

**August 02, 2024**

Bombay Stock Exchange Limited  
New Trading Ring,  
Rotunda Building, P J Towers, Dalal  
Street, Fort Mumbai-400001  
Scrip Code: 500097

National Stock Exchange of India Limited  
“Exchange Plaza”, Plot No. C-1, Block G  
Bandra – Kurla Complex, Bandra (East),  
Mumbai – 400 051  
Symbol: DALMIASUG

**Sub: Change in Segment Reporting**

Dear Sir(s),

This is to inform you that the Company evaluates the segments based on their revenue growth, operating income and return on capital employed. On a review based on the current business exigencies and reporting etc., in terms of Ind As 108 "Operating Segments", sugar and distillery have been identified as distinctive operating segments pertaining to the Company's operations, as against sugar, co-generation and distillery followed earlier by the Company. This change is effective from quarter ended June 30, 2024.

Kindly take the same on records.

Thanking you,

Yours faithfully,  
For **Dalmia Bharat Sugar and Industries Limited**

**Aashhima V Khanna**  
**Company Secretary**  
Membership No.: A34517