



# Mittal Gupta & Co.

Chartered Accountants

14 Ratan Mahal 15/197 Civil Lines, Kanpur -208001  
Tel: 0512-2303234, 2303235 E-mail: mgco@mgco.in

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**Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Standalone Financial results of Dhampur Bio Organics Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report**

**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 December 31, 2022 and year to date from April 01, 2022 to December 31, 2022 (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. The 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 and in compliance with regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015, as amended ("Listing Regulation"). Our responsibility is to issue a report 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. A review of interim financial information consist of making inquiries, primarily of 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



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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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in all material respects in accordance with applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms 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: 01874C

**(B.L. Gupta)**

Partner

Membership No.: 073794

Place: Kanpur

Date: 23.01.2023

**UDIN: 23073794BGWGYU6745**



**DHAMPUR BIO ORGANICS LIMITED**  
 Regd. Office : Sugar Mill Compound, Village Asmoli Sambhal Moradabad, UP - 244304 IN  
 CIN - L15100UP2020PLC136939, Phone No - 011-6905 5200  
 Email : investors@dhampur.com, Website - www.dhampur.com  
 Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2022

(₹ in Lakhs)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-22 (Unaudited)	30-Sep-22 (Unaudited)	31-Dec-21 (Unaudited)	31-Dec-22 (Unaudited)	31-Dec-21 (Unaudited)	31-Mar-22 (Audited/Restated)
1.	<b>Income from operations</b>						
	(a) Revenue from operations	69,379.38	54,163.10	34,765.15	1,73,112.23	1,05,822.84	1,54,090.15
	(b) Other income	45.31	480.26	24.90	770.89	239.32	722.84
	<b>Total Income from operations (a + b)</b>	<b>69,424.69</b>	<b>54,643.36</b>	<b>34,790.05</b>	<b>1,73,883.12</b>	<b>1,06,062.16</b>	<b>1,54,812.99</b>
2.	<b>Expenses</b>						
	(a) Cost of Raw Materials Consumed	51,758.06	86.05	46,824.57	77,953.71	71,002.58	1,43,467.32
	(b) Excise duty on sale of goods	10,256.79	2,656.20	-	12,912.99	-	-
	(c) Purchases of stock-in-trade	81.38	145.11	111.99	333.72	711.23	790.87
	(d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(6,177.40)	43,097.29	(22,717.70)	51,188.67	10,395.95	(31,099.41)
	(e) Employees benefits expenses	2,528.78	2,703.37	1,958.52	7,166.83	5,247.14	7,158.20
	(f) Depreciation and amortisation expenses	1,020.92	872.51	832.46	2,736.59	2,088.79	3,078.76
	(g) Finance costs	485.42	910.25	289.60	2,828.03	1,933.36	2,966.41
	(h) Other expenses	7,762.76	3,140.73	4,950.53	14,782.66	9,988.97	15,075.35
	(i) Trial run expenses capitalised	(187.02)	-	-	(187.02)	-	-
	<b>Total expenses (a to i)</b>	<b>67,529.69</b>	<b>53,611.51</b>	<b>32,249.97</b>	<b>1,69,716.18</b>	<b>1,01,368.02</b>	<b>1,41,437.50</b>
3.	<b>Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>1,895.00</b>	<b>1,031.85</b>	<b>2,540.08</b>	<b>4,166.94</b>	<b>4,694.14</b>	<b>13,375.49</b>
4.	<b>Exceptional Items</b>	-	-	-	-	-	400.94
5.	<b>Profit / (Loss) after exceptional items and before tax (3-4)</b>	<b>1,895.00</b>	<b>1,031.85</b>	<b>2,540.08</b>	<b>4,166.94</b>	<b>4,694.14</b>	<b>12,974.55</b>
6.	<b>Tax expenses</b>						
	(a) Current tax	331.00	180.29	314.42	727.96	817.66	2,329.07
	(b) Deferred tax	190.42	95.37	354.15	430.24	406.01	240.03
7.	<b>Profit / (Loss) for the period (5-6)</b>	<b>1,373.58</b>	<b>756.19</b>	<b>1,871.51</b>	<b>3,008.74</b>	<b>3,470.47</b>	<b>10,405.45</b>
8.	<b>Other Comprehensive Income (OCI)</b>						
	a) i Items that will not be reclassified to profit or loss	-	-	-	-	-	11.72
	ii Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(3.41)
	b) i Items that will be reclassified to profit or loss	(7.45)	(160.02)	-	(167.47)	-	-
	ii Income tax relating to items that will be reclassified to profit or loss	1.71	44.81	-	46.52	-	-
	<b>Total Other Comprehensive Income</b>	<b>(5.74)</b>	<b>(115.21)</b>	<b>-</b>	<b>(120.95)</b>	<b>-</b>	<b>8.31</b>
9.	<b>Total Comprehensive Income for the period (7+8)</b>	<b>1,367.84</b>	<b>640.98</b>	<b>1,871.51</b>	<b>2,887.79</b>	<b>3,470.47</b>	<b>10,413.76</b>
10.	Paid-up equity share capital (Face value per Share ₹ 10/- each) (Refer Note No. 3)	6,63,87,590	6,63,87,590	6,63,87,590	6,63,87,590	6,63,87,590	6,63,87,590
11.	Other equity	-	-	-	-	-	81,887
12.	Earnings per equity share (EPS) (of ₹ 10/- each):						
	a) Basic (₹ per share)	₹ 2.07	₹ 1.14	₹ 2.82	₹ 4.53	₹ 5.23	₹ 15.67
	b) Diluted (₹ per share)	₹ 2.07	₹ 1.14	₹ 2.82	₹ 4.53	₹ 5.23	₹ 15.67



