

Date: July 25, 2023

To,

The Manager – Listing  
Dept of Corp. Services,  
BSE Limited  
P.J. Towers, Dalal Street, Fort,  
Mumbai: 400001  
Scrip Code: 543593

The Manager – Listing  
National Stock Exchange of India Ltd.  
Exchange plaza, Bandra Kurla Complex  
Bandra East  
Mumbai-400051  
Symbol: DBOL

Dear Sir/Mam,

**Sub: Outcome of Board Meeting held on July 25, 2023**

Pursuant to the provisions of the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (herein after referred to as “**Listing Regulation**”), we wish to inform you that, the Board of Directors at its Meeting held today i.e. Tuesday, July 25, 2023, has inter-alia approved the following:

- i) Unaudited (Standalone and Consolidated) Financial Results for the quarter ended June 30, 2023.
- ii) Appointment of Internal Auditors for the year ending March 31, 2024.
- iii) Expansion in crushing capacity of Division Sugar at Unit Asmoli, Uttar Pradesh of the Company by 3,500 Tonnes Crushing per day (TCD) i.e. from 9,000 TCD to 12,500 TCD. With the proposed expansion, the total capacity of the Company will stand augmented from 26,000 TCD to 29,500 TCD.
- iv) Installation of Greenfield Distillery at Unit Meerganj having capacity of 200,000 LPD (expandable upto 300,000 LPD)

We are enclosing herewith:

- a) The Unaudited (Standalone & Consolidated) Financial Results of the Company for quarter ended on June 30, 2023;
- b) Limited Review Report of the Statutory Auditors on the Standalone and Consolidated Financial Results of the Company for quarter ended on June 30, 2023;
- c) Details of appointment of new Internal auditors as per SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023. (Annexure A)
- d) Details of Expansion of Sugar Capacity at Unit Asmoli, Uttar Pradesh as per SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023. (Annexure B)

- e) Details of Installation of Greenfield Distillery at Unit Meerganj, Uttar Pradesh as per SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023. (Annexure C)

The same are also being uploaded on the website of the Company i.e. <http://www.dhampur.com>. The Unaudited Financial Results shall be published in newspapers as per the Listing Regulations.

The meeting of the Board of Directors of the Company commenced at 6:00 p.m. (IST) and concluded at 7:15 p.m. (IST).

You are requested to take the above information on record.

Your Sincerely,

**For Dhampur Bio Organics Limited**

**Ashu Rawat**

**Company Secretary & Compliance Officer**

**Annexure -A**

**Details with respect to Regulation 30 read with Schedule II of the Listing Regulations, SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023**

Appointment of Internal Auditor

<b>S. No.</b>	<b>Particulars</b>	<b>Details</b>
1.	Name of Internal Audit Firm	T R Chadha & Co., Chartered Accountants
2.	Reason for Change Viz., appointment, <del>resignation,</del> <del>removal, death or otherwise;</del>	Appointment of Internal Auditor to comply with the requirements of Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements), 2015
3.	Date of Appointment and terms of Appointment	July 25, 2023 M/s T R Chadha & Co., LLP, Chartered Accountants having FRN 006711N/N500028 is appointed as Internal Auditor of the Company for the Financial Year 2023-24
4.	Brief Profile	M/s T R Chadha & Co. LLP is a firm of Chartered Accountants having experience of over 76 years. The firm has been committed to provide wide array of services spanning across Assurance services, Internal Audit & Risk Advisory, Direct & Indirect and International Taxation & Consultancy Services. M/s T R Chadha & Co. LLP ranks among the top firms having deep domain knowledge and PAN India presence in 11 locations. The firm has an experienced Team with unparalleled exposure across diverse industries. The firm has a valid Peer Review Certificate from ICAI.
5.	Disclosure of relationship between Directors (In case of appointment as Director)	Not Applicable

**Annexure -B**

**Details with respect to Regulation 30 read with Schedule II of the Listing Regulations, SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023**

