

Regd. Office : Premises No. 9, Ground Floor, Vasundhara Building
2/7, Sarat Bose Road, Kolkata - 700 020, W.B. , Phone : 033 - 2282 1184
E-mail : shsil@nopany.in / info@hanumansugar.com, Website : www.hanumansugar.com
CIN : L15432WB1932PLC007276

07 February, 2025

To,
The BSE Limited
Corporate Relationship Department,
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai-400001

The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata-700 001

Dear Sir,

Sub: Outcome of Meeting with Unaudited Financial Results for 31st December 2024.

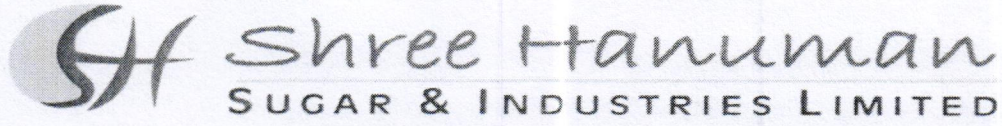
This is to inform you that an application was filed against Shree Hanuman Sugar & Industries Limited for initiation of Corporate Insolvency Resolution Process (CIRP) has been admitted by Hon'ble National Company Law Tribunal (NCLT), Kolkata Bench, (Hon'ble NCLT/ Hon'ble Adjudicating Authority) vide its order dated 27.09.2024 communicated to IRP on 30.09.2024. Under the IBC proceedings, the power of the Board were suspended with effect from 27.09.2024. Currently, the CIRP process in respect of the company is in progress. In terms of Section 20 of Insolvency code, the management and operations of the Company are being managed by Interim Resolution Professional (IRP). The committee of creditors ("CoC" during its first meeting held on October 28, 2024 (voting results declared on November 07) has confirmed as the Resolution Professional("RP").

As per Regulation 33(2) (b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Financial Results of a Company submitted to the Stock Exchange shall be signed by the Chairperson or Managing Director or Whole Time Director or in absence of all of them, it shall be signed by any of the Director of the Company who is fully authorised by the Board of Directors to sign the Financial Results. In view of the ongoing Corporate Insolvency Resolution Process commenced from 27th September 2024, powers of the Board of Directors have been suspended and these powers are now vested with the Resolution Professional of the Company.

Accordingly, the above Financial Results of the Company for the quarter and nine months ended 31st December 2024 were taken on record and authorised for issue to concerned authorities by the Resolution Professional.

Shree Hanuman Sugar and Industries Limited
Under CIRP

Sandeep Khanna
Insolvency Professional
Reg. No. IBBI/PA-001/IP-P00532/2017-18/10957



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Pursuant to Regulation 33(3) of the SEBI Listing Regulations 2015 (LODR), we are enclosing herewith Unaudited Financial Results for the quarter and nine months ended 31st December 2024 along with Limited review report.

The Meeting commenced at 04.00 P.M. and is concluded at 05.00 P.M. on 7th February, 2025.

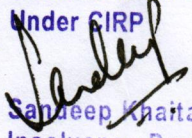
This is for your information and records.

Thanking you,

For Shree Hanuman Sugar & Industries Limited

Resolution Professional
IBBI/IPA-001/IPP00532/2017-2018/10957

Shree Hanuman Sugar and Industries Limited
Under CIRP


Sandeep Khaitan
Insolvency Professional
Reg. No. IBBI/IPA-001/IP-P00532/2017-18/10957
Encl: As above



LIMITED REVIEW REPORT

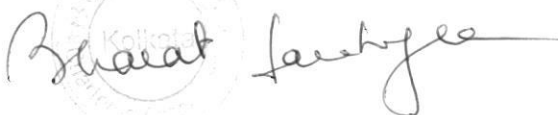

To
The Resolution Professional
Shree Hanuman Sugar & Industries Limited,

We have reviewed the accompanying Unaudited Financial Results ('the Statement') of **Shree Hanuman Sugar & Industries Limited**, ("the Company under CIRP Process") for the quarter ended 31st December, 2024 and year to date from 1st April, 2024 to 31st December, 2024 prepared as per the applicable Indian Accounting Standard ("InAS") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended ("Listing Regulations").

This Statement which is the responsibility of the Company's Management has been signed by the Resolution Professional (formerly, Interim Resolution Professional) ("IRP") appointed under Insolvency and Bankruptcy Code 2016 order pronounced on September 27, 2024 communicated to IRP on September 30, 2024 having C.P.(IB) No. 24/KB/2024. Subsequently, the IRP has been confirmed as the Resolution Professional (RP) during the first CoC meeting held on October 28, 2024 (*voting results declared on November 07, 2025*). The statement has been taken on record by him on 07th February 2025. This statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

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 as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. 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 believe that our review provides a reasonable basis for our qualified opinion. Based on our review for the quarter ended 31st December 2024 and year to date from 1st April, 2024 to 31st December, 2024, we have updated the status accordingly.