**DHAMPUR BIO ORGANICS LIMITED**  
 Regd. Office : Sugar Mill Compound, Village Asmoli Sambhal Moradabad, UP - 244304 IN  
 CIN - L15100UP2020PLC136939, Phone No - 011-6905 5200  
 Email : investors@dhampur.com, Website - www.dhampur.com

**Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2022**

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

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-22 (Unaudited)	30-Sep-22 (Unaudited)	31-Dec-21 (Unaudited)	31-Dec-22 (Unaudited)	31-Dec-21 (Unaudited)	31-Mar-22 (Audited/Restated)
1.	<b>Segment Revenue</b>						
a)	Sugar	56,360.48	44,753.06	32,680.98	1,44,006.42	96,559.04	1,43,298.74
b)	Bio Fuels & spirits	25,024.88	17,421.23	4,984.74	55,593.40	16,210.02	27,482.84
	<b>Total</b>	<b>81,385.36</b>	<b>62,174.29</b>	<b>37,665.72</b>	<b>1,99,599.82</b>	<b>1,12,769.06</b>	<b>1,70,781.58</b>
	Less: Inter segment revenue	12,005.98	8,011.19	2,900.57	26,487.59	6,946.22	16,691.43
	<b>Total Revenue from Operations</b>	<b>69,379.38</b>	<b>54,163.10</b>	<b>34,765.15</b>	<b>1,73,112.23</b>	<b>1,05,822.84</b>	<b>1,54,090.15</b>
2.	<b>Segment Results (Net Profit / (Loss) before Tax, finance costs and unallocable items)</b>						
a)	Sugar	2,276.26	(473.93)	2,907.92	2,736.38	3,737.98	10,888.35
b)	Bio Fuels & spirits	2,150.61	3,319.85	687.67	7,857.66	4,059.36	6,468.45
	<b>Total</b>	<b>4,426.87</b>	<b>2,845.92</b>	<b>3,595.59</b>	<b>10,594.04</b>	<b>7,797.34</b>	<b>17,356.80</b>
	Less: Finance Cost	485.42	910.25	289.60	2,828.03	1,933.36	2,966.41
	Less : Other unallocable expenses net off unallocable income	2,046.45	903.82	765.91	3,599.07	1,169.84	1,014.90
	<b>Net Profit/(Loss) before exceptional item and tax</b>	<b>1,895.00</b>	<b>1,031.85</b>	<b>2,540.08</b>	<b>4,166.94</b>	<b>4,694.14</b>	<b>13,375.49</b>
3.	<b>Segment Assets</b>						
a)	Sugar	1,37,650.98	1,15,855.24	1,19,994.95	1,37,650.98	1,19,994.95	1,66,307.71
b)	Bio Fuels & spirits	33,499.17	28,467.51	23,707.32	33,499.17	23,707.32	30,028.20
c)	Unallocable	7,733.40	14,580.66	3,478.40	7,733.40	3,478.40	3,634.38
	<b>Total</b>	<b>1,78,883.55</b>	<b>1,58,903.41</b>	<b>1,47,180.67</b>	<b>1,78,883.55</b>	<b>1,47,180.67</b>	<b>1,99,970.29</b>
4.	<b>Segment Liabilities</b>						
a)	Sugar	25,788.53	13,276.85	17,141.10	25,788.53	17,141.10	22,129.31
b)	Bio Fuels & spirits	2,043.06	2,470.74	2,695.06	2,043.06	2,695.06	3,764.69
c)	Unallocable	59,667.09	53,094.26	45,767.09	59,667.09	45,767.09	85,550.89
	<b>Total</b>	<b>87,498.68</b>	<b>68,841.85</b>	<b>65,603.25</b>	<b>87,498.68</b>	<b>65,603.25</b>	<b>1,11,444.89</b>

