

MSEL/SE/2024-25/48

February 11, 2025

The Manager
Listing Department
National Stock Exchange of India
Limited
'Exchange Plaza', C - 1, Block G,
Bandra-Kurla Complex,
Bandra (E),
Mumbai 400051

SYMBOL – MAGADSUGAR

The Manager
Listing Department
BSE Ltd.
1st Floor, New Trading Ring,
Rotunda Building
P.J. Towers, Dalal Street, Fort
Mumbai-400 001

STOCK CODE – 540650

Dear Sirs,

Sub: Integrated Filing (Financials) for the quarter and nine months ended 31st December, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 02nd January, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended 31st December, 2024.

Thanking you,

Yours faithfully,
For Magadh Sugar & Energy Limited

SUBRAMANIAN
SATHYAMURTHY

Digitally signed by
SUBRAMANIAN SATHYAMURTHY
Date: 2025.02.11 15:55:54 +05'30'

S Subramanian
Company Secretary
FCS – 4974

Encl.: as above

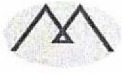


K.K. BIRLA GROUP OF SUGAR COMPANIES

Corporate Office: 5th Floor, Birla Building, 9/1 R. N. Mukherjee Road, Kolkata 700 001

Phone: +91 33 2243 0497 / 8, 2248 7068, 7185 3000, 4082 3700 • Email: birlasugar@birla-sugar.com

Regd Office: P.O. Hargaon, Dist. Sitapur, U.P., PIN 261 121 • Website : www.birla-sugar.com • CIN: L15122UP2015PLC069632



MAGADH SUGAR & ENERGY LIMITED

Registered Office: P.O. Hargaon, District Sitapur, Uttar Pradesh - 261 121

Phone (05862) 256220; Fax (05862) 256225

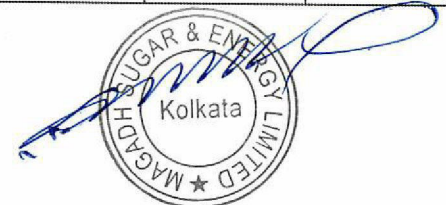
CIN : L15122UP2015PLC069632, Web-site : www.birla-sugar.com

E-mail : birlasugar@birla-sugar.com

(₹ in lakhs)

Statement of Unaudited Financial Results for the quarter and nine months ended 31 December 2024							
Sr. No.	Particulars	Three months ended 31.12.2024 (Unaudited)	Previous Three months ended 30.09.2024 (Unaudited)	Corresponding Three months ended 31.12.2023 in the previous year (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Corresponding Nine months ended 31.12.2023 in the previous year (Unaudited)	Previous Year ended 31.03.2024 (Audited)
1.	Income						
	(a) Revenue from Operations	28,383.68	32,384.75	21,853.51	96,707.75	80,845.68	1,09,658.03
	(b) Other Income	111.66	58.69	67.68	200.07	121.56	157.01
	Total Income	28,495.34	32,443.44	21,921.19	96,907.82	80,967.24	1,09,815.04
2.	Expenses						
	(a) Cost of raw materials consumed	32,689.56	1,000.86	30,721.85	37,968.65	37,412.52	90,526.13
	(b) Purchase of stock-in-trade (net)	176.92	(4.26)	-	654.28	-	-
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(14,676.03)	24,961.46	(19,826.05)	33,765.72	18,502.26	(20,324.69)
	(d) Employee benefits expense	1,744.64	1,483.48	1,705.31	4,696.92	4,327.62	6,271.30
	(e) Finance costs	513.71	743.42	351.44	2,570.58	2,143.37	3,261.74
	(f) Depreciation and amortisation expense	701.00	661.31	635.63	2,016.12	1,898.86	2,542.54
	(g) Other expenses	4,517.86	2,856.25	3,119.96	10,077.15	7,337.76	11,878.78
	Total Expenses	25,667.66	31,702.52	16,708.14	91,749.42	71,622.39	94,155.80
3.	Profit before exceptional items	2,827.68	740.92	5,213.05	5,158.40	9,344.85	15,659.24
4.	Exceptional items	-	-	-	-	-	-
5.	Profit before tax (3+4)	2,827.68	740.92	5,213.05	5,158.40	9,344.85	15,659.24
6.	Tax expense:						
	(i) Current tax	776.79	262.58	1,448.74	1,518.05	2,521.27	4,263.74
	(ii) Deferred tax	(63.93)	(58.38)	(126.58)	(153.71)	(129.40)	(245.46)
	Total tax expense	712.86	204.20	1,322.16	1,364.34	2,391.87	4,018.28
7.	Net Profit after tax (5-6)	2,114.82	536.72	3,890.89	3,794.06	6,952.98	11,640.96
8.	Other Comprehensive Income						
	(i) Items that will not be reclassified subsequently to profit or loss	(2.37)	(2.36)	1.86	(7.07)	5.56	(40.69)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.59	0.60	(0.47)	1.78	(1.40)	10.24
	Total Other Comprehensive Income	(1.78)	(1.76)	1.39	(5.29)	4.16	(30.45)
9.	Total Comprehensive Income [comprising Net Profit and other comprehensive income] (7+8)	2,113.04	534.96	3,892.28	3,788.77	6,957.14	11,610.51
10.	Paid-up Equity Share Capital (Face value per share ₹ 10)	1,409.16	1,409.16	1,409.16	1,409.16	1,409.16	1,409.16
11.	Other Equity						73,151.60
12.	Earnings per equity share (of ₹ 10 each) (in ₹):						
	(a) Basic	15.00 *	3.81 *	27.61 *	26.92 *	49.34 *	82.61
	(b) Diluted	15.00 *	3.81 *	27.61 *	26.92 *	49.34 *	82.61

