



Mittal Gupta & Co.

Chartered Accountants

10/437, Khalasi Lines, Kanpur -208001

Tel: 0512-3158490 E-mail: mgco@mgcoca.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, 2024 (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 stated in Paragraph 3 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,



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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)

Partner

M. No. 073794

Place: Kanpur

Date: 25.07.2024

UDIN: 24073794BKEOBZ8974



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, 2024

(₹ in Crore)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-24 (Unaudited)	31-Mar-24 (Audited)*	30-Jun-23 (Unaudited)	31-Mar-24 (Audited)
1.	Income from operations				
(a)	Revenue from operations	637.84	594.62	676.26	2,361.16
(b)	Other income	0.73	4.82	2.52	23.72
	Total Income from operations (a + b)	638.57	599.44	678.78	2,384.88
2.	Expenses				
(a)	Cost of Raw Materials Consumed	79.57	859.01	207.56	1,604.14
(b)	Excise duty on sale of goods	170.85	131.67	126.16	529.98
(c)	Purchases of stock-in-trade	0.19	0.29	0.51	1.87
(d)	Changes in inventories of finished goods, work-in -progress and stock-in-trade	288.50	(578.74)	221.88	(264.45)
(e)	Employees benefits expenses	21.39	22.81	22.77	93.94
(f)	Depreciation and amortisation expenses	11.86	14.29	11.08	49.46
(g)	Finance costs	21.11	17.55	13.28	45.27
(h)	Other expenses	43.39	77.34	58.76	260.22
(i)	Trial run expenses capitalised	-	-	-	(2.42)
	Total expenses (a to i)	636.86	544.22	662.00	2,318.01
3.	Profit before exceptional items and tax (1-2)	1.71	55.22	16.78	66.87
4.	Exceptional Items	-	-	-	-
5.	Profit after exceptional items and before tax (3-4)	1.71	55.22	16.78	66.87
6.	Tax expenses				
(a)	Current tax	0.30	9.05	2.90	11.09
(b)	Deferred tax	0.30	4.95	2.93	6.96
	Total Tax Expenses (a + b)	0.60	14.00	5.83	18.05
7.	Profit for the period (5-6)	1.11	41.22	10.95	48.82
8.	Other Comprehensive Income (OCI)				
a) i	Items that will not be reclassified to profit or loss				
	- Remeasurement benefits (losses) on defined benefit obligation	-	(1.22)	-	(1.22)
ii	Income tax relating to items that will not be reclassified to profit or loss	-	0.31	-	0.31
b) i	Items that will be reclassified to profit or loss	-	-	-	-
ii	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income	-	(0.91)	-	(0.91)
9.	Total Comprehensive Income for the period (7+8)	1.11	40.31	10.95	47.91
10.	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
11.	Other equity				954.27
12.	Earnings per equity share (EPS) (of ₹ 10/- each):				
	Basic & Diluted (₹ per share)	₹ 0.17	₹ 6.21	₹ 1.65	₹ 7.35

* Referred note no.(ii)



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

Sl. No.	Particulars	Quarter Ended			
		30-Jun-24 (Unaudited)	31-Mar-24 (Audited)*	30-Jun-23 (Unaudited)	31-Mar-24 (Audited)
1.	Segment Revenue				
	a) Sugar	428.77	437.98	455.43	1,590.16
	b) Bio Fuels & Spirits	69.55	98.50	154.88	521.36
	c) Country Liquor	189.98	147.67	141.52	594.37
	Total	688.30	684.15	751.83	2,705.89
	Less: Inter segment revenue	50.46	89.53	75.57	344.73
	Total Revenue from Operations	637.84	594.62	676.26	2,361.16
2.	Segment Results (Net Profit before Tax, finance costs and unallocable items)				
	a) Sugar	22.25	67.69	20.57	79.41
	b) Bio Fuels & Spirits	8.03	16.28	18.44	56.44
	c) Country Liquor	2.51	2.18	1.94	9.48
	Total	32.79	86.15	40.95	145.33
	Less: Finance Cost	21.11	17.55	13.28	45.27
	Less : Other unallocable expenses net off unallocable income	9.97	13.38	10.89	33.19
	Net Profit before exceptional item and tax	1.71	55.22	16.78	66.87
3.	Segment Assets				
	a) Sugar	1,627.48	1,901.77	1,352.44	1,901.77
	b) Bio Fuels & Spirits	306.10	305.76	314.36	305.76
	c) Country Liquor	33.01	38.31	31.20	38.31
	d) Unallocable	75.09	67.75	47.24	67.75
	Total	2,041.68	2,313.59	1,745.24	2,313.59
4.	Segment Liabilities				
	a) Sugar	72.74	171.23	85.71	171.23
	b) Bio Fuels & Spirits	10.08	8.93	14.00	8.93
	c) Country Liquor	5.53	14.75	3.05	14.75
	d) Unallocable	931.53	1,098.02	658.98	1,098.02
	Total	1,019.88	1,292.93	761.74	1,292.93

