Liabilities		
(B)	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	111.40	143.69
	(ii) Lease liabilities	16.15	16.10
	(b) Other non - current liabilities	-	0.05
	(c) Provisions	12.15	13.48
	(d) Deferred tax liabilities (net)	95.65	97.25
	Sub total (Non-current liabilities)	**235.35**	**270.57**
(C)	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	290.77	735.22
	(ii) Lease liabilities	6.34	4.14
	(iii) Trade payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and	4.47	2.36
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	49.00	155.81
	(iv) Other financial liabilities	22.65	23.67
	(b) Other current liabilities	28.98	20.67
	(c) Provisions	5.17	4.33
	(d) Current tax liabilities (net)	-	0.06
	Sub total (Current liabilities)	**407.38**	**946.26**
	Total Equity & Liabilities (A+B+C)	**1,848.36**	**2,415.31**

T R Chadha & Co. LLP Chartered Accountants NOIDA

MITTAL GUPTA & Co. 10/437 Khalasi Lines Kanpur-1 Chartered Accountants

DHAMPUR SUGAR MILLS LIMITED NEW DELHI

DHAMPUR
Legacy for tomorrow

DHAMPUR SUGAR MILLS LIMITED

Regd. Office : Distt. Bijnor, Dhampur (U.P.) - 246761
CIN - L15249UP1933PLC000511, Phone No - 011-41259400
Email : investordesk@dhampursugar.com, Website - www.dhampursugar.com

Statement of Consolidated Unaudited Financial Results for the Quarter and Six Months ended September 30, 2026

Notes :- 2 Statement of Cash Flow

(₹ in Crores)

	Particulars	Six Months ended September 30, 2026	Year ended March 31, 2026
		Unaudited	Audited
A	**Cash flow from operating activities**		
	Net Profit before tax	**32.64**	**85.83**
	Adjustments for :-		
	Depreciation /amortization expense	26.12	62.10
	(Gain)/Loss on disposal of property, plant and equipment	(0.07)	0.62
	(Gain) / Loss on sale/maturity of Bond	(0.33)	(1.31)
	Finance cost	25.13	48.76
	Transfer to storage fund for molasses	0.10	0.28
	Fair value (gain)/loss on valuation of Equity Instruement	4.57	(7.16)
	Fair value Gain on valuation of Mutual Funds/AIF/Bonds/PMS measured at FVTPL	(0.28)	(0.04)
	Finance income	(9.62)	(13.27)
	Dividend income	(0.56)	(0.56)
	Provision for doubtful debts	1.30	0.34
	Provision for employee benefits	1.16	2.10
	Fair value gain on re-measurement of biological assets through profit or loss	(1.17)	(1.38)
	Liabilities/ Provisions no longer required written back	(0.03)	(0.12)
	Bad-debts written off	-	0.03
	Foreign Exchange(Income)/loss	0.08	(0.21)
	Operating profit before working capital changes	**79.04**	**176.01**
	Adjustments for Working Capital changes :-		
	(Increase)/Decrease in Trade receivables	15.58	34.06
	(Increase)/Decrease in Other financial assets	(2.11)	(0.15)
	(Increase)/Decrease in Other assets	(8.54)	(5.10)
	(Increase)/Decrease in Govemment grants	0.13	(0.29)
	(Increase)/Decrease in Inventories	637.50	40.91
	Increase/(Decrease) in Trade and other financial liabilities	(105.16)	14.04
	Increase/(Decrease) in Provisions and other liabilities	6.64	(1.38)
	Cash generated from operations	**623.08**	**258.10**
	Direct taxes paid (Net of refunds)	(22.39)	(15.01)
	Net cash generated from operating activities	**600.69**	**243.09**
B	**Cash flows from Investing activities**		
	Purchase of property, plant and equipment	(23.75)	(29.59)
	Proceeds from sale of property, plant and equipment	0.85	0.37
	(Purchase)/Sale of investments	(36.02)	(230.36)
	Interest received	9.78	13.32
	(Purchase)/maturity of fixed deposits (Net)	1.36	2.06
	Dividend received	0.56	0.56
	Net cash flow from/(used in) investing activities	**(47.22)**	**(243.64)**
C	**Cash flows from Financing activities**		
	Repayments of long term borrowings	(48.86)	(77.22)
	Receipt of long term borrowings	35.00	112.00
	Proceeds/(repayments) from /of short term borrowings	(462.88)	(65.87)
	Payment for Buy-back of equity shares	-	(20.00)
	Buy-back costs	-	(0.63)
	Payment of Lease Liabilities	(4.29)	(5.81)
	Interest paid on Lease Liabilities	(0.87)	(1.86)
	Dividend paid	(12.69)	(0.22)
	Finance cost	(25.38)	(49.03)
	Net cash flow from/(used in) financing activities	**(519.97)**	**(108.64)**
	Net increase in cash and cash equivalents (A+B+C)	**33.50**	**(109.19)**
	Opening cash & cash equivalents	5.23	114.42
	Closing cash and cash equivalents	**38.73**	**5.23**