Basis of Qualification

Attention is invited to following below mentioned points due which form the basis for the qualified opinion of the financial statements:

As per Indian Accounting Standard -1 "Presentation of Financial Statements" wherein it has been explained by the management that the financial statements have been prepared on going concern basis. The Company has been admitted into Insolvency and Bankruptcy Code 2016 filed by Stress Assets Stabilization fund invoking corporate guarantee in the matter of Eastern Sugar & Industries Limited and interim resolution process dated 27.09.2024 communicated to IRP on 30.09.2024 having C.P.(IB) No. 24/KB/2024 which raises concern over going concern ability of company.

Based on our review, except for the possible effects of the matter described in the Basis for Qualification paragraph mentioned above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standards 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 modified by Circular No. CIR/CFD/FAC/62/2016 date July 5, 2016 and amendment thereto, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B D S & CO.
Chartered Accountants
FRN-326264E


Bharat D Sarawgee
Partner

Membership No. 061505
ICAI Firm Registration No. 326264E

Place: Kolkata
Date: 07th February, 2025
UDIN: 25061505BMINRL8291

Shree Hanuman Sugar and Industries Limited

(undergoing corporate insolvency resolution process)

Reg Office. Premises No. 9 Ground Floor, Vasundhara Building 2/7 Sarat Bose Road Kolkata - 700020

CIN- L15432WB1932PLC007276 Email- info@hanumansugar.com/shsil@nopany.in

Unaudited Financial Results for the quarter and nine months ended 31st December 2024

PART I

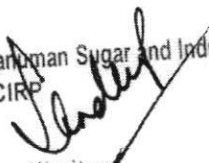
Rs. (in Lakhs)

	Quarter ended			Nine Months ended		Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
(Refer Notes below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income from Operations						
a) Revenue from Operations	-	-	-	-	-	-
b) Other Income	-	-	-	-	-	-
Total Income [1(a) + 1(b)]	-	-	-	-	-	-
2 Expenses						
a) Cost of Materials Consumed	-	-	-	-	-	-
b) Purchases of stock-in-trade	-	-	-	-	-	-
c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
d) Employee benefits expenses	-	-	-	-	1.10	1.10
e) Finance Costs	-	-	-	-	-	-
f) Depreciation and Amortisation Expense	-	-	-	-	-	-
g) Other expenses	9.28	7.03	14.80	16.36	22.31	25.34
Total Expenses [2(a) + 2(g)]	9.28	7.03	14.80	16.36	23.41	26.44
3 Profit/(Loss) from continuing Operation before exceptional items and tax (1-2)	(9.28)	(7.03)	(14.80)	(16.36)	(23.41)	(26.44)
4 Exceptional gain/(loss)	-	-	-	-	-	-
5 Profit/(Loss) from continuing Operation before tax (3-4)	(9.28)	(7.03)	(14.80)	(16.36)	(23.41)	(26.44)
6 Total tax expenses / (credit)	-	-	-	-	-	-
7 Net Profit/(Loss) for the period from continuing Operation (5-6)	(9.28)	(7.03)	(14.80)	(16.36)	(23.41)	(26.44)
8 Profit/ (loss) from discontinued operations before tax	-	-	-	-	-	-
9 Tax expense of discontinued operations	-	-	-	-	-	-
10 Net profit /(loss) from discontinued operation after tax (8-9)	-	-	-	-	-	-
11 Total profit/(loss) for period (7+10)	(9.28)	(7.03)	(14.80)	(16.36)	(23.41)	(26.44)
12 Other comprehensive income/(loss) after tax	-	-	-	-	-	3.00
Total Comprehensive Income for the period (11+12) (Comprising Profit/(Loss) and other comprehensive income for the period)	(9.28)	(7.03)	(14.80)	(16.36)	(23.41)	(23.44)
14 Paid-up equity share capital (face value of Rs. 10/- per share)	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00
15 Reserves excluding Revaluation Reserve	-	-	-	-	-	(505.36)
16 Earnings per equity shares for continuing Operation (not annualised):						
(a) Basic earning/ (loss) per share- in Rupees	-	-	-	-	-	-
(b) Diluted earning/ (loss) per share- in Rupees	-	-	-	-	-	-
17 Earnings per equity shares for discontinued Operation (not annualised):						
(a) Basic earning/ (loss) per share- in Rupees	(0.05)	(0.04)	(0.08)	(0.09)	(0.13)	(0.13)
(b) Diluted earning/ (loss) per share- in Rupees	(0.05)	(0.04)	(0.08)	(0.09)	(0.13)	(0.13)
18 Earnings per equity shares for continued and discontinued Operation (not annualised):						
(a) Basic earning/ (loss) per share- in Rupees	(0.05)	(0.04)	(0.08)	(0.09)	(0.13)	(0.13)
(b) Diluted earning/ (loss) per share- in Rupees	(0.05)	(0.04)	(0.08)	(0.09)	(0.13)	(0.13)