Expansion of Sugarcane crushing capacity at Unit Asmoli

<b>S. No.</b>	<b>Particulars</b>	<b>Details</b>
1.	Existing Capacity at sugar unit(s)	Unit Asmoli 9,000 TCD Dhampur Bio Organics Limited 26,000 TCD (Company as a whole)
2.	Proposed Capacity Addition	Unit Asmoli 3,500 TCD
3.	Period to which the proposed capacity is to be added	Enhanced capacity of 12,500 TCD at Unit Asmoli to be in operation from upcoming sugar season 2023-24.
4.	Investment required	Rs. 60.00 Crores
5.	Mode of Financing	25% from Internal Accruals and 75% from Bank Finance
6.	Rationale/Justification	Keeping in view higher availability of raw material i.e. sugarcane, the expansion of existing crushing capacity will result in enhanced revenues, thereby making overall operations more profitable.

**Details with respect to Regulation 30 read with Schedule II of the Listing Regulations, SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023**

Installation of Greenfield distillery at Unit Meerganj

<b>S. No.</b>	<b>Particulars</b>	<b>Details</b>
1.	Existing Capacity	Not Applicable
2.	Proposed Capacity Installation	200,000 LPD (expandable upto 300,000 LPD)
3.	Period to which the proposed capacity is to be added	Proposed Installation is expected to be operational by July 2025.
4.	Investment required	Rs. 240.00 Crores
5.	Mode of Financing	25% from Internal Accruals and 75% from Bank Finance
6.	Rationale/Justification	<p>The project is announced considering strong focus of the Central government on Ethanol Blending Program (EBP).</p> <p>With higher availability of feedstock in house, this project will result in enhanced revenues, thereby making overall operations more profitable.</p> <p>During the cane crushing season, principal feedstock for proposed distillery will be sugarcane juice / syrup and during the off season, the feedstock will be B Heavy molasses (or grain).</p>



# Mittal Gupta & Co.

Chartered Accountants

10/437, Khalasi Lines, Kanpur -208001

Tel: 0512-3158490 E-mail: mgco@mgco.in

**Independent Auditor's Review Report on unaudited standalone quarterly financial results of Dhampur Bio Organics Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

To

**The Board of Directors of**

**Dhampur Bio Organics Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Dhampur Bio Organics Limited ('the Company') for the quarter ended June 30, 2023 (hereinafter referred to as "Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to date ("Listing Regulation").
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance about whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results, prepared in all material respects in accordance with applicable accounting standards, and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **MITTAL GUPTA & CO.**

Chartered Accountants

FRN: 001874C

**BIHARI LAL  
GUPTA  
(Bihari Lal Gupta)**

Digitally signed by BIHARI LAL  
GUPTA  
Date: 2023.07.25 19:23:05  
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Partner

M. No. 073794

Place: Kanpur

Date: 25.07.2023

**UDIN: 23073794BGWHAL8953**



**DHAMPUR BIO ORGANICS LIMITED**

Regd. Office : Sugar Mill Compound, Village Asmoli Sambhal Moradabad, UP - 244304 IN