T R Chadha & Co. LLP Chartered Accountants NOIDA

MITTAL GUPTA & Co 10/437 Khalasi Lines Kanpur-1 Chartered Accountants

DHAMPUR SUGAR MILLS LIMITED NEW DELHI

DHAMPUR
Legacy for tomorrow

DHAMPUR SUGAR MILLS LIMITED

Regd. Office : Distt. Bijnor, Dhampur (U.P.) - 246761
CIN - L15249UP1933PLC000511, Phone No - 011-41259400
Email : investordesk@dhampursugar.com, Website - www.dhampursugar.com

Statement of Consolidated Unaudited Financial Results for the Quarter and Six Months ended September 30, 2026

Notes to Consolidated results (contd).

3 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 Consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Parent Company in their respective meetings held on November 14, 2026. The joint statutory auditors have carried out limited review of these financial results.

4 U.P. Government has redetermined levy molasses obligation for the molasses year 2025-26. Financial results for the quarter ending September 30, 2026 are drawn after considering the impact thereof of ₹ 3.23 Crores. Accordingly profit before tax for the quarter and period is lower by Rs 3.23 Crores.

5 The Income Tax Department conducted proceedings under section 132 of the Income Tax Act, 1961 (the Act), at the parent company's business premises from October 29 to November 3, 2025. Pursuant to notice under Section 158BC, the parent company and one of its subsidiary company filed its block return for April 1, 2019 to December 26, 2025, offering additional income/disallowance of expenses of ₹ 18.27 Crores on an adhoc basis, without prejudice to its rights and contentions, to mitigate potential,financial implications. Since such increase in taxable income is consequent to potential adjustments and do not result into recognition of any assets, no entries are required to be passed in the books of account of these Companies at this stage. Tax paid amounting to ₹ 10.17 Crores, net of asset seized and adjusted against tax liability, has been recognised as tax expense relating to earlier years.
The Parent Company has sought to claim higher deduction under section 80-IA for FY 2018-19 to FY 2024-25 vide application under Section 119(2)(b), along with manual submission of revised computations. Consequential adjustments, if any, will be considered upon completion of assessment.
Based on available records and facts, management believes that conclusion of these proceedings will not materially adversely impact the Group's financial position.

6 Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company.

7 The standalone results are available on the Company's website www.dhampursugar.com. The particulars in respect of Standalone results are as under:

(₹ in Crores)

Sl. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-Sep-26 (Unaudited)	30-Jun-26 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)
a	Total revenue	699.97	791.26	713.01	1,491.23	1,461.64	2,829.92
b	Profit before tax	24.26	7.46	(13.48)	31.72	(12.37)	84.57
c	Profit after tax	12.48	5.31	(8.77)	17.79	(8.05)	64.07
d	Other comprehensive income (OCI)	1.96	(0.56)	0.76	1.40	0.38	(0.07)
e	Total comprehensive income	14.44	4.75	(8.01)	19.19	(7.67)	64.00

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

For Dhampur Sugar Mills Limited

Gaurav Goel
Vice Chairman & Managing Director

DHAMPUR SUGAR MILLS LIMITED NEW DELHI

Place : New Delhi
Dated : November 14, 2026

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

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

(Hitesh Garg)
Partner
M.No. 502955
Chartered Accountants
Place : New Delhi
Dated : November 14, 2026

T R Chadha & Co. LLP NOIDA Chartered Accountants

For Mittal Gupta & Co.
Chartered Accountants
Firm Registration No. 001874C

(Ajay Kumar Rastogi)
Partner
M.No. 071426
Chartered Accountants
Place : New Delhi
Dated : November 14, 2026