See accompanying note to the financial results




Shree Hanuman Sugar and Industries Limited
 Under CIRP


 Sandeep Khaitan
 Insolvency Professional
 Reg. No. IBBI/PA-001/IP-P00532/2017-18/10957

Shree Hanuman Sugar and Industries Limited

(undergoing corporate insolvency resolution process)

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CIN- L15432WB1932PLC007276 Email- info@hanumansugar.com/shsil@nopyan.in

Unaudited Segment wise reporting of revenue, results and capital employed for the quarter and nine months ended 31st December, 2024

Particulars	Quarter ended			Nine Months ended		Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue (Net Sale/Income from each segment)						
(a) Segment - Sugar	-	-	-	-	-	-
(b) Segment - Construction	-	-	-	-	-	-
(C) Others	-	-	-	-	-	-
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from Operations	-	-	-	-	-	-
2. Segment Results						
Profit/(Loss) before tax & interest & depreciation from each Segment						
(a) Segment - Sugar	(9.28)	(7.03)	(14.80)	(16.36)	(23.41)	(26.44)
(b) Segment - Construction	-	-	-	-	-	-
(C) Others	-	-	-	-	-	-
Less: Finance Costs	-	-	-	-	-	-
Less: Depreciation and amortisation expenses	-	-	-	-	-	-
Add: Finance Income	-	-	-	-	-	-
Total Profit/(Loss) before tax	(9.28)	(7.03)	(14.80)	(16.36)	(23.41)	(26.44)
Less: Tax	-	-	-	-	-	-
Total Profit after tax	(9.28)	(7.03)	(14.80)	(16.36)	(23.41)	(26.44)
3. (Segment Assets - Segment Liabilities)						
Segment Asset						
(a) Segment - Sugar	23,907.41	23,902.77	23,901.25	23,907.41	23,901.25	23,902.96
(b) Segment - Construction	-	-	-	-	-	-
(C) Others	-	-	-	-	-	-
Total Segment Asset (A)	23,907.41	23,902.77	23,901.25	23,907.41	23,901.25	23,902.96
Segment Liabilities						
(a) Segment - Sugar	8,605.60	8,591.68	8,583.06	8,605.60	8,583.06	8,584.79
(b) Segment - Construction	-	-	-	-	-	-
(C) Others	-	-	-	-	-	-
Total Segment Liabilities (B)	8,605.60	8,591.68	8,583.06	8,605.60	8,583.06	8,584.79
Total (A-B)	15,301.81	15,311.09	15,318.19	15,301.81	15,318.19	15,318.17

Bharat Chakraborty



Place: Kolkata
Date: 07.02.2025

For Shree Hanuman Sugar & Industries Limited

Shree Hanuman Sugar & Industries Limited
Under CIRP

Sandeep Khaitan
Insolvency Professional

Reg. No. IBBI/IPA-001/IP-P00532/2017-18/10957

Notes:

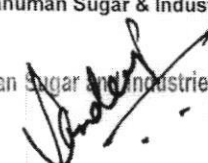
- The above unaudited standalone Financial Results of Shree Hanuman Sugar & Industries Ltd. ("the Company") for the quarter and half year ended December 31, 2024, have been reviewed by the audit committee and approved by the IRP of the Company at their respective meeting held on February 07, 2024. Financial result alongwith the limited review report is being filed with BSE Limited and CSE Limited. For more details on standalone financial results, visit investors sections of our website at www.hanumansugar.com and Financial Result at corporate section of www.bseindia.com
- 1
 - 2 The Company operates in two segment- sugar & construction. Hence segment reporting under IND AS - 108 is enclosed.
 - 3 During the year under review Company's Sugar Mill at Motihari, Bihar, remained nonoperational, and closed due to various factors, which mainly included cost ineffectiveness due to old plant and machinery, financial crunch and labour unrest at the Mill.
 - 4 Figure have been re-grouped/re-arranged wherever necessary.
- The financial results have been signed by the Resolution Professional appointed via the Hon'ble NCLT, Kolkata Bench order dated September 27, 2024, initiating the CIRP under the IBC, 2016. Mr. Sandeep Khaitan was appointed as the Interim Resolution Professional and later confirmed as the Resolution Professional. The signing aligns with Section 17(2) of the IBC, 2016.
- 5


Bharat Singh

Place: Kolkata
Date: 07.02.2025

For Shree Hanuman Sugar & Industries Limited

Shree Hanuman Sugar & Industries Limited
Under CIRP


Sandeep Khaitan
Insolvency Professional
Reg. No. IBB/1PA-001/IP-P00532/2017-18/10957