**Notes to Standalone Financial Results**

1	The above standalone financial results were reviewed by the Audit Committee meeting held on January 23, 2023. The statutory auditors have carried out a limited review of these financial results.
2	The Scheme of demerger has been effective from May 3, 2022 and as per terms of scheme, the Company has allotted 6,63,87,590 equity shares on May 23, 2022. The equity shares of the Company has been listed on BSE Limited and National Stock Exchange Limited on September 08, 2022.
3	Figures for the quarter and nine month ended December 31, 2021 are not reviewed by the auditors and these are derived from the earlier published/reviewed financial results of Dhampur Sugar Mills Ltd. relating to the three demerged undertakings, which are demerged under the Scheme. The derived results are further adjusted for the accounting policies now being followed by the company.
4	Consequent to revision in the wage rates of employees covered under Wage Board with retrospective effect from October 1, 2018, the company has accounted for additional liability of ₹8.51 Crore under Employees Benefits expenses during the quarter ended September 30, 2022.
5	On a review, being undertaken during the quarter, in terms of Ind AS 108 "Operating Segment", 'Sugar' and 'Bio Fuel & Spirit' 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.
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 Bio Organics Limited**

Digitally signed by  
**VIJAY KUMAR GOEL**  
 Date: 2023.01.23  
 19:22:43 +05'30'

**Vijay Kumar Goel**  
 Chairman

Place: New Delhi

Dated: January 23, 2023

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: January 23, 2023



# Mittal Gupta & Co.

Chartered Accountants

14 Ratan Mahal 15/197 Civil Lines, Kanpur -208001  
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**Independent Auditor's Review Report on quarterly and year-to-date unaudited consolidated financial results of Dhampur Bio Organics Limited the Group Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended**

**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 subsidiary together referred to as 'the Group') for the quarter ended December 31, 2022, and year to date from April 1, 2022, to December 31, 2022, (the "Consolidated 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 ("the Listing 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 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.
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). 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.

We also performed procedures in accordance with circular no. CIR/CFD/CMD/1/44/2019 dated March 29, 2019, issued by the SEBI under Regulations 33(8) of the SEBI (Listing



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Obligations and Disclosure Requirement) Regulations, 2018 as amended, to the extent applicable.

4. The Statement includes the results of the Parent and the following subsidiary company:
  - a. Dhampur International Pte Limited
5. 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 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 subsidiary Dhampur International Pte Limited, whose interim financial statements reflect total revenue of Rs.5,430.55 Lakhs, total net profit after tax of Rs. 87.23 lakhs and total comprehensive income of negative Rs. 348.01 Lakhs for year to date December 31, 2022 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 Statement is not modified in respect of this matter.