MITTAL GUPTA & Co. 10/437 Khalasi Lines Kanpur-1 Chartered Accountants

Mittal Gupta & Co.
Chartered Accountants
10/437, Khalasi Lines,
Kanpur-208001

T R Chadha & Co LLP
Chartered Accountants
B-13, Sector 1, Noida
Uttar Pradesh-201301

Independent Auditor's Review Report on Review of Interim Unaudited Standalone Financial Results of Dhampur Sugar Mills Limited for the quarter and half year ended September 30, 2026

To
The Board of Directors
Dhampur Sugar Mills Limited

Introduction

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Dhampur Sugar Mills Limited** ('the Company') for the quarter and half year ended September 30, 2026, (hereinafter referred to as "the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to date ("Listing Regulation").

2. The Statement, which is the responsibility of the Company's Management and has been 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 express a conclusion on the Statement based on our review.

Scope of 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 (ICAI). 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 of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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.

Conclusion

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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 Listing Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

MITTAL GUPTA & Co. 10/437 Khalasi Lines Kanpur-1 Chartered Accountants

T R Chadha & Co. LLP NOIDA Chartered Accountants

Emphasis of Matter

5. We draw attention to Note 5 to the Statement which states that pursuant to notice under section 158BC of the Income Tax Act, the Company filed its block return for April 01, 2019 to December 26, 2025, offering additional income of Rs. 18.26 Crores on an ad hoc basis and paid tax of Rs. 10.17 Crores, net of assets seized and adjusted against tax liability which has been recognized as earlier years' tax expense. The Company has also sought higher deduction under Section 80-IA for FY 2018-19 to FY 2024-25. Consequential adjustments, if any, will be considered upon completion of assessment. Based on available facts, management believes that the proceedings will not materially adversely impact the Company's financial position.

   Our conclusion on the Statement is not modified in respect of this matter.

For Mittal Gupta & Co.
Chartered Accountants
Firm Reg. No. 001874C

Ajay Kumar Rastogi
Partner
Membership No. 071426
Place of Signature: New Delhi
Date: November 14, 2026
UDIN: 26071426OPYJEL9502

For T R Chadha & Co LLP
Chartered Accountants
Firm Reg. No. 006711N/N500028

Hitesh Garg
Partner
Membership No. 502955
Place of Signature: New Delhi
Date: November 14, 2026
UDIN: 26502955XZXFSM4771

DHAMPUR

Legacy for tomorrow

DHAMPUR SUGAR MILLS LIMITED

Regd. Office : Distt. Bijnor, Dhampur (U.P.) - 246761
CIN - L15249UP1933PLC000511, Phone No - 011-41259400
Email : investordesk@dhampursugar.com, Website - www.dhampursugar.com

Statement of Standalone Unaudited Financial Results for the Quarter and Six Months ended September 30, 2026

(₹ in Crores)