CIN - L15100UP2020PLC136939, Phone No - +91-7302318313

Email : investors@dhampur.com, Website - www.dhampur.com

**Statement of Unaudited Standalone Financial Results for the Quarter ended June 30, 2023**

(₹ in Crores)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-23 (Unaudited)	31-Mar-23 (Audited)*	30-Jun-22 (Unaudited)	31-Mar-23 (Audited)
<b>1.</b>	<b>Income from operations</b>				
	(a) Revenue from operations	676.26	917.48	495.70	2,648.60
	(b) Other income	2.52	1.91	2.45	9.62
	<b>Total Income from operations (a + b)</b>	<b>678.78</b>	<b>919.39</b>	<b>498.15</b>	<b>2,658.22</b>
<b>2.</b>	<b>Expenses</b>				
	(a) Cost of Raw Materials Consumed	207.56	808.71	261.10	1,588.25
	(b) Excise duty on sale of goods	126.16	117.78	-	246.91
	(c) Purchases of stock-in-trade	0.51	0.56	1.07	3.90
	(d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	221.88	(267.94)	142.69	243.95
	(e) Employees benefits expenses	22.77	33.79	19.35	105.46
	(f) Depreciation and amortisation expenses	11.08	12.95	8.43	40.32
	(g) Finance costs	13.28	12.46	14.32	40.74
	(h) Other expenses	58.76	122.42	38.79	270.25
	(i) Trial run expenses capitalised	-	(11.54)	-	(13.41)
	<b>Total expenses (a to i)</b>	<b>662.00</b>	<b>829.19</b>	<b>485.75</b>	<b>2,526.37</b>
<b>3.</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>16.78</b>	<b>90.20</b>	<b>12.40</b>	<b>131.85</b>
<b>4.</b>	Exceptional Items	-	(3.93)	-	(3.93)
<b>5.</b>	<b>Profit after exceptional items and before tax (3-4)</b>	<b>16.78</b>	<b>94.13</b>	<b>12.40</b>	<b>135.78</b>
<b>6.</b>	<b>Tax expenses</b>				
	(a) Current tax	2.90	15.15	2.17	22.43
	(b) Deferred tax	2.93	(2.97)	1.44	1.33
	<b>Total Tax Expenses (a + b)</b>	<b>5.83</b>	<b>12.18</b>	<b>3.61</b>	<b>23.76</b>
<b>7.</b>	<b>Profit for the period (5-6)</b>	<b>10.95</b>	<b>81.95</b>	<b>8.79</b>	<b>112.02</b>
<b>8.</b>	<b>Other Comprehensive Income (OCI)</b>				
	a) i Items that will not be reclassified to profit or loss				
	- Gain (loss) on fair value of equity investments	-	-	-	-
	- Remeasurement benefits (losses) on defined benefit obligation	-	(2.44)	-	(2.44)
	ii Income tax relating to items that will not be reclassified to profit or loss	-	0.61	-	0.61
	b) i Items that will be reclassified to profit or loss	-	1.67	-	-
	ii Income tax relating to items that will be reclassified to profit or loss	-	(0.47)	-	-
	<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>(0.63)</b>	<b>-</b>	<b>(1.83)</b>
<b>9.</b>	<b>Total Comprehensive Income for the period (7+8)</b>	<b>10.95</b>	<b>81.32</b>	<b>8.79</b>	<b>110.19</b>
<b>10.</b>	Paid-up equity share capital (Face value per Share ₹ 10/- each)	6,63,87,590	6,63,87,590	6,63,87,590	6,63,87,590
<b>11.</b>	Other equity				929.32
<b>12.</b>	Earnings per equity share (EPS) (of ₹ 10/- each):				
	Basic & Diluted (₹ per share)	₹ 1.65	₹ 12.34	₹ 1.32	₹ 16.87

\*Refer Note 2



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Email : investors@dhampur.com, Website - www.dhampur.com