**For MITTAL GUPTA & CO.**

**Chartered Accountants**

FRN : 01874C

**(B. L. Gupta)**

Partner

Membership No.:073794

Place: Kanpur

Date: 23.01.2023

UDIN: **23073794BGWGYV1936**



**DHAMPUR BIO ORGANICS LIMITED**  
 Regd. Office : Sugar Mill Compound, Village Asmoli Sambhal Moradabad, UP - 244304 IN  
 CIN - L15100UP2020PLC136939, Phone No - 011-6905 5200  
 Email : investors@dhampur.com, Website - www.dhampur.com  
**Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2022**

(₹ in Lakhs)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-22 (Unaudited)	30-Sep-22 (Unaudited)	31-Dec-21 (Unaudited)	31-Dec-22 (Unaudited)	31-Dec-21 (Unaudited)	31-Mar-22 (Audited/Restated)
1.	<b>Income from operations</b>						
	(a) Revenue from operations	69,610.61	54,163.10	34,765.15	1,73,343.46	1,05,822.84	1,54,088.16
	(b) Other income	97.52	619.49	35.70	967.77	334.67	768.81
	<b>Total Income from operations (a + b)</b>	<b>69,708.13</b>	<b>54,782.59</b>	<b>34,800.85</b>	<b>1,74,311.23</b>	<b>1,06,157.51</b>	<b>1,54,856.97</b>
2.	<b>Expenses</b>						
	(a) Cost of Raw Materials Consumed	51,758.06	86.05	46,824.57	77,953.71	71,002.58	1,43,467.32
	(b) Excise duty on sale of goods	10,256.79	2,656.20	-	12,912.99	-	-
	(c) Purchases of stock-in-trade	81.38	145.11	111.99	333.72	711.23	790.87
	(d) Changes in inventories of finished goods, work-in - progress and stock-in-trade	(6,209.50)	43,097.29	(22,717.70)	51,156.57	10,395.95	(31,099.41)
	(e) Employees benefits expenses	2,586.70	2,750.99	2,026.47	7,319.11	5,426.67	7,363.42
	(f) Depreciation and amortisation expenses	1,022.36	874.51	834.11	2,741.62	2,137.44	3,128.86
	(g) Finance costs	486.50	911.63	290.33	2,831.35	1,936.27	2,969.29
	(h) Other expenses	7,895.28	3,191.44	4,970.02	14,999.66	10,187.04	15,298.45
	(i) Trial run expenses capitalised	(187.02)	-	-	(187.02)	-	-
	<b>Total expenses (a to i)</b>	<b>67,690.55</b>	<b>53,713.22</b>	<b>32,339.79</b>	<b>1,70,061.71</b>	<b>1,01,797.18</b>	<b>1,41,918.80</b>
3.	<b>Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>2,017.58</b>	<b>1,069.37</b>	<b>2,461.06</b>	<b>4,249.52</b>	<b>4,360.33</b>	<b>12,938.17</b>
4.	<b>Exceptional Items</b>	-	-	-	-	-	-
5.	<b>Profit / (Loss) after exceptional items and before tax (3-4)</b>	<b>2,017.58</b>	<b>1,069.37</b>	<b>2,461.06</b>	<b>4,249.52</b>	<b>4,360.33</b>	<b>12,938.17</b>
6.	<b>Tax expenses</b>						
	(a) Current tax	331.00	180.29	314.42	727.96	817.66	2,329.07
	(b) Deferred tax	190.42	95.37	354.15	430.24	406.01	378.59
7.	<b>Profit / (Loss) for the period (5-6)</b>	<b>1,496.16</b>	<b>793.71</b>	<b>1,792.49</b>	<b>3,091.32</b>	<b>3,136.66</b>	<b>10,230.51</b>
8.	<b>Other Comprehensive Income (OCI)</b>						
	a) i Items that will not be reclassified to profit or loss	-	-	-	-	-	11.72
	ii Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(1.32)
	b) i Items that will be reclassified to profit or loss	(442.71)	(160.00)	(21.11)	(602.71)	(21.11)	31.14
	ii Income tax relating to items that will be reclassified to profit or loss	1.71	44.81	-	46.52	-	-
	<b>Total Other Comprehensive Income</b>	<b>(441.00)</b>	<b>(115.19)</b>	<b>(21.11)</b>	<b>(556.19)</b>	<b>(21.11)</b>	<b>41.54</b>
9.	<b>Total Comprehensive Income for the period (7+8)</b>	<b>1,055.16</b>	<b>678.52</b>	<b>1,771.38</b>	<b>2,535.13</b>	<b>3,115.55</b>	<b>10,272.05</b>
10.	Paid-up equity share capital (Face value per Share ₹10/- each) (Refer Note No. 2)	6,63,87,590	6,63,87,590	6,63,87,590	6,63,87,590	6,63,87,590	6,63,87,590
11.	Other equity	-	-	-	-	-	81,150
12.	Earnings per equity share (EPS) (of ₹ 10/- each):						
	a) Basic ( ₹ per share)	₹ 2.25	₹ 1.2	₹ 2.7	₹ 4.66	₹ 4.72	₹ 15.41
	b) Diluted ( ₹ per share)	₹ 2.25	₹ 1.2	₹ 2.7	₹ 4.66	₹ 4.72	₹ 15.41