Sl. No.		Particulars	Quarter Ended			Six Months Ended		Year Ended
			30-Sep-26 (Unaudited)	30-Jun-26 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)
1.		**Income**						
	(a)	Revenue from operations	694.27	785.41	711.15	1,479.68	1,451.72	2,806.51
	(b)	Other income	5.70	5.85	1.86	11.55	9.92	23.41
		Total Income (a + b)	**699.97**	**791.26**	**713.01**	**1,491.23**	**1,461.64**	**2,829.92**
2.		**Expenses**						
	(a)	Cost of materials consumed	90.60	129.64	116.22	220.24	281.37	1,512.88
	(b)	Purchases of stock-in-trade	2.44	1.90	1.80	4.34	4.78	15.25
	(c)	Changes in inventories of finished goods, work-in - progress and stock-in-trade	294.70	326.80	313.31	621.50	583.02	(10.61)
	(d)	Excise duty on sales	191.28	233.55	207.91	424.83	427.17	840.13
	(e)	Employees benefits expenses	25.15	20.74	20.82	45.89	40.40	87.29
	(f)	Finance costs	9.31	15.82	10.39	25.13	26.16	48.76
	(g)	Depreciation and Amortisation expenses	13.06	13.06	13.50	26.12	27.30	62.10
	(h)	Other expenses	49.17	42.29	42.54	91.46	83.81	189.55
		Total expenses (a to h)	**675.71**	**783.80**	**726.49**	**1,459.51**	**1,474.01**	**2,745.35**
3.		**Profit / (Loss) before exceptional items and tax (1-2)**	**24.26**	**7.46**	**(13.48)**	**31.72**	**(12.37)**	**84.57**
4.		**Exceptional Items**	-	-	-	-	-	-
5.		**Profit / (Loss) after exceptional items and before tax (3-4)**	**24.26**	**7.46**	**(13.48)**	**31.72**	**(12.37)**	**84.57**
6.		**Tax expenses**						
	(a)	Current tax	4.38	1.30	(0.19)	5.68	-	14.72
	(b)	Tax related to earlier years (Net) (Note 5)	10.17	-	-	10.17	-	-
	(c)	Deferred tax	(2.77)	0.85	(4.52)	(1.92)	(4.32)	5.78
7.		**Profit / (Loss) for the period (5-6)**	**12.48**	**5.31**	**(8.77)**	**17.79**	**(8.05)**	**64.07**
8.		**Other Comprehensive Income (OCI)**						
	(a) i	Items that will not be reclassified to profit or loss						
		- Remeasurement benefits (losses) on defined benefit obligation	-	-	-	-	-	0.07
		- Gain (loss) on fair value of equity investments	0.26	0.24	0.38	0.50	(0.07)	(0.40)
	ii	Income tax relating to items that will not be reclassified to profit or loss	(0.03)	(0.04)	(0.05)	(0.07)	0.01	0.04
	(b) i	Items that will be reclassified to profit or loss	2.30	(1.01)	0.65	1.29	0.67	0.29
	ii	Income tax relating to items that will be reclassified to profit or loss	(0.57)	0.25	(0.22)	(0.32)	(0.23)	(0.07)
		Total Other Comprehensive Income	**1.96**	**(0.56)**	**0.76**	**1.40**	**0.38**	**(0.07)**
9.		**Total Comprehensive Income for the period (7+8)**	**14.44**	**4.75**	**(8.01)**	**19.19**	**(7.67)**	**64.00**
10.		Paid-up equity share capital (Face value per Share ₹ 10/- each)	64.30	64.30	64.30	64.30	64.30	64.30
11.		Other equity (as at year end)						1,126.85
12.		Earnings per equity share (EPS) (of ₹ 10/- each) (* not annualised) :						
		a) Basic (₹ per share)	1.94*	0.83*	-1.36*	2.77*	-1.25*	9.93
		b) Diluted (₹ per share)	1.94*	0.83*	-1.36*	2.77*	-1.25*	9.93

T R Chadha & Co. LLP Chartered Accountants

MITTAL GUPTA & Co. 10/437 Khalasi Lines Kanpur-1 Chartered Accountants

DHAMPUR SUGAR MILLS LIMITED NEW DELHI

DHAMPUR

Legacy for tomorrow

DHAMPUR SUGAR MILLS LIMITED

Regd. Office : Distt. Bijnor, Dhampur (U.P.) - 246761
CIN - L15249UP1933PLC000511, Phone No - 011-41259400
Email : investordesk@dhampursugar.com, Website - www.dhampursugar.com

Statement of Standalone Unaudited Financial Results for the Quarter and Six Months ended September 30, 2026

Notes to the financial results

Segment Reporting

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

(₹ in Crores)