**Statement of Unaudited Standalone segment wise revenue, results, assets and liabilities**

Sl. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-23 (Unaudited)	31-Mar-23 (Audited)*	30-Jun-22 (Unaudited)	31-Mar-23 (Audited)
<b>1.</b>	<b>Segment Revenue</b>				
	a) Sugar	455.43	807.88	428.93	2,252.47
	b) Bio Fuels & Spirits	154.88	151.98	131.47	563.76
	c) Country Liquor	141.52	131.47	-	275.63
	<b>Total</b>	<b>751.83</b>	<b>1,091.33</b>	<b>560.40</b>	<b>3,091.86</b>
	Less: Inter segment revenue	75.57	173.85	64.70	443.26
	<b>Total Revenue from Operations</b>	<b>676.26</b>	<b>917.48</b>	<b>495.70</b>	<b>2,648.60</b>
<b>2.</b>	<b>Segment Results (Net Profit before Tax, finance costs and unallocable items)</b>				
	a) Sugar	20.57	86.35	9.30	101.70
	b) Bio Fuels & Spirits	18.44	31.30	23.91	108.90
	c) Country Liquor	1.94	0.33	-	1.31
	<b>Total</b>	<b>40.95</b>	<b>117.98</b>	<b>33.21</b>	<b>211.91</b>
	Less: Finance Cost	13.28	12.46	14.32	40.74
	Less : Other unallocable expenses net off unallocable income	10.89	15.32	6.49	39.32
	<b>Net Profit before exceptional item and tax</b>	<b>16.78</b>	<b>90.20</b>	<b>12.40</b>	<b>131.85</b>
<b>3.</b>	<b>Segment Assets</b>				
	a) Sugar	1,352.44	1,539.77	1,506.81	1,539.77
	b) Bio Fuels & Spirits	314.36	358.40	242.97	358.40
	c) Country Liquor	31.20	35.95	19.07	35.95
	d) Unallocable	47.24	143.68	37.69	143.68
	<b>Total</b>	<b>1,745.24</b>	<b>2,077.80</b>	<b>1,806.54</b>	<b>2,077.80</b>
<b>4.</b>	<b>Segment Liabilities</b>				
	a) Sugar	85.71	223.02	77.57	223.02
	b) Bio Fuels & Spirits	14.00	13.71	17.61	13.71
	c) Country Liquor	3.05	4.33	6.15	4.33
	d) Unallocable	658.98	841.03	807.94	841.03
	<b>Total</b>	<b>761.74</b>	<b>1,082.09</b>	<b>909.27</b>	<b>1,082.09</b>

\*Refer Note 2

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**Notes to Standalone Financial Results**

1	The above unaudited financial results were approved in the meeting of the Board of Directors held on Tuesday, July 25, 2023 after being reviewed and recommended by the Audit Committee.
2	The figures for the quarter ended March 2023 are 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 financial year.
3	On a review, being undertaken during the quarter, in terms of Ind AS 108 "Operating Segment", 'Sugar', 'Bio Fuels & Spirits' and 'Country Liquor' have been identified as operating segments pertaining to the Company's operation and segmental information, including for the previous periods have accordingly been compiled/restated and disclosed in the results.
4	The obligation to supply molasses quantity under levy quota has been determined and accounted for in accordance with the Molasses Policy for the year 2022-23. However, the state excise department, on its own different interpretation of the said policy, has determined higher quantities to be supplied under levy quota. Against which representations have been made to the State Government by the sugar industry, including the company. Pending settlement of the matter and in view of legal recourse available to the Company, no adjustment has been made in respect of the said higher levy quota in these financial results.
5	Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company.

Place: New Delhi

Dated: July 25, 2023

For Dhampur Bio Organics Limited

VIJAY KUMAR

GOEL

Vijay Kumar Goel

Chairman

Digitally signed by VIJAY  
KUMAR GOEL  
Date: 2023.07.25 19:15:18  
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This is the statement referred to in our review report of even date

For Mittal Gupta &amp; Co.

Chartered Accountants

Firm Registration No. : 01874C

BIHARI LAL  
GUPTADigitally signed by BIHARI  
LAL GUPTA  
Date: 2023.07.25 19:23:59  
+05'30'

Bihari Lal Gupta

Partner

M. No.: 073794

Place: Kanpur

Date: July 25, 2023



# Mittal Gupta & Co.

Chartered Accountants

10/437, Khalasi Lines, Kanpur -208001

Tel: 0512-3158490 E-mail: mgco@mgco.in

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## **Independent Auditor's Review Report on unaudited consolidated quarterly Financial Results of Dhampur Bio Organics Limited the Group Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

### **Review Report**

**To the Board of Directors of**

**Dhampur Bio Organics Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Dhampur Bio Organics Limited ('the Parent') and its subsidiary company (the Parent and its subsidiaries together referred to as 'the Group') for the quarter ended 30 June 2023 ("the Statement"), being submitted by the company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to date ("the regulation").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind 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 express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance so as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.  
We also performed procedures in accordance with the circulars issued by the SEBI under Regulations 33(8) of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2018 as amended, to the extent applicable.
4. The Statement includes the results of the Parent and the Dhampur International Pte Limited, wholly owned subsidiary company.