* Referred note no.(ii)

Notes to Standalone Financial Results

i)	The above unaudited financial results are approved in the meeting of the Board of Directors held on 25th July, 2024 after being reviewed and recommended by the Audit Committee.
ii)	The figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the financial year.
iii)	Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company.
iv)	Figures for the previous corresponding periods have been regrouped, wherever considered necessary.

For Dhampur Bio Organics Limited

Place: New Delhi
Date: 25th July, 2024

Vijay Kumar Goel
Chairman

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
Partner
M. No.: 073794

Place: Kanpur
Date: 25th July, 2024



Mittal Gupta & Co.

Chartered Accountants

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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

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 2024 ("the Consolidated 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 Consolidated 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 Consolidated 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.



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4. The Consolidated Statement includes the results of the Parent and the Dhampur International Pte Limited, wholly owned subsidiary company.
5. Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Consolidated 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 Consolidated Statement includes the interim financial statement of the wholly owned subsidiary company i.e. Dhampur International Pte Limited, whose interim financial statements reflects total assets of ₹. 27.17 Crores, total revenue of ₹ 0.30 Crores, total net loss after tax of ₹ 1.00 Crores and total comprehensive Loss of ₹. 0.95 Crores for the quarter ended June 30, 2024 are certified by the Management. According to the information and explanations given to us by the Management, these interim financial results and other financial information are not material to the Group. Our conclusion on the Consolidated Statement is not modified in respect of above matter with respect to our reliance on the Financial Results certified by the Management.

For MITTAL GUPTA & CO.

Chartered Accountants

FRN: 001874C

(Bihari Lal Gupta)

Partner

M. No. 073794

Place: Kanpur

Date: 25.07.2024

UDIN: 24073794BKEOCA5109



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Statement of Unaudited Consolidated Financial Results for the Quarter ended June 30, 2024

(₹ in Crore)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-24 (Unaudited)	31-Mar-24 (Audited)*	30-Jun-23 (Unaudited)	31-Mar-24 (Audited)
1.	Income from operations				
(a)	Revenue from operations	637.84	594.62	709.45	2,394.42
(b)	Other income	0.78	5.04	2.35	23.87
	Total Income from operations (a + b)	638.62	599.66	711.80	2,418.29
2.	Expenses				
(a)	Cost of Raw Materials Consumed	79.57	859.01	207.56	1,604.14
(b)	Excise duty on sale of goods	170.85	131.67	126.16	529.98
(c)	Purchases of stock-in-trade	0.19	0.29	29.60	30.97
(d)	Changes in inventories of finished goods, work-in -progress and stock-in-trade	288.50	(578.74)	221.88	(264.45)
(e)	Employees benefits expenses	21.93	23.51	23.41	96.66
(f)	Depreciation and amortisation expenses	11.89	14.29	11.08	49.48
(g)	Finance costs	21.11	17.55	13.32	45.33
(h)	Other expenses	43.86	77.72	60.30	263.11
(i)	Trial run expenses capitalised	-	-	-	(2.42)
	Total expenses (a to i)	637.90	545.30	693.31	2,352.80
3.	Profit before exceptional items and tax (1-2)	0.72	54.36	18.49	65.49
4.	Exceptional Items	-	-	-	-
5.	Profit after exceptional items and before tax (3-4)	0.72	54.36	18.49	65.49
6.	Tax expenses				
(a)	Current tax	0.30	9.05	2.90	11.09
(b)	Deferred tax	0.30	5.90	2.93	7.91
	Total Tax Expenses (a + b)	0.60	14.95	5.83	19.00
7.	Profit for the period (5-6)	0.12	39.41	12.66	46.49
8.	Other Comprehensive Income (OCI)				
a) i	Items that will not be reclassified to profit or loss				
	- Remeasurement benefits (losses) on defined benefit obligation	-	(1.22)	-	(1.22)
ii	Income tax relating to items that will not be reclassified to profit or loss	-	0.31	-	0.31
b) i	Items that will be reclassified to profit or loss				
	- Foreign Currency Translation Reserve	0.05	0.09	(0.50)	(0.02)
ii	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income	0.05	(0.82)	(0.50)	(0.93)
9.	Total Comprehensive Income for the period (7+8)	0.17	38.59	12.16	45.56
10.	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
11.	Other equity				945.08
12.	Earnings per equity share (EPS) (of ₹ 10/- each): Basic & Diluted (₹ per share)	₹ 0.02	₹ 5.94	₹ 1.91	₹ 7