Sl. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-Sep-26 (Unaudited)	30-Jun-26 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)
i.	**Segment Revenue**						
	a) Sugar	315.78	409.61	342.01	725.39	707.15	1,496.23
	b) Power	12.98	18.27	17.32	31.25	44.03	249.97
	c) Ethanol	145.91	113.37	103.92	259.28	235.77	433.56
	d) Chemicals	53.93	73.41	60.36	127.34	114.22	175.32
	e) Potable Spirits	212.15	249.36	230.16	461.51	465.83	934.52
	f) Others	2.12	3.31	2.38	5.43	6.08	18.16
	Total	**742.87**	**867.33**	**756.15**	**1,610.20**	**1,573.08**	**3,307.76**
	Less : Inter segment revenue	48.60	81.92	45.00	130.52	121.36	501.25
	Revenue from Operations	**694.27**	**785.41**	**711.15**	**1,479.68**	**1,451.72**	**2,806.51**
ii.	**Segment Results (Net Profit / (Loss) before Tax, finance costs and unallocable items)**						
	a) Sugar	22.44	7.52	(6.07)	29.96	(9.17)	20.03
	b) Power	(2.57)	0.90	(1.45)	(1.67)	4.03	76.44
	c) Ethanol	17.51	10.68	4.82	28.19	13.58	25.09
	d) Chemicals	5.48	4.72	3.42	10.20	4.96	10.02
	e) Potable Spirits	1.95	3.17	3.56	5.12	7.03	14.67
	f) Others	(0.32)	0.61	0.01	0.29	0.29	0.41
	Total	**44.49**	**27.60**	**4.29**	**72.09**	**20.72**	**146.66**
	Less : Finance costs	9.31	15.82	10.39	25.13	26.16	48.76
	Less : Other unallocable expenses net off unallocable income	10.92	4.32	7.38	15.24	6.93	13.33
	Net Profit / (Loss) before Tax	**24.26**	**7.46**	**(13.48)**	**31.72**	**(12.37)**	**84.57**
iii.	**Segment Assets**						
	a) Sugar	716.45	1,000.65	790.20	716.45	790.20	1,312.82
	b) Power	362.70	368.58	383.97	362.70	383.97	393.33
	c) Ethanol	305.73	330.26	263.56	305.73	263.56	319.24
	d) Chemicals	51.30	81.91	65.08	51.30	65.08	61.55
	e) Potable Spirits	35.06	35.60	37.43	35.06	37.43	27.83
	f) Others	4.61	4.30	4.46	4.61	4.46	3.90
	g) Unallocable	364.10	307.49	273.86	364.10	273.86	293.85
	Total	**1,839.95**	**2,128.79**	**1,818.56**	**1,839.95**	**1,818.56**	**2,412.52**
iv.	**Segment Liabilities**						
	a) Sugar	54.11	56.84	51.68	54.11	51.68	165.82
	b) Power	4.97	4.40	4.57	4.97	4.57	4.39
	c) Ethanol	32.31	23.47	21.91	32.31	21.91	24.57
	d) Chemicals	15.00	21.08	8.41	15.00	8.41	19.91
	e) Potable Spirits	14.65	19.39	16.18	14.65	16.18	8.91
	f) Others	0.16	0.07	0.05	0.16	0.05	0.07
	g) Unallocable	521.37	820.42	596.46	521.37	596.46	997.70
	Total	**642.57**	**945.67**	**699.26**	**642.57**	**699.26**	**1,221.37**

T R Chadha & Co. LLP Chartered Accountants NOIDA

MITTAL GUPTA & Co. 10/437 Khalasi Lines Kanpur-1 Chartered Accountants

DHAMPUR SUGAR MILLS LIMITED NEW DELHI

DHAMPUR

Legacy for tomorrow

DHAMPUR SUGAR MILLS LIMITED

Regd. Office : Distt. Bijnor, Dhampur (U.P.) - 246761
CIN - L15249UP1933PLC000511, Phone No - 011-41259400
Email : investordesk@dhampursugar.com, Website - www.dhampursugar.com

Statement of Standalone Unaudited Financial Results for the Quarter and Six Months ended September 30, 2026

Notes :- 1

Statement of Assets and Liabilities

(₹ in Crores)