**DHAMPUR BIO ORGANICS LIMITED**  
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 Email : investors@dhampur.com, Website - www.dhampur.com  
**Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2022**

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

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-22 (Unaudited)	30-Sep-22 (Unaudited)	31-Dec-21 (Unaudited)	31-Dec-22 (Unaudited)	31-Dec-21 (Unaudited)	31-Mar-22 (Audited/Restated)
<b>1.</b>	<b>Segment Revenue</b>						
a)	Sugar	56,591.71	44,753.06	32,680.98	1,44,237.65	96,559.04	1,43,296.75
b)	Bio Fuels & spirits	25,024.88	17,421.23	4,984.74	55,593.40	16,210.02	27,482.84
	<b>Total</b>	<b>81,616.59</b>	<b>62,174.29</b>	<b>37,665.72</b>	<b>1,99,831.05</b>	<b>1,12,769.06</b>	<b>1,70,779.59</b>
	Less: Inter segment revenue	12,005.98	8,011.19	2,900.57	26,487.59	6,946.22	16,691.43
	<b>Total Revenue from Operations</b>	<b>69,610.61</b>	<b>54,163.10</b>	<b>34,765.15</b>	<b>1,73,343.46</b>	<b>1,05,822.84</b>	<b>1,54,088.16</b>
<b>2.</b>	<b>Segment Results (Net Profit / (Loss) before Tax, finance costs and unallocable items)</b>						
a)	Sugar	2,459.87	(473.92)	2,907.92	2,919.99	3,737.98	10,888.35
b)	Bio Fuels & spirits	2,150.61	3,319.85	687.67	7,857.66	4,059.36	6,468.45
	<b>Total</b>	<b>4,610.48</b>	<b>2,845.93</b>	<b>3,595.59</b>	<b>10,777.65</b>	<b>7,797.34</b>	<b>17,356.80</b>
	Less: Finance Cost	486.50	911.63	290.33	2,831.35	1,936.27	2,969.29
	Less : Other unallocable expenses net off unallocable income	2,106.40	864.93	844.20	3,696.78	1,500.74	1,449.34
	<b>Net Profit/(Loss) before exceptional item and tax</b>	<b>2,017.58</b>	<b>1,069.37</b>	<b>2,461.06</b>	<b>4,249.52</b>	<b>4,360.33</b>	<b>12,938.17</b>
<b>3.</b>	<b>Segment Assets</b>						
a)	Sugar	1,34,901.84	1,15,855.24	1,18,932.15	1,34,901.84	1,18,932.15	1,65,853.12
b)	Bio Fuels & spirits	33,499.17	28,467.51	23,707.32	33,499.17	23,707.32	30,436.41
c)	Unallocable	9,247.26	15,032.53	4,293.78	9,247.26	4,293.78	3,710.97
	<b>Total</b>	<b>1,77,648.27</b>	<b>1,59,355.28</b>	<b>1,46,933.25</b>	<b>1,77,648.27</b>	<b>1,46,933.25</b>	<b>2,00,000.50</b>
<b>4.</b>	<b>Segment Liabilities</b>						
a)	Sugar	24,298.38	13,276.85	17,141.10	24,298.38	17,141.10	22,128.94
b)	Bio Fuels & spirits	2,043.06	2,470.74	2,695.06	2,043.06	2,695.06	3,764.69
c)	Unallocable	60,165.20	53,521.36	45,857.16	60,165.20	45,857.16	86,318.26
	<b>Total</b>	<b>86,506.64</b>	<b>69,268.95</b>	<b>65,693.32</b>	<b>86,506.64</b>	<b>65,693.32</b>	<b>1,12,211.89</b>

