Dhampur Bio Organics Ltd.



Date: July 25, 2024

To, The Manager – Listing Dept of Corp. Services, BSE Limited P.J. Towers, Dalal Street, Fort, Mumbai – 400 001 Scrip Code: 543593

The Manager – Listing National Stock Exchange of India Ltd. Exchange plaza,Bandra Kurla Complex Bandra East Mumbai – 400 051 Symbol: DBOL

Dear Sir/Mam,

Sub: Outcome of Board Meeting held on July 25, 2024

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. Wednesday, July 25, 2024, has inter-alia approved the following:

i) Unaudited (Standalone and Consolidated) Financial Results for the quarter ended June
 30, 2024 along with the Limited Review Report of the Auditors thereon.

We are enclosing herewith:

- a) The Unaudited (Standalone & Consolidated) Financial Results of the Company for quarter ended on June 30, 2024;
- b) Limited Review Report of the Statutory Auditors on the Standalone and Consolidated Financial Results of the Company for quarter ended on June 30, 2024.

The same are also being uploaded on the website of the Company i.e. <u>http://www.dhampur.com</u>. 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 10:45 AM (IST) and concluded at 12:05 PM (IST).

You are requested to take the above information on record.

Your Sincerely,

For Dhampur Bio Organics Limited

Ashu Rawat Company Secretary & Compliance Office



Chartered Accountants 10/437, Khalasi Lines, Kanpur -208001 Tel: 0512-3158490 E-mail: <u>mgco@mgcoca.in</u>

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

- 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 BUPTA

(Bihari Lal Gupta)

Partner

M. No. 073794

Place: Kanpur

Date: 25.07.2024

UDIN: 24073794BKEOBZ8974



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

				Quarter Ended		(₹ in Cror Year Ended
51. No.		Particulars	30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
			(Unaudited)	(Audited)*	(Unaudited)	(Audited)
1.		Income from operations	, ,	, ,	, ,	, ,
	(a)	Revenue from operations	637.84	594.62	676.26	2,361.1
	(b)	Other income	0.73	4.82	2.52	23.7
	()	Total Income from operations (a + b)	638.57	599.44	678.78	2,384.8
2.		Expenses				
	(a)	Cost of Raw Materials Consumed	79.57	859.01	207.56	1,604.1
	(b)	Excise duty on sale of goods	170.85	131.67	126.16	529.9
	(c)	Purchases of stock-in-trade	0.19	0.29	0.51	1.8
	(d)	Changes in inventories of finished goods, work-in -progress and	0.19	0.29	0.51	1.0
	(u)	stock-in-trade	288.50	(578.74)	221.88	(264.4
	(e)	Employees benefits expenses	21.39	22.81	22.77	93.9
	(f)	Depreciation and amortisation expenses	11.86	14.29	11.08	49.4
	(g)	Finance costs	21.11	17.55	13.28	45.
	(g) (h)	Other expenses	43.39	77.34	58.76	260.2
	(i)	Trial run expenses capitalised	43.39	77.34	56.76	
	(1)	Total expenses (a to i)	636.86	544.22	662.00	(2.4 2,318.0
			050.00		002.00	2,510.
3.		Profit before exceptional items and tax (1-2)	1.71	55.22	16.78	66.
4.		Exceptional Items	-	-	_	-
5.		Profit after exceptional items and before tax (3-4)	1.71	55.22	16.78	66.
6.		Tax expenses				
••	(a)	Current tax	0.30	9.05	2.90	11.
	(b)	Deferred tax	0.30	4.95	2.93	6.9
	(0)	Total Tax Expenses (a + b)	0.60	14.00	5.83	18.
			0.00	1100		101
7.		Profit for the period (5-6)	1.11	41.22	10.95	48.
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.
	ii	Income tax relating to items that will not be reclassified to profit or				0
	1 \ •	loss	-	0.31	-	0.:
	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.
9.		Total Comprehensive Income for the period (7+8)	1.11	40.31	10.95	47.
10		Paid up aquity share capital (Eace value per Chare $\frac{1}{2}$ 10 (each)	6,63,87,590	6,63,87,590	6,63,87,590	6,63,87,5
10.		Paid-up equity share capital (Face value per Share ₹ 10/- each)	0,00,00,00000	0,00,00,000	0,00,00,000	
11.		Other equity				954.
12.		Earnings per equity share (EPS)				
		(of $\gtrless 10/\text{-} \text{ each}$):				
		Basic & Diluted (₹ per share) * Referred note no.(ii)	₹ 0.17	₹ 6.21	₹ 1.65	₹7.