# Mittal Gupta & Co.

Chartered Accountants

10/437, Khalasi Lines, Kanpur -208001

Tel: 0512-3158490 E-mail: mgco@mgco.in

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

## Other Matters

6. The Statement includes the interim financial statement of the wholly owned subsidiary company i.e. Dhampur International Pte Limited, which has not been reviewed by its auditors and whose interim financial statements reflects total assets of Rs. 29.97 Crores, total revenue of Rs 62.95 Crores, total net profit after tax and total comprehensive income of Rs. 1.75 Crores for the quarter ended on June 30, 2023 are certified by the Management. The unaudited interim financial results have been furnished to us by the Board of Directors and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of wholly owned subsidiary company is based solely on such unaudited financial results. In our opinion and according to the information and explanations given to us by the Board of Directors, the above financial results are not material to the Group. Our opinion on the consolidated Financial Results is not modified in respect of the above matter with respect to our reliance on the Financial Results certified by the Board of Directors.

**For MITTAL GUPTA & CO.**

**Chartered Accountants**

FRN: 001874C

**BIHARI LAL** Digitally signed by  
BIHARI LAL GUPTA  
(Bihari Lal Gupta) Date: 2023.07.25  
**GUPTA** 19:25:05 +05'30'

Partner

M. No. 073794

Place: Kanpur

Date: 25.07.2023

UDIN: **23073794BGWHAM6468**



**DHAMPUR BIO ORGANICS LIMITED**

Regd. Office : Sugar Mill Compound, Village Asmoli Sambhal Moradabad, UP - 244304 IN