* not annualised





MAGADH SUGAR & ENERGY LIMITED

Registered Office: P.O. Hargaon, District Sitapur, Uttar Pradesh - 261 121

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CIN : L15122UP2015PLC069632, Web-site : www.birla-sugar.com

E-mail : birlasugar@birla-sugar.com

(₹ in lakhs)

Segment wise Revenue, Results, Assets and Liabilities for the quarter and nine months ended 31 December 2024							
Sr. No.	Particulars	Three months ended 31.12.2024 (Unaudited)	Previous Three months ended 30.09.2024 (Unaudited)	Corresponding Three months ended 31.12.2023 in the previous year (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Corresponding Nine months ended 31.12.2023 in the previous year (Unaudited)	Previous Year ended 31.03.2024 (Audited)
1.	Segment Revenue						
	(a) Sugar	25,796.37	26,502.86	20,443.89	82,658.91	69,357.85	94,587.67
	(b) Distillery	7,861.20	7,095.08	6,489.02	23,176.51	21,219.41	29,583.04
	(c) Co-generation	3,099.43	349.50	2,629.92	3,838.05	3,041.88	8,544.21
	Total Segment Revenue	36,757.00	33,947.44	29,562.83	1,09,673.47	93,619.14	1,32,714.92
	Less : Inter Segment revenue	8,373.32	1,562.69	7,709.32	12,965.72	12,773.46	23,056.89
	Total Revenue from Operations	28,383.68	32,384.75	21,853.51	96,707.75	80,845.68	1,09,658.03
2.	Segment Results [Profit / (Loss)]						
	(a) Sugar	1,701.39	(127.39)	2,925.25	2,614.36	6,080.37	8,899.51
	(b) Distillery	1,111.79	1,640.62	1,714.26	4,945.48	5,161.55	7,318.44
	(c) Co-generation	659.06	72.47	1,049.89	711.98	655.24	3,395.72
	Total segment Profit before finance costs, tax and Less:	3,472.24	1,585.70	5,689.40	8,271.82	11,897.16	19,613.67
	(i) Finance costs	513.71	743.42	351.44	2,570.58	2,143.37	3,261.74
	(ii) Other unallocable expenditure	130.85	101.36	124.91	542.84	408.94	692.69
	Profit before tax	2,827.68	740.92	5,213.05	5,158.40	9,344.85	15,659.24
3.	Segment Assets						
	(a) Sugar	97,335.25	80,530.72	78,541.68	97,335.25	78,541.68	1,18,373.13
	(b) Distillery	33,486.11	34,094.34	34,243.10	33,486.11	34,243.10	34,948.53
	(c) Co-generation	6,833.35	7,294.55	7,193.85	6,833.35	7,193.85	7,251.92
	(d) Unallocable Assets	1,612.50	1,424.45	471.97	1,612.50	471.97	533.73
	Total Segment Assets	1,39,267.21	1,23,344.06	1,20,450.60	1,39,267.21	1,20,450.60	1,61,107.31
4.	Segment Liabilities						
	(a) Sugar	17,389.54	6,091.26	15,718.82	17,389.54	15,718.82	16,202.96
	(b) Distillery	851.81	597.92	529.96	851.81	529.96	761.03
	(c) Co-generation	384.55	171.82	96.00	384.55	96.00	114.99
	(d) Unallocable Liabilities	44,405.52	42,360.32	34,198.43	44,405.52	34,198.43	69,467.57
	Total Segment Liabilities	63,031.42	49,221.32	50,543.21	63,031.42	50,543.21	86,546.55

Notes:

- Sugar is a seasonal industry where crushing normally takes place during the period between November and April, while sales are distributed throughout the year. The performance of the Company varies from quarter to quarter.
- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11 February 2025. The Limited Review for the quarter and nine month ended 31 December 2024 has been carried out by the Statutory Auditors as required under Regulation 33 of SEBI (LODR) Regulations, 2015.

For and on behalf of Board of Directors
MAGADH SUGAR & ENERGY LIMITED



Chandra Shekhar Nopany
Chairperson
DIN - 00014587

Place: Kolkata

Date: 11 February 2025

Limited Review Report on unaudited financial results of Magadh Sugar & Energy Limited for the quarter ended 31 December 2024 and year to date results for the period from 1 April 2024 to 31 December 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**To the Board of Directors of Magadh Sugar & Energy Limited**

1. We have reviewed the accompanying Statement of unaudited financial results of Magadh Sugar & Energy Limited (hereinafter referred to as "the Company") for the quarter ended 31 December 2024 and year to date results for the period from 1 April 2024 to 31 December 2024 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by its 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report 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. 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 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.
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 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.: 101248W/W-100022


Jayanta Mukhopadhyay

Partner

Membership No.: 055757

UDIN:25055757BMNSGD1666

Kolkata

11 February 2025

Registered Office:

B S R & Co. (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063

Page 1 of 1

- A. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement, etc. – **Not Applicable.**
- B. Format for disclosing outstanding default on loans and debt securities - **Not Applicable, No default.**
- C. Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Not Applicable.**
- D. Statement on impact of audit qualification (for audit report with modified opinion) submitted along with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – **Not Applicable.**