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S1. No.				Quarter Ended	I	
		Particulars	20 Jun 24	31-Mar-24	30-Jun-23	31-Mar-24
			30-Jun-24		· ·	
-			(Unaudited)	(Audited)*	(Unaudited)	(Audited)
1.	1.	Segment Revenue				
	a)	Sugar	428.77	437.98	455.43	1,590.1
	b)	Bio Fuels & Spirits	69.55	98.50	154.88	521.30
	c)	Country Liquor	189.98	147.67	141.52	594.32
		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	2,361.1
					•	
2.		Segment Results (Net Profit before Tax, finance costs and unallo	cable items)			
	a)	Sugar	22.25	67.69	20.57	79.4
	b)	Bio Fuels & Spirits	8.03	16.28	18.44	56.4
	c)	Country Liquor	2.51	2.18	1.94	9.4
	()	Total	32.79	86.15	40.95	145.3
			21.11	17.55	13.28	45.2
		Less: Finance Cost	9.97		10.89	
		Less : Other unallocable expenses net off unallocable income Net Profit before exceptional item and tax	9.97	13.38 55.22	16.78	33.1 66.8
3.	1		1./1	55.22	10.78	00.8
3.	->	Segment Assets	- <u> </u>	T		
	a)	Sugar	1,627.48	1,901.77	1,352.44	1,901.7
	b)	Bio Fuels & Spirits	306.10	305.76	314.36	305.7
	c)	Country Liquor	33.01	38.31	31.20	38.3
	d)	Unallocable	75.09	67.75	47.24	67.7
		Total	2,041.68	2,313.59	1,745.24	2,313.5
4.		Segment Liabilities				
	a)	Sugar	72.74	171.23	85.71	171.2
	b)	Bio Fuels & Spirits	10.08	8.93	14.00	8.9
	L ´	Country Liquor				
	c)		5.53	14.75	3.05	14.7
	d)	Unallocable	931.53	1,098.02	658.98	1,098.0
		Total	1,019.88	1,292.93	761.74	1,292.93
		* Referred note no.(ii)				
		lalone Financial Results				
i)	The a	bove unaudited financial results are approved in the meeting of the l				
			Board of Directors held	i on 25th July, 2024 a	after being reviewed	anu
	recom	nmended by the Audit Committee.	30ard of Directors held	1 on 25th July, 2024 a	after being reviewed	anu
ii)						
ii)	The fi	mmended by the Audit Committee.	between the audited f			
	The fi publis	nmended by the Audit Committee. gures for the quarter ended March 31, 2024 are the balancing figures shed unaudited year to date figures up to the third quarter of the fina	between the audited f ancial year.	igures in respect of	the full financial year	
ii) iii)	The fi publis	nmended by the Audit Committee. gures for the quarter ended March 31, 2024 are the balancing figures	between the audited f ancial year.	igures in respect of	the full financial year	
iii)	The fi publis Sugar	mended by the Audit Committee. gures for the quarter ended March 31, 2024 are the balancing figures shed unaudited year to date figures up to the third quarter of the fina- being a seasonal industry, the performance of the quarter may not b	between the audited f ancial year. e representative of the	igures in respect of annual performanc	the full financial year	
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iii) iv) lace: N lace: N late: 25 his is t tor Mitti Chartere BIHAR GUPT ihari L artner	The fi public Sugar Figure Figure Iew De tht July be state tad Gup gistrati RI LAL CA 	<pre>umended by the Audit Committee. gures for the quarter ended March 31, 2024 are the balancing figures shed unaudited year to date figures up to the third quarter of the fina being a seasonal industry, the performance of the quarter may not b es for the previous corresponding periods have been regrouped, whe ethi y, 2024 ement referred to in our review report of even date pta & Co. ountants ion No: 01874C Preview regrouped a seasonal </pre>	between the audited f ancial year. e representative of the erever cosidered necess	igures in respect of annual performanc sary. For Dhampur Bio O VIJAY KUMAR GOEL	e of the Company.	



Chartered Accountants 10/437, Khalasi Lines, Kanpur -208001 Tel: 0512-3158490 E-mail: mgco@mgcoca.in

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

- 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.