CIN - L15100UP2020PLC136939, Phone No - +91-7302318313

Email : investors@dhampur.com, Website - www.dhampur.com

**Statement of Unaudited Consolidated Financial Results for the Quarter ended June 30, 2023**

(₹ in Crores)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-23 (Unaudited)	31-Mar-23 (Audited)*	30-Jun-22 (Unaudited)	31-Mar-23 (Audited)
<b>1.</b>	<b>Income from operations</b>				
(a)	Revenue from operations	709.45	921.01	495.70	2,654.44
(b)	Other income	2.35	1.74	2.51	11.42
	<b>Total Income from operations (a + b)</b>	<b>711.80</b>	<b>922.75</b>	<b>498.21</b>	<b>2,665.86</b>
<b>2.</b>	<b>Expenses</b>				
(a)	Cost of Raw Materials Consumed	207.56	808.71	261.10	1,588.25
(b)	Excise duty on sale of goods	126.16	117.78	-	246.91
(c)	Purchases of stock-in-trade	29.60	0.56	1.07	3.90
(d)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	221.88	(267.62)	142.69	243.95
(e)	Employees benefits expenses	23.41	34.83	19.81	108.02
(f)	Depreciation and amortisation expenses	11.08	13.11	8.45	40.53
(g)	Finance costs	13.32	12.53	14.33	40.84
(h)	Other expenses	60.30	122.10	39.13	272.10
(i)	Trial run expenses capitalised	-	(11.54)	-	(13.41)
	<b>Total expenses (a to i)</b>	<b>693.31</b>	<b>830.46</b>	<b>486.58</b>	<b>2,531.09</b>
<b>3.</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>18.49</b>	<b>92.29</b>	<b>11.63</b>	<b>134.77</b>
<b>4.</b>	<b>Exceptional Items</b>	-	-	-	-
<b>5.</b>	<b>Profit after exceptional items and before tax (3-4)</b>	<b>18.49</b>	<b>92.29</b>	<b>11.63</b>	<b>134.77</b>
<b>6.</b>	<b>Tax expenses</b>				
(a)	Current tax	2.90	15.15	2.03	22.43
(b)	Deferred tax	2.93	(3.06)	1.35	1.24
	<b>Total Tax Expenses (a + b)</b>	<b>5.83</b>	<b>12.09</b>	<b>3.38</b>	<b>23.67</b>
<b>7.</b>	<b>Profit for the period (5-6)</b>	<b>12.66</b>	<b>80.20</b>	<b>8.25</b>	<b>111.10</b>
<b>8.</b>	<b>Other Comprehensive Income (OCI)</b>				
a) i	Items that will not be reclassified to profit or loss				
	- Gain (loss) on fair value of equity investments	-	-	-	-
	- Remeasurement benefits (losses) on defined benefit obligation	-	(2.44)	-	(2.44)
ii	Income tax relating to items that will not be reclassified to profit or loss	-	0.61	-	0.61
b) i	Items that will be reclassified to profit or loss				
	- Cash Flow Hedge Reserve	-	-	-	(0.13)
	- Foreign Currency Translation Reserve	(0.50)	1.11	-	1.11
ii	Income tax relating to items that will be reclassified to profit or loss	-	(0.75)	-	(0.28)
	<b>Total Other Comprehensive Income</b>	<b>(0.50)</b>	<b>(1.47)</b>	<b>-</b>	<b>(1.13)</b>
<b>9.</b>	<b>Total Comprehensive Income for the period (7+8)</b>	<b>12.16</b>	<b>78.73</b>	<b>8.25</b>	<b>109.97</b>
<b>10.</b>	Paid-up equity share capital (Face value per Share ₹10/- each)	6,63,87,590	6,63,87,590	6,63,87,590	6,63,87,590
<b>11.</b>	Other equity				922.34
<b>12.</b>	Earnings per equity share (EPS) (of ₹ 10/- each):				
	Basic & Diluted ( ₹ per share)	₹ 1.91	₹ 12.08	₹ 1.24	₹ 16.74

\*Refer Note 2



**DHAMPUR BIO ORGANICS LIMITED**

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CIN - L15100UP2020PLC136939, Phone No - +91-7302318313

Email : investors@dhampur.com, Website - www.dhampur.com

**Statement of Unaudited Consolidated segment wise revenue, results, assets and liabilities**

Sl. No.	Particulars	Quarter Ended			Year Ended	
		30-Jun-23 (Unaudited)	31-Mar-23 (Audited)*	30-Jun-22 (Unaudited)	31-Mar-23 (Audited)	
<b>1.</b>	<b>Segment Revenue</b>					
	a) Sugar	488.62	811.41	428.93	2,258.31	
	b) Bio Fuels & Spirits	154.88	151.98	131.47	563.76	
	c) Country Liquor	141.52	131.47	-	275.63	
	<b>Total</b>	<b>785.02</b>	<b>1,094.86</b>	<b>560.40</b>	<b>3,097.70</b>	
	Less: Inter segment revenue	75.57	173.85	64.70	443.26	
	<b>Total Revenue from Operations</b>	<b>709.45</b>	<b>921.01</b>	<b>495.70</b>	<b>2,654.44</b>	
<b>2.</b>	<b>Segment Results (Net Profit before Tax, finance costs and unallocable items)</b>					
	a) Sugar	22.32	89.26	9.30	106.44	
	b) Bio Fuels & Spirits	18.44	31.30	23.91	108.90	
	c) Country Liquor	1.94	0.33	-	1.31	
	<b>Total</b>	<b>42.70</b>	<b>120.89</b>	<b>33.21</b>	<b>216.65</b>	
	Less: Finance Cost	13.32	12.53	14.33	40.84	
	Less : Other unallocable expenses net off unallocable income	10.89	16.07	7.25	41.04	
	<b>Net Profit before exceptional item and tax</b>	<b>18.49</b>	<b>92.29</b>	<b>11.63</b>	<b>134.77</b>	
<b>3.</b>	<b>Segment Assets</b>					
	a) Sugar	1,375.22	1,566.58	1,506.81	1,566.58	
	b) Bio Fuels & Spirits	314.36	358.40	242.97	358.40	
	c) Country Liquor	31.20	35.95	19.07	35.95	
	d) Unallocable	19.06	116.53	44.33	116.53	
	<b>Total</b>	<b>1,739.84</b>	<b>2,077.46</b>	<b>1,813.18</b>	<b>2,077.46</b>	
<b>4.</b>	<b>Segment Liabilities</b>					
	a) Sugar	80.20	222.45	77.57	222.45	
	b) Bio Fuels & Spirits	14.00	13.71	17.61	13.71	
	c) Country Liquor	3.05	4.33	6.15	4.33	
	d) Unallocable	658.96	848.24	808.32	848.24	
	<b>Total</b>	<b>756.21</b>	<b>1,088.73</b>	<b>909.65</b>	<b>1,088.73</b>	