	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
1	**ASSETS**		
(A)	**Non - current assets**		
	(a) Property, plant and equipment	1,068.84	1,075.31
	(b) Right-of-use-assets	22.28	19.01
	(c) Capital work - in - progress	21.71	12.54
	(d) Other Intangible assets	0.34	0.54
	(e) Biological assets	-	-
	(f) Financial assets		
	(i) Investments	1.59	1.09
	(ii) Loans	-	-
	(iii) Other Financial assets	2.12	2.01
	(g) Deferred tax assets (Net)	-	-
	(h) Other non - current assets	12.25	6.36
	Sub total (Non current assets)	**1,129.13**	**1,116.86**
(B)	**Current assets**		
	(a) Inventories	220.23	857.73
	(b) Biological assets	2.89	2.35
	(c) Financial assets		
	(i) Investments	295.61	262.72
	(ii) Trade receivable	98.10	114.21
	(iii) Cash and cash equivalents	32.29	4.53
	(iv) Bank balances other than (ii) above	6.37	7.73
	(v) Loans	-	-
	(vi) Others financial assets	4.24	2.82
	(d) Other current assets	51.09	43.57
	(e) Current tax assets (net)	-	-
	Sub total (Current assets)	**710.82**	**1,295.66**
	Total assets (A+B)	**1,839.95**	**2,412.52**
2	**EQUITY AND LIABILITIES**		
(A)	**Equity**		
	(a) Equity share capital	64.30	64.30
	(b) Other equity	1,133.08	1,126.85
	Sub total (Equity)	**1,197.38**	**1,191.15**
	Liabilities		
(B)	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	111.40	143.69
	(ii) Lease liabilities	16.15	16.10
	(b) Other non - current liabilities	-	0.05
	(c) Provisions	12.15	13.48
	(d) Deferred tax liabilities (net)	95.65	97.25
	Sub total (Non-current liabilities)	**235.35**	**270.57**
(C)	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	290.77	735.22
	(ii) Lease liabilities	6.34	4.14
	(iii) Trade payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and	4.47	2.36
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	48.90	155.74
	(iv) Other financial liabilities	22.65	23.67
	(b) Other current liabilities	28.92	25.28
	(c) Provisions	5.17	4.33
	(d) Current tax liabilities (net)	-	0.06
	Sub total (Current liabilities)	**407.22**	**950.80**
	Total Equity & Liabilities (A+B+C)	**1,839.95**	**2,412.52**

T R Chadha & Co. LLP Chartered Accountants NOIDA

MITTAL GUPTA & Co. 10/437 Khalasi Lines Kanpur-1 Chartered Accountants

DHAMPUR SUGAR MILLS LIMITED NEW DELHI

DHAMPUR

Legacy for tomorrow

DHAMPUR SUGAR MILLS LIMITED

Regd. Office : Distt. Bijnor, Dhampur (U.P.) - 246761
CIN - L15249UP1933PLC000511, Phone No - 011-41259400
Email : investordesk@dhampursugar.com, Website - www.dhampursugar.com

Statement of Standalone Unaudited Financial Results for the Quarter and Six Months ended September 30, 2026

Notes:- 2 Statement of Cash Flow

(₹ in Crores)

	Particulars	Six Months ended September 30, 2026	Year ended March 31, 2026
		Unaudited	Audited
A	**Cash flow from operating activities**		
	Net Profit before tax	31.72	84.57
	Adjustments for :-		
	Depreciation /amortization expense	26.12	62.10
	(Gain)/Loss on disposal of property, plant and equipment	(0.14)	0.62
	(Gain) / Loss on sale/maturity of Bond	(0.33)	(1.31)
	Finance cost	25.13	48.76
	Transfer to storage fund for molasses	0.10	0.28
	Fair value (gain)/loss on valuation of Equity Instruement	4.57	(7.16)
	Fair value Gain on valuation of Mutual Funds/AIF/Bonds/PMS measured at FVTPL	(0.28)	(0.04)
	Finance income	(9.62)	(13.26)
	Dividend income	(0.56)	(0.56)
	Provision for doubtful debts	1.30	0.34
	Foreign Exchange(Income)/loss	0.08	(0.21)
	Provision for employee benefits	1.16	2.10
	Fair value gain on re-measurement of biological assets through profit or loss	(1.17)	(1.38)
	Liabilities/ Provisions no longer required written back	(0.03)	(0.12)
	Bad-debts written off	-	0.01
	Operating profit before working capital changes	**78.05**	**174.74**
	Adjustments for Working Capital changes :-		
	(Increase)/Decrease in Trade receivables	15.59	33.81
	(Increase)/Decrease in Other financial assets	(2.11)	(0.15)
	(Increase)/Decrease in Other assets	(8.60)	(5.23)
	(Increase)/Decrease in Government grants	0.13	(0.29)
	(Increase)/Decrease in Inventories	637.50	40.91
	Increase/(Decrease) in Trade and other financial liabilities	(105.19)	14.08
	Increase/(Decrease) in Provisions and other liabilities	1.97	0.59
	Cash generated from operations	**617.34**	**258.46**
	Tax Expenses	(22.34)	(14.97)
	Net cash generated from operating activities	**595.00**	**243.49**
B	**Cash flows from Investing activities**		
	Purchase of property, plant and equipment	(23.75)	(29.59)
	Proceeds from sale of property, plant and equipment	0.80	0.37
	(Purchase)/Sale of investments	(36.02)	(230.36)
	Interest received	9.78	13.31
	Dividend received	0.56	0.56
	(Purchase)/maturity of fixed deposits (Net)	1.36	2.06
	Net cash flow from/(used in) investing activities	**(47.27)**	**(243.65)**
C	**Cash flows from Financing activities**		
	Repayments of long term borrowings	(48.86)	(77.22)
	Proceeds of long term borrowings	35.00	112.00
	Proceeds/(repayments) from /of short term borrowings	(462.88)	(65.87)
	Payment for Buy-back of equity shares	-	(20.00)
	Buy-back costs	-	(0.63)
	Payment of Lease Liabilities	(4.29)	(5.81)
	Interest paid on Lease Liabilities	(0.87)	(1.86)
	Dividend paid	(12.69)	(0.22)
	Finance cost	(25.38)	(49.03)
	Net cash flow from/(used in) financing activities	**(519.97)**	**(108.64)**
	Net increase in cash and cash equivalents (A+B+C)	**27.76**	**(108.80)**
	Opening cash & cash equivalents	**4.53**	**113.33**
	Closing cash and cash equivalents	**32.29**	**4.53**