* Referred note no.(ii)

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

Sl. No.	Particulars	Quarter Ended			
		30-Jun-24 (Unaudited)	31-Mar-24 (Audited)*	30-Jun-23 (Unaudited)	31-Mar-24 (Audited)
1.	Segment Revenue				
	a) Sugar	428.77	437.98	488.62	1,623.42
	b) Bio Fuels & Spirits	69.55	98.50	154.88	521.36
	c) Country Liquor	189.98	147.67	141.52	594.37
	Total	688.30	684.15	785.02	2,739.15
	Less: Inter segment revenue	50.46	89.53	75.57	344.73
	Total Revenue from Operations	637.84	594.62	709.45	2,394.42
2.	Segment Results (Net Profit before Tax, finance costs and unallocable items)				
	a) Sugar	22.23	68.64	22.32	79.90
	b) Bio Fuels & Spirits	8.03	16.28	18.44	56.44
	c) Country Liquor	2.51	2.18	1.94	9.48
	Total	32.77	87.10	42.70	145.82
	Less: Finance Cost	21.11	17.55	13.32	45.33
	Less : Other unallocable expenses net off unallocable income	10.94	15.19	10.89	35.00
	Net Profit before exceptional item and tax	0.72	54.36	18.49	65.49
3.	Segment Assets				
	a) Sugar	1,627.83	1,902.15	1,375.22	1,902.15
	b) Bio Fuels & Spirits	306.10	305.76	314.36	305.76
	c) Country Liquor	33.01	38.31	31.20	38.31
	d) Unallocable	71.80	66.59	19.06	66.59
	Total	2,038.74	2,312.81	1,739.84	2,312.81
4.	Segment Liabilities				
	a) Sugar	72.75	178.92	80.20	178.92
	b) Bio Fuels & Spirits	10.08	8.84	14.00	8.84
	c) Country Liquor	5.53	14.75	3.05	14.75
	d) Unallocable	938.71	1,098.83	658.96	1,098.83
	Total	1,027.07	1,301.34	756.21	1,301.34
	<i>* Referred note no.(ii)</i>				

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Notes to Consolidated Financial Results

- i) The above unaudited consolidated financial results are approved in the meeting of the Board of Directors held on 25th July, 2024 after being reviewed and recommended by the Audit Committee.
- ii) The figures for the quarter ended March, 2024 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the financial year.
- iii) 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-24	31-Mar-24	30-Jun-23	31-Mar-24	
	(Unaudited)	(Audited)*	(Unaudited)	(Audited)	
Total Income	638.57	599.44	678.78	2,384.88	
Profit before tax	1.71	55.22	16.78	66.87	
Profit after tax	1.11	41.22	10.95	48.82	

- iv) Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company.
- v) Figures for the previous corresponding periods have been regrouped, wherever considered necessary.

For Dhampur Bio Organics LimitedPlace: New Delhi
Date: 25th July, 2024**Vijay Kumar Goel**
ChairmanThis is the statement referred to in our review report of even date
For Mittal Gupta & Co.
Chartered Accountants
Firm Registration No.: 01874CBihari Lal Gupta
Partner
M. No.: 073794Place: Kanpur
Date: 25th July, 2024