\*Refer Note 2

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**Notes to Consolidated Financial Results**

- 1 The above unaudited consolidated financial results were approved in the meeting of the Board of Directors held on Tuesday, July 25, 2023 after being reviewed and recommended by the Audit Committee.
- 2 The figures for the quarter ended March 2023 are 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 financial year.
- 3 On a review, being undertaken during the quarter, in terms of Ind AS 108 "Operating Segment", 'Sugar', 'Bio Fuel & Spirits' and 'Country Liquor' have been identified as operating segments pertaining to the Company's operation and segmental information, including for the previous periods have accordingly been compiled/restated and disclosed in the results.
- 4 The obligation to supply molasses quantity under levy quota has been determined and accounted for in accordance with the Molasses Policy for the year 2022-23. However, the state excise department, on its own different interpretation of the said policy, has determined higher quantities to be supplied under levy quota. Against which representations have been made to the State Government by the sugar industry, including the company. Pending settlement of the matter and in view of legal recourse available to the Company, no adjustment has been made in respect of the said higher levy quota in these financial results.
- 5 The consolidated unaudited financial results are available on the website of the Company (www.Dhampur.com).  
The specified items of the standalone unaudited financial results of the Company are given below:
- | Particulars              | Quarter Ended |            |             | Year Ended |
|--------------------------|---------------|------------|-------------|------------|
|                          | 30-Jun-23     | 31-Mar-23  | 30-Jun-22   | 31-Mar-23  |
|                          | (Unaudited)   | (Audited)* | (Unaudited) | (Audited)  |
| <b>Total Income</b>      | 678.78        | 919.39     | 498.15      | 2,658.22   |
| <b>Profit before tax</b> | 16.78         | 94.13      | 12.40       | 135.78     |
| <b>Profit after tax</b>  | 10.95         | 81.95      | 8.79        | 112.02     |
- 6 Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company.

Place: New Delhi  
Dated: July 25, 2023

For Dhampur Bio Organics Limited  
VIJAY KUMAR GOEL  
Vijay Kumar Goel  
Chairman

Digitally signed by VIJAY KUMAR GOEL  
Date: 2023.07.25 19:15:54 +05'30'

This is the statement referred to in our review report of even date  
For Mittal Gupta & Co.  
Chartered Accountants  
Firm Registration No. : 01874C

**BIHARI LAL GUPTA**  
Digitally signed by BIHARI LAL GUPTA  
Date: 2023.07.25 19:25:42 +05'30'

**Bihari Lal Gupta**  
Partner  
M. No.: 073794

Place: Kanpur  
Date: July 25, 2023