**Notes to Consolidated Financial Results**

1	The above Consolidated financial results were reviewed by the Audit Committee meeting held on January 23, 2023. The statutory auditors have carried out a limited review of these Consolidated financial results.																																		
2	The Scheme of demerger has been effective from May 3, 2022 and as per terms of scheme, the Company has allotted 6,63,87,590 equity shares on May 23, 2022. The equity shares of the Company has been listed on BSE Limited and National Stock Exchange Limited on September 08, 2022.																																		
3	Figures for the quarter and nine months ended December 31, 2021 are not reviewed by the auditors and these are derived from the earlier published/reviewed consolidated financial results of Dhampur Sugar Mills Ltd. relating to the three demerged undertakings, which are demerged under the Scheme. The derived results are further adjusted for the accounting policies now being followed by the company.																																		
4	Consequent to revision in the wage rates of employees covered under Wage Board with retrospective effect from October 1, 2018, the company has accounted for additional liability of ₹8.51 Crore under Employees Benefits expenses during the quarter September 30, 2022.																																		
5	On a review, being undertaken during the quarter, in terms of Ind AS 108 "Operating Segment", 'Sugar' and 'Bio Fuel & Spirit' have been identified as operating segments pertaining to the Group's operation and segmental information, including for the previous periods have accordingly been compiled/restated and disclosed in the results.																																		
6	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:																																		
	<table border="1"> <thead> <tr> <th rowspan="2">Particulars</th> <th colspan="3">Quarter Ended</th> <th colspan="2">Nine Months Ended</th> <th>Year Ended</th> </tr> <tr> <th>31-Dec-22 (Unaudited)</th> <th>30-Sep-22 (Unaudited)</th> <th>31-Dec-21 (Unaudited)</th> <th>31-Dec-22 (Unaudited)</th> <th>31-Dec-21 (Unaudited)</th> <th>31-Mar-22 (Audited/Restated)</th> </tr> </thead> <tbody> <tr> <td><b>Total Income</b></td> <td>69,424.69</td> <td>54,643.36</td> <td>34,790.05</td> <td>1,73,883.12</td> <td>1,06,062.16</td> <td>1,54,812.99</td> </tr> <tr> <td><b>Profit before tax</b></td> <td>1,895.00</td> <td>1,031.85</td> <td>2,540.08</td> <td>4,166.94</td> <td>4,694.14</td> <td>12,974.55</td> </tr> <tr> <td><b>Profit after tax</b></td> <td>1,373.58</td> <td>756.19</td> <td>1,871.51</td> <td>3,008.74</td> <td>3,470.47</td> <td>10,405.45</td> </tr> </tbody> </table>	Particulars	Quarter Ended			Nine Months Ended		Year Ended	31-Dec-22 (Unaudited)	30-Sep-22 (Unaudited)	31-Dec-21 (Unaudited)	31-Dec-22 (Unaudited)	31-Dec-21 (Unaudited)	31-Mar-22 (Audited/Restated)	<b>Total Income</b>	69,424.69	54,643.36	34,790.05	1,73,883.12	1,06,062.16	1,54,812.99	<b>Profit before tax</b>	1,895.00	1,031.85	2,540.08	4,166.94	4,694.14	12,974.55	<b>Profit after tax</b>	1,373.58	756.19	1,871.51	3,008.74	3,470.47	10,405.45
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7	Sugar being a seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company.																																		
8	Figures for the previous corresponding periods have been regrouped, wherever considered necessary.																																		

**For Dhampur Bio Organics Limited**

Digitally signed by  
**VIJAY KUMAR GOEL**  
 GOEL  
 Date: 2023.01.23  
 19:21:14 +05'30'

**Vijay Kumar Goel**  
 Chairman

Place: New Delhi  
 Dated: January 23, 2023

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  
 Dated: January 23, 2023