Chartered Accountants 10/437, Khalasi Lines, Kanpur -208001 Tel: 0512-3158490 E-mail: mgco@mgcoca.in

- 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

(Bihari Lal Gupta)

Partner

M. No. 073794

Place: Kanpur

Date: 25.07.2024

UDIN: 24073794BKEOCA5109



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, 2024

		Statement of Onauthed Consolitated Finance		~ , 	·	(₹ in Crore)
S1.			,	Quarter Ended		Year Ended
No.		Particulars	30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
			(Unaudited)	(Audited)*	(Unaudited)	(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	288.50		221.88	(264.45)
	()	and stock-in-trade		(578.74)		,
	(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
2		Profit hefere exceptional items and tay (1.2)	0.72	E4.26	10.40	6E 40
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		0.05		44.00
	(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	-		-	(1.22)
		obligation		(1.22)		
	ii	Income tax relating to items that will not be reclassified to	-		-	0.31
		profit or loss		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)
0		Total Comprehensive Income for the rest of (7:0)	0.45	00 F0	40.44	4 F F /
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 $\gtrless 10/$ - each):				
		Basic & Diluted (₹ per share)	₹ 0.02	₹ 5.94	₹ 1.91	₹7
					1	
		* Referred note no.(ii)				



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S1 .		Particulars		Quarter Ended		
No.			30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
			(Unaudited)	(Audited)*	(Unaudited)	(Audited)
1.		Segment Revenue	ŀ		ł	
	a)	Sugar	428.77	437.98	488.62	1,623.4
	b)	Bio Fuels & Spirits	69.55	98.50	154.88	521.3
	c)	Country Liquor	189.98	147.67	141.52	594.3
		Total	688.30	684.15	785.02	2,739.1
		Less: Inter segment revenue	50.46	89.53	75.57	344.7
		Total Revenue from Operations	637.84	594.62	709.45	2,394.42
2.		Comment Descrite (Net Descrite days Test Comments and				
2.		Segment Results (Net Profit before Tax, finance costs and unallocable items)				
	a)	Sugar	22.23	68.64	22.32	79.9
	b)	Bio Fuels & Spirits	8.03	16.28	18.44	56.4
	c)	Country Liquor	2.51	2.18	1.94	9.4
		Total	32.77	87.10	42.70	145.8
		Less: Finance Cost	21.11	17.55	13.32	45.3
		Less : Other unallocable expenses net off unallocable income	10.94	15.19	10.89	35.0
		Net Profit before exceptional item and tax	0.72	54.36	18.49	65.4
3.		Segment Assets				
	a)	Sugar	1,627.83	1,902.15	1,375.22	1,902.1
	b)	Bio Fuels & Spirits	306.10	305.76	314.36	305.7
	c)	Country Liquor	33.01	38.31	31.20	38.3
	d)	Unallocable	71.80	66.59	19.06	66.5
		Total	2,038.74	2,312.81	1,739.84	2,312.8
4.		Segment Liabilities				
	a)	Sugar	72.75	178.92	80.20	178.9
	b)	Bio Fuels & Spirits	10.08	8.84	14.00	8.8
	c)	Country Liquor	5.53	14.75	3.05	14.7
	d)	Unallocable	938.71	1,098.83	658.96	1,098.8
		Total	1,027.07	1,301.34	756.21	1,301.3

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Read Office · Sug	ar Mill Compound	Village Asmol	li Sambhal Moradaba	1 LIP - 244304 IN
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CIN - L15100UP2020PLC136939, Phone No - +91-7302318313

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

Notes	to Con	solidated 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)		ures for the quarter ended March, 2024 are the balancing fig and unaudited year to date figures up to the third quarter of		l figures in respect o	of the full financial y	ear and the	
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 b	being a seasonal industry, the performance of the quarter m	ay not be representative of	of the annual perform	nance of the Compa	ny.	
v)	Figures	for the previous corresponding periods have been regroup	oed, wherever cosidered r	necessary.			
	: New D 25th Iu	Pelhi ly, 2024		For Dhampur Bio O VIJAY KUMAR GOEL Vijay Kumar Goel Chairman	rganics Limited		
		atement referred to in our review report of even date		Chairman			
		upta & Co.					
		countants					
Firm	Registra	ation No.: 01874C					
Bih. Gui	ARI LAI PTA	Diguish gaped by BHMI LA CUPTA DN, checker and CuPTA, checker and CuPTA understanding and CuPTA, checker and CuPTA understanding and CuPTA, checker and CuPTA CuPTA, checker and CuPTA, checker and CuPTA, checker and CuPTA CuPTA, checker and CuPTA, checker and CuPTA CuPTA, checker and CuPTA, checker and CuPTA, checker and CuPTA CuPTA, checker and CuPTA, checker and Cu					
Bihar	i Lal Gu	ıpta					
Partn	er						
M. N	o.: 07379	04					
Place	: Kanpu	r					
Date:	25th Ju	1y, 2024					