T R Chadha & Co. LLP Chartered Accountants NOIDA

MITTAL GUPTA & CO 10/437 Khalasi Lines Kanpur-1 Chartered Accountants

DHAMPUR SUGAR MILLS LIMITED NEW DELHI

DHAMPUR

Legacy for tomorrow

DHAMPUR SUGAR MILLS LIMITED

Regd. Office : Distt. Bijnor, Dhampur (U.P.) - 246761
CIN - L15249UP1933PLC000511, Phone No - 011-41259400
Email : investordesk@dhampursugar.com, Website - www.dhampursugar.com

Statement of Standalone Unaudited Financial Results for the Quarter and Six Months ended September 30, 2026

Notes to financial results (contd.)

3	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 financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on November 14, 2026. The joint statutory auditors have carried out limited review of these financial results.
4	U.P. Government has redetermined levy molasses obligation for the molasses year 2025-26. Financial results for the quarter ending September 30, 2026 are drawn after considering the impact thereof of ₹ 3.23 Crores. Accordingly profit before tax for the quarter and period is lower by Rs 3.23 Crores.
5	The Income Tax Department conducted action under section 132 of the Income Tax Act, 1961 (the Act), at the Company's business premises from October 29 to November 3, 2025. Pursuant to notice under Section 158BC, the Company filed its block return for the period from April 1, 2019 to December 26, 2025, offering additional income of ₹ 18.26 Crores on adhoc basis, without prejudice to its rights and contentions, to mitigate potential financial implications. Since such increase in taxable income is consequent to potential adjustments and do not result into recognition of any assets, no entries are required to be passed in the books of account of the Company at this stage. Tax paid amounting to ₹ 10.17 Crores, net of asset seized and adjusted against tax liability, has been recognised as tax expense relating to earlier years. The Company has sought to claim higher deduction under section 80-IA for FY 2018-19 to FY 2024-25 vide application under Section 119(2)(b), along with manual submission of revised computations. Consequential adjustments, if any, will be considered upon completion of assessment. Based on available records and facts, management believes that conclusion of these proceedings will not materially adversely impact the Company's financial position.
6	Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company.
7	Figures for the previous corresponding periods have been regrouped, wherever considered necessary.

For Dhampur Sugar Mills Limited

Gaurav Goel
Vice Chairman & Managing Director

DHAMPUR SUGAR MILLS LIMITED NEW DELHI

Place : New Delhi
Dated : November 14, 2026

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

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

T R Chadha & Co. LLP NOIDA Chartered Accountants

(Hitesh Garg)
Partner
M.No. 502955
Chartered Accountants
Place : New Delhi
Dated : November 14, 2026

For Mittal Gupta & Co.
Chartered Accountants
Firm Registration No. 001874C

MITTAL GUPTA & CO. 10/437 Khalasi Lines Kanpur-1 Chartered Accountants

(Ajay Kumar Rastogi)
Partner
M.No. 071426
Chartered Accountants
Place : New Delhi
Dated : November 14, 2026